

THE UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT

IMPLEMENTING LEGISLATION AND SUPPORTING DOCUMENTATION

Consistent with the provisions of section 2105(a)(1)(A) and (B) of the Trade Act of 2002 (19 U.S.C. § 3805(a)(1)(A) and (B)) (“the Act”):

- On March 30, 2007, the President notified the House of Representatives and the Senate of the President’s intention to enter into a free trade agreement with Panama (43 Wkly. Comp. of Pres. Docs. 391 (2007)).
- On April 2, 2007, the President published in the *Federal Register* a notice of the President’s intention to enter into a free trade agreement with Panama (72 Fed. Reg. 15803 (2007)).
- On June 28, 2007, the United States Trade Representative entered into a free trade agreement with Panama (“Agreement”).
- On August 24, 2007, the United States Trade Representative transmitted to the Congress a description of changes to existing U.S. laws required to comply with the Agreement.

The following documents are submitted to the Congress under section 2105 of the Act. Submitted herewith or within these documents are:

- a copy of the final legal text of the Agreement (Tab 1);
- a draft of an implementing bill described in section 2103(b)(3) of the Act (Tab 2);
- a statement of administrative action proposed to implement the Agreement, which includes an explanation as to how the implementing bill and proposed administrative action will change or affect existing law and administrative practice, whether and how the Agreement changes provisions of an agreement previously negotiated, and how the implementing bill meets the standards set forth in section 2103(b)(3) of the Act (Tab 3);
- a statement setting forth the reasons of the President regarding how and to what extent the Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities of the Act (Tab 4); and
- a statement setting forth the reasons of the President regarding how the Agreement serves the interest of U.S. commerce (Tab 5).

Additionally, a summary of the Agreement (Tab 6), as required by section 162 of the Trade Act of 1974 (19 U.S.C. § 2212), and 12 letters related to the Agreement (Tab 7) are submitted herewith to the Congress.

UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT

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PREAMBLE

The Government of the United States of America and the Government of the Republic of Panama, resolved to:

STRENGTHEN the special bonds of friendship and cooperation between them and promote regional economic integration;

CONTRIBUTE to the harmonious development and expansion of world trade and provide a catalyst to broader international cooperation;

CREATE an expanded and secure market for the goods and services produced in their territories while recognizing the differences in their levels of development and the size of their economies;

AVOID distortions to their reciprocal trade;

ESTABLISH clear and mutually advantageous rules governing their trade;

ENSURE a predictable commercial framework for business planning and investment;

AGREE that foreign investors are not hereby accorded greater substantive rights with respect to investment protections than domestic investors under domestic law where, as in the United States, protections of investor rights under domestic law equal or exceed those set forth in this Agreement;

BUILD on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral and bilateral instruments of cooperation;

SEEK to facilitate regional trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

ENHANCE the competitiveness of their firms in global markets;

FOSTER creativity and innovation, and promote trade in goods and services that are the subject of intellectual property rights;

PROMOTE transparency and eliminate bribery and corruption in international trade and investment;

CREATE new opportunities for economic and social development in their respective territories;

PROTECT, enhance, and enforce basic workers' rights and strengthen their cooperation on labor matters;

CREATE new employment opportunities and improve working conditions and living standards in their respective territories;

BUILD on their respective international commitments on labor matters;

IMPLEMENT this Agreement in a manner consistent with environmental protection and conservation, promote sustainable development, and strengthen their cooperation on environmental matters;

PROTECT and preserve the environment and enhance the means for doing so, including through the conservation of natural resources in their respective territories;

PRESERVE their flexibility to safeguard the public welfare; and

CONTRIBUTE to hemispheric integration and provide an impetus toward establishing the *Free Trade Area of the Americas*;

HAVE AGREED as follows:

Chapter One

Initial Provisions

Article 1.1: Establishment of a Free Trade Area

The Parties to this Agreement, consistent with Article XXIV of the *General Agreement on Tariffs and Trade 1994* and Article V of the *General Agreement on Trade in Services*, hereby establish a free trade area.

Article 1.2: Objectives

1. The objectives of this Agreement, as elaborated more specifically through its principles and rules, including national treatment, most-favored-nation treatment, and transparency, are to:

- (a) encourage expansion and diversification of trade between the Parties;
- (b) eliminate barriers to trade in, and facilitate the cross-border movement of, goods and services between the territories of the Parties;
- (c) promote conditions of fair competition in the free trade area;
- (d) substantially increase investment opportunities in the territories of the Parties;
- (e) provide adequate and effective protection and enforcement of intellectual property rights in each Party's territory;
- (f) create effective procedures for the implementation and application of this Agreement, for its joint administration, and for the resolution of disputes; and
- (g) establish a framework for further bilateral, regional, and multilateral cooperation to expand and enhance the benefits of this Agreement.

2. The Parties shall interpret and apply the provisions of this Agreement in the light of its objectives set out in paragraph 1 and in accordance with applicable rules of international law.

Article 1.3: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which the Parties are party.

2. Articles VII and VIII of the Treaty Between the United States of America and the Republic of Panama Concerning the Treatment and Protection of Investments, with Annex and Agreed Minutes, signed at Washington on October 27, 1982 (the "Treaty") shall be suspended on the date of entry into force of this Agreement.

3. Notwithstanding paragraph 2,

- (a) for a period of ten years beginning on the date of entry into force of this Agreement, Articles VII and VIII of the Treaty shall not be suspended:
 - (i) in the case of investments covered by the Treaty as of the date of entry into force of this Agreement; or

(ii) in the case of a dispute that arose prior to the date of entry into force of this Agreement and that is otherwise eligible to be submitted for settlement under Article VII or VIII of the Treaty; and

(b) Article VII of the Treaty shall not be suspended in the case of a dispute that arises on or after the date of entry into force of this Agreement out of an investment agreement that was in effect before the date of entry into force of this Agreement, that is otherwise eligible to be submitted for settlement under Article VII of the Treaty.

4. In the event either Party terminates this Agreement in accordance with Article 22.5 (Entry into Force and Termination), Articles VII and VIII of the Treaty, to the extent suspended, shall automatically resume operation and shall continue in full force and effect as provided therein.

Article 1.4: Extent of Obligations

The Parties shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement, including their observance, except as otherwise provided in this Agreement, by state governments.

Chapter Two

General Definitions

Article 2.1: Definitions of General Application

For purposes of this Agreement, unless otherwise specified:

central level of government means:

- (a) for Panama, the national level of government; and
- (b) for the United States, the federal level of government;

Commission means the Free Trade Commission established under Article 19.1 (The Free Trade Commission);

covered investment means, with respect to a Party, an investment, as defined in Article 10.29 (Definitions), in its territory of an investor of the other Party in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

customs authority means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations;

customs duty includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994, in respect of like, directly competitive, or substitutable goods of the Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;
- (b) antidumping or countervailing duty that is applied pursuant to a Party's domestic law; or
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered;

Customs Valuation Agreement means the *WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*;

days means calendar days;

enterprise means any entity constituted or organized under applicable law, whether or not for profit, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, sole proprietorship, joint venture, or other association;

enterprise of a Party means an enterprise constituted or organized under the law of a Party;

existing means in effect on the date of entry into force of this Agreement;

GATS means the *WTO General Agreement on Trade in Services*;

GATT 1994 means the *WTO General Agreement on Tariffs and Trade 1994*;

goods of a Party means domestic products as these are understood in the GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party;

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

heading means the first four digits in the tariff classification number under the Harmonized System;

measure includes any law, regulation, procedure, requirement, or practice;

national means a natural person who has the nationality of a Party according to Annex 2.1 or a permanent resident of a Party;

originating means qualifying under the rules of origin set out in Chapter Four (Rules of Origin and Origin Procedures);

Party means any State for which this Agreement is in force;

person means a natural person or an enterprise;

person of a Party means a national or an enterprise of a Party;

preferential tariff treatment means the duty rate applicable under this Agreement to an originating good;

procurement means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or with a view to use in the production or supply of goods or services for commercial sale or resale;

regional level of government means, for the United States, a state of the United States, the District of Columbia, or Puerto Rico. For Panama, “regional level of government” is not applicable;

Safeguards Agreement means the *WTO Agreement on Safeguards*;

sanitary or phytosanitary measure means any measure referred to in Annex A, paragraph 1 of the SPS Agreement;

SPS Agreement means the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures*;

state enterprise means an enterprise that is owned, or controlled through ownership interests, by a Party;

subheading means the first six digits in the tariff classification number under the Harmonized System;

territory means for a Party the territory of that Party as set out in Annex 2.1;

TRIPS Agreement means the *WTO Agreement on Trade-Related Aspects of Intellectual Property Rights*;

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done on April 15, 1994.

Annex 2.1

Country-Specific Definitions

For purposes of this Agreement, unless otherwise specified:

natural person who has the nationality of a Party means:

- (a) with respect to Panama, a Panamanian national by birth, naturalization, or adoption as provided in Articles 9, 10, and 11 of the Constitution of the Republic of Panama; and
- (b) with respect to the United States, “national of the United States” as defined in the existing provisions of the *Immigration and Nationality Act*; and

territory means:

- (a) with respect to Panama, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law; and
- (b) with respect to the United States,
 - (i) the customs territory of the United States, which includes the 50 states, the District of Columbia, and Puerto Rico,
 - (ii) the foreign trade zones located in the United States and Puerto Rico, and
 - (iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources.

Chapter Three

National Treatment and Market Access for Goods

Article 3.1: Scope and Coverage

Except as otherwise provided, this Chapter applies to trade in goods of a Party.

Section A: National Treatment

Article 3.2: National Treatment

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretive notes, and to this end Article III of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment that regional level of government accords to any like, directly competitive, or substitutable goods, as the case may be, of the Party of which it forms a part.
3. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 3.2.

Section B: Tariff Elimination

Article 3.3: Tariff Elimination

1. Except as otherwise provided in this Agreement, no Party may increase any existing customs duty, or adopt any new customs duty, on an originating good.
2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods, in accordance with its Schedule to Annex 3.3.
3. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 3.3. An agreement between the Parties to accelerate the elimination of a customs duty on a good shall supersede any duty rate or staging category determined pursuant to their Schedules to Annex 3.3 for the good when approved by each Party in accordance with its applicable legal procedures.
4. For greater certainty, a Party may:
 - (a) raise a customs duty back to the level established in its Schedule to Annex 3.3 following a unilateral reduction; or
 - (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section C: Special Regimes

Article 3.4: Waiver of Customs Duties

1. Neither Party may adopt any new waiver of customs duties, or expand with respect to existing recipients or extend to any new recipient, the application of an existing waiver of customs duties, where the waiver is conditioned, explicitly or implicitly, on the fulfillment of a performance requirement.
2. Neither Party may, explicitly or implicitly, condition on the fulfillment of a performance requirement the continuation of any existing waiver of customs duties.
3. Panama may maintain existing measures inconsistent with paragraphs 1 and 2, provided it maintains such measures in accordance with Article 27.4 of the SCM Agreement. Panama may not maintain any such measures after December 31, 2009.

Article 3.5: Temporary Admission of Goods

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:
 - (a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a business person who qualifies for temporary entry pursuant to the laws of the importing Party;
 - (b) goods intended for display or demonstration;
 - (c) commercial samples and advertising films and recordings; and
 - (d) goods admitted for sports purposes.
2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed.
3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:
 - (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
 - (b) not be sold or leased while in its territory;
 - (c) be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
 - (d) be capable of identification when exported;
 - (e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;
 - (f) be admitted in no greater quantity than is reasonable for its intended use; and

(g) be otherwise admissible into the Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party, through its customs authority, shall adopt procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, these procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Each Party shall provide that its customs authority or other competent authority shall relieve the importer or other person responsible for a good admitted under this Article from any liability for failure to export the good on presentation of satisfactory proof to the importing Party's customs authority that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters Ten (Investment) and Eleven (Cross-Border Trade in Services):

- (a) each Party shall allow a vehicle or container used in international traffic that enters its territory from the territory of the other Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such vehicle or container;
- (b) neither Party may require any bond or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a vehicle or container;
- (c) neither Party may condition the release of any obligation, including any bond, that it imposes in respect of the entry of a vehicle or container into its territory on its exit through any particular port of departure; and
- (d) neither Party may require that the vehicle or carrier bringing a container from the territory of the other Party into its territory be the same vehicle or carrier that takes such container to the territory of the other Party.

9. For purposes of paragraph 8, **vehicle** means a truck, a truck tractor, a tractor, a trailer unit or trailer, a locomotive, or a railway car or other railroad equipment.

Article 3.6: Goods Re-Entered after Repair or Alteration

1. Neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory of the Party from which the good was exported for repair or alteration.

2. Neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For purposes of this Article, **repair or alteration** does not include an operation or process that:

- (a) destroys a good's essential characteristics or creates a new or commercially different good; or
- (b) transforms an unfinished good into a finished good.

Article 3.7: Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall grant duty-free entry to commercial samples of negligible value and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) such samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or
- (b) such advertising materials be imported in packets that each contain no more than one copy of each such material and that neither such materials nor packets form part of a larger consignment.

Section D: Non-Tariff Measures

Article 3.8: Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes, and to this end Article XI of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.¹

2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

- (a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;
- (b) import licensing conditioned on the fulfillment of a performance requirement, except as provided in a Party's Schedule to Annex 3.3; or
- (c) voluntary export restraints inconsistent with Article VI of the GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, nothing in this Agreement shall be construed to prevent the Party from:

¹ For greater certainty, this paragraph applies, *inter alia*, to prohibitions or restrictions on the importation of remanufactured goods.

- (a) limiting or prohibiting the importation from the territory of the other Party of such good of that non-Party; or
- (b) requiring as a condition of export of such good of the Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

4. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the other Party.

5. Paragraphs 1 through 4 shall not apply to the measures set out in Annex 3.2.

6. Panama may not, as a condition for engaging in importation or for the import of a good, require a person of the United States to establish or maintain a contractual or other relationship with a dealer in its territory.

7. Panama may not remedy a violation or alleged violation of any law, regulation, or other measure regulating or otherwise relating to the relationship between any dealer in its territory and any person of the United States, by prohibiting or restricting the importation of any good of the United States.

8. For purposes of this Article:

dealer means a person of Panama who is responsible for the distribution, agency, concession, or representation in the territory of Panama of goods of the United States; and

remedy means to obtain redress or impose a penalty, including through a provisional, precautionary, or permanent measure.

Article 3.9: Import Licensing

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. Promptly after entry into force of this Agreement, each Party shall notify the other Party of any existing import licensing procedures, and thereafter shall notify the other Party of any new import licensing procedure and any modification to its existing import licensing procedures, within 60 days before it takes effect. A notification provided under this Article shall:

- (a) include the information specified in Article 5 of the Import Licensing Agreement; and
- (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

3. Neither Party may apply an import licensing procedure to a good of the other Party unless it has provided notification in accordance with paragraph 2.

Article 3.10: Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of the GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article

III:2 of the GATT 1994, and antidumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Neither Party may require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.
3. Each Party shall make available and maintain through the Internet a current list of the fees and charges it imposes in connection with importation or exportation.
4. The United States shall eliminate its merchandise processing fee on originating goods.

Article 3.11: Export Taxes

Neither Party may adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless such duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption.

Section E: Other Measures

Article 3.12: Distinctive Products

1. Panama shall recognize Bourbon Whiskey and Tennessee Whiskey, which is a straight Bourbon Whiskey authorized to be produced only in the State of Tennessee, as distinctive products of the United States. Accordingly, Panama shall not permit the sale of any product as Bourbon Whiskey or Tennessee Whiskey, unless it has been manufactured in the United States in accordance with the laws and regulations of the United States governing the manufacture of Bourbon Whiskey and Tennessee Whiskey.
2. At the request of a Party, the Committee on Trade in Goods shall consider whether to recommend that the Parties amend the Agreement to designate a good as a distinctive product for purposes of this Article.

Section F: Agriculture

Article 3.13: Scope and Coverage

This Section applies to measures adopted or maintained by a Party relating to trade in agricultural goods.

Article 3.14: Administration and Implementation of Tariff-Rate Quotas

1. Each Party shall implement and administer the tariff-rate quotas for agricultural goods set out in Appendix I to its Schedule to Annex 3.3 (hereafter “TRQs”) in accordance with Article XIII of the GATT 1994, including its interpretive notes, and the Import Licensing Agreement.
2. Each Party shall ensure that:
 - (a) its procedures for administering its TRQs are transparent, made available to the public, timely, nondiscriminatory, responsive to market conditions, and minimally burdensome to trade;

- (b) subject to subparagraph (c), any person of a Party that fulfills the Party's legal and administrative requirements shall be eligible to apply and to be considered for an in-quota quantity allocation under the Party's TRQs;
 - (c) it does not, under its TRQs:
 - (i) allocate any portion of an in-quota quantity to a producer group;
 - (ii) condition access to an in-quota quantity on purchase of domestic production; or
 - (iii) limit access to an in-quota quantity only to processors.
 - (d) solely government authorities administer its TRQs and government authorities do not delegate administration of its TRQs to producer groups or other non-governmental organizations, except as provided in Appendix I to the General Notes of the Schedule of Panama to Annex 3.3; and
 - (e) it allocates in-quota quantities under its TRQs in commercially viable shipping quantities and, to the maximum extent possible, in the amounts that importers request.
3. Each Party shall make every effort to administer its TRQs in a manner that allows importers to fully utilize them.
4. Neither Party may condition application for, or use of, an in-quota quantity allocation under a TRQ on the re-export of an agricultural good.
5. Neither Party may count food aid or other non-commercial shipments in determining whether an in-quota quantity under a TRQ has been filled.
6. On request of either Party, the Parties shall consult regarding the administration of the importing Party's TRQs.

Article 3.15: Agricultural Export Subsidies

1. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods and shall work together toward an agreement in the WTO to eliminate those subsidies and prevent their reintroduction in any form.
2. Except as provided in paragraph 3, neither Party may introduce or maintain any export subsidy on any agricultural good destined for the territory of the other Party.
3. Where the exporting Party considers that a non-Party is exporting an agricultural good to the territory of the other Party with the benefit of export subsidies, the importing Party shall, on written request of the exporting Party, consult with the exporting Party with a view to agreeing on specific measures that the importing Party may adopt to counter the effect of such subsidized imports. If the importing Party adopts the agreed-on measures, the exporting Party shall refrain from applying any export subsidy to its exports of the good to the territory of the importing Party. If the importing Party does not adopt the agreed-on measures, the exporting Party may apply an export subsidy on its exports of the good to the territory of the importing Party only to the extent necessary to counter the trade-distorting effect of subsidized exports of the good from the non-Party to the importing Party's territory.

Article 3.16: Export State Trading Enterprises

The Parties shall work together toward an agreement on export state trading enterprises in the WTO that:

- (a) eliminates restrictions on the right to export;
- (b) eliminates any special financing granted directly or indirectly to state trading enterprises that export for sale a significant share of their country's total exports of an agricultural good; and
- (c) ensures greater transparency regarding the operation and maintenance of export state trading enterprises.

Article 3.17: Agricultural Safeguard Measures

1. Notwithstanding Article 3.3, a Party may apply a measure in the form of an additional import duty on an originating agricultural good listed in that Party's Schedule to Annex 3.17, provided that the conditions in paragraphs 2 through 8 are met. The sum of any such additional import duty and any other customs duty on such good shall not exceed the lowest of:

- (a) the base rate of duty provided in the Party's Schedule to Annex 3.3;
- (b) the prevailing most-favored-nation (MFN) applied rate of duty; or
- (c) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement.

2. A Party may apply an agricultural safeguard measure during any calendar year if the quantity of imports of the good during such year exceeds the trigger level for that good set out in its Schedule to Annex 3.17.

3. The additional duty under paragraph 1 shall be set according to each Party's Schedule to Annex 3.17.

4. Neither Party may apply an agricultural safeguard measure and at the same time apply or maintain:

- (a) a safeguard measure under Chapter Eight (Trade Remedies); or
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement,

with respect to the same good.

5. Neither Party may apply or maintain an agricultural safeguard measure on a good:

- (a) on or after the date that the good is subject to duty-free treatment under the Party's Schedule to Annex 3.3; or
- (b) that increases the in-quota duty on a good subject to a TRQ.

6. A Party shall implement an agricultural safeguard measure in a transparent manner. Within 60 days after applying such a measure, the Party applying the measure shall notify the other Party, in writing, and shall provide it relevant data concerning the measure. On request,

the Party applying the measure shall consult with the other Party regarding application of the measure.

7. A Party may maintain an agricultural safeguard measure only until the end of the calendar year in which the Party applies the measure.

8. Neither Party may apply on an originating agricultural good any safeguard duty pursuant to the WTO Agreement on Agriculture or any successor provisions thereof.

9. The Commission and the Committee on Agricultural Trade may review the implementation and operation of this Article.

10. For purposes of this Article and Annex 3.17, **agricultural safeguard measure** means a measure described in paragraph 1.

Article 3.18: Sugar Compensation Mechanism

1. In any year, the United States may, at its option, apply a mechanism that results in compensation to Panama's exporters of sugar goods in lieu of according duty-free treatment to some or all of the duty-free quantities of sugar goods established for Panama in paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3. Such compensation shall be equivalent to the estimated economic rents that Panama's exporters would have obtained on exports to the United States of any such amounts of sugar goods and shall be provided within 30 days after the United States exercises this option. The United States shall notify Panama at least 90 days before it exercises this option and, on request, shall enter into consultations with Panama regarding application of the mechanism.

2. For purposes of this Article, **sugar good** means a good provided for in paragraph 6(c), (g), or (j) of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3.

