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THE EUROPEAN UNION**

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**16396/11  
ADD 21**

**AMLAT 100  
PESC 1391  
WTO 389**

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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

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Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
76.01	UNWROUGHT ALUMINIUM.				
7601.10.00	Aluminium, not alloyed	0	A	FREE	
7601.20.00	Aluminium alloys	0	A	FREE	
7602.00.00	ALUMINIUM WASTE AND SCRAP.	0	A	10 %	
76.03	ALUMINIUM POWDERS AND FLAKES.				
7603.10.00	Powders of non-lamellar structure	0	A	15 %	
7603.20.00	Powders of lamellar structure; flakes	0	A	FREE	
76.04	ALUMINIUM BARS, RODS AND PROFILES.				
7604.10	Of aluminium, not alloyed:				
7604.10.10	Bars	5	G	FREE	
7604.10.21	Profile shapes	10	G	10 %	
7604.10.22	Hollow profiles	10	G	10 %	
7604.21.00	Hollow profiles	10	G	10 %	
7604.29	Other:				
7604.29.10	Bars	5	G	FREE	
7604.29.20	Beams for shuttering	5	G	10 %	
7604.29.90	Other	5	G	10 %	
7604.29.90A	Only profiles	10	G	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
76.05	ALUMINIUM WIRE.				
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	FREE	
7605.19.00	Other	0	A	15 %	
7605.19.00A	Only of circular cross-section	10	E	15 %	
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	FREE	
7605.29.00	Other	15	E	15 %	
76.06	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM.				
7606.11	Of aluminium, not alloyed:				
7606.11.10	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	10	E	15 %	
7606.11.20	Other plates, sheets and strips, perforated, corrugated or fluted	10	E	10 %	
7606.11.90	Other	10	E	FREE	
7606.12	Of aluminium alloys:				
7606.12.10	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	10	E	FREE	
7606.12.20	Other plates, sheets and strips, perforated, corrugated or fluted	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7606.12.90	Other	-	A	FREE	
7606.91	Of aluminium, not alloyed:				
7606.91.10	Other plates, sheets and strips, perforated, corrugated or fluted	0	A	10 %	
7606.91.90	Other	0	A	15 %	
7606.92	Of aluminium alloys:				
7606.92.10	Other plates, sheets and strips, perforated, corrugated or fluted	0	A	10 %	
7606.92.20	Discs for the manufacture of gas cylinders	0	A	FREE	
7606.92.90	Other	0	A	FREE	
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM.				
7607.11.00	Rolled but not further worked	0	A	FREE	
7607.19	Other:				
7607.19.10	Aluminium foil, not printed, in rolls	0	A	FREE	
7607.19.90	Other	0	A	10 %	
7607.19.90A	Only printed, of a thickness not exceeding 0,019 mm	5	E	10 %	
7607.19.90B	Only other printed	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7607.20	Backed:				
7607.20.10	Foil strips	0	A	FREE	
7607.20.20	Aluminium foil, not printed, in rolls	-	A	FREE	
7607.20.90	Other	0	A	10 %	
7607.20.90A	Only coated with adhesive on one side and backed with silicone-coated paper, printed	10	E	10 %	
7607.20.90B	Only backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm	10	E	10 %	
76.08	ALUMINIUM TUBES AND PIPES.				
7608.10	Of aluminium, not alloyed:				
7608.10.10	Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture	5	E	10 %	
7608.10.90	Other	5	E	15 %	
7608.10.90A	Only ferrules for pencils	0	A	15 %	
7608.20	Of aluminium alloys:				
7608.20.10	Not in coils, of circular cross-section of an internal diameter not exceeding 4 inches, for water, electrical purposes or furniture	10	G	10 %	

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7608.20.90	Other	10	G	15 %	
7608.20.90A	Only of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A	15 %	
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES).	0	A	FREE	
76.10	ALUMINIUM STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES.				
7610.10	Doors, windows and their frames and thresholds for doors:				
7610.10.10	Frames for doors and windows and thresholds for doors	15	G	10 %	
7610.10.20	Doors and windows, with or without glass	15	G	15 %	
7610.10.90	Other	15	G	10 %	
7610.90	Other:				
7610.90.10	Profiles prepared for suspended ceilings	15	G	10 %	
7610.90.20	Balustrades and parts thereof	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7610.90.30	Shuttering and parts thereof, for concrete constructional work	15	G	FREE	
7610.90.40	Props, scaffolding and parts thereof	15	G	10 %	
7610.90.50	Other structures (partitions, columns, pillars, towers, posts, etc.) other than parts thereof	15	G	15 %	
7610.90.91	Beams for shuttering	15	G	FREE	
7610.90.99	Other parts and components prepared for use in structures	15	G	5 %	
76.11	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7611.00.10	Of a capacity exceeding 300 litres	15	E	15 %	
7611.00.90	Other	15	E	15 %	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.				
7612.10.00	Collapsible tubular containers	10	E	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7612.90	Other:				
7612.90.11	For fertilisation and sedimentation, suitable for agriculture	10	E	FREE	
7612.90.19	Other	10	E	15 %	
7612.90.19A	Only milk churns	0	A	15 %	
7612.90.91	Heat-insulated vessels	10	E	15 %	
7612.90.92	Containers for beers or aerated beverages	10	E	15 %	
7612.90.99	Other	10	E	15 %	
7612.90.99A	Only seamless tubular containers	0	A	15 %	
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.				
7613.00.11	Of a capacity not exceeding 50 pounds	15	E	15 %	
7613.00.12	Of a capacity exceeding 50 pounds, but not exceeding 100 pounds	0	A	15 %	
7613.00.19	Other	0	A	10 %	
7613.00.90	Other	0	A	10 %	
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.				
7614.10.00	With steel core	10	G	10 %	
7614.90.00	Other	10	G	10 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM.				
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	15	E	15 %	
7615.19	Other:				
7615.19.10	Saucepans of cast aluminium	15	E	15 %	
7615.19.20	Pressure cookers	15	E	10 %	
7615.19.30	Other kitchenware	15	E	10 %	
7615.19.40	Tableware	15	E	15 %	
7615.19.60	Polished baking trays	15	E	3 %	
7615.19.90	Other	15	E	10 %	
7615.19.90A	Only handles and spouts	5	E	10 %	
7615.20	Sanitary ware and parts thereof:				
7615.20.10	Bathtubs, sinks	15	E	10 %	
7615.20.20	Wash-basins, bidets and water closet pans	15	E	10 %	
7615.20.30	Bathroom accessories for permanent fixture or building in	15	E	10 %	
7615.20.90	Other	15	E	10 %	

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76.16	OTHER ARTICLES OF ALUMINIUM.				
7616.10	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles:				
7616.10.10	Bolts, screws, nuts, and similar threaded articles	0	A	15 %	
7616.10.20	Tubular rivets	0	A	FREE	
7616.10.90	Other	0	A	FREE	
7616.91.00	Cloth, grill and netting, of aluminium wire	15	E	15 %	
7616.99	Other:				
7616.99.10	Tool boxes	10	E	10 %	
7616.99.20	Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles	10	E	15 %	
7616.99.31	Outdoor containers for waste	10	E	15 %	
7616.99.39	Other	10	E	15 %	
7616.99.40	Tripods for irrigation systems	10	E	FREE	
7616.99.91	Chain and parts thereof	0	A	FREE	
7616.99.92	Blinds for buildings and Venetian blinds	10	E	15 %	
7616.99.93	Expanded metal	10	E	15 %	
7616.99.94	Hearth tiles and slabs not elsewhere included	10	E	10 %	

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7616.99.95	Turtle exclusion devices for fishing nets	10	E	FREE	
7616.99.97	Boot and shoe lasts	10	E	FREE	
7616.99.99	Other	10	E	15 %	
7616.99.99A	Only blunt staples	0	A	15 %	
78.01	UNWROUGHT LEAD.				
7801.10.00	Refined lead	0	A	15 %	
7801.91.00	Containing by weight antimony as the principal other element	0	A	FREE	
7801.99.00	Other	0	A	15 %	
7802.00.00	LEAD WASTE AND SCRAP.	0	A	10 %	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.				
7804.11.00	Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0	A	15 %	
7804.19.00	Other	0	A	15 %	
7804.20.00	Powders and flakes	0	A	15 %	
78.06	OTHER ARTICLES OF LEAD.				
7806.00.10	Articles for pipelines; cast, pressed or forged parts of lead; cordage rope and cables	15	E	15 %	