Article 3.19: Agriculture Review Commission

The Parties shall establish an Agriculture Review Commission in the 14th year after the date of entry into force of this Agreement to review the implementation and operation of the Agreement as it relates to trade in agricultural goods. The Agriculture Review Commission shall evaluate the effects of trade liberalization under the Agreement, the operation of Article 3.17 and possible extension of agricultural safeguard measures under that Article, progress toward global agricultural trade reform in the WTO, and developments in world agricultural markets. The Agriculture Review Commission shall report its findings and any recommendations to the Commission.

Article 3.20: Committee on Agricultural Trade

1. No later than 90 days after the date of entry into force of this Agreement, the Parties shall establish a Committee on Agricultural Trade, comprising representatives of each Party.

2. The Committee shall provide a forum for:

- (a) monitoring and promoting cooperation on the implementation and administration of this Section;
- (b) facilitating trade in agricultural goods between the Parties;

- (c) consultation between the Parties on matters related to this Section in coordination with other committees, subcommittees, working groups, or other bodies established under this Agreement;
 - (d) addressing barriers to trade in agricultural goods; and
 - (e) undertaking any additional work that the Commission may assign.
3. The Committee shall meet at least once a year unless it decides otherwise. Meetings of the Committee shall be chaired by the representatives of the Party hosting the meeting.
4. All decisions of the Committee shall be taken by mutual agreement.

Section G: Textiles and Apparel

Article 3.21: Customs Cooperation

1. The customs authorities of the Parties shall cooperate for purposes of:
- (a) enforcing or assisting in the enforcement of their respective laws, regulations, and procedures affecting trade in textile or apparel goods;
 - (b) ensuring the accuracy of claims of origin for textile or apparel goods; and
 - (c) deterring circumvention of laws, regulations, and procedures of either Party or international agreements affecting trade in textile or apparel goods.
2. In furtherance of paragraph 1, each Party shall adopt or maintain laws that:
- (a) authorize its officials to take swift action to deter circumvention and to carry out obligations under this Chapter relating to customs cooperation and information sharing; and
 - (b) establish criminal penalties and civil or administrative penalties that effectively deter engaging in, attempting to engage in, or facilitating activities related to circumvention.
3. On request of a Party, the other Party shall provide, consistent with its laws, regulations, and procedures, production, trade, and transit documents and other information necessary to determine:
- (a) that an enterprise has made an accurate claim of origin for a textile or apparel good; or
 - (b) that an enterprise is complying with applicable customs laws, regulations, and procedures regarding trade in textile or apparel goods, including:
 - (i) laws, regulations, and procedures that the exporting Party adopts or maintains pursuant to this Agreement; and
 - (ii) laws, regulations, and procedures of the importing Party or the exporting Party that give effect to other international agreements regarding trade in textile or apparel goods.

Article 5.6 (Confidentiality) shall apply to any information that the providing Party designates as confidential.

4. (a) On the written request of the importing Party, the exporting Party shall conduct a verification for purposes of enabling the importing Party to make the determination described in paragraph 3(a) or (b), regardless of whether an importer claims preferential tariff treatment for a textile or apparel good for which a claim of origin has been made.
- (b) A request under subparagraph (a) shall include specific information regarding the reason the importing Party is requesting the verification and the determination the importing Party is seeking to make.
- (c) The exporting Party may conduct a verification of exporting enterprises within its territory on its own initiative.

5. The exporting Party may allow the importing Party to participate in a verification conducted under paragraph 4, including through a site visit. If the importing Party believes it is necessary for it to participate in a site visit, the competent authority of the importing Party shall provide a written request to the competent authority of the exporting Party. Site visits shall be conducted in accordance with the laws, regulations, and procedures of the exporting Party.² If the exporting Party does not allow the participation of the importing Party, the importing Party may take appropriate action, which may include denying preferential tariff treatment to the type of goods of the enterprise that would have been the subject of the verification.

6. (a) The competent authority of the importing Party shall provide a written request to participate in a site visit not less than 14 days before the proposed dates of the site visit. The request shall identify the number of enterprises to be visited, the proposed dates of the visit, and the reason for the visit.
- (b) The importing Party shall ensure that its competent authority does not inform any person, other than the responsible officials of the exporting Party, of a request under subparagraph (a) or its contents. The exporting Party shall ensure that its competent authority and any other person in its territory do not provide prior notice to the enterprise to be visited. The exporting Party or, if the exporting Party requests or authorizes the importing Party to undertake such a verification, the importing Party shall seek permission to conduct a site visit from a responsible person of the enterprise at the time of the visit.
- (c) If the enterprise denies permission to conduct a site visit:³
 - (i) the visit shall not occur;
 - (ii) the exporting Party shall not issue any certificates, visas, or export licenses that may be required to accompany textile or apparel goods

² For greater certainty, all site visits conducted under this Article shall be conducted under the authority of the exporting Party. The participation of officials of the importing Party at the visit shall be limited to the purposes stated in this Article and shall not be deemed to confer any authority on such officials over persons or enterprises located within the territory of the exporting Party.

³ Permission to conduct a site visit shall be deemed to have been denied if the enterprise does not allow the responsible officials of either Party access to the enterprise's premises, including its production and storage areas and other facilities or to production records relating to textile or apparel goods that have been exported to the territory of the importing Party, the enterprise's production capabilities in general, the number of persons the enterprise employs, or other records or information relevant to making the determination in paragraph 3(a) or (b).

that the enterprise produces or exports when such goods are exported to the importing Party, until the exporting Party receives information sufficient to enable it to make the determination in paragraph 3(a) or (b); and

- (iii) the importing Party may deny entry of textile or apparel goods produced or exported by the enterprise, until the importing Party receives information sufficient to enable it to make the determination in paragraph 3(a) or (b).
 - (d) On completion of a site visit in which the importing Party has participated, the importing Party and exporting Party shall discuss their findings and the importing Party shall subsequently provide to the exporting Party a written report of the results of the visit. The exporting Party shall have the opportunity to respond to the report. The written report shall include:
 - (i) the name of the enterprise visited;
 - (ii) for each shipment checked, information discovered relating to circumvention;
 - (iii) observations made at the enterprise relating to circumvention; and
 - (iv) an assessment of whether the enterprise's production records and other documents support its claims of origin for:
 - (A) a textile or apparel good subject to a verification conducted under paragraph 4(a) for the purpose of making the determination in paragraph 3(a); or
 - (B) in the case of a verification conducted under paragraph 4(a) for the purpose of making the determination in paragraph 3(b), any textile or apparel good exported or produced by the enterprise.
7. (a) (i) During a verification conducted under paragraph 4(a), if there is insufficient information to support a claim for preferential tariff treatment, the importing Party may take appropriate action, which may include suspending the application of such treatment to:
- (A) in the case of a verification conducted under paragraph 4(a) for the purpose of making the determination in paragraph 3(a), the textile or apparel good for which a claim for preferential tariff treatment has been made; and
 - (B) in the case of a verification conducted under paragraph 4(a) for the purpose of making the determination in paragraph 3(b), any textile or apparel good exported or produced by the enterprise subject to that verification for which a claim for preferential tariff treatment has been made.
- (ii) On completion of a verification conducted under paragraph 4(a), if there is insufficient information to support a claim for preferential tariff treatment, the importing Party may take appropriate action, which may include denying the application of such treatment to any textile or apparel good described in clauses (i)(A) and (B).

- (iii) During or on completion of a verification conducted under paragraph 4(a), if the importing Party discovers that an enterprise has provided incorrect information to support a claim for preferential tariff treatment, the importing Party may take appropriate action, which may include denying the application of such treatment to any textile or apparel good described in clauses (i)(A) and (B).
- (b) (i) During a verification conducted under paragraph 4(a), if there is insufficient information to determine the country of origin, the importing Party may take appropriate action, which may include detention of any textile or apparel good exported or produced by the enterprise subject to the verification.
- (ii) On completion of a verification conducted under paragraph 4(a), if there is insufficient information to determine the country of origin, the importing Party may take appropriate action, which may include denying entry to any textile or apparel good exported or produced by the enterprise subject to the verification.
- (iii) During or on completion of a verification conducted under paragraph 4(a), if the importing Party discovers that an enterprise has provided incorrect information as to the country of origin, the importing Party may take appropriate action, which may include denying entry to any textile or apparel good exported or produced by the enterprise subject to the verification.
- (c) The importing Party may continue to take appropriate action under any provision of this paragraph only until it receives information sufficient to enable it to make the determination in paragraph 3(a) or (b), as the case may be.

8. Not later than 45 days after it completes a verification on behalf of the importing Party under paragraph 4(a), the exporting Party shall provide the importing Party a written report on the results of the verification. The report shall include all documents and facts supporting any conclusion that the exporting Party reaches. After receiving the report, the importing Party shall notify the exporting Party of any action it will take under paragraph 7(a)(ii) or (iii) or 7(b)(ii) or (iii), taking into account the information provided in the report.

- 9. (a) A Party may publish the name of an enterprise that:
 - (i) the Party has determined, in accordance with its applicable procedures, to be engaged in intentional circumvention of laws, regulations, and procedures of either Party or international agreements affecting trade in textile or apparel goods; or
 - (ii) has failed to demonstrate that it produces, or is capable of producing, the textile or apparel goods subject to a verification conducted under paragraph 4(a).
- (b) Each Party shall provide that an enterprise whose name has been included in a list that the Party publishes in accordance with subparagraph (a) may request that the Party remove the enterprise from its list. If the importing Party finds that the enterprise has not committed any violations described in subparagraph (a) for a period of not less than three years after the date on which the enterprise's name was published, the importing Party shall remove the enterprise from its list as of the next publication of the list.

- (c) A Party's decision to publish the name of an enterprise in accordance with subparagraph (a) shall not, in itself, constitute a basis for the Party to deny entry to textile or apparel goods produced or exported by the enterprise.

Article 3.22: Monitoring

1. The eligible Party shall establish and maintain programs to monitor the importation, production, exportation, movement in transit, and processing or manipulation in any free trade zone, foreign trade zone, or export processing zone of textile or apparel goods, as specified in this article. These programs shall provide the information necessary for each Party to ascertain whether a violation of its laws relating to trade in textile or apparel goods or an act of circumvention is occurring or has occurred.

2. The eligible Party shall establish and maintain a program to verify the accuracy of claims of origin relating to textile or apparel goods that are exported to the other Party. This program shall include on-site government inspections of any enterprise of the eligible Party involved in the production of any such good without prior notice to the enterprise to verify that the enterprise complies with laws of the eligible Party relating to trade in textile or apparel goods and that the enterprise's production of and capability to produce such goods are consistent with claims regarding the origin of such goods.

3. For each shipment of textile or apparel goods that an enterprise in its territory produces for exportation to the other Party or exports to the other Party, the eligible Party shall require the enterprise to maintain in the eligible Party records relating to such production or exportation for a period of five years from the date on which such records are created. The eligible Party also shall require each of its enterprises that produces textile or apparel goods to maintain in the eligible Party records relating to its production capabilities in general, the number of persons it employs, and any other records and information sufficient to allow officials of each Party to verify the enterprise's production and exportation of textile or apparel goods, including:

- (a) records demonstrating that the materials used to produce or assemble textile or apparel goods were obtained or produced by the enterprise and were available for production, such as:
 - (i) bills of lading from the persons that supplied the materials;
 - (ii) customs clearance records or equivalent records if the materials were imported into the eligible Party; and
 - (iii) transaction records, including:
 - (A) commercial invoices, if the materials were purchased;
 - (B) records documenting transfers of funds;
 - (C) mill certificates if the materials were spun, extruded (for yarns) or woven, knitted, or formed by any other fabric forming process (for example, tufting) by an enterprise of the eligible Party;
 - (D) production records, if the enterprise produced the materials; and
 - (E) purchase orders, if the materials were imported from a foreign producer, broker, trader, or other intermediary;

- (b) with respect to textile or apparel goods that the enterprise has produced with respect to which a claim of origin is made, production records that substantiate the claim or marking, such as:
 - (i) cutting records for products assembled from cut components;
 - (ii) assembly or production records that the enterprise creates that document daily production, including workers' daily production records, wage records, production steps, and sewing tickets; and
 - (iii) employee time cards, payment records, or other documentation showing which employees were working, how long they worked, and what work they performed during the period the goods were produced; and
- (c) with respect to textile or apparel goods that a subcontractor has produced in whole or in part for the enterprise and with respect to which a claim of origin is made, records that substantiate the claim of origin, such as:
 - (i) cutting records for products assembled from cut components;
 - (ii) if partially assembled by the subcontractor, production records documenting the partial assembly;
 - (iii) bills of lading; and
 - (iv) transfer documents to the shipper or primary contractor and proof of payment by the shipper or primary contractor for the work done.

4. The eligible Party shall establish and maintain a program to ensure that textile or apparel goods that are imported into or exported from the eligible Party or that are processed or manipulated in any free trade zone, foreign trade zone, or export processing zone in the eligible Party en route to the other Party are examined to ascertain *prima facie* that they are marked with the country of origin in accordance with the documents accompanying the goods and that such documents accurately describe the goods.

- (a) This program shall provide for:
 - (i) immediate referral by the eligible Party's officials of suspected violations of either Party's laws relating to circumvention to the appropriate enforcement authorities; and
 - (ii) issuance by the eligible Party to the other Party of a written report describing each violation relating to circumvention, including a failure to maintain or produce records, any other act of circumvention involving textile or apparel goods destined for the other Party occurring in the territory of the eligible Party, and any enforcement action taken or penalty imposed by the eligible Party.
- (b) Article 5.6 (Confidentiality) shall apply to any information contained in a report under subparagraph (a)(ii) that the eligible Party designates as confidential.
- (c) Notwithstanding subparagraph (b), a Party may publish the name of an enterprise that it has determined is engaged in circumvention.

5. If the eligible Party discovers conduct by an enterprise that it suspects is a violation of either Party's laws relating to circumvention, and the conduct has not been described in a report under paragraph 4(a)(ii), the eligible Party shall report the conduct to the other Party not later than 14 days after the eligible Party discovers the conduct. The eligible Party shall also immediately initiate a detailed review of all textile or apparel goods that the enterprise has produced for exportation to the other Party or exported to the other Party during the six months preceding the date that the eligible Party discovered the conduct. The eligible Party shall prepare a report describing the results of that review and shall transmit the report to the other Party not later than 60 days after it initiates the review of the enterprise or such later date as the Parties may agree.

6. A report describing the results of a review conducted pursuant to paragraph 5 shall include the following:

- (a) the name and address of the enterprise investigated;
- (b) the nature of the suspected violation (for example, failure to maintain adequate production records or making false statements relating to country of origin or production);
- (c) a brief description of the evidence of a violation and any penalty imposed or other action taken;
- (d) the identification numbers of the invoices or certificates, if required, and the date of exportation of the goods subject to the review;
- (e) the product category, description, and quantity of the goods included in the shipments to the other Party; and
- (f) purchase orders, bills of lading, contracts, payment records, invoices, and other records indicating the origin of the goods included in the shipments to the other Party, and, if known, information identifying the importer of the goods in the other Party.

7. The eligible Party shall obtain and annually update the following information regarding its enterprises:

- (a) the name and address of the enterprise and the location of all of its textile or apparel facilities in the eligible Party;
- (b) the telephone number, facsimile number, and e-mail address of the enterprise;
- (c) the names and nationalities of the owners, if known, or the directors and corporate officers and their positions within the enterprise;
- (d) the number of employees of the enterprise and their occupations;
- (e) the number and type of machines the enterprise uses to produce textile or apparel goods and the approximate number of hours the machines operate per week;
- (f) a general description of the textile or apparel goods the enterprise produces and the enterprise's production capacity; and

- (g) the name of, and contact information for, each of the enterprise's customers in the other Party.

The eligible Party shall provide this information to the other Party within three months after the date of entry into force of this Agreement and annually thereafter. The other Party shall consider the information that the eligible Party provides under this paragraph to have been designated as confidential information in accordance with Article 5.6 (Confidentiality).

Article 3.23: Consultations on Customs Cooperation and Monitoring

1. On the written request of a Party, the Parties shall enter into consultations to resolve any technical or interpretive difficulties that may arise, or to discuss ways to improve customs cooperation, under Articles 3.21 and 3.22. Unless the Parties otherwise agree, consultations shall begin within 30 days after delivery of the request, and conclude within 90 days after delivery of the request.
2. A Party may request technical or other assistance from the other Party in carrying out Articles 3.21 and 3.22. The Party receiving such a request shall make every effort to respond favorably and promptly to it.

Article 3.24: Textile Safeguard Measures

1. Subject to the following paragraphs, and during the transition period only, if, as a result of the reduction or elimination of a duty provided for in this Agreement, a textile or apparel good of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to the domestic market for that good, and under such conditions as to cause serious damage, or actual threat thereof, to a domestic industry producing a like or directly competitive good, the importing Party may, to the extent necessary to prevent or remedy such damage and to facilitate adjustment, apply a textile safeguard measure to that good, consisting of an increase in the rate of duty on the good to a level not to exceed the lesser of:
 - (a) the most-favored-nation (MFN) applied rate of duty in effect at the time the measure is applied; or
 - (b) the MFN applied rate of duty in effect on the date of entry into force of this Agreement.
2. In determining serious damage, or actual threat thereof, the importing Party:
 - (a) shall examine the effect of increased imports of the good of the other Party on the particular industry, as reflected in changes in such relevant economic variables as output, productivity, utilization of capacity, inventories, market share, exports, wages, employment, domestic prices, profits, and investment, none of which, either alone or combined with other factors, shall necessarily be decisive; and
 - (b) shall not consider changes in technology or consumer preference as factors supporting a determination of serious damage or actual threat thereof.
3. The importing Party may apply a textile safeguard measure only following an investigation by its competent authority.
4. If, on the basis of the results of the investigation under paragraph 3, the importing Party intends to apply a textile safeguard measure, the importing Party shall promptly provide written notice to the exporting Party of its intent to apply a textile safeguard measure, and on

request shall enter into consultations with that Party. The Parties shall begin the consultations without delay and shall complete them within 60 days of the date of receipt of the request. The importing Party shall make a decision on whether to apply a safeguard measure within 30 days of completion of the consultations.

5. The following conditions and limitations apply to any textile safeguard measure:
 - (a) neither Party may maintain a textile safeguard measure for a period exceeding three years;
 - (b) neither Party may apply a textile safeguard measure to the same good of the other Party more than once;
 - (c) on termination of the textile safeguard measure, the Party applying the measure shall apply the rate of duty set out in its Schedule to Annex 3.3 (Tariff Elimination), as if the measure had never been applied; and
 - (d) neither Party may maintain a textile safeguard measure beyond the transition period.

6. The Party applying a textile safeguard measure shall provide to the Party against whose good the measure is taken mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the textile safeguard measure. Such concessions shall be limited to textile or apparel goods, unless the Parties otherwise agree. If the Parties are unable to agree on compensation within 30 days of application of a textile safeguard measure, the Party against whose good the measure is taken may take tariff action having trade effects substantially equivalent to the trade effects of the textile safeguard measure. Such tariff action may be taken against any goods of the Party applying the measure. The Party taking the tariff action shall apply such action only for the minimum period necessary to achieve the substantially equivalent trade effects. The importing Party's obligation to provide trade compensation and the exporting Party's right to take tariff action shall terminate when the textile safeguard measure terminates.

7.
 - (a) Each Party retains its rights and obligations under Article XIX of the GATT 1994 and the Safeguards Agreement.
 - (b) Neither Party may apply, with respect to the same good at the same time, a textile safeguard measure and:
 - (i) a safeguard measure under Chapter Eight (Trade Remedies); or
 - (ii) a measure under Article XIX of the GATT 1994 and the Safeguards Agreement.

Article 3.25: Rules of Origin and Related Matters

Consultations on Rules of Origin

1. On request of a Party, the Parties shall, within 30 days after the request is delivered, consult on whether the rules of origin applicable to a particular textile or apparel good should be modified.
2. In the consultations referred to in paragraph 1, each Party shall consider all data that a Party presents demonstrating substantial production in its territory of the good. The Parties

shall consider that there is substantial production if a Party demonstrates that its domestic producers are capable of supplying commercial quantities of the good in a timely manner.

3. The Parties shall endeavor to conclude the consultations within 90 days after delivery of the request. If the Parties reach an agreement to modify a rule of origin for a particular good, the agreement shall supersede that rule of origin when approved by the Parties in accordance with Article 19.1.3(b) (The Free Trade Commission).

Fabrics, Yarns, and Fibers Not Available in Commercial Quantities

4. (a) At the request of an interested entity, the United States shall, within 30 business days of receiving the request, add a fabric, yarn, or fiber in an unrestricted or restricted quantity to the list in Annex 3.25, if the United States determines, based on information supplied by interested entities, that the fabric, yarn, or fiber is not available in commercial quantities in a timely manner in the territories of the Parties, or if no interested entity objects to the request.
- (b) If there is insufficient information to make the determination in subparagraph (a), the United States may extend the period within which it must make that determination by no more than 14 business days, in order to meet with interested entities to substantiate the information.
- (c) If the United States does not make the determination in subparagraph (a) within 15 business days of the expiration of the period within which it must make that determination, as specified in subparagraph (a) or (b), the United States shall grant the request.
- (d) The United States may, within six months after adding a restricted quantity of a fabric, yarn, or fiber to the list in Annex 3.25 pursuant to subparagraph (a), eliminate the restriction.
- (e) The United States shall add a fabric, yarn, or fiber in an unrestricted quantity to the list in Annex 3.25 if, before the date of entry into force of this Agreement, the United States has determined that the fabric, yarn, or fiber is not available in commercial quantities in the United States pursuant to:
- (i) section 112(b)(5)(B) of the *African Growth and Opportunity Act* (19 U.S.C. § 3721(b)), section 204(b)(3)(B)(ii) of the *Andean Trade Preference Act* (19 U.S.C. § 3203(b)(3)(B)(ii)), or section 213(b)(2)(A)(v)(II) of the *Caribbean Basin Economic Recovery Act* (19 U.S.C. § 2703(b)(2)(A)(v)(II)); or
- (ii) procedures under another free trade agreement to which the United States is a party that permit the United States to determine that a fabric, yarn, or fiber is not available in commercial quantities in a timely manner, and the United States has added the fabric, yarn, or fiber in an unrestricted quantity to a list of fabrics, yarns, and fibers that are not available in commercial quantities in a timely manner established under that free trade agreement.
5. At the request of an interested entity made no earlier than six months after the United States has added a fabric, yarn, or fiber in an unrestricted quantity to Annex 3.25 pursuant to paragraph 4, the United States may, within 30 business days after it receives the request:
- (a) delete the fabric, yarn, or fiber from the list in Annex 3.25; or

- (b) introduce a restriction on the quantity of the fabric, yarn, or fiber added to Annex 3.25,

if the United States determines, based on the information supplied by interested entities, that the fabric, yarn, or fiber is available in commercial quantities in a timely manner in the territory of either Party. Such deletion or restriction shall not take effect until six months after the United States publishes its determination.

6. Promptly after the date of entry into force of this Agreement, the United States shall publish the procedures it will follow in considering requests under paragraphs 4 and 5.

De Minimis

7. A textile or apparel good that is not an originating good because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification set out in Annex 4.1 (Specific Rules of Origin), shall nonetheless be considered to be an originating good if the total weight of all such fibers or yarns in that component is not more than ten percent of the total weight of that component.⁴

8. Notwithstanding paragraph 7, a good containing elastomeric yarns⁵ in the component of the good that determines the tariff classification of the good shall originate only if such yarns are wholly formed and finished in the territory of one or both of the Parties.

Treatment of Sets

9. Notwithstanding the specific rules of origin in Annex 4.1 (Specific Rules of Origin), textile or apparel goods classifiable as goods put up in sets for retail sale as provided for in General Rule of Interpretation 3 of the Harmonized System, shall not be regarded as originating goods unless each of the products in the set is an originating good or the total value of the non-originating goods in the set does not exceed ten percent of the adjusted value of the set.⁶

Treatment of Nylon Filament Yarn

10. A textile or apparel good that is not an originating good because certain yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification set out in Annex 4.1 (Specific Rules of Origin), shall nonetheless be considered to be an originating good if the yarns are those described in section 204(b)(3)(B)(vi)(IV) of the *Andean Trade Preference Act* (19 U.S.C. § 3203(b)(3)(B)(vi)(IV)).

Consultations on Cumulation

11. If Panama enters into a free trade agreement covering trade in textile or apparel goods with a country with which the United States has entered into a free trade agreement, the Parties shall enter into consultations in accordance with paragraphs 1 and 3, with a view to deciding whether any material that is a good of that country that is incorporated into a good of

⁴ For greater certainty, when the good is a fabric, yarn, or fiber, the “component of the good that determines the tariff classification of the good” means all of the fibers in the good.

⁵ For greater certainty, the term “elastomeric yarns” does not include latex.

⁶ For purposes of this paragraph, the term “adjusted value” has the meaning ascribed to that term in Article 4.23 (Definitions).

a Party classified under chapter 61 or 62 of the Harmonized System may be counted for purposes of determining whether the good classified under chapter 61 or 62 is an originating good under this Agreement.

Article 3.26: Most-Favored-Nation Rates of Duty on Certain Goods

For a textile or apparel good provided for in chapters 61 through 63 of the Harmonized System that is not an originating good, the United States shall apply its MFN rate of duty only on the value of the assembled good minus the value of fabrics wholly formed and finished in the United States, components knit-to-shape in the United States, and any other materials of U.S. origin used in the production of such a good, provided that the good is sewn or otherwise assembled in the territory of Panama with thread wholly formed and finished in the United States, from fabrics wholly formed and finished in the United States and cut in one or both of the Parties, or from components knit-to-shape in the United States, or both.

Article 3.27: Duty-Free Treatment for Certain Goods

1. The Parties may identify at any time particular textile or apparel goods of the exporting Party that they mutually agree fall within:

- (a) hand-loomed fabrics of a cottage industry;
- (b) hand-made cottage industry goods made of such hand-loomed fabrics;
- (c) traditional folklore handicraft goods; or
- (d) textile or apparel goods that substantially incorporate one or more molas.

2. The importing Party shall grant duty-free treatment to goods so identified, if certified by the competent authority of the exporting Party.

Article 3.28: Duty-Free Treatment for Certain Guayabera-Style Dresses and Shirts

An importing Party shall grant duty-free treatment to dresses of heading 62.04 and shirts and blouses of heading 62.05 or 62.06 containing:

- (a) short or long sleeves;
- (b) a center front placket with button closure that runs the full length of the good;
- (c) a collar and yoke;
- (d) either pleats or embroidery that run the full length of the good on both sides of the center front placket from the yoke to the hem with a decorative button where the pleats or embroidery meet the yoke;
- (e) corresponding pleats or embroidery that run the full length of the good on both sides of the back from the yoke to the hem with a decorative button where the pleats or embroidery meet the yoke;
- (f) four pockets with buttons on the front of the good;
- (g) a straight hem; and
- (h) side vents or slits with a button closure,

provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

Article 3.29: Duty-Free Treatment for Certain Socks

The United States shall grant duty-free treatment to:

- (a) babies' socks and booties classified under tariff item 6111.20.6050, 6111.30.5050, or 6111.90.5050 of the Harmonized Tariff Schedule of the United States; and
- (b) socks classified under subheading 6115.91 through 6115.99,

provided that the good is sewn or otherwise assembled in Panama with thread wholly formed and finished in the United States from components knit-to-shape in the United States from yarns wholly formed and finished in the United States.

Article 3.30: Definitions

For purposes of this Section:

circumvention means providing a false declaration or false information for the purpose of, or with the effect of, violating or evading existing customs, country of origin labeling, or trade laws of a Party relating to imports of textile and apparel goods, if such action results in the avoidance of tariffs, quotas, embargoes, prohibitions, restrictions, trade remedies, including antidumping or countervailing duties, or safeguard measures, or in obtaining preferential tariff treatment. Examples of circumvention include illegal transshipment; rerouting; fraud; false declarations concerning country of origin, fiber content, quantities, description, or classification; falsification of documents; and smuggling;

claim of origin means a claim that a textile or apparel good is an originating good or a good of a Party;

eligible Party means the Party whose calendar year exports by value of goods classified under Harmonized System chapter 61 or 62 (excluding subheadings 6117.90 and 6217.90) as a percentage of its calendar year total exports by value of goods classified under Harmonized System chapters 50 through 63 exceed said percentage of the other Party's exports by value of goods classified under Harmonized System chapters 50 through 63. For purposes of this definition, the first calendar year shall be the most recent calendar year for which a full 12 months of data are available as of the date of entry into force of this Agreement. If either Party's calendar year exports by value of goods classified under Harmonized System chapters 50 through 63 fall below US\$2 million, then the export data from the most recent prior calendar year in which both Parties' exports of such goods exceeded US\$2 million shall be used for purposes of this definition;

enterprise, in the case of Panama, means an enterprise as defined in Article 2.1 (Definitions of General Application), and includes an enterprise involved in:

- (a) production, processing, or manipulation of textile or apparel goods in the territory of Panama, including in any free trade zone, foreign trade zone, or export processing zone;
- (b) importation of textile or apparel goods into the territory of Panama, including into any free trade zone, foreign trade zone, or export processing zone; or

- (c) exportation of textile or apparel goods from the territory of Panama, including from any free trade zone, foreign trade zone, or export processing zone;

exporting Party means the Party from whose territory a textile or apparel good is exported;

importing Party means the Party into whose territory a textile or apparel good is imported;

interested entity means a Party, a potential or actual purchaser of a textile or apparel good, or a potential or actual supplier of a textile or apparel good;

mola (or *morra* in the native Kuna language) means a good produced through reverse appliqué, traditional and historic in nature, made within Panama, of small decorative pieces of cloth onto a larger piece, elaborated back to front with a combination of fabrics of different bright colors. A mola is made up by hand in two or more layers of cut fabrics, handsewn one over the other, and is usually inspired in nature, cosmic view, or geometrical designs;

textile or apparel good means a good listed in the Annex to the Agreement on Textiles and Clothing, except for those goods listed in Annex 3.30;

textile safeguard measure means a measure applied under Article 3.24.1;

transition period means the five-year period beginning on the date of entry into force of this Agreement; and

wholly formed and finished means:

- (a) when used in reference to fabrics, all production processes and finishing operations necessary to produce a finished fabric ready for use without further processing. These processes and operations include formation processes, such as weaving, knitting, needling, tufting, felting, entangling, or other such processes, and finishing operations, including bleaching, dyeing, and printing; and
- (b) when used in reference to yarns, all production processes and finishing operations, beginning with the extrusion of filaments, strips, film, or sheet, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

Section H: Institutional Provisions

Article 3.31: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods, comprising representatives of each Party.
2. The Committee shall meet on the request of a Party or the Commission to consider any matter arising under this Chapter, Chapter Four (Rules of Origin and Origin Procedures), or Chapter Five (Customs Administration and Trade Facilitation).
3. The Committee's functions shall include:
 - (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate;

- (b) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Commission for its consideration; and
- (c) providing to the Committee on Trade Capacity Building advice and recommendations on technical assistance needs regarding matters relating to this Chapter, Chapter Four (Rules of Origin and Origin Procedures), or Chapter Five (Customs Administration and Trade Facilitation).

Section I: Definitions

Article 3.32: Definitions

For purposes of this Chapter:

AD Agreement means the *WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*;

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

Agreement on Textiles and Clothing means the *WTO Agreement on Textiles and Clothing*;

agricultural goods means those goods referred to in Article 2 of the *WTO Agreement on Agriculture*;

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than one U.S. dollar, or the equivalent amount in Panamanian currency, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

consumed means

- (a) actually consumed; or
- (b) further processed or manufactured so as to result in a substantial change in the value, form, or use of the good or in the production of another good;

duty-free means free of customs duty;

export subsidies shall have the meaning assigned to that term in Article 1(e) of the *WTO Agreement on Agriculture*, including any amendment of that article;

goods intended for display or demonstration includes their component parts, ancillary

apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

Import Licensing Agreement means the *WTO Agreement on Import Licensing Procedures*;

performance requirement means a requirement that:

- (a) a given level or percentage of goods or services be exported;
- (b) domestic goods or services of the Party granting a waiver of customs duties or import license be substituted for imported goods;
- (c) a person benefiting from a waiver of customs duties or an import license purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;
- (d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or
- (e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows,

but does not include a requirement that an imported good be:

- (f) subsequently exported;
- (g) used as a material in the production of another good that is subsequently exported;
- (h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or
- (i) substituted by an identical or similar good that is subsequently exported;

printed advertising materials means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge; and

SCM Agreement means the *WTO Agreement on Subsidies and Countervailing Measures*.

Annex 3.2

National Treatment and Import and Export Restrictions

Section A: Measures of Panama

Articles 3.2 and 3.8.1 through 3.8.4 shall not apply to:

- (a) measures regulating the importation of lottery tickets in official circulation pursuant to Cabinet Decree No. 19 of June 30, 2004;
- (b) controls on the importation of used vehicles pursuant to Law No. 36 of May 17, 1996;⁷
- (c) controls on the importation of video and other games classified under heading 95.04 providing cash prizes pursuant to Law No. 2 of February 10, 1998;
- (d) measures relating to the export of wood from national forests pursuant to Executive Decree No. 57 of June 5, 2002; and
- (e) actions authorized by the Dispute Settlement Body of the WTO.

Section B: Measures of the United States

Articles 3.2 and 3.8.1 through 3.8.4 shall not apply to:

- (a) controls on the export of logs of all species;
- (b)
 - (i) measures under existing provisions of the *Merchant Marine Act of 1920*, 46 App. U.S.C. § 883; the *Passenger Vessel Act*, 46 App. U.S.C. §§ 289, 292, and 316; and 46 U.S.C. § 12108, to the extent that such measures were mandatory legislation at the time of the accession of the United States to the General Agreement on Tariffs and Trade 1947 (GATT 1947) and have not been amended so as to decrease their conformity with Part II of the GATT 1947;
 - (ii) the continuation or prompt renewal of a non-conforming provision of any statute referred to in clause (i); and
 - (iii) the amendment to a non-conforming provision of any statute referred to in clause (i) to the extent that the amendment does not decrease the conformity of the provision with Articles 3.2 and 3.8.1 through 3.8.4; and
- (c) actions authorized by the Dispute Settlement Body of the WTO.

⁷ The controls identified in this subparagraph do not apply to remanufactured goods.

Annex 3.3

Tariff Elimination

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 3.3.2:
 - (a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely, and such goods shall be duty-free on the date this Agreement enters into force;
 - (b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five;
 - (c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten;
 - (d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall remain at base rates during years one through five. Beginning on January 1 of year six, duties shall be reduced in five equal annual stages, and such goods shall be duty-free, effective January 1 of year ten;
 - (e) duties on originating goods provided for in the items in staging category E in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 15;
 - (f) duties on originating goods provided for in the items in staging category F in a Party's Schedule shall remain at base rates during years one through five. Beginning on January 1 of year six, duties shall be reduced in ten equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;
 - (g) duties on originating goods provided for in the items in staging category G in a Party's Schedule shall remain at base rates during years one through eight. Beginning on January 1 of year nine, duties shall be reduced in seven equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;
 - (h) duties on originating goods provided for in the items in staging category H in a Party's Schedule shall remain at base rates during years one through nine. Beginning on January 1 of year ten, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 17; and
 - (i) originating goods provided for in the items in staging category I in a Party's Schedule shall continue to receive duty-free treatment.
2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point, or, if the rate of duty is expressed in monetary units, at least to the nearest 0.001 of the official monetary unit of the Party.

4. For purposes of this Annex and a Party's Schedule, **year one** means the year this Agreement enters into force as provided in Article 22.5 (Entry into Force and Termination).

5. For purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

Annex 3.17

Agricultural Safeguard Measures

General Notes

1. For each good listed in a Party's Schedule to this Annex for which the agricultural safeguard trigger level is set out in that Schedule as a percentage of the applicable tariff-rate quota (TRQ), the trigger level in any year shall be determined by multiplying the in-quota quantity for that good for that year, as set out in Appendix I to the Party's Schedule to Annex 3.3, by the applicable percentage. For each good listed in a Party's Schedule to this Annex for which the trigger level is set out as a fixed initial amount in the Party's Schedule, the trigger level set out in the Schedule shall be the trigger level in year one. The trigger level in any subsequent year shall be determined by adding to that amount the quantity derived by applying the applicable annual trigger growth rate to that amount, compounded annually. For purposes of this Annex, the term "year one" shall have the meaning given to that term in Annex 3.3.
2. For purposes of this Annex, **prime and choice beef** shall mean prime and choice grades of beef as defined in the United States Standards for Grades of Carcass Beef, promulgated pursuant to the *Agricultural Marketing Act of 1946* (7 U.S.C. §§ 1621-1627), as amended.

Schedule of Panama

Subject Goods and Trigger Levels

1. For purposes of paragraphs 1 and 2 of Article 3.17, originating goods that may be subject to an agricultural safeguard measure and the trigger level for each such good are set out below:

Good	Tariff Classification	Trigger Level	Annual Compound Trigger Growth Rate
Beef Other than Prime and Choice Beef	02012000b, 02013000b, 02022000b, 02023000b	330 MT	10%
Pork	02031110, 02031120, 02031210, 02031290, 02031910, 02031920, 02031990, 02032110, 02032120, 02032210, 02032290, 02032910, 02032920, 02032990, 02101119, 02101190, 02101910, 02101929, 02101990, 16024111, 16024210, 16024290, 16024919	130% of TRQ	
Chicken Leg Quarters (Bone-in)	02071319c, 02071419c	130% of TRQ	
Fluid Milk	04011000, 04012010, 04012020, 04012090, 04013010, 04013021	110% of TRQ	
Nonfat Dry Milk	04021091, 04021092, 04021099, 04039022	110% of TRQ	
Whole Milk Powder	04022191, 04022199, 04022991, 04022999, 04039023	110% of TRQ	
Yogurt	04031010, 04031021, 04031022,	110% of TRQ	

Good	Tariff Classification	Trigger Level	Annual Compound Trigger Growth Rate
	04031031, 04031032, 04031091, 04031099		
Butter	04051000, 04052010, 04052090, 04059090	110% of TRQ	
Cheddar Cheese	04039013, 04069011, 04069019	110% of TRQ	
Other Cheese	04061010, 04061090, 04062010, 04062090, 04063000, 04064000, 04069020, 04069090	110% of TRQ	
Ice Cream	21050010, 21050091, 21050099	110% of TRQ	
Other Dairy Products	19011019, 19019023, 22029011, 22029019	110% of TRQ	
Rough Rice	10061090	130% of TRQ	
Milled Rice	10062000, 10063000, 10064000	130% of TRQ	
Certain Vegetable Oils	15079000, 15121900, 15162090, 15179010, 15179090	4,500 MT	10%
Refined Corn Oil	15152900	150% of TRQ	
Processed Tomatoes	20029011, 20029012, 20029019, 20029021, 20029029	150% of TRQ	

Additional Import Duty

2. For purposes of paragraph 3 of Article 3.17, the additional import duty shall be:
 - (a) For beef other than prime and choice beef, certain vegetable oils, and processed tomatoes as listed in this Schedule:
 - (i) in years one through six, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (ii) in years seven through 14, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
 - (b) For pork as listed in this Schedule:
 - (i) in years one through nine, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3;
 - (ii) in years ten through 12, less than or equal to 75 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and

- (iii) in years 13 through 14, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (c) For chicken leg quarters (bone-in) as listed in this Schedule:
- (i) in years one through 13, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3;
 - (ii) in years 14 through 15, less than or equal to 75 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (iii) in years 16 through 17, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (d) For fluid milk, yogurt, butter, and other dairy products as listed in this Schedule:
- (i) in years one through 11, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (ii) in years 12 through 14, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (e) For nonfat dry milk and other cheese as listed in this Schedule:
- (i) in years one through 13, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (ii) in years 14 through 16, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (f) For whole milk powder, cheddar cheese, and ice cream as listed in this Schedule:
- (i) in years one through 12, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (ii) in years 13 through 15, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (g) For rough rice and milled rice as listed in this Schedule:

- (i) in years one through 14, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3;
 - (ii) in years 15 through 17, less than or equal to 75 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (iii) in years 18 through 19, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.
- (h) For refined corn oil as listed in this Schedule:
- (i) in years one through six, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3; and
 - (ii) in years seven through nine, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of Panama to Annex 3.3.

Schedule of the United States

Subject Goods and Trigger Levels

1. For purposes of paragraphs 1 and 2 of Article 3.17, originating goods that may be subject to an agricultural safeguard measure and the trigger level for each such good are set out below:

Good	Tariff Classification	Trigger Level	Annual Compound Trigger Growth Rate
Beef	02011050, 02012080, 02013080, 02021050, 02022080, 02023080	330 MT	10%
Condensed and Evaporated Milk	04029170, 04029190, 04029945, 04029955	115% of TRQ	
Select Cheeses	04061018, 04061028, 04061038, 04061048, 04061058, 04061068, 04061078, 04062028, 04062033, 04062039, 04062048, 04062053, 04062063, 04062067, 04062071, 04062075, 04062079, 04062083, 04062087, 04063018, 04063028, 04063038, 04063048, 04063053, 04063063, 04063067, 04063071, 04063075, 04063079, 04063083, 04063087, 04064070, 04069012, 04069018, 04069032, 04069037, 04069042, 04069048, 04069054, 04069068, 04069074, 04069078, 04069084, 04069088, 04069092, 04069094, 19019036	115% of TRQ	
Other Cheeses	04061008, 04061088, 04062091, 04063091, 04069097	115% of TRQ	
Ice Cream	21050020	115% of TRQ	

Additional Import Duty

2. For purposes of paragraph 3 of Article 3.17, the additional import duty shall be:

- (a) For beef as listed in this Schedule:
 - (i) in years one through six, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3; and
 - (ii) in years seven through 14, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3.
- (b) For condensed and evaporated milk and select cheeses as listed in this Schedule:

- (i) in years one through 13, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3; and
 - (ii) in years 14 through 16, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3.
- (c) For other cheeses and ice cream as listed in this Schedule:
- (i) in years one through 11, less than or equal to 100 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3; and
 - (ii) in years 12 through 14, less than or equal to 50 percent of the difference between the appropriate rate of duty as determined under Article 3.17.1 and the applicable tariff rate in the Schedule of the United States to Annex 3.3.