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7806.00.21	Tubes for packing ointments and creams	15	E	15 %	
7806.00.22	Reservoirs, tanks, vats and similar containers, of a capacity of 500 litres or more	15	E	15 %	
7806.00.23	Reservoirs, tanks and similar containers, of a capacity of less than 500 litres	15	E	15 %	
7806.00.29	Other	15	E	15 %	
7806.00.91	Lead bars, rods, profiles and wire	5	E	10 %	
7806.00.92	Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	E	10 %	
7806.00.99	Other	15	E	15 %	
79.01	UNWROUGHT ZINC.				
7901.11.00	Containing by weight not less than 99,99 % of zinc	0	A	15 %	
7901.12.00	Containing by weight less than 99,99 % of zinc	0	A	15 %	
7901.20.00	Zinc alloys	0	A	15 %	
7902.00.00	ZINC WASTE AND SCRAP.	0	A	10 %	
7903.10.00	Zinc dust	0	A	10 %	
7903.90.00	Other	0	A	FREE	
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE.	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL.	0	A	10 %	
79.07	OTHER ARTICLES OF ZINC.				
7907.00.10	Articles for pipelines, roof capping, skylight frames and other fabricated building components	0	A	10 %	
7907.00.21	Of a capacity exceeding 500 litres	0	A	15 %	
7907.00.29	Other	0	A	15 %	
7907.00.31	Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers	0	A	15 %	
7907.00.39	Other	0	A	15 %	
7907.00.40	Containers for compressed or liquefied gas	0	A	15 %	
7907.00.50	Cloth, grill and netting of zinc wire; expanded metal	0	A	10 %	
7907.00.61	Zinc nails and tacks, drawing pins, staples and similar articles	0	A	FREE	
7907.00.62	Screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A	FREE	
7907.00.70	Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like	0	A	15 %	
7907.00.81	Kitchenware; tableware and other articles for table use	0	A	15 %	
7907.00.89	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
7907.00.91	Sanitary ware and parts thereof	0	A	10 %	
7907.00.92	Anodes	0	A	FREE	
7907.00.93	Blinds and curtains	0	A	15 %	
7907.00.94	Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	15 %	
7907.00.99	Other	0	A	15 %	
80.01	UNWROUGHT TIN.				
8001.10.00	Tin, not alloyed	0	A	FREE	
8001.20.00	Tin alloys	0	A	15 %	
8002.00.00	TIN WASTE AND SCRAP.	0	A	10 %	
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE.	0	A	FREE	
80.07	OTHER ARTICLES OF TIN.				
8007.00.10	Boxes, cans and similar packings	0	A	15 %	
8007.00.21	Tableware and kitchenware	0	A	10 %	
8007.00.29	Other	0	A	15 %	
8007.00.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8101.10.00	Powder	0	A	15 %	
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	0	A	15 %	
8101.96.00	Wire	0	A	15 %	
8101.97.00	Waste and scrap	0	A	10 %	
8101.99.00	Other	0	A	15 %	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8102.10.00	Powder	0	A	15 %	
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A	15 %	
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	A	15 %	
8102.96.00	Wire	0	A	15 %	
8102.97.00	Waste and scrap	0	A	10 %	
8102.99.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	A	15 %	
8103.30.00	Waste and scrap	0	A	10 %	
8103.90.10	Cloth, grill and netting	0	A	15 %	
8103.90.90	Other	0	A	15 %	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8104.11.00	Containing at least 99,8 % by weight of magnesium	0	A	15 %	
8104.19.00	Other	0	A	15 %	
8104.20.00	Waste and scrap	0	A	10 %	
8104.30.00	Raspings, turnings and granules, graded according to size; powders	0	A	10 %	
8104.90	Other:				
8104.90.10	Bars, rods, plates, sheets, profiles, wire, tubes and pipes	0	A	15 %	
8104.90.20	Cloth, grill and netting	0	A	10 %	
8104.90.30	Bolts, screws, nuts, washers, hook-nails and similar articles	0	A	15 %	
8104.90.41	Of a capacity not exceeding 300 litres	0	A	15 %	



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8104.90.49	Other	0	A	15 %	
8104.90.90	Other	0	A	15 %	
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A	15 %	
8105.30.00	Waste and scrap	0	A	10 %	
8105.90.00	Other	0	A	15 %	
81.06	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8106.00.10	Waste and scrap	0	A	10 %	
8106.00.20	Unwrought	0	A	15 %	
8106.00.90	Other	0	A	15 %	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8107.20.00	Unwrought cadmium; powders	0	A	15 %	
8107.30.00	Waste and scrap	0	A	10 %	
8107.90.00	Other	0	A	15 %	

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81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8108.20.00	Unwrought titanium; powders	0	A	15 %	
8108.30.00	Waste and scrap	0	A	10 %	
8108.90.00	Other	0	A	FREE	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8109.20.00	Unwrought zirconium; powders	0	A	15 %	
8109.30.00	Waste and scrap	0	A	10 %	
8109.90.00	Other	0	A	15 %	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8110.10.00	Unwrought antimony; powders	0	A	15 %	
8110.20.00	Waste and scrap	0	A	10 %	
8110.90.00	Other	0	A	15 %	
81.11	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8111.00.10	Waste and scrap	0	A	10 %	

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8111.00.20	Unwrought	0	A	FREE	
8111.00.90	Other	0	A	15 %	
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.				
8112.12.00	Unwrought; powders	0	A	15 %	
8112.13.00	Waste and scrap	0	A	15 %	
8112.19.00	Other	0	A	15 %	
8112.21.00	Unwrought; powders	0	A	15 %	
8112.22.00	Waste and scrap	0	A	10 %	
8112.29.00	Other	0	A	15 %	
8112.51.00	Unwrought; powders	0	A	15 %	
8112.52.00	Waste and scrap	0	A	10 %	
8112.59.00	Other	0	A	15 %	
8112.92	Unwrought; powders; waste and scrap				
8112.92.10	Germanium or vanadium, unwrought	0	A	15 %	
8112.92.90	Other	0	A	10 %	

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8112.99.00	Other	0	A	15 %	
81.13	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.				
8113.00.10	Waste and scrap	0	A	10 %	
8113.00.20	Unwrought	0	A	15 %	
8113.00.90	Other	0	A	15 %	
82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.				
8201.10.00	Spades and shovels	15	E	10 %	
8201.20.00	Forks	0	A	FREE	
8201.30.10	Picks	15	E	10 %	
8201.30.20	Leaf or grass rakes	15	E	15 %	
8201.30.90	Other	15	E	FREE	
8201.40.10	Of a kind used in forestry or agriculture	-	A	FREE	
8201.40.90	Other	0	A	10 %	

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8201.40.90A	Only axes, picks, knives and banana tree cutters	15	E	10 %	
8201.40.90B	Only machetes	15	E	10 %	
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A	10 %	
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	0	A	FREE	
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	-	A	FREE	
82.02	HANSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).				
8202.10.00	Hand saws	0	A	10 %	
8202.20.00	Band saw blades	0	A	3 %	
8202.20.00A	Only of steel, of a thickness of 6 mm or more but not more than 31 mm and a width of 0,6 mm or more but not more than 25 mm	5	E	3 %	
8202.31.00	With working parts of steel	0	A	3 %	
8202.39.00	Other, including parts	0	A	3 %	
8202.39.00A	Only saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,752 mm and a thickness of 0,5 mm or more but not more than 35 mm	5	E	3 %	