Annex 3.25

List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities

1	Velveteen fabrics classified in subheading 5801.23.
2	Corduroy fabrics classified in subheading 5801.22, containing 85 percent or more by weight of cotton and containing more than 7.5 wales per centimeter.
3	Fabrics classified in subheading 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 centimeters, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association.
4	Fabrics classified in subheading 5112.30, weighing not more than 340 grams per square meter, containing wool, not less than 20 percent by weight of fine animal hair and not less than 15 percent by weight of man-made staple fibers.
5	Batiste fabrics classified in subheading 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimeter, of a weight not exceeding 110 grams per square meter.
6	Fabrics classified in subheading 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52, or 5208.59, of average yarn number exceeding 135 metric.
7	Fabrics classified in subheading 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric.
8	Fabrics classified in subheading 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric.
9	Fabrics classified in subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimeter, of average yarn number exceeding 65 metric.
10	Fabrics classified in subheading 5407.81, 5407.82, or 5407.83, weighing less than 170 grams per square meter, having a dobby weave created by a dobby attachment.
11	Fabrics classified in subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimeter, of average yarn number exceeding 85 metric.
12	Fabrics classified in subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number equal to or exceeding 95 metric.
13	Fabrics classified in subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number equal to or exceeding 95 metric, and characterized by a check effect produced by the variation in color of the yarns in the warp and filling.
14	Fabrics classified in subheading 5208.41, with the warp colored with vegetable dyes, and the filling yarns white or colored with vegetable dyes, of average yarn number exceeding 65 metric.
15	Circular knit fabric, wholly of cotton yarns, exceeding 100 metric number per single yarn, classified in tariff item 6006.21.aa, 6006.22.aa, 6006.23.aa, or 6006.24.aa.
16	100 percent polyester crushed panne velour fabric of circular knit construction classified in tariff item 6001.92.aa.
17	Viscose rayon yarns classified in subheading 5403.31 or 5403.32.
18	Yarn of combed cashmere, combed cashmere blends, or combed camel hair classified in tariff item 5108.20.aa.

19	Two elastomeric fabrics used in waistbands, classified in tariff item 5903.90.bb: (1) a knitted outer-fusible material with a fold line that is knitted into the fabric. The fabric is a 45 millimeter wide base substrate, knitted in narrow width, synthetic fiber based (made of 49 percent polyester/43 percent elastomeric filament/8 percent nylon with a weight of 4.4 ounces, a 110/110 stretch, and a dull yarn), stretch elastomeric material with an adhesive (thermoplastic resin) coating. The 45-millimeter width is divided as follows: 34-millimeter solid, followed by a 3-millimeter seam allowing it to fold over, followed by 8 millimeters of solid; (2) a knitted inner-fusible material with an adhesive (thermoplastic resin) coating that is applied after going through a finishing process to remove all shrinkage from the product. The fabric is a 40-millimeter synthetic fiber based, stretch elastomeric fusible consisting of 80 percent nylon type 6 and 20 percent elastomeric filament with a weight of 4.4 ounces, a 110/110 stretch, and a dull yarn.
20	Fabrics classified in subheading 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 135 metric.
21	Fabrics classified in subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimeter, of average yarn number exceeding 135 metric.
22	Fabrics classified in subheading 5407.81, 5407.82, or 5407.83, weighing less than 170 grams per square meter, having a dobby weave created by a dobby attachment of average yarn number exceeding 135 metric.
23	Cuprammonium rayon filament yarn classified in subheading 5403.39.
24	Fabrics classified in subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimeter, of average yarn number exceeding 85 metric, of average yarn number exceeding 135 metric if the fabric is Oxford construction.
25	Single ring-spun yarn of yarn numbers 51 and 85 metric, containing 50 percent or more, but less than 85 percent, by weight of 0.9 denier or finer micro modal fiber, mixed solely with U.S. origin extra long pima cotton, classified in subheading 5510.30.
26	Tow of viscose rayon classified in heading 55.02.
27	100 percent cotton woven flannel fabrics, single ring-spun yarns of different colors, of yarn numbers 21 through 36 metric, classified in tariff item 5208.43.aa, of 2 x 2 twill weave construction, weighing not more than 200 grams per square meter.
28	Fabrics classified in the following tariff items of average yarn number exceeding 93 metric: 5208.21.aa, 5208.22.aa, 5208.29.aa, 5208.31.aa, 5208.32.aa, 5208.39.aa, 5208.41.aa, 5208.42.aa, 5208.49.aa, 5208.51.aa, 5208.52.aa, 5208.59.aa, 5210.21.aa, 5210.29.aa, 5210.31.aa, 5210.39.aa, 5210.41.aa, 5210.49.aa, 5210.51.aa, or 5210.59.aa.
29	Certain yarns of carded cashmere or of carded camel hair, classified in tariff item 5108.10.aa, used to produce woven fabrics classified in subheading 5111.11 or 5111.19.
30	Acid-dyeable acrylic tow classified in subheading 5501.30, for production of yarn classified in subheading 5509.31.
31	Untextured flat yarns of nylon classified in tariff item 5402.41.aa. The yarns are described as: (1) of nylon, 7 denier/5 filament nylon 66 untextured (flat) semi-dull yarn; multifilament, untwisted or with a twist not exceeding 50 turns/meter; (2) of nylon, 10 denier/7 filament nylon 66 untextured (flat) semi-dull yarn; multifilament, untwisted or with a twist not exceeding 50 turns/meter; or (3) of nylon, 12 denier/5 filament nylon 66 untextured (flat) semi-dull yarn; multifilament, untwisted or with a twist not exceeding 50 turns/meter.
32	Woven fabric classified in tariff item 5515.13.aa, combed of polyester staple fibers mixed with wool, and containing less than 36 percent by weight of wool.

33	Knitted fabric of 85 percent spun silk/15 percent wool (210 grams per square meter), classified in tariff item 6006.90.aa.
34	Woven fabrics classified in subheading 5512.99, containing 100 percent by weight of synthetic staple fibers, not of square construction, of average yarn number exceeding 55 metric.
35	Woven fabrics classified in subheadings 5512.21 or 5512.29, of 100 percent acrylic fibers, of average yarn number exceeding 55 metric.
36	Rayon filament sewing thread, classified in subheading 5401.20.
37	Poplin, ring spun, woven fabric of 97 percent cotton, 3 percent Lycra, classified in tariff item 5208.32.bb.
38	Polyester/Nylon/Spandex Synthetic Tri-blend (74/22/4 percent) woven fabric, classified in tariff item 5512.99.aa.
39	Two-way stretch woven fabric of polyester/rayon/spandex (62/32/6 percent), classified in tariff item 5515.19.aa.
40	Two-way stretch woven fabric of polyester/rayon/spandex (71/23/6 percent), classified in tariff item 5515.19.aa.
41	Dyed rayon blend (70 percent rayon/30 percent polyester) herringbone twill fabric, classified in subheading 5516.92, weighing more than 200 grams per square meter.
42	Printed 100 percent rayon herringbone fabric, classified in subheading 5516.14, weighing more than 200 grams per square meter.
43	Leaver's Lace classified in subheading 5804.21 or 5804.29.

Note: This list shall remain in effect until the United States publishes a replacement list that, in accordance with Article 3.25.4 or 3.25.5, makes changes to the list. Any replacement list shall supersede this list and any prior replacement list, and the United States shall publish the replacement list at the same time that the United States makes a determination pursuant to Article 3.25.4, and six months after the United States makes a determination pursuant to Article 3.25.5. The United States shall transmit a copy of any replacement list to Panama at the time it publishes the list.

Annex 3.30

Textile or Apparel Goods Not Covered by Section G

HS No.	Product Description
3005.90	Wadding, gauze, bandages, and the like
ex 3921.12 ex 3921.13 ex 3921.90	Woven, knitted, or non-woven fabrics coated, covered, or laminated with plastics
ex 6405.20	Footwear with soles and uppers of wool felt
ex 6406.10	Footwear uppers of which 50 percent or more of the external surface area is textile material
ex 6406.99	Leg warmers and gaiters of textile material
6501.00	Hat forms, hat bodies, and hoods of felt; plateaux and manchons of felt
6502.00	Hat shapes, plaited or made by assembling strips of any material
6503.00	Felt hats and other felt headgear
6504.00	Hats and other headgear, plaited or made by assembling strips of any material
6505.90	Hats and other headgear, knitted or made up from lace or other textile material
8708.21	Safety seat belts for motor vehicles
8804.00	Parachutes; their parts and accessories
9113.90	Watch straps, bands, and bracelets of textile materials
9502.91	Garments for dolls
ex 9612.10	Woven ribbons of man-made fibers, other than those measuring less than 30 millimeters in width and permanently put up in cartridges

Note: Whether or not a textile or apparel good is covered by this Section shall be determined in accordance with the Harmonized System. The descriptions provided in this Annex are for reference purposes only.

Chapter Four

Rules of Origin and Origin Procedures

Section A: Rules of Origin

Article 4.1: Originating Goods

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating where:

- (a) it is a good wholly obtained or produced entirely in the territory of one or both of the Parties;
- (b) it is produced entirely in the territory of one or both of the Parties and
 - (i) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification specified in Annex 4.1, or
 - (ii) the good otherwise satisfies any applicable regional value content or other requirements specified in Annex 4.1,and the good satisfies all other applicable requirements of this Chapter; or
- (c) it is produced entirely in the territory of one or both of the Parties exclusively from originating materials.

Article 4.2: Regional Value Content

1. Where Annex 4.1 specifies a regional value content test to determine whether a good is originating, each Party shall provide that the importer, exporter, or producer may use a calculation of regional value content based on one or the other of the following methods:

- (a) Method Based on Value of Non-Originating Materials (“Build-down Method”)

$$RVC = \frac{AV - VNM}{AV} \times 100$$

- (b) Method Based on Value of Originating Materials (“Build-up Method”)

$$RVC = \frac{VOM}{AV} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

AV is the adjusted value;

VNM is the value of non-originating materials that are acquired and used by the producer in the production of the good; VNM does not include the value of a material that is self-produced; and

VOM is the value of originating materials acquired or self-produced, and used by the producer in the production of the good.

2. Each Party shall provide that all costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of the Party where the good is produced.
3. Where Annex 4.1 specifies a regional value content test to determine if an automotive good¹ is originating, each Party shall provide that the importer, exporter, or producer may use a calculation of the regional value content of that good as provided in paragraph 1 or based on the following method:

Method for Automotive Products (“Net Cost Method”)

$$RVC = \frac{NC - VNM}{NC} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

NC is the net cost of the good; and

VNM is the value of non-originating materials acquired and used by the producer in the production of the good; VNM does not include the value of a material that is self-produced.

4. Each Party shall provide that, for purposes of the regional value content method in paragraph 3, the importer, exporter, or producer may use a calculation averaged over the producer’s fiscal year, using any one of the following categories, on the basis of all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of one or both of the Parties:
 - (a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;
 - (b) the same class of motor vehicles produced in the same plant in the territory of a Party; or
 - (c) the same model line of motor vehicles produced in the territory of a Party.
5. Each Party shall provide that, for purposes of calculating regional value content under paragraph 3 for automotive materials² produced in the same plant, an importer, exporter, or producer may use a calculation:
 - (a) averaged:

¹ Paragraph 3 applies solely to goods classified under the following headings and subheadings: 8407.31 through 8407.34 (engines), 8408.20 (diesel engines for vehicles), 84.09 (parts of engines), 87.01 through 87.05 (motor vehicles), 87.06 (chassis), 87.07 (bodies), and 87.08 (motor vehicle parts).

² Paragraph 5 applies solely to automotive materials classified under the following headings and subheadings: 8407.31 through 8407.34 (engines), 8408.20 (diesel engines for vehicles), 84.09 (parts of engines), 87.06 (chassis), 87.07 (bodies), and 87.08 (motor vehicle parts).

- (i) over the fiscal year of the motor vehicle producer to whom the good is sold;
- (ii) over any quarter or month; or
- (iii) over the automotive producer's fiscal year,

provided that the good was produced during the fiscal year, quarter, or month forming the basis for the calculation;

- (b) in which the average in subparagraph (a) is calculated separately for such goods sold to one or more motor vehicle producers; or
- (c) in which the average in subparagraph (a) or (b) is calculated separately for those goods that are exported to the territory of one or both of the Parties.

Article 4.3: Value of Materials

Each Party shall provide that, for purposes of Articles 4.2 and 4.6, the value of a material shall be:

- (a) for a material imported by the producer of the good, the adjusted value of the material;
- (b) for a material acquired in the territory where the good is produced, the value, determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement, *i.e.*, in the same manner as for imported goods, with such reasonable modifications as may be required due to the absence of an importation by the producer; or
- (c) for a material that is self-produced,
 - (i) all the expenses incurred in the production of the material, including general expenses, and
 - (ii) an amount for profit equivalent to the profit added in the normal course of trade.

Article 4.4: Further Adjustments to the Value of Materials

1. Each Party shall provide that, for originating materials, the following expenses, where not included under Article 4.3, may be added to the value of the material:

- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;
- (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product.

2. Each Party shall provide that, for non-originating materials, the following expenses, where included under Article 4.3, may be deducted from the value of the material:

- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;
- (b) duties, taxes and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product; and
- (d) the cost of originating materials used in the production of the non-originating material in the territory of a Party.

Article 4.5: Accumulation

1. Each Party shall provide that originating goods or materials of a Party, incorporated into a good in the territory of the other Party, shall be considered to originate in the territory of the other Party.

2. Each Party shall provide that a good is originating where the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements in Article 4.1 and all other applicable requirements in this Chapter.

Article 4.6: De Minimis Rule

1. Except as provided in Annex 4.6, each Party shall provide that a good that does not undergo a change in tariff classification pursuant to Annex 4.1 is nonetheless originating if the value of all non-originating materials used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 10 percent of the adjusted value of the good, provided that the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement and that the good meets all other applicable requirements in this Chapter.

2. With respect to a textile or apparel good, Article 3.25.7 (Rules of Origin and Related Matters) applies in place of paragraph 1.

Article 4.7: Fungible Goods and Materials

1. Each Party shall provide that an importer may claim that a fungible good or material is an originating good where the importer, exporter, or producer has:

- (a) physically segregated each fungible good or material; or
- (b) used any inventory management method, such as averaging, last-in-first-out (LIFO) or first-in-first-out (FIFO), recognized in the Generally Accepted Accounting Principles of the Party in which the production is performed or otherwise accepted by the Party in which the production is performed.

2. Each Party shall provide that the inventory management method selected under paragraph 1 for a particular fungible good or material shall continue to be used for that good or material throughout the fiscal year of the person that selected the inventory management method.

Article 4.8: Accessories, Spare Parts, and Tools

1. Each Party shall provide that a good's standard accessories, spare parts, or tools delivered with the good shall be treated as originating goods if the good is an originating good and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, or tools are classified with and not invoiced separately from the good, regardless of whether they appear specified or separately identified in the invoice itself; and
- (b) the quantities and value of the accessories, spare parts, or tools are customary for the good.

2. If a good is subject to a regional value content requirement, the value of accessories, spare parts, or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 4.9: Packaging Materials and Containers for Retail Sale

Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 4.1 and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 4.10: Packing Materials and Containers for Shipment

Each Party shall provide that packing materials and containers for shipment shall be disregarded in determining whether a good is originating.

Article 4.11: Indirect Materials Used in Production

Each Party shall provide that an indirect material shall be considered to be an originating material without regard to where it is produced.

Article 4.12: Transit and Transshipment

Each Party shall provide that a good shall not be considered to be an originating good if the good:

- (a) undergoes subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a Party; or

- (b) does not remain under the control of customs authorities in the territory of a non-Party.

Article 4.13: Sets of Goods

1. Each Party shall provide that if goods are classified as a set as a result of the application of rule 3 of the General Rules of Interpretation of the Harmonized System, the set is originating only if each good in the set is originating and both the set and the goods meet all other applicable requirements in this Chapter.
2. Notwithstanding paragraph 1, a set of goods is originating if the value of all the non-originating goods in the set does not exceed 15 percent of the adjusted value of the set.
3. With respect to a textile or apparel good, Article 3.25.9 (Rules of Origin and Related Matters) applies in place of paragraphs 1 and 2.

Article 4.14: Consultation and Modifications

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly, and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter.
2. A Party that considers that a specific rule of origin set out in Annex 4.1 requires modification to take into account developments in production processes, lack of supply of originating materials, or other relevant factors may submit a proposed modification along with supporting rationale and any studies to the Commission for consideration.
3. On submission by a Party of a proposed modification under paragraph 2, the Commission may refer the matter to an *ad hoc* working group within 60 days or on such other date as the Commission may decide. The working group shall meet to consider the proposed modification within 60 days of the date of referral or on such other date as the Commission may decide.
4. Within such period as the Commission may direct, the working group shall provide a report to the Commission, setting out its conclusions and recommendations, if any.
5. On receipt of the report, the Commission may take appropriate action under Article 19.1.3(b) (The Free Trade Commission).
6. With respect to a textile or apparel good, paragraphs 1 through 3 of Article 3.25 (Rules of Origin and Related Matters) apply in place of paragraphs 2 through 5.

Section B: Origin Procedures

Article 4.15: Claims of Origin

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on either:
 - (a) a written or electronic certification by the importer, exporter, or producer; or

- (b) the importer's knowledge that the good is an originating good, including reasonable reliance on information in the importer's possession that the good is an originating good.

2. Each Party shall provide that a certification need not be made in a prescribed format, provided that the certification is in written or electronic form, including but not limited to the following elements:

- (a) the name of the certifying person, including as necessary contact or other identifying information;
- (b) tariff classification under the Harmonized System and a description of the good;
- (c) information demonstrating that the good is originating;
- (d) date of the certification; and
- (e) in the case of a blanket certification issued as set out in paragraph 4(b), the period that the certification covers.

3. Each Party shall provide that a certification by the producer or exporter of the good may be completed on the basis of:

- (a) the producer's or exporter's knowledge that the good is originating; or
- (b) in the case of an exporter, reasonable reliance on the producer's written or electronic certification that the good is originating.

Neither Party may require an exporter or producer to provide a written or electronic certification to another person.

4. Each Party shall provide that a certification may apply to:

- (a) a single shipment of a good into the territory of a Party; or
- (b) multiple shipments of identical goods within any period specified in the written or electronic certification, not exceeding 12 months from the date of the certification.

5. Each Party shall provide that a certification shall be valid for four years after the date it was issued.

6. Each Party shall allow an importer to submit a certification in the language of the importing Party or the exporting Party. In the latter case, the customs authority of the importing Party may require the importer to submit a translation of the certification in the language of the importing Party.

Article 4.16: Obligations Relating to Importations

1. Each Party shall grant any claim for preferential tariff treatment made in accordance with this Chapter, unless the Party issues a written determination that the claim is invalid as a matter of law or fact.

2. A Party may deny preferential tariff treatment to a good if the importer fails to comply with any requirement in this Chapter.
3. Neither Party may subject an importer to any penalty for making an invalid claim for preferential tariff treatment if the importer:
 - (a) did not engage in negligence, gross negligence, or fraud in making the claim and pays any customs duty owing; or
 - (b) on becoming aware that such a claim is not valid, promptly and voluntarily corrects the claim and pays any customs duty owing.
4. Each Party may require that an importer who claims preferential tariff treatment for a good imported into its territory:
 - (a) declare in the importation document that the good is originating;
 - (b) have in its possession at the time the declaration referred to in subparagraph (a) is made, a written or electronic certification as described in Article 4.15, if the certification forms the basis for the claim;
 - (c) provide a copy of the certification, on request, to the importing Party's customs authority, if the certification forms the basis for the claim;
 - (d) when the importer has reason to believe that the declaration in subparagraph (a) is based on inaccurate information, correct the importation document and pay any customs duty owing;
 - (e) when a certification by a producer or exporter forms the basis for the claim, either provide or have in place, at the importer's option, an arrangement to have the producer or exporter provide, on request of the importing Party's customs authority, all information relied on by such producer or exporter in making such certification; and
 - (f) demonstrate, on request of the importing Party's customs authority, that the good is originating under Article 4.1, including that the good satisfies the requirements of Article 4.12.
5. Each Party shall provide that, where a good was originating when it was imported into its territory, but the importer of the good did not make a claim for preferential tariff treatment at the time of importation, that importer may, no later than one year after the date of importation, make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment on presentation to its customs authority of:
 - (a) a written declaration, stating that the good was originating at the time of importation;
 - (b) on request of its customs authority, a copy of a written or electronic certification if a certification forms the basis for the claim, or other information demonstrating that the good was originating; and
 - (c) such other documentation relating to the importation of the good as its customs authority may require.

6. Each Party may provide that the importer is responsible for complying with the requirements of paragraph 4, notwithstanding that the importer may have based its claim for preferential tariff treatment on a certification or information that an exporter or producer provided.

7. Nothing in this Article shall prevent a Party from taking action under Article 3.21 (Customs Cooperation).

Article 4.17: Exceptions

Neither Party may require a certification or information demonstrating that a good is originating where:

- (a) the customs value of the importation does not exceed US\$1,500 or the equivalent amount in Panamanian currency, or such higher amount as may be established by the importing Party, unless the importing Party considers the importation to be part of a series of importations carried out or planned for the purpose of evading compliance with the certification requirements; or
- (b) it is a good for which the importing Party does not require the importer to present a certification or information demonstrating origin.

Article 4.18: Obligations Relating to Exportations

1. Each Party shall provide that:

- (a) an exporter or a producer in its territory that has provided a written or electronic certification in accordance with Article 4.15 shall, on request, provide a copy to the appropriate authority of the Party;
- (b) a false certification by an exporter or a producer in its territory that a good to be exported to the territory of the other Party is originating shall be subject to penalties equivalent to those that would apply to an importer in its territory that makes a false statement or representation in connection with an importation, with appropriate modifications; and
- (c) when an exporter or a producer in its territory has provided a certification and has reason to believe that the certification contains or is based on incorrect information, the exporter or producer shall promptly notify in writing every person to whom the exporter or producer provided the certification of any change that could affect the accuracy or validity of the certification.

2. Neither Party may impose penalties on an exporter or a producer for providing an incorrect certification if the exporter or producer voluntarily notifies in writing all persons to whom it has provided the certification that it was incorrect.

Article 4.19: Record Keeping Requirements

1. Each Party shall provide that an exporter or a producer in its territory that provides a certification in accordance with Article 4.15 shall maintain, for a minimum of five years from the date the certification was issued, all records and documents necessary to demonstrate that a good for which the producer or exporter provided a certification was an originating good, including records and documents concerning:

- (a) the purchase of, cost of, value of, and payment for, the exported good;
 - (b) the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported good; and
 - (c) the production of the good in the form in which it was exported.
2. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the Party's territory shall maintain, for a minimum of five years from the date of importation of the good:
- (a) in cases where the importer bases its claim on its certification or knowledge that the good is an originating good, all records and documents necessary to demonstrate that the good qualified for the preferential tariff treatment; and
 - (b) in cases where the importer bases its claim on a certification of the exporter or producer, a copy of the certification that served as the basis for the claim.

Article 4.20: Verification

1. For purposes of determining whether a good imported into its territory from the territory of the other Party is an originating good, the importing Party shall ensure that its customs authority or other competent authority may conduct a verification by means of:
- (a) written requests for information from the importer, exporter, or producer;
 - (b) written questionnaires to the importer, exporter, or producer;
 - (c) visits to the premises of an exporter or producer in the territory of the other Party, to review the records referred to in Article 4.19 or observe the facilities used in the production of the good, in accordance with the framework that the Parties develop pursuant to Article 4.21.2;
 - (d) for a textile or apparel good, the procedures set out in Article 3.21 (Customs Cooperation); or
 - (e) such other procedures as the Parties may agree.
2. A Party may deny preferential tariff treatment to an imported good where:
- (a) the exporter, producer, or importer fails to respond to a written request for information or questionnaire within a reasonable period, as established in the importing Party's law;
 - (b) after receipt of a written notification for a verification visit to which the Parties have agreed, the exporter or producer does not provide its written consent within a reasonable period, as established by the importing Party's law; or
 - (c) the Party finds a pattern of conduct indicating that an importer, exporter, or producer has provided false or unsupported declarations that a good imported into its territory is an originating good.

3. A Party conducting a verification shall provide the importer a determination, in writing, of whether the good is originating. The Party's determination shall include factual findings and the legal basis for the determination.

4. If an importing Party makes a determination under paragraph 3 that a good is not originating, the Party shall not apply that determination to an importation made before the date of the determination where:

- (a) the customs authority of the exporting Party issued an advance ruling regarding the tariff classification or valuation of one or more materials used in the good under Article 5.10 (Advance Rulings);
- (b) the importing Party's determination is based on a tariff classification or valuation for such materials that is different than that provided for in the advance ruling referred to in subparagraph (a); and
- (c) the customs authority issued the advance ruling before the importing Party's determination.

5. Where an importing Party determines through verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported statements, declarations, or certifications that a good imported into its territory is originating, the Party may suspend preferential tariff treatment to identical goods covered by subsequent statements, declarations, or certifications by that importer, exporter, or producer until the importing Party determines that the importer, exporter, or producer is in compliance with this Chapter.

Article 4.21: Common Guidelines

1. The Parties shall agree on and publish common guidelines for the interpretation, application, and administration of this Chapter and the relevant provisions of Chapter Three (National Treatment and Market Access for Goods) and shall endeavor to do so by the date of entry into force of this Agreement. The Parties may agree to modify the common guidelines.

2. The Parties shall endeavor to develop a framework for conducting verifications pursuant to Article 4.20.1(c).

Article 4.22: Application of Certain Provisions

Panama may delay giving effect to:

- (a) Article 4.15.1(a) as it relates to electronic certifications; and
- (b) Article 4.15.1(b),

for a period of no longer than three years beginning on the date of entry into force of this Agreement.

Article 4.23: Definitions

For purposes of this Chapter:

adjusted value means the value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement, adjusted, if necessary, to exclude any costs, charges, or expenses incurred for transportation, insurance,

and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation;

class of motor vehicles means any one of the following categories of motor vehicles:

- (a) motor vehicles classified under subheading 8701.20, motor vehicles for the transport of 16 or more persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.10, 8704.22, 8704.23, 8704.32, or 8704.90, or heading 87.05 or 87.06;
- (b) motor vehicles classified under subheading 8701.10 or 8701.30 through 8701.90;
- (c) motor vehicles for the transport of 15 or fewer persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.21 or 8704.31; or
- (d) motor vehicles classified under subheading 8703.21 through 8703.90;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

Generally Accepted Accounting Principles means recognized consensus or substantial authoritative support given in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

good means any merchandise, product, article, or material;

goods wholly obtained or produced entirely in the territory of one or both of the Parties means:

- (a) plants and plant products harvested or gathered in the territory of one or both of the Parties;
- (b) live animals born and raised in the territory of one or both of the Parties;
- (c) goods obtained in the territory of one or both of the Parties from live animals;
- (d) goods obtained from hunting, trapping, fishing, or aquaculture conducted in the territory of one or both of the Parties;
- (e) minerals and other natural resource not included in subparagraphs (a) through (d) extracted or taken from the territory of one or both of the Parties;
- (f) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil outside the territory of one or both of the Parties by vessels registered or recorded with a Party and flying its flag;
- (g) goods produced on board factory ships from the goods referred to in subparagraph (f), provided such factory ships are registered or recorded with that Party and fly its flag;

- (h) goods taken by a Party or a person of a Party from the seabed or subsoil outside territorial waters, provided that a Party has rights to exploit such seabed or subsoil;
- (i) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in the territory of a non-Party;
- (j) waste and scrap derived from
 - (i) manufacturing or processing operations in the territory of one or both of the Parties, or
 - (ii) used goods collected in the territory of one or both of the Parties, provided such goods are fit only for the recovery of raw materials;
- (k) recovered goods derived in the territory of one or both of the Parties from used goods, and utilized in the territory of one or both of the Parties in the production of remanufactured goods; and
- (l) goods produced in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production;

identical goods means goods that are the same in all respects relevant to the particular rule of origin that qualifies the goods as originating;

indirect material means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel and energy;
- (b) tools, dies, and molds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the good;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

material means a good that is used in the production of another good, including a part or an ingredient;

material that is self-produced means an originating material that is produced by a producer of a good and used in the production of that good;

model line means a group of motor vehicles having the same platform or model name;

net cost means total cost minus sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost;

net cost of the good means the net cost that can be reasonably allocated to the good under one of the following methods:

- (a) by calculating the total cost incurred with respect to all goods produced by that producer, subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocating the resulting net cost of those goods to the good;
- (b) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating the total cost to the good, and then subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or
- (c) reasonably allocating each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs,

provided that the allocation of all such costs is consistent with the provisions regarding the reasonable allocation of costs set out in Generally Accepted Accounting Principles;

non-allowable interest costs means interest costs incurred by a producer that exceed 700 basis points above the yield on debt obligations of comparable maturities issued by the central level of government of the Party in which the producer is located;

non-originating good or **non-originating material** means a good or material that is not originating under this Chapter;

packing materials and containers for shipment means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which a good is packaged for retail sale;

producer means a person who engages in the production of a good in the territory of a Party;

production means growing, mining, harvesting, fishing, raising, trapping, hunting, manufacturing, processing, assembling, or disassembling a good;

reasonably allocate means to apportion in a manner appropriate under Generally Accepted Accounting Principles;

recovered goods means materials in the form of individual parts that are the result of: (a) the disassembly of used goods into individual parts; and (b) cleaning, inspecting, testing, or other processes as necessary for improvement to sound working condition;

remanned goods means goods classified under Harmonized System Chapter 84, 85, 87, or 90, or heading 94.02, except goods classified under heading 84.18 or 85.16, that:

- (a) are entirely or partially comprised of recovered goods; and
- (b) have a similar life expectancy and enjoy a factory warranty similar to such a new good;

total cost means all product costs, period costs, and other costs for a good incurred in the territory of one or both of the Parties;

used means used or consumed in the production of goods; and

value means the value of a good or material for purposes of calculating customs duties or for purposes of applying this Chapter.

Annex 4.6

Exceptions to Article 4.6

Article 4.6 shall not apply to:

- (a) a non-originating material classified under Chapter 4 of the Harmonized System, or a non-originating dairy preparation containing over ten percent by weight of milk solids classified under subheading 1901.90 or 2106.90, that is used in the production of a good classified under Chapter 4 of the Harmonized System;
- (b) a non-originating material classified under Chapter 4 of the Harmonized System, or a non-originating dairy preparation containing over ten percent by weight of milk solids classified under subheading 1901.90, that is used in the production of the following goods: infant preparations containing over ten percent by weight of milk solids classified under subheading 1901.10; mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale, classified under subheading 1901.20; dairy preparations containing over ten percent by weight of milk solids, classified under subheading 1901.90 or 2106.90; heading 21.05; beverages containing milk classified under subheading 2202.90; or animal feeds containing over ten percent by weight of milk solids classified under subheading 2309.90;
- (c) a non-originating material classified under heading 08.05 or subheading 2009.11 through 2009.39 that is used in the production of a good classified under subheading 2009.11 through 2009.39, or in fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, classified under subheading 2106.90 or 2202.90;
- (d) a non-originating material classified under heading 09.01 or 21.01, that is used in the production of a good classified under heading 09.01 or 21.01;
- (e) a non-originating material classified under heading 10.06 that is used in the production of a good classified under heading 11.02 or 11.03 or subheading 1904.90;
- (f) a non-originating material classified under Chapter 15 of the Harmonized System that is used in the production of a good classified under Chapter 15 of the Harmonized System;
- (g) a non-originating material classified under heading 17.01 that is used in the production of a good classified under heading 17.01 through 17.03.
- (h) a non-originating material classified under Chapter 17 of the Harmonized System that is used in the production of a good classified under subheading 1806.10; or
- (i) except as provided under subparagraphs (a) through (h) and in the specific rules of origin under Annex 4.1, a non-originating material used in the production of a good classified under Chapters 1 through 24 of the Harmonized System unless the non-originating material is classified under in a different subheading than the good for which origin is being determined.

Chapter Five

Customs Administration and Trade Facilitation

Article 5.1: Publication

1. Each Party shall publish, including on the Internet, its customs laws, regulations, and general administrative procedures.
2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.
3. To the extent possible, each Party shall publish in advance any regulations of general application governing customs matters that it proposes to adopt and provide interested persons the opportunity to comment prior to their adoption.

Article 5.2: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate bilateral trade.
2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for the release of goods from customs within a period no greater than that required to ensure compliance with its customs laws and, to the extent possible, within 48 hours of the goods' arrival;
 - (b) allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and
 - (c) allow importers to withdraw goods from customs before and without prejudice to the final determination by its customs authority of the applicable customs duties, taxes, and fees.¹

Article 5.3: Automation

Each Party's customs authority shall endeavor to use information technology that expedites procedures for releasing goods from customs. When deciding on the information technology to be used for this purpose, each Party shall:

- (a) use, to the extent possible, international standards;
- (b) make electronic systems accessible to the trading community;
- (c) provide for electronic submission and processing of information and data before arrival of the shipment to allow for the release of goods on arrival;
- (d) employ electronic or automated systems for risk analysis and targeting;

¹ A Party may require an importer to provide sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument, covering the ultimate payment of the customs duties, taxes, and fees in connection with the importation of the good.

- (e) work towards developing electronic systems that are compatible with the other Party's systems in order to facilitate government to government exchange of bilateral trade data; and
- (f) work towards developing with the other Party a set of common data elements and processes in accordance with World Customs Organization (WCO) Customs Data Model and related WCO recommendations and guidelines.

Article 5.4: Risk Management

Each Party shall endeavor to adopt or maintain risk management systems that enable its customs authority to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods through customs, while respecting the confidential nature of the information it obtains through such activities.

Article 5.5: Cooperation

1. With a view to facilitating the effective operation of this Agreement, each Party shall endeavor to provide the other Party with advance notice of any significant modification of administrative policy or other similar development related to its laws or regulations governing importations that is likely to substantially affect the operation of this Agreement.

2. The Parties shall cooperate in achieving compliance with their respective laws and regulations pertaining to:

- (a) the implementation and operation of the provisions of this Agreement governing importations or exportations, including claims of origin and origin procedures;
- (b) the implementation and operation of the Customs Valuation Agreement;
- (c) restrictions or prohibitions on imports or exports; and
- (d) other customs matters as the Parties may agree.

3. Where a Party has a reasonable suspicion of unlawful activity related to its laws or regulations governing importations, the Party may request the other Party to provide specific confidential information it normally collects in connection with the importation of goods.

4. For purposes of paragraph 3, "a reasonable suspicion of unlawful activity" means a suspicion based on relevant factual information obtained from public or private sources comprising one or more of the following:

- (a) historical evidence of non-compliance with laws or regulations governing importations by an importer or exporter;
- (b) historical evidence of non-compliance with laws or regulations governing importations by a manufacturer, producer, or other person involved in the movement of goods from the territory of one Party to the territory of the other Party;
- (c) historical evidence that some or all of the persons involved in the movement from the territory of one Party to the territory of the other Party of goods within a specific product sector have not complied with a Party's laws or regulations governing importations; or

- (d) other information that the Parties agree is sufficient in the context of a particular request.

5. A Party's request under paragraph 3 shall be in writing, shall specify the purpose for which the information is sought, and shall identify the requested information with sufficient specificity for the other Party to locate and provide the information.

6. The Party from which the information is requested shall, in accordance with its law and any relevant international agreements to which it is a party, provide a written response containing the information.

7. Each Party shall endeavor to provide the other Party with any other information that would assist that Party in determining whether an importer or exporter of that Party is in compliance with that Party's laws or regulations governing importations, in particular those related to the prevention of smuggling and similar infractions.

8. In order to facilitate bilateral trade, each Party shall endeavor to provide the other Party with technical advice and assistance for the purpose of improving its risk assessment techniques, simplifying and expediting its customs procedures, advancing the technical skill of its personnel, and enhancing its use of technologies that can lead to improved compliance with regard to its laws or regulations governing importations.

Article 5.6: Confidentiality

1. Where a Party providing information to the other Party in accordance with this Chapter designates the information as confidential, the other Party shall maintain the confidentiality of the information. The Party providing the information may require written assurances from the other Party that the information will be held in confidence, will be used only for the purposes specified in the other Party's request for information, and will not be disclosed without the Party's specific permission.

2. A Party may decline to provide information requested by the other Party where that Party has failed to act in conformity with assurances provided under paragraph 1.

3. Each Party shall adopt or maintain procedures in which confidential information, including information the disclosure of which could prejudice the competitive position of the person providing the information, submitted in accordance with the administration of the Party's customs laws, shall be protected from unauthorized disclosure.

Article 5.7: Express Shipments

Each Party shall adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide a separate, expedited customs procedure for express shipments;
- (b) provide for the submission and processing of information necessary for the release of an express shipment before the express shipment arrives;
- (c) allow submission of a single manifest covering all goods contained in a shipment transported by an express shipment service, through, if possible, electronic means;
- (d) to the extent possible, provide for certain goods to be cleared through customs with a minimum of documentation;

- (e) under normal circumstances, provide for express shipments to be cleared within six hours after the necessary customs documents have been submitted, provided the shipment has arrived;
- (f) apply without regard to an express shipment's weight or customs value; and
- (g) under normal circumstances, provide that no customs duties or taxes will be assessed on, nor will formal entry documents be required for, express shipments valued at US\$100 or less.²

Article 5.8: Review and Appeal

Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:

- (a) a level of administrative review independent of the employee or office that issued the determination; and
- (b) judicial review of the determination.

Article 5.9: Penalties

Each Party shall adopt or maintain measures that allow for the imposition of civil or administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential treatment under this Agreement.

Article 5.10: Advance Rulings

1. Each Party, through its customs authority, shall issue, before a good is imported into its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party with regard to:

- (a) tariff classification;
- (b) the application of customs valuation criteria for a particular case, in accordance with the application of the provisions set out in the Customs Valuation Agreement;
- (c) the application of duty drawback, deferral, or other relief from customs duties;
- (d) whether a good is originating;
- (e) whether a good re-entered into the territory of a Party after being exported to the territory of the other Party for repair or alteration is eligible for duty free treatment in accordance with Article 3.6 (Goods Re-entered after Repair or Alteration);
- (f) country of origin marking;
- (g) the application of quotas; and

² Notwithstanding this subparagraph, a Party may require express shipments to be accompanied by an airway bill or other bill of lading. For greater certainty, a Party may assess customs duties or taxes, and may require formal entry documents, for restricted goods.

(h) such other matters as the Parties may agree.

2. Each Party shall provide that its customs authority shall issue an advance ruling within 150 days after a request, provided that the requester has submitted all information that the Party requires, including, if the authority requests, a sample of the good for which the requester is seeking an advance ruling. In issuing an advance ruling, the customs authority shall take into account facts and circumstances the requester has provided.

3. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.

4. The issuing Party may modify or revoke an advance ruling after the Party notifies the requester. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information.

5. Subject to any confidentiality requirements in its law, each Party shall make its advance rulings publicly available.

6. If a requester provides false information or omits relevant facts or circumstances relating to the advance ruling, or does not act in accordance with the ruling's terms and conditions, the importing Party may apply appropriate measures, including civil, criminal, and administrative actions, monetary penalties, or other sanctions.

Article 5.11: Panamanian Free Zone Monitoring Program

1. Panama shall maintain its existing program of monitoring the importation, exportation, processing, and manipulation of goods in Panamanian free zones.

2. If the United States has a reasonable suspicion that a good for which an importer in the United States has made a claim for preferential tariff treatment under another free trade agreement to which the United States is a party has undergone further processing or operations in a Panamanian free zone, other than unloading, reloading, or any other operation necessary to preserve the good in good condition or transport it to the territory of the United States, then the United States may request in writing that Panama:

- (a) make available all records identified in the written request that relate to whether the good or an identical good, as defined in Article 4.23 (Definitions), was imported into, exported from, or processed or manipulated in a free zone; or
- (b) conduct a visit to a free zone to verify whether such good was imported into, exported from, or processed or manipulated in the free zone.

Panama shall promptly grant any such request, except as provided in paragraph 5. In the written request, the United States shall state that it has a reasonable suspicion as described above.

3. The United States may request in writing that a U.S. official attend a visit under paragraph 2(b), and Panama shall grant any such request.³

³ Visits shall be conducted under the authority of Panamanian officials. The attendance of U.S. officials at a visit shall be limited to the purposes provided in this Article and shall not confer any authority to such officials within the territory of Panama.

4. Where Panama conducts a visit that U.S. officials do not attend, Panama shall, promptly after the conclusion of the visit, report the findings of such visit in writing to the United States.

5. If Panama denies a written request made under paragraph 2, Panama shall provide a written explanation for such denial and shall enter into consultations with the United States within 30 days of the request under paragraph 2 with a view to resolving the matter to the satisfaction of the Parties. If the Parties are unable to resolve the matter in these consultations, either Party may refer the matter to the Commission.

6. For greater certainty, nothing in this Article shall require a shipper or exporter of a good from a Panamanian free zone to the territory of the United States or an importer of a good from a Panamanian free zone into the territory of the United States to collect, retain, or report information in addition to the information the United States requires in accordance with this Agreement or otherwise requires to ensure compliance with U.S. laws or regulations governing importations of goods.

7. The United States shall treat any information that Panama provides pursuant to paragraphs 2, 4 and 5 as if Panama has designated it as confidential information, as provided in Article 5.6.

Article 5.12: Application of Certain Provisions

Panama may delay giving effect to:

- (a) Articles 5.1.1 and 5.1.2 for a period of no longer than two years;
- (b) Articles 5.3 and 5.4 for a period of no longer than three years;
- (c) Article 5.7 for a period of no longer than one year; and
- (d) Article 5.10 for a period of no longer than two years,

beginning on the date of entry into force of this Agreement.

Chapter Six

Sanitary and Phytosanitary Measures

Objectives

The objectives of this Chapter are to protect human, animal, or plant life or health in the Parties' territories, enhance the Parties' implementation of the SPS Agreement, provide a forum for addressing sanitary and phytosanitary matters, facilitate the resolution of trade issues, and thereby expand trade opportunities.

Article 6.1: Affirmation of the SPS Agreement

Further to Article 1.3 (Relation to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.

Article 6.2: Scope and Coverage

1. This Chapter applies to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.
2. Neither Party may have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

Article 6.3: Committee on Sanitary and Phytosanitary Matters

1. Not later than 30 days after the date of entry into force of this Agreement, the Parties shall establish a Committee on Sanitary and Phytosanitary Matters, comprising representatives of each Party that have responsibility for sanitary and phytosanitary matters, as set out in Annex 6.3.
2. The Parties shall establish the Committee through an exchange of letters identifying the primary representative of each Party to the Committee and establishing the Committee's terms of reference.
3. The objectives of the Committee shall be to help each Party implement the SPS Agreement, assist each Party to protect human, animal, or plant life or health, enhance consultation and cooperation on sanitary and phytosanitary matters, and facilitate trade between the Parties.
4. The Committee shall seek to promote communication and otherwise enhance present or future relationships between the Parties' agencies and ministries with responsibility for sanitary and phytosanitary matters.
5. The Committee shall endeavor to ensure that sanitary and phytosanitary matters raised in the Committee are addressed in a timely manner.
6. The Committee may establish *ad hoc* working groups in accordance with its terms of reference.
7. The Committee shall provide a forum for:
 - (a) enhancing mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory processes that relate to those measures;

- (b) consulting on matters related to the development or application of sanitary and phytosanitary measures that affect, or may affect, trade between the Parties;
- (c) reviewing progress on sanitary and phytosanitary matters that may arise between the Parties' relevant agencies and ministries with a view to facilitating trade between the Parties.
- (d) consulting on issues, positions, and agendas for meetings of the *WTO SPS Committee*, the various *Codex* committees (including the *Codex Alimentarius Commission*), the *International Plant Protection Convention*, the *International Office of Epizootics*, and other international and regional fora on food safety and human, animal, and plant health;
- (e) making recommendations on technical cooperation programs on sanitary and phytosanitary matters to the Committee on Trade Capacity Building; and
- (f) improving the Parties' understanding of specific issues relating to the implementation of the SPS Agreement.