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8202.40.00	Chain saw blades	0	A	10 %	
8202.91.00	Straight saw blades, for working metal	0	A	3 %	
8202.91.00A	Only for hand-operated bow saws, of a width not exceeding 135 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 254 mm	10	E	3 %	
8202.99.00	Other	0	A	3 %	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.				
8203.10	Files, rasps and similar tools:				
8203.10.10	Triangular files for metal, of a kind used in agriculture or forestry	0	A	FREE	
8203.10.90	Other	0	A	10 %	
8203.10.90A	Only flat files for metal	10	E	10 %	
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools:				
8203.20.10	Tweezers	0	A	15 %	
8203.20.90	Other	0	A	10 %	
8203.30.00	Metal-cutting shears and similar tools	0	A	10 %	
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.				
8204.11.00	Non-adjustable	0	A	10 %	
8204.12.00	Adjustable	0	A	10 %	
8204.20.00	Interchangeable spanner sockets, with or without handles	0	A	10 %	
82.05	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOWLAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.				
8205.10.00	Drilling, threading or tapping tools	0	A	10 %	
8205.20	Hammers and sledge hammers:				
8205.20.11	Of copper or copper alloys	0	A	15 %	
8205.20.19	Other	0	A	15 %	
8205.20.90	Other	0	A	10 %	
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8205.40.00	Screwdrivers	0	A	10 %	
8205.51	Household tools:				
8205.51.10	Of copper or copper alloys	15	E	15 %	
8205.51.20	Holders for paint rollers	15	E	10 %	
8205.51.90	Other	15	E	15 %	
8205.51.90A	Only can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	E	15 %	
8205.59	Other:				
8205.59.10	Hand-held instruments for dehorning	0	A	5 %	
8205.59.90	Other	0	A	10 %	
8205.59.90A	Only chisels of a length of 10 cm or more but not more than 25 cm	5	E	10 %	
8205.60.00	Blow lamps	0	A	10 %	
8205.70.00	Vices, clamps and the like	0	A	10 %	
8205.80.00	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	0	A	10 %	
8205.90	Sets of articles of two or more of the foregoing subheadings				