8. Each Party shall ensure that appropriate representatives with responsibility for the development, implementation, and enforcement of sanitary and phytosanitary measures from its relevant trade and regulatory agencies or ministries participate in meetings of the Committee.

9. The Committee shall meet at least once a year unless the Parties otherwise agree.

10. The Committee shall perform its work in accordance with its terms of reference. The Committee may revise its terms of reference and establish procedures to guide its operation.

11. All decisions of the Committee shall be taken by mutual agreement.

Annex 6.3

Committee on Sanitary and Phytosanitary Matters

The Committee on Sanitary and Phytosanitary Matters shall comprise representatives of the following agencies and ministries:

- (a) In the case of Panama, the *Dirección Nacional de Administración de Tratados Comerciales Internacionales y de Defensa Comercial*, the *Dirección Nacional de Negociaciones Comerciales Internacionales*, and the *Dirección General de Normas y Tecnología Industrial del Ministerio de Comercio e Industrias*; the *Oficina de Política Comercial*, the *Dirección Nacional de Sanidad Vegetal*, the *Dirección Nacional de Salud Animal*, the *Unidad de Negociación Agropecuaria y Dirección Ejecutiva de Cuarentena Agropecuaria del Ministerio de Desarrollo Agropecuario*; the *Autoridad Panameña de Seguridad de Alimentos*; the *Departamento de Protección de Alimentos*, the *Departamento de Zoonosis* and the *Dirección de Farmacias y Drogas del Ministerio de Salud*; and the *Autoridad Nacional del Ambiente*.
- (b) In the case of the United States, the Office of the United States Trade Representative, the Department of State, the Department of Commerce, the Foreign Agricultural Service of the United States Department of Agriculture (USDA), the Food Safety and Inspection Service of the USDA, the Animal and Plant Health Inspection Service of the USDA, the Environmental Protection Agency, the Food and Drug Administration of the Department of Health and Human Services, and the Department of Homeland Security,

or their successors.

Chapter Seven

Technical Barriers to Trade

Objectives

The objectives of this Chapter are to increase and facilitate trade through the improvement of the implementation of the TBT Agreement, the elimination of unnecessary technical barriers to trade, and the enhancement of bilateral cooperation.

Article 7.1: Affirmation of the TBT Agreement

Further to Article 1.3 (Relation to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

Article 7.2: Scope and Coverage

1. This Chapter applies to all standards, technical regulations, and conformity assessment procedures of the Parties' central government bodies that may, directly or indirectly, affect trade in goods between the Parties.¹
2. Notwithstanding paragraph 1, this Chapter does not apply to:
 - (a) technical specifications prepared by governmental bodies for production or consumption requirements of such bodies; and
 - (b) sanitary and phytosanitary measures.

Article 7.3: International Standards

In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall apply the principles set out in *Decisions and Recommendations adopted by the Committee since 1 January 1995*, G/TBT/1/Rev.8, 23 May 2002, Section IX (*Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*) issued by the WTO Committee on Technical Barriers to Trade.

Article 7.4: Trade Facilitation

1. The Parties shall intensify their joint work in the field of standards, technical regulations, and conformity assessment procedures with a view to facilitating trade between the Parties. In particular, the Parties shall seek to identify trade facilitating initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors. Such initiatives may include cooperation on regulatory issues, such as convergence, alignment with international standards, reliance on a supplier's declaration of conformity, and use of accreditation to qualify conformity assessment bodies.
2. On request of a Party, the other Party shall give favorable consideration to any sector-specific proposal the requesting Party makes for further cooperation under this Chapter.

¹ For greater certainty, the Parties understand that any reference in this Chapter to a standard, technical regulation, or conformity assessment procedure includes those related to metrology.

Article 7.5: Conformity Assessment

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. For example:

- (a) the importing Party may rely on a supplier's declaration of conformity;
- (b) a conformity assessment body located in the territory of a Party may enter into a voluntary arrangement with a conformity assessment body located in the territory of the other Party to accept the results of each other's assessment procedures;
- (c) a Party may agree with the other Party to accept the results of conformity assessment procedures that bodies located in the other Party's territory conduct with respect to specific technical regulations;
- (d) a Party may adopt accreditation procedures for qualifying conformity assessment bodies located in the territory of the other Party;
- (e) a Party may designate conformity assessment bodies located in the territory of the other Party; and
- (f) a Party may recognize the results of conformity assessment procedures conducted in the territory of the other Party.

The Parties shall intensify their exchange of information on these and other similar mechanisms.

2. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain its reasons.

3. Each Party shall accredit, approve, license, or otherwise recognize conformity assessment bodies in the territory of the other Party on terms no less favorable than those it accords to conformity assessment bodies in its territory. Where a Party accredits, approves, licenses, or otherwise recognizes a body assessing conformity with a specific technical regulation or standard in its territory and refuses to accredit, approve, license, or otherwise recognize a body assessing conformity with that technical regulation or standard in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

4. Where a Party declines a request from the other Party to engage in negotiations or conclude an agreement on facilitating recognition in its territory of the results of conformity assessment procedures conducted by bodies in the other Party's territory, it shall, on request of the other Party, explain the reasons for its decision.

Article 7.6: Technical Regulations

1. Where a Party provides that foreign technical regulations may be accepted as equivalent to a specific technical regulation of its own, and the Party does not accept a technical regulation of the other Party as equivalent to that technical regulation, it shall, at the request of the other Party, explain the reasons for its decision.

2. Where a Party does not provide that foreign technical regulations may be accepted as equivalent to its own, it may, at the request of the other Party, explain its reasons for not accepting the other Party's technical regulations as equivalent.

Article 7.7: Transparency

1. Each Party shall allow persons of the other Party to participate in the development of its standards, technical regulations, and conformity assessment procedures. Each Party shall permit persons of the other Party to participate in the development of such measures on terms no less favorable than those accorded to its own persons.

2. Each Party shall recommend that non-governmental standardizing bodies in its territory observe paragraph 1.

3. In order to enhance the opportunity for persons to provide meaningful comments on proposed technical regulations and conformity assessment procedures, a Party publishing a notice under Article 2.9 or 5.6 of the TBT Agreement shall:

- (a) include in the notice a statement describing the objective of the proposed technical regulation or conformity assessment procedure and the rationale for the approach the Party is proposing; and
- (b) transmit the proposal electronically to the other Party through the inquiry points each Party has established under Article 10 of the TBT Agreement at the same time as it notifies WTO Members of the proposal pursuant to the TBT Agreement.

Each Party should allow at least 60 days after it transmits a proposal under subparagraph (b) for persons and the other Party to make comments in writing on the proposal.

4. Each Party shall publish or otherwise make available to the public, in print or electronically, its responses to significant comments it receives from persons or the other Party under paragraph 3 no later than the date it publishes the final technical regulation or conformity assessment procedure.

5. Where a Party makes a notification under Article 2.10 or 5.7 of the TBT Agreement, it shall at the same time transmit the notification electronically to the other Party through the inquiry points referenced in paragraph 3(b).

6. Each Party shall, on request of the other Party, provide information regarding the objective of, and rationale for, a standard, technical regulation, or conformity assessment procedure that the Party has adopted or is proposing to adopt.

7. Where a Party detains at a port of entry a good originating in the territory of the other Party due to a perceived failure to comply with a technical regulation, it shall immediately notify the importer of the reasons for the detention.

8. Each Party shall implement this Article as soon as is practicable and in no event later than five years from the date of entry into force of this Agreement.

Article 7.8: Committee on Technical Barriers to Trade

1. The Parties hereby establish the Committee on Technical Barriers to Trade, comprising representatives of each Party, as set out in Annex 7.8.

2. The Committee's functions shall include:

- (a) monitoring the implementation and administration of this Chapter;
 - (b) promptly addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;
 - (c) enhancing cooperation in the development and improvement of standards, technical regulations, and conformity assessment procedures and, as appropriate, designing and proposing mechanisms for technical assistance of the type described in Article 11 of the TBT Agreement, in coordination with the Committee on Trade Capacity Building, as appropriate;
 - (d) where appropriate, facilitating sectoral cooperation between governmental and non-governmental conformity assessment bodies in the Parties' territories;
 - (e) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;
 - (f) at a Party's request, consulting on any matter arising under this Chapter;
 - (g) at a Party's request, consulting on any matter arising under the TBT Agreement;
 - (h) reviewing this Chapter in light of any developments under the TBT Agreement, and developing recommendations for amendments to this Chapter in light of those developments;
 - (i) taking any other steps the Parties consider will assist them in implementing the TBT Agreement and in facilitating trade; and
 - (j) as it considers appropriate, reporting to the Commission on the implementation of this Chapter.
3. Where the Parties have had recourse to consultations under paragraph 2(f), such consultations shall, on the agreement of the Parties, constitute consultations under Article 20.4 (Consultations).
4. The Committee shall meet at least once a year unless the Parties otherwise agree.
5. All decisions of the Committee shall be taken by mutual agreement.

Article 7.9: Information Exchange

If a Party requests any information or explanation pursuant to the provisions of this Chapter, the other Party shall provide such information or explanation in print or electronically within a reasonable time. A Party shall endeavor to respond to each such request within 60 days.

Article 7.10: Definitions

For purposes of this Chapter:

central government body, conformity assessment procedures, standard, and technical regulation shall have the meanings assigned to those terms in Annex 1 of the TBT Agreement; and

TBT Agreement means the *WTO Agreement on Technical Barriers to Trade*.

Annex 7.8

Committee on Technical Barriers to Trade

The Committee on Technical Barriers to Trade shall be coordinated by:

- (a) in the case of Panama, the *Ministerio de Comercio e Industrias*; and
- (b) in the case of the United States, the Office of the United States Trade Representative,

or their successors.

Chapter Eight

Trade Remedies

Section A: Safeguards

Article 8.1: Imposition of a Safeguard Measure

1. A Party may apply a measure described in paragraph 2, during the transition period only, if as a result of the reduction or elimination of a duty pursuant to this Agreement, an originating good is being imported into the Party's territory in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good.
2. If the conditions in paragraph 1 are met, a Party may to the extent necessary to prevent or remedy serious injury, or threat thereof, and facilitate adjustment:
 - (a) suspend the further reduction of any rate of duty provided for under this Agreement on the good; or
 - (b) increase the rate of duty on the good to a level not to exceed the lesser of
 - (i) the most-favored-nation (MFN) applied rate of duty in effect at the time the measure is applied, and
 - (ii) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement.¹

Article 8.2: Standards for a Safeguard Measure

1. A Party may apply a safeguard measure, including any extension thereof, for no longer than four years. Regardless of its duration, such measure shall terminate at the end of the transition period.
2. Subject to paragraph 1, a Party may extend the period of a safeguard measure if the competent investigating authority determines, in conformity with the procedures set out in Article 8.3, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the domestic industry is adjusting.
3. In order to facilitate adjustment in a situation where the expected duration of a safeguard measure is over one year, the Party applying the measure shall progressively liberalize it at regular intervals during the period of application.
4. A Party may not apply a safeguard measure more than once on the same good.
5. On the termination of a safeguard measure, the rate of duty shall be no higher than the rate that, according to the Party's Schedule to Annex 3.3 (Tariff Elimination), would have been in effect one year after the imposition of the measure. Beginning on January 1 of the year following the termination of the measure, the Party that has applied the measure shall:
 - (a) apply the rate of duty set out in the Party's Schedule to Annex 3.3 (Tariff Elimination) as if the safeguard measure had never been applied; or

¹ The Parties understand that neither tariff rate quotas nor quantitative restrictions would be a permissible form of safeguard measure.

- (b) eliminate the tariff in equal annual stages ending on the date set out in the Party's Schedule to Annex 3.3 (Tariff Elimination) for the elimination of the tariff.

Article 8.3: Administration of Safeguard Proceedings

1. Each Party shall ensure the consistent, impartial, and reasonable administration of its laws, regulations, decisions, and rulings governing safeguard proceedings under this Chapter.
2. Each Party shall entrust determinations of serious injury, or threat thereof, in safeguard proceedings under this Chapter to a competent investigating authority, subject to review by judicial or administrative tribunals, to the extent provided by domestic law. Negative injury determinations shall not be subject to modification, except by such review. The competent investigating authority empowered under domestic law to conduct such proceedings should be provided with the necessary resources to enable it to fulfill its duties.
3. A Party shall impose a safeguard measure only following an investigation by the Party's competent investigating authority in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement; and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.
4. In the investigation described in paragraph 3, a Party shall comply with the requirements of Article 4.2(a) of the Safeguards Agreement; and to this end, Article 4.2(a) of the Safeguards Agreement is incorporated into and made a part of this Agreement, *mutatis mutandis*.

Article 8.4: Notification and Consultation

1. A Party shall promptly notify the other Party, in writing, on:
 - (a) initiating a safeguard proceeding under this Chapter;
 - (b) making a finding of serious injury, or threat thereof, caused by increased imports under Article 8.1; and
 - (c) taking a decision to apply or extend a safeguard measure.
2. A Party shall provide to the other Party a copy of the public version of the report of its competent investigating authority required under Article 8.3.3.
3. On request of a Party whose good is subject to a safeguard proceeding under this Chapter, the Party conducting that proceeding shall enter into consultations with the requesting Party to review a notification under paragraph 1 or any public notice or report that the competent investigating authority has issued in connection with the proceeding.

Article 8.5: Compensation

1. A Party applying a safeguard measure shall, after consultations with the other Party, provide to the other Party mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The Party shall provide an opportunity for such consultations no later than 30 days after the application of the safeguard measure.
2. If the consultations under paragraph 1 do not result in an agreement on trade liberalizing compensation within 30 days after the consultations commence, the Party against whose good the measure is applied may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure.

3. A Party shall notify the Party applying the safeguard measure in writing at least 30 days before suspending concessions under paragraph 2.
4. The obligation to provide compensation under paragraph 1 and the right to suspend concessions under paragraph 2 shall terminate on the later of:
 - (a) the termination of the safeguard measure, or
 - (b) the date on which the rate of duty returns to the rate of duty set out in the Party's Schedule to Annex 3.3 (Tariff Elimination).

Article 8.6: Global Actions

1. Each Party retains its rights and obligations under Article XIX of the GATT 1994 and the Safeguards Agreement.
2. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken pursuant to Article XIX of the GATT 1994 and the Safeguards Agreement, except that a Party taking such an action may exclude imports of an originating good of the other Party if such imports are not a substantial cause of serious injury or threat thereof.
3. Neither Party may apply, with respect to the same good, at the same time:
 - (a) a safeguard measure; and
 - (b) a measure under Article XIX of the GATT 1994 and the Safeguards Agreement.

Article 8.7: Definitions

For purposes of this Section:

competent investigating authority means the "competent investigating authority" of a Party as defined in Annex 8.7;

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good or those producers whose collective production of the like or directly competitive good constitutes a major proportion of the total domestic production of such good;

safeguard measure means a measure described in Article 8.1.2;

serious injury means a significant overall impairment in the position of a domestic industry;

substantial cause means a cause which is important and not less than any other cause;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

transition period means the ten-year period beginning on the date of entry into force of this Agreement, except that for any good for which the Schedule to Annex 3.3 (Tariff Elimination) of the Party applying the measure provides for the Party to eliminate its tariffs on the good over a period of more than ten years, **transition period** means the tariff elimination period for the good set out in that Schedule.

Section B: Antidumping and Countervailing Duties

Article 8.8: Antidumping and Countervailing Duties

1. The United States shall continue to treat Panama as a “beneficiary country” for purposes of 19 U.S.C. §§ 1677(7)(G)(ii)(III) and 1677(7)(H) and any successor provisions. Neither Party may have recourse to dispute settlement under this Agreement for any matter arising under this paragraph.
2. Except for paragraph 1, no provision of this Agreement, including the provisions of Chapter Twenty (Dispute Settlement), shall be construed as imposing any rights or obligations on the Parties with respect to antidumping or countervailing duty measures.
3. Each Party retains its rights and obligations under the WTO Agreement with regard to the application of antidumping and countervailing duties.

Annex 8.7

Country-Specific Definitions

For purposes of this Chapter:

competent investigating authority means:

- (a) in the case of Panama, the *Dirección Nacional de Administración de Tratados Comerciales Internacionales y de Defensa Comercial del Ministerio de Comercio e Industrias*; and
- (b) in the case of the United States, the U.S. International Trade Commission,

or their successors.

Chapter Nine

Government Procurement

Article 9.1: Scope and Coverage

1. This Chapter applies to any measure, including any act or guideline, of a Party regarding covered procurement.
2. For purposes of this Chapter, **covered procurement** means a procurement of goods, services, or both:
 - (a) by any contractual means, including purchase, rental, or lease, with or without an option to buy, build-operate-transfer contracts, and public works concession contracts;
 - (b) subject to the conditions specified in Annex 9.1;
 - (c) that is conducted by a procuring entity; and
 - (d) that is not excluded from coverage.
3. For greater certainty relating to the procurement of digital products as defined in Article 14.6 (Definitions):
 - (a) covered procurement includes the procurement of digital products; and
 - (b) no provision of Chapter Fourteen (Electronic Commerce) shall be construed as imposing obligations on a Party with respect to the procurement of digital products.
4. This Chapter does not apply to:
 - (a) non-contractual agreements or any form of assistance that a Party or a state enterprise provides, including grants, loans, equity infusions, fiscal incentives, subsidies, guarantees, cooperative agreements, government provision of goods and services to persons or to state, regional, or local governments, and purchases for the direct purpose of providing foreign assistance;
 - (b) purchases funded by loans or grants made to a Party, including an entity of a Party by a person, international entities, associations, or the other Party or a non-Party, to the extent that the conditions of such assistance are inconsistent with this Chapter;
 - (c) acquisition of fiscal agency or depository services, liquidation, and management services for regulated financial institutions, and sale and distribution services for government debt;
 - (d) hiring of government employees and related employment measures;
 - (e) any good or service component of any contract that a procuring entity that is not listed in Sections A through C of Annex 9.1 awards; and

- (f) purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.
5. Each Party shall ensure that its procuring entities comply with this Chapter in conducting any covered procurement.
 6. Where a procuring entity awards a contract in a procurement that is not covered by this Chapter, nothing in this Chapter shall be construed to cover any good or service component of that contract.
 7. No procuring entity may prepare, design, or otherwise structure or divide any procurement in order to avoid the obligations of this Chapter.
 8. Nothing in this Chapter shall prevent a Party from developing new procurement policies, procedures, or contractual means, provided they are not inconsistent with this Chapter.

Article 9.2: General Principles

1. With respect to any measure covered by this Chapter, each Party shall accord to the goods and services of the other Party, and to the suppliers of the other Party offering such goods and services, treatment no less favorable than the most favorable treatment the Party or procuring entity accords to its own goods, services, and suppliers.
2. With respect to any measure covered by this Chapter, no Party may:
 - (a) treat a locally established supplier less favorably than another locally established supplier on the basis of degree of foreign affiliation or ownership; or
 - (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.
3. Each Party shall apply to covered procurement of goods the rules of origin that it applies in the normal course of trade to those goods.
4. With respect to covered procurement, a procuring entity shall not seek, take account of, or impose offsets in any stage of a procurement.
5. Paragraphs 1 and 2 do not apply to measures respecting customs duties or other charges of any kind imposed on or in connection with importation, the method of levying such duties or charges, other import regulations, including restrictions and formalities, or measures affecting trade in services other than measures specifically governing covered procurement.

Article 9.3: Publication of Procurement Measures

Each Party shall promptly:

- (a) publish any law or regulation, and any modification thereof, relating to procurement;
- (b) make publicly available any procedure, judicial decision, or administrative

ruling of general application, relating to procurement; and

- (c) on request of the other Party, provide to that Party a copy of a procedure, judicial decision, or administrative ruling of general application, relating to procurement.

Article 9.4: Publication of Notice of Intended Procurement

1. Subject to Article 9.9.2, a procuring entity shall publish in advance a notice inviting interested suppliers to submit tenders for each covered procurement.
2. The information in each such notice shall include, at a minimum, an indication that the procurement is covered by this Chapter, a description of the intended procurement, any conditions that suppliers must fulfill to participate in the procurement, the name of the procuring entity, the address where all documents relating to the procurement may be obtained, if applicable, any sum payable for the tender documentation, the time limits and address for submission of tenders, and the time for delivery of the goods or services being procured.
3. Each Party shall encourage its procuring entities to publish information regarding their future procurement plans as early as possible in each Party's fiscal year.

Article 9.5: Time Limits for the Tendering Process

1. A procuring entity shall provide suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. In no case shall a procuring entity provide less than 40 days from the date of publication of a notice of intended procurement to the final date for submission of tenders.
2. Notwithstanding paragraph 1, a procuring entity may establish a period for tendering that is less than 40 days, but in no case less than ten days, in the following circumstances:
 - (a) where the procuring entity published a separate notice containing a description of the procurement, the approximate time limits for the submission of tenders or, where appropriate, conditions for participation in a procurement, and the address from which documents relating to the procurement may be obtained, at least 40 days and not more than 12 months before the final date for the submission of tenders;
 - (b) where an entity procures commercial goods and services that are sold or offered for sale to, and customarily purchased and used by, non-governmental buyers for non-governmental purposes; or
 - (c) where an unforeseen state of urgency that is duly substantiated by the procuring entity renders impracticable the time provided in paragraph 1.