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8205.90.11	Of copper or copper alloys	0	A	15 %	
8205.90.19	Other	0	A	15 %	
8205.90.90	Other	0	A	10 %	
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING NOS. 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE.	0	A	10 %	
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING MATERIAL, AND ROCK DRILLING OR EARTH BORING TOOLS.				
8207.13.00	With working part of cermets	0	A	3 %	
8207.19.00	Other, including parts	0	A	3 %	
8207.20.00	Dies for drawing or extruding metal	0	A	3 %	
8207.30.00	Tools for pressing, stamping or punching	0	A	3 %	
8207.30.00A	Only dies and punches for pressing	5	C	3 %	
8207.40.00	Tools for tapping or threading	0	A	3 %	
8207.50.00	Tools for drilling, other than for rock-drilling	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8207.60.00	Tools for boring or broaching	0	A	3 %	
8207.70.00	Tools for milling	0	A	3 %	
8207.80.00	Tools for turning	0	A	3 %	
8207.90.00	Other interchangeable tools	0	A	3 %	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.				
8208.10.00	For metal working	0	A	3 %	
8208.20.00	For wood working	0	A	3 %	
8208.30.00	For kitchen appliances or for machines used by the food industry	0	A	3 %	
8208.40.00	For agricultural, horticultural or forestry machines	0	A	3 %	
8208.90.00	Other	0	A	3 %	
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.	0	A	10 %	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.				
8210.00.10	Maize-mills, mainly	0	A	15 %	
8210.00.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.				
8211.10	Sets:				
8211.10.10	For artisans	10	E	10 %	
8211.10.90	Other	10	E	15 %	
8211.91.00	Table knives having fixed blades	10	E	15 %	
8211.92	Other knives having fixed blades				
8211.92.10	Knives for use by artisans	10	E	10 %	
8211.92.90	Other	10	E	15 %	
8211.93	Knives having other than fixed blades:				
8211.93.10	For artisans	15	E	10 %	
8211.93.90	Other	15	E	15 %	
8211.94.00	Blades	0	A	15 %	
8211.95	Handles of base metal:				
8211.95.10	For artisans	15	E	10 %	
8211.95.90	Other	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).				
8212.10.00	Razors and razor blades	10	E	10 %	
8212.20.00	Safety razor blades, including razor blade blanks in strips	0	A	10 %	
8212.90.00	Other parts	0	A	10 %	
82.13	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.				
8213.00.10	Blunt-point scissors	15	E	15 %	
8213.00.90	Other	15	E	10 %	
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).				
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and their blades:				
8214.10.10	Pencil sharpeners and blades therefor	15	E	10 %	
8214.10.90	Other	15	E	10 %	
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	10	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8214.90	Other:				
8214.90.10	Hair clippers	10	E	10 %	
8214.90.91	Combs fitted with a blade for cutting hair	10	E	10 %	
8214.90.99	Other	10	E	10 %	
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.				
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	10	E	10 %	
8215.20.00	Other sets of assorted articles	10	E	10 %	
8215.91.00	Plated with precious metal	10	E	10 %	
8215.99.00	Other	10	E	10 %	
83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.				
8301.10.00	Padlocks	5	C	FREE	
8301.20.00	Motor vehicle locks	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8301.30.00	Furniture locks	0	A	FREE	
8301.40.00	Other locks	-	A	FREE	
8301.50.00	Clasps and frames with clasps, incorporating locks	0	A	FREE	
8301.60.00	Parts	0	A	FREE	
8301.70.00	Keys presented separately	5	E	10 %	
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL.				
8302.10.00	Hinges	-	A	FREE	
8302.20.00	Wheels	0	A	FREE	
8302.30.00	Other mountings, fittings and similar articles for motor vehicles	0	A	10 %	
8302.41	Suitable for buildings:				
8302.41.10	Glass holders for slatted glass of a width exceeding 4 inches	10	C	FREE	
8302.41.20	Mechanisms for closing windows	10	E	FREE	
8302.41.30	Other mountings, fittings and similar articles for blinds	10	C	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8302.41.90	Other	10	C	10 %	
8302.41.90A	Only opening and closing mechanisms for windows and window clips	10	E	10 %	
8302.41.90B	Only spring- or lever-operated latch bolts	0	A	10 %	
8302.42.00	Other, suitable for furniture	5	C	FREE	
8302.49.00	Other	5	C	10 %	
8302.49.00A	Only for armoured or reinforced safes, strong-boxes and doors	0	A	10 %	
8302.49.00B	Only for trunks, suitcases and similar articles	0	A	10 %	
8302.50	Hat-racks, hat-pegs, brackets and similar fixtures:				
8302.50.10	Racks and pegs of a kind used in commercial premises for hanging clothes	10	E	5 %	
8302.50.90	Other	10	E	5 %	
8302.60.00	Automatic door closers	0	A	FREE	
8303.00.00	ARMoured OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.	15	G	15 %	
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03.	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
83.05	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL.				
8305.10.00	Fittings for loose-leaf binders or files	0	A	FREE	
8305.20	Staples in strips:				
8305.20.10	Of a kind used for upholstery and packaging	5	E	FREE	
8305.20.90	Other	-	A	FREE	
8305.90.00	Other, including parts	15	E	15 %	
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL.				
8306.10.00	Bells, gongs and similar articles	10	E	15 %	
8306.21.00	Plated, golden or silvered	15	E	10 %	
8306.29.00	Other	15	E	10 %	
8306.30	Photograph, picture or similar frames; mirrors:				
8306.30.10	Photograph, picture or similar frames	15	E	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8306.30.20	Mirrors of base metal, whether or not in frames	15	E	15 %	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.				
8307.10.00	Of iron or steel	0	A	15 %	
8307.90.00	Of other base metal	0	A	15 %	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE-UP ARTICLES; TUBULAR AND BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.				
8308.10.00	Hooks, eyes and eyelets	0	A	FREE	
8308.20.00	Tubular or bifurcated rivets	0	A	FREE	
8308.90.00	Other, including parts	0	A	FREE	
83.09	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.				
8309.10.00	Crown corks	15	G	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8309.90	Other:				
8309.90.10	Seals of all kinds	0	A	FREE	
8309.90.20	Fastenings for sealing bags, sachets or similar containers	10	E	FREE	
8309.90.30	Radiator or fuel tank caps for vehicles	10	E	10 %	
8309.90.40	Ring-pull lids for aluminium containers	0	A	FREE	
8309.90.90	Other	-	A	FREE	
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.	15	E	15 %	
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.				
8311.10.00	Coated electrodes of base metal, for electric arc-welding	0	A	FREE	
8311.20.00	Cored wire of base metal, for arc-welding	0	A	FREE	
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8311.90.00	Other	0	A	FREE	
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.				
8401.10.00	Nuclear reactors	0	A	10 %	
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	0	A	15 %	
8401.30.00	Fuel elements (cartridges), non-irradiated	0	A	10 %	
8401.40.00	Parts of nuclear reactors	0	A	10 %	
84.02	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.				
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A	3 %	
8402.12.00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	0	A	3 %	
8402.19.00	Other vapour-generating boilers, including hybrid boilers	0	A	3 %	
8402.20.00	Super-heated water boilers	0	A	3 %	
8402.90.00	Parts	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02.				
8403.10.00	Boilers	0	A	15 %	
8403.90.00	Parts	0	A	15 %	
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS.				
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A	3 %	
8404.20.00	Condensers for steam or other vapour power units	0	A	3 %	
8404.90.00	Parts	0	A	3 %	
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.				
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:				
8405.10.10	Gas generators for self-propelled machines or motor vehicles	0	A	10 %	
8405.10.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8405.90	Parts:				
8405.90.10	For gas generators of self-propelled machines or motor vehicles	0	A	10 %	
8405.90.90	Other	0	A	3 %	
84.06	STEAM TURBINES.				
8406.10.00	Turbines for marine propulsion	0	A	15 %	
8406.81.00	Of an output exceeding 40 MW	0	A	3 %	
8406.82.00	Of an output not exceeding 40 MW	0	A	3 %	
8406.90.00	Parts	0	A	10 %	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.				
8407.10.00	Aircraft engines	0	A	15 %	
8407.21	Outboard motors:				
8407.21.10	Of an output not exceeding 40 h.p.	0	A	FREE	
8407.21.90	Other	0	A	FREE	
8407.29	Other:				
8407.29.10	Of an output not exceeding 35 h.p.	0	A	FREE	
8407.29.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8407.31.00	Of a cylinder capacity not exceeding 50 cm <sup>3</sup>	0	A	10 %	
8407.32.00	Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	0	A	10 %	
8407.33.00	Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup>	0	A	10 %	
8407.34.00	Of a cylinder capacity exceeding 1 000 cm <sup>3</sup>	0	A	5 %	
8407.90.00	Other engines	0	A	10 %	
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).				
8408.10	Marine propulsion engines:				
8408.10.10	Inboard engines of an output not exceeding 35 h.p.	0	A	FREE	
8408.10.20	Inboard engines of an output exceeding 35 h.p., with coil cooling system	0	A	FREE	
8408.10.30	Outboard engines of an output not exceeding 40 h.p.	0	A	FREE	
8408.10.90	Other	0	A	FREE	
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	0	A	5 %	
8408.90.00	Other engines	0	A	3 %	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.				
8409.10.00	Of aircraft engines	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A	5 %	
8409.99	Other:				
8409.99.10	Of inboard engines for marine propulsion, operating with a coil cooling system	0	A	5 %	
8409.99.90	Other	0	A	3 %	
84.10	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.				
8410.11.00	Of an output not exceeding 1 000 kW	0	A	3 %	
8410.12.00	Of an output exceeding 1 000 kW but not exceeding 10 000 kW	0	A	3 %	
8410.13.00	Of an output exceeding 10 000 kW	0	A	3 %	
8410.90.00	Parts, including regulators	0	A	3 %	
84.11	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.				
8411.11.00	Of a thrust not exceeding 25 kN	0	A	3 %	
8411.12.00	Of a thrust exceeding 25 kN	0	A	3 %	
8411.21.00	Of an output not exceeding 1 100 kW	0	A	3 %	
8411.22.00	Of an output exceeding 1 100 kW	0	A	3 %	
8411.81.00	Of an output not exceeding 5 000 kW	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8411.82.00	Of an output exceeding 5 000 kW	0	A	3 %	
8411.91.00	Of turbo-jets or turbo-propellers	0	A	3 %	
8411.99.00	Other	0	A	3 %	
84.12	OTHER ENGINES AND MOTORS.				
8412.10.00	Reaction engines other than turbo-jets	0	A	15 %	
8412.21.00	Linear acting (cylinders)	0	A	3 %	
8412.29.00	Other	0	A	3 %	
8412.31.00	Linear acting (cylinders)	0	A	3 %	
8412.39.00	Other	0	A	3 %	
8412.80	Other:				
8412.80.10	Wind engines (windmills)	0	A	5 %	
8412.80.90	Other	0	A	3 %	
8412.90	Parts:				
8412.90.10	For hydraulic or pneumatic engines and motors, linear acting (cylinders)	0	A	3 %	
8412.90.20	For wind engines (windmills)	0	A	5 %	
8412.90.90	Other	0	A	3 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.				
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	A	15 %	
8413.19.00	Other	0	A	3 %	
8413.20	Hand pumps, other than those of subheading 8413.11 or 8413.19:				
8413.20.10	For agricultural purposes	0	A	FREE	
8413.20.20	For marine bilge systems	0	A	5 %	
8413.20.90	Other	0	A	3 %	
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A	5 %	
8413.40.00	Concrete pumps	0	A	3 %	
8413.50	Other reciprocating positive displacement pumps:				
8413.50.10	For agricultural purposes	0	A	FREE	
8413.50.20	For marine bilge systems	0	A	5 %	
8413.50.90	Other	0	A	3 %	
8413.60	Other rotary positive displacement pumps:				
8413.60.10	For agricultural purposes	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8413.60.20	For marine bilge systems	0	A	5 %	
8413.60.90	Other	0	A	3 %	
8413.70	Other centrifugal pumps:				
8413.70.10	For agricultural purposes	0	A	FREE	
8413.70.20	For marine bilge systems	0	A	5 %	
8413.70.90	Other	0	A	3 %	
8413.81	Pumps:				
8413.81.10	For agricultural purposes	0	A	FREE	
8413.81.20	For marine bilge systems	0	A	5 %	
8413.81.90	Other	0	A	3 %	
8413.82.00	Liquid elevators	0	A	3 %	
8413.91.00	Of pumps	0	A	FREE	
8413.92.00	Of liquid elevators	0	A	3 %	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.				
8414.10.00	Vacuum pumps	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8414.20.00	Hand- or foot-operated air pumps	0	A	3 %	
8414.30.00	Compressors of a kind used in refrigerating equipment	0	A	3 %	
8414.40.00	Air compressors mounted on a wheeled chassis for towing	0	A	10 %	
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E	10 %	
8414.59.00	Other	10	E	3 %	
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	10	E	10 %	
8414.80.00	Other	0	A	3 %	
8414.90	Parts:				
8414.90.10	For fans of tariff subheading 8414.51.00	10	E	15 %	
8414.90.10A	Only shrouds	0	A	15 %	
8414.90.90	Other	0	A	3 %	
84.15	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.				
8415.10	Window or wall types, self-contained or 'split-system':				
8415.10.10	Unassembled or disassembled	15	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8415.10.90	Other	15	E	10 %	
8415.20.00	Of a kind used for persons, in motor vehicles	15	E	5 %	
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E	10 %	
8415.82	Other, incorporating a refrigerating unit:				
8415.82.10	Other, unassembled or disassembled	15	E	10 %	
8415.82.90	Other	15	E	10 %	
8415.83.00	Not incorporating a refrigerating unit	15	E	10 %	
8415.90	Parts:				
8415.90.10	For use mainly with the motor vehicles of Chapter 87	0	A	5 %	
8415.90.20	For use mainly with the goods of subheading 8415.83	0	A	3 %	
8415.90.90	Other	0	A	10 %	
84.16	FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES.				
8416.10	Furnace burners for liquid fuel:				
8416.10.20	For the sugar industry	0	A	3 %	
8416.10.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8416.20	Other furnace burners, including combination burners:				
8416.20.10	For the sugar industry	0	A	3 %	
8416.20.90	Other	0	A	3 %	
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances used in homes	0	A	15 %	
8416.30.00A	Only mechanical stokers fuelled with chaff or cereal residues	10	E	15 %	
8416.90.00	Parts	0	A	15 %	
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.				
8417.10	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals:				
8417.10.10	Melting furnaces, including cupolas	0	A	3 %	
8417.10.90	Other	0	A	FREE	
8417.20.00	Bakery and biscuit ovens	10	E	3 %	
8417.80.00	Other	0	A	FREE	
8417.90	Parts:				
8417.90.10	For furnaces for melting metals and metalliferous minerals, including cupolas	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8417.90.20	For bakery and biscuit ovens	0	A	3 %	
8417.90.90	Other	0	A	FREE	
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15.				
8418.10	Combined refrigerator-freezers, fitted with separate external doors:				
8418.10.11	Unassembled or disassembled	15	E	3 %	
8418.10.19	Other	15	E	10 %	
8418.10.90	Other	15	E	10 %	
8418.21	Compression-type:				
8418.21.11	Unassembled or disassembled	15	E	3 %	
8418.21.19	Other	15	E	10 %	
8418.21.90	Other	15	E	10 %	
8418.29	Other:				
8418.29.10	Unassembled or disassembled	15	E	3 %	
8418.29.90	Other	15	E	15 %	
8418.30	Freezers of the chest type, not exceeding 800 litres capacity:				
8418.30.11	Unassembled or disassembled	15	E	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8418.30.19	Other	15	E	15 %	
8418.30.90	Other	15	E	3 %	
8418.40	Freezers of the upright type, not exceeding 900 litres capacity:				
8418.40.11	Unassembled or disassembled	15	E	3 %	
8418.40.19	Other	15	E	3 %	
8418.40.90	Other	15	E	3 %	
8418.50.00	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E	3 %	
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	10	E	3 %	
8418.61.00A	Only compression-type units whose condensers are heat exchangers	0	A	3 %	
8418.69	Other:				
8418.69.10	Other machines and equipment for making ice and ice cream	10	E	3 %	
8418.69.21	Unassembled or disassembled	15	E	3 %	
8418.69.29	Other	15	E	3 %	
8418.69.30	Other milk coolers for farms	10	E	FREE	
8418.69.90	Other	10	E	3 %	
8418.69.90A	Only water coolers and coolers for other beverages	15	E	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	15	E	15 %	
8418.99.00	Other	0	A	3 %	
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS.				
8419.11	Instantaneous gas water heaters:				
8419.11.10	Of a kind used for industrial purposes	15	E	FREE	
8419.11.20	Other, disassembled	15	E	5 %	
8419.11.90	Other	15	E	15 %	
8419.19	Other:				
8419.19.10	Of a kind used for industrial purposes	10	E	FREE	
8419.19.20	Other, disassembled	10	E	5 %	
8419.19.90	Other	10	E	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8419.20.00	Medical, surgical or laboratory sterilisers	0	A	3 %	
8419.31	For agricultural products:				
8419.31.10	For the sugar industry	0	A	3 %	
8419.31.90	Other	0	A	3 %	
8419.31.90A	Only hot-air driers for grains and vegetables	10	E	3 %	
8419.32.00	For wood, paper pulp, paper or paperboard	0	A	3 %	
8419.32.00A	Only hot-air driers for wood	10	E	3 %	
8419.39.00	Other	0	A	3 %	
8419.40.00	Distilling or rectifying plant	0	A	FREE	
8419.50.00	Heat-exchange units	0	A	3 %	
8419.60.00	Machinery for liquefying air or other gases	0	A	3 %	
8419.81	For making hot drinks or for cooking or heating food:				
8419.81.10	Electrically operated	0	A	3 %	
8419.81.90	Other	0	A	3 %	
8419.89	Other:				
8419.89.10	Roasting machinery	0	A	FREE	
8419.89.20	Machinery and plant for the paper industry	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8419.89.30	Other heating or cooling machinery, non-electric	0	A	FREE	
8419.89.90	Other	0	A	3 %	
8419.90.00	Parts	0	A	3 %	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.				
8420.10	Calendering or other rolling machines:				
8420.10.10	For hides and leather	0	A	3 %	
8420.10.20	For repairing manuscripts or documents	0	A	3 %	
8420.10.90	Other	0	A	FREE	
8420.91.00	Cylinders	0	A	3 %	
8420.99.00	Other	0	A	3 %	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.				
8421.11.00	Cream separators	0	A	FREE	
8421.12	Clothes-dryers:				
8421.12.11	Unassembled or disassembled	0	A	3 %	
8421.12.19	Other	0	A	15 %	
8421.12.90	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8421.19	Other:				
8421.19.10	For extracting honey	0	A	10 %	
8421.19.90	Other	0	A	3 %	
8421.21.00	For filtering or purifying water	0	A	FREE	
8421.22.00	For filtering or purifying beverages other than water	0	A	3 %	
8421.23.00	Oil- or petrol-filters for internal combustion engines	10	C	10 %	
8421.29.00	Other	0	A	3 %	
8421.31.00	Intake air filters for internal combustion engines	10	C	10 %	
8421.39.00	Other	0	A	3 %	
8421.91.00	Of centrifuges, including centrifugal dryers	0	A	3 %	
8421.99.00	Other	0	A	3 %	
84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK-WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.				
8422.11.00	Of the household type	15	E	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8422.19.00	Other	10	E	15 %	
8422.20.00	Machinery for cleaning or drying bottles or other containers	0	A	3 %	
8422.30	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:				
8422.30.10	For aerating beverages	0	A	FREE	
8422.30.90	Other	0	A	3 %	
8422.30.90A	Only machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E	3 %	
8422.40.00	Other packing or wrapping machinery (including heat shrink-wrapping machinery)	10	C	3 %	
8422.40.00A	Only manual use with self-contained electric motor	0	A	3 %	
8422.90.00	Parts	0	A	3 %	
84.23	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR WEIGHING MACHINES OF ALL KINDS.				
8423.10.00	Personal weighing machines, including baby scales; household scales	5	E	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8423.20.00	Scales for continuous weighing of goods on conveyors	0	A	3 %	
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A	3 %	
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	0	A	3 %	
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	0	A	3 %	
8423.82.00A	Only scales for weighing livestock	10	E	3 %	
8423.82.00B	Only spring balances of a capacity not exceeding 200 kg	10	E	3 %	
8423.89.00	Other	0	A	3 %	
8423.90.00	Weights for weighing machines of all kinds; parts of weighing machinery	0	A	3 %	
84.24	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.				
8424.10	Fire extinguishers, whether or not charged:				
8424.10.10	Charged	0	A	15 %	
8424.10.20	Not charged	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8424.20.00	Spray guns and similar appliances	0	A	3 %	
8424.30	Steam or sandblasting machines and similar jet projecting machines:				
8424.30.10	Steam blasting machines	0	A	10 %	
8424.30.90	Other	0	A	3 %	
8424.81.00	Agricultural or horticultural	-	A	FREE	
8424.89	Other:				
8424.89.10	Of a kind used in agriculture	0	A	FREE	
8424.89.90	Other	0	A	3 %	
8424.90	Parts:				
8424.90.10	For appliances of a kind used in agriculture	-	A	FREE	
8424.90.20	For fire extinguishers	0	A	10 %	
8424.90.91	Nozzles and mounts for sprayers	0	A	3 %	
8424.90.99	Other	0	A	15 %	
8424.90.99A	Only for sprayers (other than of pharmaceutical products)	15	C	15 %	
84.25	PULLEY TACKLE AND HOIST OTHER THAN SKIP HOIST; WINCHES AND CAPSTANS; JACKS.				
8425.11	Powered by electric motor:				
8425.11.10	Marine davits	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8425.11.90	Other	0	A	3 %	
8425.19	Other:				
8425.19.10	Marine davits	0	A	5 %	
8425.19.90	Other	0	A	3 %	
8425.31	Powered by electric motor:				
8425.31.10	Marine winches and capstans	0	A	5 %	