Article 9.6: Tender Documentation

1. A procuring entity shall provide to interested suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. The documentation shall include all criteria that the procuring entity will consider in awarding the contract, including all cost factors, and the weights or, where appropriate, the relative values, that the entity will assign to these criteria in evaluating tenders.

2. A procuring entity may satisfy paragraph 1 by publishing the documentation by electronic means accessible to all interested suppliers. Where a procuring entity does not publish tender documentation by electronic means accessible to all interested suppliers, the entity shall, on request of any supplier, promptly make the documentation available in written form to the supplier.

3. Where a procuring entity, in the course of a procurement, modifies the criteria referred to in paragraph 1, it shall transmit all such modifications in writing:

- (a) to all suppliers that are participating in the procurement at the time the criteria are modified, if the identities of such suppliers are known, and in cases where the identities of suppliers participating are not known, in the same manner as the original information was transmitted; and
- (b) in adequate time to allow the suppliers to modify and re-submit their tenders, as appropriate.

Article 9.7: Technical Specifications

1. A procuring entity shall not prepare, adopt, or apply any technical specification with the purpose or the effect of creating unnecessary obstacles to trade between the Parties.

2. A procuring entity shall prescribe any technical specifications, where appropriate:

- (a) in terms of performance requirements rather than design or descriptive characteristics; and
- (b) based on international standards, where applicable, otherwise on recognized national standards.

3. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, design or type, specific origin or producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, words such as “or equivalent” are included in the tender documentation.

4. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in that procurement.

5. For greater certainty, this Article is not intended to preclude a procuring entity from preparing, adopting, or applying technical specifications:

- (a) to promote the conservation of natural resources; or
- (b) to require a supplier to comply with generally applicable laws regarding
 - (i) fundamental principles and rights at work; and
 - (ii) acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health,

in the territory in which the good is produced or the service is performed.

Article 9.8: Requirements and Conditions for Participating in Procurement

1. Where a procuring entity requires suppliers to satisfy registration, qualification, or any other requirements or conditions for participation (“conditions for participation”) in order to participate in a procurement, the procuring entity shall publish a notice inviting suppliers to apply for registration or qualification, or to satisfy any other conditions for participation. The procuring entity shall publish the notice sufficiently in advance to provide interested suppliers sufficient time to prepare and submit applications and for the entity to evaluate and make its determinations based on such applications.
2. Each procuring entity shall:
 - (a) limit any conditions for participation in a procurement to those that are essential to ensure that the supplier has the legal, technical, and financial abilities to fulfill the requirements and technical specifications of the procurement;
 - (b) recognize as qualified all suppliers of the other Party that have met the requisite conditions for participation; and
 - (c) base qualification determinations solely on the conditions for participation that have been specified in advance in notices or tender documentation.
3. Procuring entities may establish publicly available lists of suppliers qualified to participate in procurements. Where a procuring entity requires suppliers to qualify for such a list as a condition for participation in a procurement, and a supplier that has not yet qualified applies for inclusion in the list, the procuring entity shall promptly start the qualification procedures and shall allow the supplier to submit a tender, if it is determined to be a qualifying supplier, provided there is sufficient time to fulfill the conditions for participation within the time period established for tendering.
4. No procuring entity may make it a condition for participation in a procurement that a supplier has previously been awarded one or more contracts by a procuring entity of the Party of the procuring entity or that the supplier has prior work experience in the territory of a Party. A procuring entity shall evaluate the financial and technical abilities of a supplier on the basis of that supplier’s business activity outside the territory of the Party of the procuring entity, as well as activity, if any, in the territory of the Party of the procuring entity.
5. A procuring entity shall promptly communicate to any supplier that has applied for qualification its decision on whether that supplier is qualified. Where a procuring entity rejects an application for qualification or ceases to recognize a supplier as qualified, that entity shall, on request of the supplier, promptly provide a written explanation of the reasons for its action.
6. Nothing in this Article shall preclude a procuring entity from prohibiting a supplier from participating in a procurement on grounds such as bankruptcy or false declarations.

Article 9.9: Tendering Procedures

1. Subject to paragraph 2, a procuring entity shall award contracts by means of open tendering procedures.
2. Provided that the tendering procedure is not used to avoid competition or to protect

domestic suppliers, a procuring entity may award contracts by means other than an open tendering procedure in the following circumstances:

- (a) in the absence of tenders that conform to the essential requirements in the tender documentation provided in a prior notice of intended procurement or invitation to participate, including any conditions for participation, provided that the requirements of the initial notice or invitation are not substantially modified;
- (b) where, for works of art, or for reasons connected with the protection of exclusive intellectual property rights, such as patents or copyrights, or proprietary information, or where there is an absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;
- (c) for additional deliveries by the original supplier that are intended either as replacement parts, extensions, or continuing services for existing equipment, software, services, or installations, where a change of supplier would compel the entity to procure goods or services not meeting requirements of interchangeability with existing equipment, software, services, or installations;
- (d) for goods purchased on a commodity market;
- (e) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development. When such contracts have been fulfilled, subsequent procurements of goods or services shall be subject to this Chapter;
- (f) where additional construction services that were not included in the initial contract but that were within the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein. However, the total value of contracts awarded for additional construction services may not exceed 50 percent of the amount of the initial contract; or
- (g) in so far as is strictly necessary where, for reasons of urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time by means of an open tendering procedure and the use of an open tendering procedure would result in serious injury to the procuring entity, the entity's program responsibilities, or the Party.

3. A procuring entity shall maintain records or prepare written reports providing specific justification for any contract awarded under paragraph 2, in a manner consistent with Article 9.11.3.

Article 9.10: Awarding of Contracts

1. A procuring entity shall require that, in order to be considered for award, a tender must be submitted in writing and must, at the time it is submitted, conform to the essential requirements of the tender documentation that the procuring entity provided in advance to all participating suppliers, and be from a supplier that has complied with any conditions for participation that the procuring entity has communicated in advance to all participating suppliers.

2. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to a supplier that the procuring entity has determined to be fully capable of undertaking the contract and whose tender is determined to be the most advantageous in terms of the requirements and evaluation criteria set out in the tender documentation.

3. No procuring entity may cancel a procurement, or terminate or modify a contract it has awarded, in order to avoid the obligations of this Chapter.

Article 9.11: Information on Contract Awards

1. A procuring entity shall promptly inform participating suppliers of decisions on contract awards. A procuring entity shall, on request, provide a supplier whose tender was not selected for award the reasons for not selecting its tender and the relative advantages of the tender selected.

2. Promptly after awarding a contract in a covered procurement, a procuring entity shall publish a notice that includes at least the following information about the contract award:

- (a) the name of the entity;
- (b) a description of the goods or services included in the contract;
- (c) the name of the supplier awarded the contract;
- (d) the value of the contract award; and
- (e) where the entity did not use an open tendering procedure, an indication of the circumstances justifying the procedure used.

3. A procuring entity shall maintain records and reports relating to tendering procedures and contract awards in covered procurement, including the records and reports provided for in Article 9.9.3, for at least three years after the date a contract is awarded.

Article 9.12: Non-Disclosure of Information

1. A Party, its procuring entities, and its review authorities shall not disclose confidential information the disclosure of which would prejudice legitimate commercial interests of a particular person or might prejudice fair competition between suppliers, without the formal authorization of the person that provided the information to the Party.

2. Nothing in this Chapter shall prevent a Party or its procuring entities from withholding the release of information where release might:

- (a) impede law enforcement;
- (b) prejudice fair competition between suppliers;
- (c) prejudice the legitimate commercial interests of particular suppliers or entities, including the protection of intellectual property; or
- (d) otherwise be contrary to the public interest.

Article 9.13: Ensuring Integrity in Procurement Practices

Further to Article 18.8 (Anti-Corruption Measures), each Party shall adopt or maintain procedures to declare ineligible for participation in the Party's procurements, either indefinitely or for a specified time, suppliers that the Party has determined to have engaged in fraudulent or other illegal actions in relation to procurement. On request of the other Party, a Party shall identify the suppliers determined to be ineligible under these procedures, and, where appropriate, exchange information regarding those suppliers or the fraudulent or illegal action.

Article 9.14: Exceptions

1. Provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:

- (a) necessary to protect public morals, order, or safety;
- (b) necessary to protect human, animal, or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods or services of handicapped persons, of philanthropic institutions, or of prison labor.

2. The Parties understand that paragraph 1(b) includes environmental measures necessary to protect human, animal, or plant life or health.

Article 9.15: Domestic Review of Supplier Challenges

1. Each Party shall establish or designate at least one impartial administrative or judicial authority, which shall be independent from its procuring entities, to receive and review challenges that suppliers submit relating to the obligations of the Party and its entities under this Chapter and to make appropriate findings and recommendations. In the event that a body other than such an impartial authority initially reviews a supplier's challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent from the procuring entity that is the subject of the challenge.

2. Each Party shall provide that an authority established or designated under paragraph 1 may take prompt interim measures, pending the resolution of a challenge, to preserve the opportunity to correct potential breaches of this Chapter, including the suspension of the award of a contract or the performance of a contract already awarded.

3. Each Party shall ensure that its review procedures are publicly available in writing, and are timely, transparent, effective, and consistent with the principle of due process.

4. Each Party shall ensure that all documents related to a challenge to a procurement are available to any impartial authority established or designated under paragraph 1.

5. A procuring entity shall respond in writing to a supplier's complaint.

6. Each Party shall ensure that an impartial authority it establishes or designates under

paragraph 1 provides to suppliers the following:

- (a) a sufficient period to prepare and submit written challenges, which in no case shall be less than ten days from the time when the basis of the complaint became known or reasonably should have become known to the supplier;
- (b) an opportunity to review relevant documents and to be heard by the authority in a timely manner;
- (c) an opportunity to reply to the procuring entity's response to the supplier's complaint; and
- (d) prompt delivery in writing of its findings and recommendations relating to the challenge, with an explanation of the grounds for each decision.

7. Each Party shall ensure that a supplier's submission of a challenge does not prejudice the supplier's participation in ongoing or future procurements.

Article 9.16: Modifications and Rectifications to Coverage

1. A Party may make technical rectifications of a purely formal nature to its coverage under this Chapter, or minor amendments to its Schedules to Section A through C of Annex 9.1, provided that it notifies the other Party in writing and the other Party does not object in writing within 30 days after the notification. A Party that makes such a rectification or minor amendment shall not be required to provide compensatory adjustments to the other Party.
2. A Party may modify its coverage under this Chapter provided that it:
 - (a) notifies the other Party in writing and the other Party does not object in writing within 30 days after the notification; and
 - (b) except as provided in paragraph 3, offers within 30 days after notifying the other Party acceptable compensatory adjustments to that Party to maintain a level of coverage comparable to that existing before the modification.
3. A Party need not provide compensatory adjustments in those circumstances where the proposed modification covers one or more procuring entities on which the Parties agree that government control or influence has been effectively eliminated. Where the Parties do not agree that such government control or influence has been effectively eliminated, the objecting Party may request further information or consultations with a view to clarifying the nature of any government control or influence and reaching agreement on the procuring entity's continued coverage under this Chapter.
4. The Commission shall modify the relevant section of Annex 9.1 to reflect any agreed modification, technical rectification, or minor amendment.

Article 9.17: Definitions

For purposes of this Chapter:

build-operate-transfer contract and **public works concession contract** mean any contractual arrangements, the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plants, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contract, a

procuring entity grants to the supplier, for a specified period, temporary ownership, if the Party permits such ownership, or a right to control and operate, and demand payment for the use of, such works for the duration of the contract;

in writing or **written** means any worded or numbered expression that can be read, reproduced, and later communicated, and includes electronically transmitted and stored information;

offsets means conditions or undertakings imposed or considered by a procuring entity that encourage local development or improve a Party's balance of payments accounts by means of requirements of local content, licensing of technology, investment, counter-trade, or similar requirements;

open tendering procedure means any type of procurement method of a Party, except direct purchasing methods as specified in Article 9.9.2, provided these methods are consistent with this Chapter;

procuring entity means an entity listed in Annex 9.1;

publish means to disseminate information in an electronic or paper medium that is distributed widely and is readily accessible to the general public;

services includes construction services, unless otherwise specified;

supplier means a person that has provided, provides, or could provide goods or services to a procuring entity; and

technical specification means a specification that sets out the characteristics of goods to be procured or their related processes and production methods, or the characteristics of services to be procured or their related operating methods, including the applicable administrative provisions, and requirements relating to conformity assessment procedures that an entity prescribes. A technical specification may also include or deal exclusively with terminology, symbols, packaging, or marking or labeling requirements, as they apply to a good, process, service, or production or operating method.

Annex 9.1

Government Procurement

Section A: Central Level of Government Entities

1. This Chapter applies to the entities of the central level of government listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with paragraph 1 of Section I, to equal or exceed:

- (a) for procurement of goods and services: US\$193,000; and
- (b) for procurement of construction services: US\$7,407,000.

The monetary thresholds set out in this paragraph shall be adjusted in accordance with Section I of this Annex.

2. Unless otherwise specified herein, this Chapter covers all agencies subordinate to the entities listed in each Party's Schedule in this Section.

Schedule of Panama

- 1. *Asamblea Legislativa*
- 2. *Contraloría General de la República*
- 3. *Ministerio de Comercio e Industrias*
- 4. *Ministerio de Desarrollo Agropecuario* (Note 1)
- 5. *Ministerio de Economía y Finanzas*
- 6. *Ministerio de Educación* (Note 2)
- 7. *Ministerio de Gobierno y Justicia* (Note 3)
- 8. *Ministerio de Desarrollo Social*
- 9. *Ministerio de Obras Públicas*
- 10. *Ministerio de la Presidencia* (Notes 3 and 4)
- 11. *Ministerio de Relaciones Exteriores*
- 12. *Ministerio de Salud* (Note 5)
- 13. *Ministerio de Trabajo y Desarrollo Laboral*
- 14. *Ministerio de Vivienda*
- 15. *Ministerio Público* (Note 6)
- 16. *Órgano Judicial*

Notes to the Schedule of Panama

1. *Ministerio de Desarrollo Agropecuario*: This Chapter does not cover the procurement of agricultural products linked to agricultural development and support and food aid programs.

2. *Ministerio de Educación*: This Chapter does not cover the procurement of goods classified under Divisions of the United Nations Central Product Classification 1.0 (CPC version 1.0) listed below:

- 21 Meat, fish, fruit, vegetables, oils and fats
- 22 Dairy products
- 23 Grain mill products, starches and starch products; other food products
- 24 Beverages
- 26 Yarn and thread; woven and tufted textile fabrics
- 27 Textile articles other than apparel

- 28 Knitted or crocheted fabrics; wearing apparel
- 29 Leather and leather products; footwear.

3. Ministerio de Gobierno y Justicia and Ministerio de la Presidencia: This Chapter does not cover the procurement of goods and services, listed below, by or on behalf of the *Policía Nacional*, *Servicio Aéreo Nacional*, *Servicio Marítimo Nacional*, *Dirección Institucional en Asuntos de Seguridad Pública*, and *Departamento Nacional de Corrección* of the *Ministerio de Gobierno y Justicia*, or the *Servicio de Protección Institucional* of the *Ministerio de la Presidencia*:

- (a) goods classified under the following Divisions and Groups of the CPC version 1.0:
 - 21 Meat, fish, fruit, vegetables, oils and fats
 - 22 Dairy products
 - 23 Grain mill products, starches and starch products; other food products
 - 24 Beverages
 - 26 Yarn and thread; woven and tufted textile fabrics
 - 27 Textile articles other than apparel
 - 28 Knitted or crocheted fabrics; wearing apparel
 - 29 Leather and leather products; footwear
 - 431 Engines and turbines and parts thereof
 - 447 Weapons and ammunition and parts thereof
 - 491 Motor vehicles, trailers and semi-trailers; parts and accessories thereof
 - 496 Aircraft and spacecraft, and parts thereof;
- (b) the procurement of food serving services (hot meals).

4. Ministerio de la Presidencia: This Chapter does not cover the procurement of goods and services by, or on behalf of the *Secretaria del Consejo de Seguridad Pública*, the *Defensa Nacional*, or the *Fondo de Inversión Social*.

5. Ministerio de Salud: This Chapter does not cover the following:

- (a) procurement made in furtherance of public health protection programs, including treatment of HIV/AIDS, tuberculosis, malaria, meningitis, Chagas disease, Leishmaniasis, or other epidemics; or
- (b) procurement of vaccines for the prevention of tuberculosis, polio, diphtheria, whooping cough, tetanus, measles, mumps, rubella, meningitis (Meningococcica), pneumococcus, human rabies, chickenpox, influenza, hepatitis A, hepatitis B, Haemophilus influenza type b, and yellow fever that are purchased through or from a not-for-profit international organization such as WHO and UNICEF, pursuant to an agreement or arrangement.

6. Ministerio Público: This Chapter does not cover the procurement of goods and services listed below by or on behalf of the *Policía Técnica Judicial*:

- (a) goods classified under the following Divisions and Groups of the CPC version 1.0:
 - 21 Meat, fish, fruit, vegetables, oils and fats
 - 22 Dairy products
 - 23 Grain mill products, starches and starch products; other food products
 - 24 Beverages
 - 447 Weapons and ammunition and parts thereof

491 Motor vehicles, trailers and semi-trailers; parts and accessories thereof;
and

(b) the procurement of food serving services (hot meals).

7. This Chapter does not cover procurement for the issuance of currency, coinage, tax or postage stamps.

Schedule of the United States

1. Advisory Commission on Intergovernmental Relations
2. African Development Foundation
3. Alaska Natural Gas Transportation System
4. American Battle Monuments Commission
5. Appalachian Regional Commission
6. Broadcasting Board of Governors
7. Commission on Civil Rights
8. Commission of Fine Arts
9. Commodity Futures Trading Commission
10. Consumer Product Safety Commission
11. Corporation for National and Community Service
12. Delaware River Basin Commission
13. Department of Agriculture (*Note 1*)
14. Department of Commerce (*Note 2*)
15. Department of Defense (*Note 3*)
16. Department of Education
17. Department of Energy (*Note 4*)
18. Department of Health and Human Services
19. Department of Homeland Security (*Note 5*)
20. Department of Housing and Urban Development
21. Department of the Interior, including the Bureau of Reclamation
22. Department of Justice
23. Department of Labor
24. Department of State
25. Department of Transportation (*Note 6*)
26. Department of the Treasury
27. Department of Veterans Affairs
28. Environmental Protection Agency
29. Equal Employment Opportunity Commission
30. Executive Office of the President
31. Export-Import Bank of the United States
32. Farm Credit Administration
33. Federal Communications Commission
34. Federal Crop Insurance Corporation
35. Federal Deposit Insurance Corporation
36. Federal Election Commission
37. Federal Home Loan Mortgage Corporation
38. Federal Housing Finance Board
39. Federal Maritime Commission
40. Federal Mediation and Conciliation Service
41. Federal Mine Safety and Health Review Commission
42. Federal Prison Industries, Inc.
43. Federal Reserve System
44. Federal Retirement Thrift Investment Board
45. Federal Trade Commission
46. General Services Administration (*Note 7*)
47. Government National Mortgage Association

48. Holocaust Memorial Council
49. Inter-American Foundation
50. Merit Systems Protection Board
51. National Aeronautics and Space Administration (NASA)
52. National Archives and Records Administration
53. National Capital Planning Commission
54. National Commission on Libraries and Information Science
55. National Council on Disability
56. National Credit Union Administration
57. National Foundation on the Arts and Humanities
58. National Labor Relations Board
59. National Mediation Board
60. National Science Foundation
61. National Transportation Safety Board
62. Nuclear Regulatory Commission
63. Occupational Safety and Health Review Commission
64. Office of Government Ethics
65. Office of the Nuclear Waste Negotiator
66. Office of Personnel Management
67. Office of Special Counsel
68. Office of Thrift Supervision
69. Overseas Private Investment Corporation
70. Peace Corps
71. Railroad Retirement Board
72. Securities and Exchange Commission
73. Selective Service System
74. Small Business Administration
75. Smithsonian Institution
76. Susquehanna River Basin Commission
77. United States Agency for International Development (*Note 8*)
78. United States International Trade Commission

Notes to the Schedule of the United States

1. Department of Agriculture: The Chapter does not cover the procurement of agricultural goods made in furtherance of agricultural support programs or human feeding programs.
2. Department of Commerce: This Chapter does not cover shipbuilding activities of the U.S. National Oceanic and Atmospheric Administration (NOAA).
3. Department of Defense:
 - (a) This Chapter does not cover the procurement of the goods listed below (*for complete listing of U.S. Federal Supply Classification, see <http://www.fedbizopps.gov/classCodes1.html>*):
 - (i) FSC 11 Nuclear Ordnance
 - FSC 18 Space Vehicles
 - FSC 19 Ships, Small Craft, Pontoons, and Floating Docks (the part of this classification defined as naval vessels or major components of the hull or superstructure thereof)
 - FSC 20 Ship and Marine Equipment (the part of this classification defined as naval vessels or major components of the hull or superstructure thereof)
 - FSC 2310 Passenger Motor Vehicles (only Buses)

FSC 2350	Combat, Assault & Tactical Vehicles, Tracked
FSC 51	Hand Tools
FSC 52	Measuring Tools
FSC 60	Fiber Optics Materials, Components, Assemblies, and Accessories
FSC 8140	Ammunition & Nuclear Ordnance Boxes, Packages & Special Containers
FSC 83	Textiles, Leather, Furs, Apparel, Shoes, Tents, and Flags (all elements other than pins, needles, sewing kits, flagstuffs, flagpoles and flagstaff trucks)
FSC 84	Clothing, Individual Equipment, and Insignia (all elements other than sub-class 8460 - luggage)
FSC 89	Subsistence (all elements other than sub-class 8975-tobacco products)

(ii) “Specialty metals,” defined as steels melted in steel manufacturing facilities located in the United States or its possessions, where the maximum alloy content exceeds one or more of the following limits, must be used in products purchased by the Department of Defense: (1) manganese, 1.65 percent; silicon, 0.60 percent; or copper, 0.60 percent; or which contains more than 0.25 percent of any of the following elements: aluminum, chromium, cobalt, columbium, molybdenum, nickel, titanium, tungsten or vanadium; (2) metal alloys consisting of nickel, iron-nickel and cobalt base alloys containing a total of other alloying metals (except iron) in excess of 10 per cent; (3) titanium and titanium alloys; or (4) zirconium base alloys; and

(b) The goods in the following FSC categories are not generally covered by this Chapter due to application of Article 21.2 (Essential Security):

FSC 10	Weapons
FSC 12	Fire Control Equipment
FSC 13	Ammunitions and Explosives
FSC 14	Guided Missiles
FSC 15	Aircraft and Airframe Structural Components
FSC 16	Aircraft Components and Accessories
FSC 17	Aircraft Launching, Landing, and Ground Handling Equipment
FSC 19	Ships, Small Craft, pontoons, and Floating Docks
FSC 20	Ship and Marine Equipment
FSC 28	Engines, Turbines, and Components
FSC 31	Bearings
FSC 58	Communications, Detection, and Coherent Radiation
FSC 59	Electrical and Electronic Equipment Components
FSC 95	Metal Bars, Sheets, and Shapes

4. Department of Energy: This Chapter does not cover national security procurements made in support of safeguarding nuclear materials or technology and entered into under the authority of the *Atomic Energy Act*, or oil purchases related to the Strategic Petroleum Reserve.