8425.31.20	Pit-head winding gear; winches especially designed for use underground	0	A	10 %	
8425.31.90	Other	0	A	3 %	
8425.39	Other:				
8425.39.10	Marine winches and capstans	0	A	5 %	
8425.39.20	Pit-head winding gear; winches especially designed for use underground	0	A	10 %	
8425.39.90	Other	0	A	3 %	
8425.41.00	Fixed hoists for raising vehicles, of a type used in garages	0	A	10 %	
8425.42.00	Other jacks and hoists, hydraulic	0	A	3 %	
8425.49.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE.				
8426.11.00	Overhead travelling cranes on fixed support	0	A	3 %	
8426.12.00	Mobile lifting frames on tyres and straddle carriers	0	A	3 %	
8426.19.00	Other	0	A	3 %	
8426.20.00	Tower cranes	0	A	10 %	
8426.30.00	Portal or pedestal jib cranes	0	A	5 %	
8426.41.00	On tyres	0	A	10 %	
8426.49.00	Other	0	A	10 %	
8426.91.00	Designed for mounting on road vehicles	0	A	10 %	
8426.99.00	Other	0	A	10 %	
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.				
8427.10.00	Self-propelled trucks powered by an electric motor	0	A	FREE	
8427.20.00	Other self-propelled trucks	0	A	FREE	
8427.90.00	Other trucks	0	A	FREE	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.28	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS).				
8428.10.00	Lifts and skip hoists	0	A	3 %	
8428.20.00	Pneumatic elevators and conveyors	0	A	3 %	
8428.31.00	Specially designed for underground use	0	A	10 %	
8428.32.00	Other, bucket type	0	A	3 %	
8428.33.00	Other, belt type	0	A	3 %	
8428.39.00	Other	0	A	3 %	
8428.40.00	Escalators and moving walkways	0	A	10 %	
8428.60.00	Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A	10 %	
8428.90	Other machinery:				
8428.90.10	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A	10 %	
8428.90.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.29	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.				
8429.11.00	Track laying	0	A	3 %	
8429.19.00	Other	0	A	10 %	
8429.20.00	Graders and levellers	0	A	5 %	
8429.30.00	Scrapers	0	A	10 %	
8429.40.00	Tamping machines and road rollers	0	A	10 %	
8429.51.00	Front-end shovel loaders	0	A	3 %	
8429.52	Machinery with a 360° revolving superstructure				
8429.52.10	Backhoes, shovels, clamshells and draglines	0	A	5 %	
8429.52.90	Other	0	A	5 %	
8429.59	Other:				
8429.59.10	Backhoes, shovels, clamshells and draglines	0	A	3 %	
8429.59.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.30	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS.				
8430.10.00	Pile-drivers and pile extractors	0	A	10 %	
8430.20.00	Snow-ploughs and snow-blowers	0	A	10 %	
8430.31.00	Self-propelled	0	A	10 %	
8430.39.00	Other	0	A	10 %	
8430.41.00	Self-propelled	0	A	10 %	
8430.49.00	Other	0	A	10 %	
8430.50.00	Other machinery, self-propelled	0	A	10 %	
8430.61.00	Tamping or compacting machinery	0	A	10 %	
8430.69	Other				
8430.69.10	Scrapers	0	A	10 %	
8430.69.90	Other	0	A	10 %	
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30.				
8431.10	Of machinery of heading 84.25:				
8431.10.10	For marine apparatus	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8431.10.90	Other	0	A	3 %	
8431.20.00	Of machinery of heading 84.27	0	A	3 %	
8431.31.00	Of lifts, skip hoists or escalators	0	A	3 %	
8431.39.00	Other	0	A	10 %	
8431.41.00	Buckets, shovels, grabs and grips	0	A	3 %	
8431.42.00	Bulldozer or angledozer blades	0	A	10 %	
8431.43.00	Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A	5 %	
8431.49.00	Other	0	A	5 %	
84.32	OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.				
8432.10.00	Ploughs	10	E	FREE	
8432.21.00	Disc harrows	10	E	FREE	
8432.29.00	Other	0	A	FREE	
8432.30.00	Seeders, planters and transplanters	0	A	FREE	
8432.40.00	Manure spreaders and fertiliser distributors	0	A	FREE	
8432.80.00	Other machinery	0	A	FREE	
8432.90.00	Parts	-	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.33	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37.				
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	0	A	10 %	
8433.19.00	Other	0	A	10 %	
8433.20.00	Mowers, including cutter bars for tractor mounting	0	A	FREE	
8433.30.00	Other haymaking machinery	0	A	FREE	
8433.40.00	Straw or fodder balers, including pick-up balers	0	A	FREE	
8433.51.00	Combine harvester-threshers	0	A	FREE	
8433.52.00	Other threshing machinery	0	A	FREE	
8433.53.00	Root or tuber harvesting machines	0	A	FREE	
8433.59.00	Other	0	A	FREE	
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	-	A	FREE	
8433.90	Parts:				
8433.90.10	Of lawn mowers	0	A	10 %	
8433.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.34	MILKING MACHINES AND DAIRY MACHINERY.				
8434.10.00	Milking machines	0	A	FREE	
8434.20.00	Dairy machinery	0	A	FREE	
8434.90.00	Parts	0	A	FREE	
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.				
8435.10	Machinery:				
8435.10.10	Juice extractors	0	A	3 %	
8435.10.21	For apples, pears or grapes	0	A	FREE	
8435.10.29	Other	0	A	3 %	
8435.10.90	Other	0	A	FREE	
8435.90	Parts:				
8435.90.10	For juice extractors	0	A	3 %	
8435.90.20	For fruit presses (other than for apples, pears or grapes)	0	A	3 %	
8435.90.90	Other	0	A	FREE	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.36	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.				
8436.10.00	Machinery for preparing animal feedingstuffs	0	A	FREE	
8436.21	Poultry incubators and brooders:				
8436.21.10	Incubators	0	A	3 %	
8436.21.20	Brooders	0	A	3 %	
8436.29	Other:				
8436.29.10	Poultry plucking machines	0	A	3 %	
8436.29.20	Rearing and laying units or batteries	0	A	3 %	
8436.29.90	Other	0	A	FREE	
8436.80	Other machinery:				
8436.80.10	Bee-keeping machines	0	A	10 %	
8436.80.90	Other	0	A	FREE	
8436.91	Of poultry-keeping machinery or poultry incubators and brooders:				
8436.91.10	For brooders and laying units	0	A	3 %	
8436.91.20	For incubators and plucking machines	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8436.91.90	Other	0	A	FREE	
8436.99	Other:				
8436.99.10	For bee-keeping machines	0	A	10 %	
8436.99.90	Other	0	A	FREE	
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY.				
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	-	A	FREE	
8437.80.00	Other machines and apparatus	0	A	3 %	
8437.80.00A	Only hammer-type crushing machines for cereals	10	E	3 %	
8437.80.00B	Only grain mixing machines	10	E	3 %	
8437.90.00	Parts	0	A	3 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS.				
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A	3 %	
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	0	A	3 %	
8438.30.00	Machinery for sugar manufacture	0	A	3 %	
8438.40.00	Brewery machinery	0	A	FREE	
8438.50	Machinery for the preparation of meat or poultry:				
8438.50.10	Meat mincing or cutting machines	0	A	3 %	
8438.50.90	Other	0	A	3 %	
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables (wild or otherwise)	0	A	3 %	
8438.60.00A	Only fruit pulpers	10	E	3 %	
8438.80	Other machinery:				
8438.80.10	For the preparation of fish, crustaceans or molluscs	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8438.80.90	Other	0	A	3 %	
8438.90.00	Parts	0	A	3 %	
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.				
8439.10.00	Machinery for making pulp of fibrous cellulosic material	0	A	3 %	
8439.20.00	Machinery for making paper or paperboard	0	A	3 %	
8439.30.00	Machinery for finishing paper or paperboard	0	A	3 %	
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	0	A	3 %	
8439.99.00	Other	0	A	3 %	
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES.				
8440.10.00	Machinery	0	A	3 %	
8440.90.00	Parts	0	A	3 %	
84.41	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.				
8441.10.00	Cutting machines	0	A	3 %	
8441.20.00	Machines for making bags, sacks or envelopes	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8441.30.00	Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A	3 %	
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	0	A	3 %	
8441.80.00	Other machines and apparatus	0	A	3 %	
8441.90.00	Parts	0	A	3 %	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED).				
8442.30.00	Machinery, apparatus and equipment	0	A	3 %	
8442.40.00	Parts of these machines, apparatus or equipment	0	A	3 %	
8442.50.00	Plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.43	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES.				
8443.11.00	Offset printing machinery, reel fed	0	A	3 %	
8443.12.00	Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded)	0	A	3 %	
8443.13.00	Other offset printing machines and equipment	0	A	3 %	
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	0	A	3 %	
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A	3 %	
8443.16.00	Flexographic printing machinery	0	A	3 %	
8443.17.00	Gravure printing machinery	0	A	3 %	
8443.19.00	Other	0	A	3 %	
8443.31.00	Machines which perform two or more of the following functions: printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0	A	5 %	
8443.32	Other, capable of connecting to an automatic data-processing machine or to a network:				
8443.32.10	Teleprinters	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8443.32.90	Other	0	A	5 %	
8443.39.00	Other	0	A	15 %	
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A	3 %	
8443.99.00	Other	0	A	15 %	
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	0	A	3 %	
84.45	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47.				
8445.11.00	Carding machines	0	A	3 %	
8445.12.00	Combing machines	0	A	3 %	
8445.13.00	Drawing or roving machines	0	A	3 %	
8445.19	Other:				
8445.19.10	Cotton gins	0	A	FREE	
8445.19.90	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8445.20.00	Textile spinning machines	0	A	3 %	
8445.30.00	Textile doubling or twisting machines	0	A	3 %	
8445.40.00	Textile winding (including weft-winding) or reeling machines	0	A	3 %	
8445.90.00	Other	0	A	3 %	
84.46	WEAVING MACHINES (LOOMS).				
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	0	A	3 %	
8446.21.00	Power looms	0	A	3 %	
8446.29.00	Other	0	A	3 %	
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A	3 %	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.				
8447.11.00	With cylinder diameter not exceeding 165 mm	0	A	3 %	
8447.12.00	With cylinder diameter exceeding 165 mm	0	A	3 %	
8447.20.00	Flat knitting machines; stitch-bonding machines	0	A	3 %	
8447.90.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.48	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.44, 84.45, 84.46 or 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADINGS 84.44, 84.45, 84.46 AND 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES).				
8448.11.00	Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A	3 %	
8448.19.00	Other	0	A	3 %	
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A	3 %	
8448.31.00	Card clothing	0	A	3 %	
8448.32.00	Of machines for preparing textile fibres, other than card clothing	0	A	3 %	
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	0	A	3 %	
8448.39.00	Other	0	A	3 %	
8448.42.00	Reeds for looms, healds and heald-frames	0	A	3 %	
8448.49.00	Other	0	A	3 %	
8448.51.00	Sinkers, needles and other articles used in forming stitches	0	A	3 %	
8448.59.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.49	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS.				
8449.00.10	Machinery	0	A	15 %	
8449.00.90	Parts	0	A	15 %	
84.50	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.				
8450.11	Fully automatic machines:				
8450.11.10	Unassembled or disassembled	15	E	3 %	
8450.11.90	Other	15	E	10 %	
8450.12	Other machines, with built-in centrifugal drier:				
8450.12.10	Unassembled or disassembled	15	E	3 %	
8450.12.90	Other	15	E	10 %	
8450.19	Other:				
8450.19.10	Unassembled or disassembled	15	E	3 %	
8450.19.90	Other	15	E	15 %	
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg	0	A	15 %	
8450.90.00	Parts	0	A	3 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS.				
8451.10.00	Dry-cleaning machines	0	A	15 %	
8451.21	Each of a dry linen capacity not exceeding 10 kg:				
8451.21.10	Unassembled or disassembled	15	E	3 %	
8451.21.90	Other	15	E	15 %	
8451.29.00	Other	0	A	15 %	
8451.30	Ironing machines and presses (including fusing presses):				
8451.30.10	Wooden presses	0	A	15 %	
8451.30.90	Other	0	A	3 %	
8451.40.00	Washing, bleaching or dyeing machines	0	A	15 %	
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8451.80.00	Other machines and apparatus	0	A	3 %	
8451.90.00	Parts	0	A	15 %	
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.				
8452.10.00	Sewing machines of the household type	0	A	10 %	
8452.21.00	Automatic units	0	A	3 %	
8452.29	Other:				
8452.29.10	Machines for sewing sacks and bags of a kind used for packing agricultural produce	0	A	FREE	
8452.29.90	Other	0	A	3 %	
8452.30.00	Sewing machine needles	0	A	3 %	
8452.40	Furniture, bases and covers for sewing machines and parts thereof:				
8452.40.10	Furniture	15	E	3 %	
8452.40.90	Other, including parts	15	E	3 %	
8452.90.00	Other parts of sewing machines	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.53	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES.				
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	0	A	3 %	
8453.20.00	Machinery for making or repairing footwear	0	A	3 %	
8453.80.00	Other machines and apparatus	0	A	3 %	
8453.90.00	Parts	0	A	3 %	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.				
8454.10.00	Converters	0	A	FREE	
8454.20.00	Ingot moulds and ladles	0	A	3 %	
8454.30.00	Casting machines	0	A	3 %	
8454.90	Parts:				
8454.90.10	Of converters	0	A	FREE	
8454.90.90	Other	0	A	3 %	
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR.				
8455.10.00	Tube mills	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8455.21.00	Hot or combination hot and cold rolling mills	0	A	3 %	
8455.22.00	For cold rolling	0	A	3 %	
8455.30.00	Rolls for rolling mills	0	A	3 %	
8455.90.00	Other parts	0	A	3 %	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES.				
8456.10.00	Operated by laser or other light or photon beam processes	0	A	3 %	
8456.20.00	Operated by ultrasonic processes	0	A	3 %	
8456.30.00	Operated by electro-discharge processes	0	A	3 %	
8456.90.00	Other	0	A	3 %	
84.57	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.				
8457.10.00	Machining centres	0	A	3 %	
8457.20.00	Single-station machines	0	A	3 %	
8457.30.00	Multi-station machines	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.58	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.				
8458.11.00	Numerically controlled	0	A	3 %	
8458.19.00	Other	0	A	3 %	
8458.91.00	Numerically controlled	0	A	3 %	
8458.99.00	Other	0	A	3 %	
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.				
8459.10.00	Way-type unit head machines	0	A	3 %	
8459.21.00	Numerically controlled	0	A	3 %	
8459.29.00	Other	0	A	3 %	
8459.31.00	Numerically controlled	0	A	3 %	
8459.39.00	Other	0	A	3 %	
8459.40.00	Other boring machines	0	A	3 %	
8459.51.00	Numerically controlled	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8459.59.00	Other	0	A	3 %	
8459.61.00	Numerically controlled	0	A	3 %	
8459.69.00	Other	0	A	3 %	
8459.70.00	Other tapping or threading machines	0	A	3 %	
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61.				
8460.11.00	Numerically controlled	0	A	3 %	
8460.19.00	Other	0	A	3 %	
8460.21.00	Numerically controlled	0	A	3 %	
8460.29.00	Other	0	A	3 %	
8460.31.00	Numerically controlled	0	A	3 %	
8460.39.00	Other	0	A	3 %	
8460.40.00	Honing or lapping machines	0	A	3 %	
8460.90.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.61	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
8461.20.00	Shaping or slotting machines	0	A	3 %	
8461.30.00	Broaching machines	0	A	3 %	
8461.40.00	Gear-cutting, gear-grinding or gear-finishing machines	0	A	3 %	
8461.50.00	Sawing or cutting-off machines	0	A	3 %	
8461.90	Other:				
8461.90.10	Planing machines	0	A	3 %	
8461.90.90	Other	0	A	3 %	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE.				
8462.10.00	Forging or die-stamping machines (including presses) and hammers	0	A	3 %	
8462.21.00	Numerically controlled	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8462.29.00	Other	0	A	3 %	
8462.31.00	Numerically controlled	0	A	3 %	
8462.39.00	Other	0	A	3 %	
8462.41.00	Numerically controlled	0	A	3 %	
8462.49.00	Other	0	A	3 %	
8462.91.00	Hydraulic presses	0	A	3 %	
8462.99.00	Other	0	A	3 %	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL.				
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	0	A	3 %	
8463.20.00	Thread-rolling machines	0	A	3 %	
8463.30	Machines for working wire				
8463.30.10	For making nails	0	A	FREE	
8463.30.90	Other	0	A	3 %	
8463.90.00	Other	0	A	3 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.				
8464.10.00	Sawing machines	0	A	FREE	
8464.20.00	Grinding or polishing machines	0	A	FREE	
8464.90.00	Other	0	A	FREE	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.				
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	0	A	3 %	
8465.91.00	Sawing machines	0	A	3 %	
8465.92.00	Planing, milling or moulding (by cutting) machines	0	A	3 %	
8465.93.00	Grinding, sanding or polishing machines	0	A	3 %	
8465.94.00	Bending or assembling machines	0	A	3 %	
8465.95.00	Drilling or morticing machines	0	A	3 %	
8465.96.00	Splitting, slicing or paring machines	0	A	3 %	
8465.99.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.				
8466.10.00	Tool holders and self-opening dieheads	0	A	3 %	
8466.20.00	Work holders	0	A	3 %	
8466.30.00	Dividing heads and other special attachments for machine-tools	0	A	3 %	
8466.91.00	For machines of heading 84.64	0	A	3 %	
8466.92.00	For machines of heading 84.65	0	A	3 %	
8466.93.00	For machines of headings 84.56 to 84.61	0	A	3 %	
8466.94.00	For machines of heading 84.62 or 84.63	0	A	3 %	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR.				
8467.11.00	Rotary type (including combined rotary-percussion)	0	A	10 %	
8467.19.00	Other	0	A	10 %	
8467.21.00	Drills of all kinds	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8467.22.00	Saws	0	A	10 %	
8467.29.00	Other	0	A	10 %	
8467.81.00	Chainsaws	0	A	10 %	
8467.89.00	Other	0	A	10 %	
8467.91.00	Of chainsaws	0	A	10 %	
8467.92.00	Of pneumatic tools	0	A	10 %	
8467.99.00	Other	0	A	10 %	
84.68	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING.				
8468.10.00	Hand-held blow pipes	0	A	3 %	
8468.20.00	Other gas-operated machinery and apparatus	0	A	3 %	
8468.80.00	Other machines and apparatus	0	A	3 %	
8468.90.00	Parts	0	A	3 %	
84.69	TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES.				
8469.00.10	Automatic typewriters and word-processing machines	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8469.00.20	Other typewriters, whether or not electric	0	A	10 %	
84.70	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.				
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A	5 %	
8470.21	Incorporating a printing device:				
8470.21.10	With battery charger circuit	0	A	10 %	
8470.21.90	Other	0	A	15 %	
8470.29	Other:				
8470.29.10	With battery charger circuit	0	A	10 %	
8470.29.90	Other	0	A	15 %	
8470.30.00	Other calculating machines	0	A	15 %	
8470.50.00	Cash registers	0	A	15 %	
8470.90.00	Other	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.71	AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
8471.30.00	Portable digital automatic data processing machines, weighing no more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A	5 %	
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A	5 %	
8471.49.00	Other, presented in the form of systems	0	A	5 %	
8471.50.00	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A	5 %	
8471.60.00	Input or output units, whether or not containing storage units in the same housing	0	A	5 %	
8471.70.00	Storage units	0	A	5 %	
8471.80.00	Other units of automatic data processing machines	0	A	5 %	
8471.90.00	Other	0	A	5 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.72	OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).				
8472.10.00	Duplicating machines, including mimeographs	0	A	15 %	
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A	15 %	
8472.90	Other:				
8472.90.10	Automatic banknote dispensers (automatic tellers)	0	A	5 %	
8472.90.90	Other	0	A	15 %	
84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72.				
8473.10	Parts and accessories of the machines of heading 84.69:				
8473.10.10	Of tariff subheading 8469.11.00 and 8469.12.00	0	A	3 %	
8473.10.90	Other	0	A	15 %	
8473.21.00	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A	15 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8473.29.00	Other	0	A	3 %	
8473.30.00	Parts and accessories of the machines of heading 84.71	0	A	3 %	
8473.40.00	Parts and accessories of the machines of heading 84.72	0	A	15 %	
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A	15 %	
84.74	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND.				
8474.10.00	Sorting, screening, separating or washing machines	0	A	3 %	
8474.20.00	Crushing or grinding machines	0	A	3 %	
8474.31.00	Concrete or mortar mixers	0	A	3 %	
8474.31.00A	Only of a capacity not exceeding 0,36 m <sup>3</sup>	10	E	3 %	
8474.32.00	Machinery for mixing mineral substances with bitumen	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8474.39.00	Other	0	A	3 %	
8474.80.00	Other machines and apparatus	0	A	3 %	
8474.90.00	Parts	0	A	3 %	
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.				
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A	FREE	
8475.21.00	Machines for making optical fibres and preforms thereof	0	A	FREE	
8475.29.00	Other	0	A	FREE	
8475.90.00	Parts	0	A	3 %	
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES.				
8476.21.00	Incorporating heating or refrigerating devices	15	E	15 %	
8476.29.00	Other	15	E	15 %	
8476.81.00	Incorporating heating or refrigerating devices	15	E	15 %	
8476.89.00	Other	15	E	15 %	
8476.90.00	Parts	0	A	15 %	



Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.77	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8477.10.00	Injection-moulding machines	0	A	3 %	
8477.20.00	Extruders	0	A	3 %	
8477.30.00	Blow-moulding machines	0	A	3 %	
8477.40.00	Vacuum-moulding machines and other thermoforming machines	0	A	3 %	
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A	3 %	
8477.59.00	Other	0	A	3 %	
8477.80.00	Other machines and apparatus	0	A	3 %	
8477.90.00	Parts	0	A	3 %	
84.78	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8478.10.00	Machinery	0	A	3 %	
8478.90.00	Parts	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.79	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8479.10.00	Machinery for civil engineering, building or the like	0	A	10 %	
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A	3 %	
8479.30.00	Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A	3 %	
8479.40.00	Rope or cable-making machines	0	A	3 %	
8479.50.00	Industrial robots, not elsewhere specified or included	0	A	3 %	
8479.60.00	Evaporative air coolers	0	A	10 %	
8479.81.00	For treating metal, including electric wire coil-winders	0	A	3 %	
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:				
8479.82.10	Machinery for given industries	0	A	3 %	
8479.82.20	Other machinery of general use	0	A	FREE	
8479.82.90	Other	0	A	3 %	
8479.89	Other:				
8479.89.10	Air humidifiers and dehumidifiers	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8479.89.20	Bubble towers	0	A	FREE	
8479.89.30	Floor polishers	0	A	3 %	
8479.89.40	Refuse compactors	0	A	FREE	
8479.89.80	Other machinery of general use	0	A	FREE	
8479.89.90	Other	0	A	3 %	
8479.90.00	Parts	0	A	3 %	
84.80	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.				
8480.10.00	Moulding boxes for metal foundry	0	A	3 %	
8480.20.00	Mould bases	0	A	3 %	
8480.30.00	Moulding patterns	0	A	3 %	
8480.41.00	For injection or compression moulding	0	A	3 %	
8480.49.00	Other	0	A	3 %	
8480.50.00	Moulds for glass	0	A	3 %	
8480.60	Moulds for mineral materials:				
8480.60.10	Moulds for moulding concrete, cement or mortar	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8480.60.90	Other	0	A	3 %	
8480.71.00	For injection or compression moulding.	0	A	3 %	
8480.79.00	Other	0	A	3 %	
84.81	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES.				
8481.10.00	Pressure-reducing valves	0	A	FREE	
8481.20	Valves for oleohydraulic or pneumatic transmissions:				
8481.20.10	For pneumatic tyres and inner-tubes for vehicles	0	A	10 %	
8481.20.90	Other	0	A	3 %	
8481.30.00	Check (nonreturn) valves	0	A	FREE	
8481.40.00	Safety or relief valves	0	A	FREE	
8481.80	Other appliances:				
8481.80.10	Taps	0	A	10 %	
8481.80.10A	Only cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	C	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8481.80.10B	Only cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	C	10 %	
8481.80.20	Other valves	-	A	FREE	
8481.80.90	Other	0	A	3 %	
8481.90.00	Parts	0	A	FREE	
84.82	BALL OR ROLLER BEARINGS.				
8482.10.00	Ball bearings	0	A	3 %	
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	0	A	3 %	
8482.30.00	Spherical roller bearings	0	A	3 %	
8482.40.00	Needle roller bearings	0	A	3 %	
8482.50.00	Cylindrical roller bearings	0	A	3 %	
8482.80.00	Other, including combined ball/roller bearings	0	A	3 %	
8482.91.00	Balls, needles and rollers	0	A	3 %	
8482.99.00	Other	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).				
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks:				
8483.10.10	For marine use	0	A	5 %	
8483.10.90	Other	0	A	FREE	
8483.20.00	Bearing housings, incorporating ball or roller bearings	0	A	10 %	
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A	10 %	
8483.40.00	Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A	3 %	
8483.50.00	Flywheels and pulleys, including pulley blocks	0	A	10 %	
8483.60.00	Clutches and shaft couplings, including universal joints	0	A	10 %	
8483.90.00	Toothed wheels and other transmission elements presented separately; parts	0	A	10 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.				
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C	FREE	
8484.20.00	Mechanical seals	5	C	FREE	
8484.90.00	Other	5	C	FREE	
84.86	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES.				
8486.10.00	Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A	3 %	
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A	3 %	

Panama Code 2007	Description	Base Rate CA	Category	Base Rate Panama	Observations
8486.20.00A	Only resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	3 %	
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	0	A	3 %	
8486.40.00	Machines and apparatus specified in Note 9(C) to this Chapter	0	A	3 %	
8486.90.00	Parts and accessories	0	A	3 %	
84.87	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.				
8487.10.00	Ships' or boats' propellers and blades therefor	0	A	5 %	
8487.90	Other:				
8487.90.10	Seal rings (seals or retainers)	0	A	FREE	
8487.90.90	Other	0	A	3 %	