5. Department of Homeland Security:

(a) This Chapter does not cover procurement by the Transportation Security Administration.

- (b) The national security considerations applicable to the Department of Defense are equally applicable to the U.S. Coast Guard.

6. Department of Transportation: This Chapter does not cover procurement by the Federal Aviation Administration.

7. General Services Administration: This Chapter does not cover procurement of the goods in the following FSC categories:

FSC 51	Hand Tools
FSC 52	Measuring Tools
FSC 7340	Cutlery and Flatware

Section B: Sub-Central Level of Government Entities

1. This Chapter applies to the entities of the sub-central level of government listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with paragraph 1 of Section I, to equal or exceed:

- (a) for procurement of goods and services: US \$526,000; and
- (b) for procurement of construction services: US \$7,407,000.

The monetary thresholds set out in this paragraph shall be adjusted in accordance with Section I of this Annex.

2. Within two years after the entry into force of this Agreement, the Parties shall consider and, if appropriate, address any issues that have arisen with regard to the implementation of the denial of benefits provisions in each Party's Schedule to this Section.

3. For a period of one year following the entry into force of this Agreement, the Parties shall continue to consult with their respective sub-central entities with a view to obtaining commitments from such entities, on a voluntary and reciprocal basis, to cover their procurement under this Chapter.

4. For purposes of this Section:

- (a) **participating state** means a state listed in the Schedule of the United States;
- (b) **participating unit** means a sub-central government unit listed in the Schedule of Panama; and
- (c) **principal place of business** means the headquarters or main office of an enterprise, or any other place where the enterprise's business is managed, conducted, or operated.

Schedule of Panama

Province	District
Bocas del Toro	Bocas del Toro Chiriquí Grande Changuinola
Coclé	Aguadulce

	Antón La Pintada Natá Olá Penonomé
Colón	Colón Chagres Donoso Portobelo Santa Isabel
Chiriquí	Alanje Barú Boquerón Boquete Bugaba David Dolega Gualaca Remedios Renacimiento San Lorenzo Tolé San Félix
Darién	Chepigana Pinogana
Herrera	Chitré Las Minas Los Pozos Ocú Parita Pesé Santa María
Los Santos	Guararé Las Tablas Los Santos Macaracas Pedasí Pocrí Tonosí
Panamá	Arraiján Balboa Capiro Chame Chepo Chimán La Chorrera Panamá San Carlos San Miguelito Taboga

Veraguas	Atalaya Calobre Cañazas La Mesa Las Palmas Montijo Río De Jesús San Francisco Santa Fé Santiago Soná Mariato
Comarca Emberá	Cémaco Sambú
Comarca Ngobe	Nurum
Bugle	Kankintú Besiko Mirono Kusapin Muna Nole Duima

Notes to the Schedule of Panama

1. A participating unit may deny the benefits of this Section to a supplier of the United States unless the supplier meets one or more of the conditions set out in subparagraphs (a) through (c).

(a) Procurement of Goods:

- (i) The supplier is offering to supply a good of the United States, as determined under Article 9.2.3, and has a principal place of business in a participating state or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating state; or
- (ii) The supplier is offering to supply a good that is substantially produced or assembled in one or more participating states. A good shall be considered to be substantially produced or assembled in a participating state or states if the production or assembly in the participating state or states accounts for 51 percent or more of the value of the good.

(b) Procurement of Services Other Than Construction Services:

- (i) The supplier is offering to supply a service, other than a construction service, and the supplier has a principal place of business in a participating state or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating state; or
- (ii) The supplier is offering to supply a service, other than a construction service, that is substantially performed within a participating state or states. A service, other than a construction service, shall be considered

to be substantially performed in a participating states or states if the performance of the service in the participating state or states accounts for 51 percent or more of the value of the service.

(c) Procurement of Construction Services:

The supplier is offering to supply construction services, the supplier has a principal place of business in a participating state or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating state.

2. A participating unit shall allow a supplier to self-certify that it meets the conditions set out in paragraph 1. If the participating unit considers the certification to be erroneous or unsubstantiated, it shall, after consultations with the supplier, permit the supplier to challenge that determination in accordance with Article 9.15.

Schedule of the United States

Arkansas

Executive branch agencies, including universities

This Chapter does not cover procurement by the Office of Fish and Game or construction services.

Colorado

Executive branch agencies

Florida*

Executive branch agencies

Illinois*

Department of Central Management Services

Mississippi

Department of Finance and Administration

For the entity listed for Mississippi, this Chapter does not cover the procurement of services.

New York*

State agencies

State university system

Public authorities and public benefit corporations

1. For the entities listed for New York, this Chapter does not cover public authorities and public benefit corporations with multi-state mandates.

2. For the entities listed for New York, this Chapter does not cover the procurement of transit cars, buses, or related equipment.

Puerto Rico

Department of State

Department of Justice

Department of the Treasury

Department of Economic Development and Commerce

Department of Labor and Human Resources

Department of Natural and Environmental Resources

Department of Consumer Affairs

Department of Sports and Recreation

For the entities listed for Puerto Rico, this Chapter does not cover the procurement of construction services.

Texas

Texas Building and Procurement Commission

For the entity listed for Texas, this Chapter does not apply to preferences for: (1) motor vehicles; (2) travel agents located in Texas; or (3) rubberized asphalt paving made from scrap tires by a Texas facility.

Utah

Executive branch agencies

Notes to the Schedule of the United States

1. For the states marked by an asterisk (*), indicating pre-existing restrictions, this Chapter does not cover the procurement of construction-grade steel (including requirements on subcontracts), motor vehicles, or coal.
2. This Chapter does not apply to preferences or restrictions associated with programs promoting the development of distressed areas, or businesses owned by minorities, disabled veterans, or women.
3. Nothing in this Annex shall be construed to prevent any state entity from applying restrictions that promote the general environmental quality in that state, as long as such restrictions are not disguised barriers to international trade.
4. This Chapter does not cover any procurement made by a covered entity on behalf of non-covered entities at a different level of government.
5. This Chapter does not apply to restrictions attached to Federal funds for mass transit and highway projects.
6. This Chapter does not apply to the procurement of printing services.
7. A procuring entity of a participating state may deny the benefits of this Section to a supplier of Panama unless the supplier meets one or more of the conditions set out in subparagraphs (a) through (c).
 - (a) Procurement of Goods:
 - (i) The supplier is offering to supply a good of Panama, as determined under Article 9.2.3, and has a principal place of business in a participating unit or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating unit; or
 - (ii) The supplier is offering to supply a good that is substantially produced or assembled in one or more participating units. A good shall be considered to be substantially produced or assembled in a participating unit or units if the production or assembly in the participating unit or units accounts for 51 percent or more of the value of the good.
 - (b) Procurement of Services Other Than Construction Services:
 - (i) The supplier is offering to supply a service, other than a construction service, and the supplier has a principal place of business in a

participating unit or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating unit; or

- (ii) The supplier is offering to supply a service, other than a construction service, that is substantially performed within a participating unit or units. A service, other than a construction service, shall be considered to be substantially performed in a participating unit or units if the performance of the service in the participating unit or units accounts for 51 percent or more of the value of the service.

(c) Procurement of Construction Services:

The supplier is offering to supply construction services, and the supplier has a principal place of business in a participating unit or is directly or indirectly owned or controlled by an enterprise with a principal place of business in a participating unit.

8. A procuring entity of a participating state shall allow a supplier to self-certify that it meets the conditions set out in paragraph 7. If the procuring entity of a participating state considers the certification to be erroneous or unsubstantiated, the procuring entity shall, after consultations with the supplier, permit the supplier to challenge that determination in accordance with Article 9.15.

Section C: Other Government Entities

1. This Chapter applies to the other covered entities listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with paragraph 1 of Section I, to equal or exceed:

- (a) for procurement of goods and services:
 - (i) by List A entities: US\$250,000; or
 - (ii) by List B entities: US\$593,000; and
- (b) for procurement of construction services for List A and List B entities: US\$7,407,000.

The monetary thresholds set out in subparagraphs (a)(ii) and (b) shall be adjusted in accordance with Section I of this Annex.

2. Unless otherwise specified, this Chapter covers all agencies subordinate to the entities listed in each Party's Schedule.

Schedule of Panama

List A:

1. *Autoridad de Aeronáutica Civil*
2. *Autoridad de la Micro Pequeña y Mediana Empresa*
3. *Autoridad del Tránsito y Transporte Terrestre (Note 1)*
4. *Autoridad Marítima de Panamá*
5. *Autoridad Nacional del Ambiente*
6. *Banco de Desarrollo Agropecuario*
7. *Bingos Nacionales*
8. *Autoridad de Protección al Consumidor y Defensa de la Competencia*

9. *Comisión Nacional de Valores*
10. *Defensoría del Pueblo*
11. *Autoridad Nacional de los Servicios Públicos*
12. *Instituto de Investigación Agropecuaria*
13. *Instituto de Mercadeo Agropecuario*
14. *Instituto de Seguro Agropecuario*
15. *Instituto Nacional de Cultura*
16. *Instituto Nacional de Deportes*
17. *Instituto Nacional de Formación Profesional y Capacitación para el Desarrollo Humano*
18. *Instituto Panameño Autónomo Cooperativo*
19. *Instituto Panameño de Habilitación Especial*
20. *Instituto Panameño de Turismo*
21. *Instituto para la Formación y Aprovechamiento de Recursos Humanos*
22. *Registro Público de Panamá*
23. *Sistema de Ahorro y Capitalización de Pensiones (SIACAP)*
24. *Superintendencia de Bancos*
25. *Universidad Autónoma de Chiriquí*
26. *Universidad Especializada de las Américas*
27. *Universidad Tecnológica de Panamá*
28. *Zona Libre de Colón*
29. *Empresa de Transmisión Eléctrica*
30. *Instituto de Acueductos y Alcantarillados Nacionales*

Notes to the Schedule of Panama

1. *Autoridad del Tránsito y Transporte Terrestre*: This Chapter does not cover: the procurement of license plates or registration stickers for motor vehicles and bicycles.

Schedule of the United States

List A:

1. Tennessee Valley Authority
2. Bonneville Power Administration
3. Western Area Power Administration
4. Southeastern Power Administration
5. Southwestern Power Administration
6. St. Lawrence Seaway Development Corporation

List B:

Rural Utilities Service (Note 1)

Notes to the Schedule of the United States

1. The Rural Utilities Service shall waive federal buy national requirements imposed as conditions of funding for all power generation projects.

For greater certainty, this Chapter does not apply to any other aspect of procurement by the Rural Utilities Service, including any restrictions the Rural Utilities Service places on financing for telecommunications projects.

2. With respect to procurement by entities listed in this Section, this Chapter does not apply to restrictions attached to Federal funds for airport projects.

Section D: *Autoridad del Canal de Panamá*

This Chapter applies to procurements by the *Autoridad del Canal de Panamá* where the value of the procurement is estimated, in accordance with Section I of this Annex, to equal or exceed:

- (a) for procurement of goods and services: US\$593,000; and
- (b) for procurement of construction services: US\$12,000,000 for 12 years after the entry into force of this Agreement, and US\$10,300,000 thereafter.

The monetary thresholds set out in this paragraph shall be adjusted in accordance with Section I of this Annex.

Unless otherwise specified in this Section, this Chapter covers all agencies subordinate to this entity.

Notes to this Section

1. This Chapter does not apply to procurement measures of the *Autoridad del Canal de Panamá* designed to promote micro, small, and medium enterprises (as defined in Section H of this Annex), in accordance with the following:
 - (a) The *Autoridad del Canal de Panamá* may award Panamanian micro, small, and medium enterprises a price preference that shall not exceed ten percent;
 - (b) Further to Article 9.3, Panama shall notify the United States of the establishment of any price preference program established in accordance with subparagraph (a); and
 - (c) Any price preference shall be clearly described in the notice of intended procurement or notice inviting suppliers to participate in the procurement and relevant tender documentation.
2. Notwithstanding any other provision of this Chapter, for each of the 12 full fiscal years following the entry into force of this Agreement, the *Autoridad del Canal de Panamá* may, at its discretion, set aside from the obligations of this Chapter procurement contracts for goods, services, and construction services for Panamanian nationals or suppliers owned and controlled by Panamanian nationals, provided that in each such fiscal year:
 - (a) the total value of the *Autoridad del Canal de Panamá*'s procurement exceeds US\$200 million;
 - (b) the total value of the procurement contracts that are set aside does not exceed ten percent of the total value of the *Autoridad del Canal de Panamá*'s procurement contracts for goods, services, and construction services awarded in that fiscal year that are:
 - (i) otherwise covered by the Chapter; and
 - (ii) in excess of the US\$200 million base for the fiscal year; and
 - (c) the total value of procurement contracts under any single CPC version 1.0 section that is set aside does not exceed 20 percent of the total value of the procurement contracts that may be set aside for that year;

3. Where a procurement contract will be set aside pursuant to paragraph 2, the *Autoridad del Canal de Panamá* shall clearly state that information in the notice of intended procurement or notice inviting suppliers to participate in the procurement and relevant tender documentation.
4. If in any given fiscal year, the total value of procurement contracts set aside by the *Autoridad del Canal de Panamá* exceeds the level permitted under paragraph 2, the Parties, in conjunction with the *Autoridad del Canal de Panamá*, shall consult with a view to agreeing on an adjustment in the form of a reduction of the set asides permitted during the following fiscal year.
5. If the *Autoridad del Canal de Panamá* proposes to extend the period during which set asides may be applied beyond the 12-fiscal year period established in paragraph 2, it shall inform the Parties during the ninth full fiscal year after the entry into force of this Agreement. The Parties, in conjunction with the *Autoridad del Canal de Panamá*, shall consult regarding the proposal. If the Parties agree to extend the period, the *Autoridad del Canal de Panamá* may continue to apply set asides in accordance with paragraph 2 for the additional period that the Parties agree.
6. Panama shall prepare an annual report that provides sufficient detail to establish that set asides have been applied in accordance with paragraph 2.
7. The minimum 40-day time period set out in Article 9.5.1 shall not apply to the *Autoridad del Canal de Panamá*. The *Autoridad del Canal de Panamá* shall provide suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. However, the *Autoridad del Canal de Panamá* shall in no case provide for less than five business days from the date on which the notice of intended procurement is published on the Internet to the final date for the submission of tenders.
8. Article 9.15.2 shall not apply to the *Autoridad del Canal de Panamá*.
9. Notwithstanding Article 9.15.6(a), the *Autoridad del Canal de Panamá* shall provide no less than five business days for suppliers to prepare and submit written challenges, with the understanding that the period shall commence on the first business day that follows the publication of the announcement of the contract award on the Internet.
10. The procurements of the *Autoridad del Canal de Panamá* shall be excluded from the application of Annex 20.2 (Nullification or Impairment).

Section E: Goods

This Chapter applies to all goods procured by the entities listed in Sections A through D, subject to the Notes to the respective Sections and the General Notes.

Section F: Services

This Chapter applies to all services procured by the entities listed in Sections A through D, subject to the Notes to the respective Sections, the General Notes, and the Notes to this Section, except for the services excluded in the Schedules of each Party. All services covered by this Section are subject to the existing measures listed in each Party's Schedule to Annex I.

Schedule of Panama

This Chapter does not cover the procurement of the following services, as elaborated in the CPC version 1.0 and the Common Classification System.

Code	CPC version 1.0./Common Classification System Description
64	Land transport services
66	Air transport services
6751	Bus station services
6781	Travel agency and tour operator services
68111	Postal services related to letters
68112	Postal services related to parcels
68113	Post office counter services
68119	Other postal services
6911	Electricity transmission and distribution services
692	Water distribution services through mains
81	Research and development services
91	Public administration and other services to the community as a whole; compulsory social security services
92	Education Services
93	Health and social services
9692	Gambling and betting services
D304	ADP Telecommunications and Transmission Services, except for those services classified as “enhanced or value-added services.” For the purposes of this provision, the procurement of “ADP Telecommunications and Transmission Services” does not include the ownership or furnishing of facilities for the transmission of voice or data.
D305	Teleprocessing and Timesharing Services
D316	Telecommunications Network Management Services
D317	Automated News Services, Data Services or Other Information Services
D399	Other ADP and Telecommunications Services
M	Operation of Government-Owned Facilities

Notes to the Schedule of Panama

Exceptions to coverage set forth in Section G of this Annex apply to this Section.

Schedule of the United States

This Chapter does not cover the procurement of the following services, as elaborated in the Common Classification System (*for complete listing of Common Classification System, see <http://www.sice.oas.org/trade/nafta/chap-105.asp>*):

A. Research and Development

All classes

D. Information Processing and Related Telecommunications Services

D304 ADP Telecommunications and Transmission Services, except for those services classified as “enhanced or value-added services.” For the purposes of this provision, the procurement of “ADP Telecommunications and Transmission Services” does not include the ownership or furnishing of facilities for the transmission of voice or data services.

D305 ADP Teleprocessing and Timesharing Services

D316 Telecommunications Network Management Services

D317 Automated News Services, Data Services or Other Information Services

D399 Other ADP and Telecommunications Services

J. Maintenance, Repair, Modification, Rebuilding and Installation of Goods/Equipment

J019 Maintenance, Repair, Modification, Rebuilding and Installation of Equipment Related to Ships

J998 Non-nuclear Ship Repair

M. Operation of Government-Owned Facilities: All facilities operated by the Department of Defense, Department of Energy and the National Aeronautics and Space Administration; and for all entities:

M180 Research and Development facilities

S. Utilities: All Classes

V. Transportation, Travel and Relocation Services: All Classes except V503 Travel Agent Services

Notes to the Schedule of the United States

This Chapter does not cover the procurement of any service in support of military forces overseas.

Section G: Construction Services

This Chapter applies to all construction services procured by the entities listed in Sections A through D, subject to the Notes to the respective Sections and the General Notes. All services covered by this Section are subject to the existing measures listed in each Party’s Schedule to Annex I.

Schedule of Panama

This Chapter does not cover the procurement of dredging services.

Schedule of the United States

This Chapter does not cover the procurement of dredging services.

Section H: General Notes

Unless otherwise specified herein, the General Notes in each Party's Schedule to this Section apply without exception to this Chapter, including to all sections of this Annex.

Schedule of Panama

1. This Chapter does not apply to:
 - (a) Procurements made under the system of concessions granted by the State, other than public works concession contracts.
 - (b) Procurement measures designed to promote micro, small, and medium enterprises, in accordance with the following:
 - (i) For a period of up to five years after the entry into force of this Agreement, Panama may award its micro, small, and medium enterprises a price preference that shall not exceed ten percent;
 - (ii) Further to Article 9.3, Panama shall notify the United States of any price preference program established in accordance with subparagraph (b);
 - (iii) Any price preference shall be clearly described in the notice of intended procurement or notice inviting suppliers to participate in the procurement and relevant tender documentation;
 - (iv) If, before the end of the five-year period established in subparagraph (a), Panama requests an extension of the period, the Parties shall consult to determine whether there is a need to extend the period during which price preferences may be applied, and if they agree that there is such a need, to determine the terms and conditions of the extension; and
 - (v) If, following the entry into force of this Agreement, Panama proposes to implement any procurement measure intended to provide an exclusive right for its micro, small, and medium enterprises to provide a good or service covered by this Chapter, Panama shall notify such proposal to the United States and enter into consultations with the United States regarding the need, and any terms and conditions, for such a measure. Panama may implement the measure subject to such terms and conditions as the Parties may agree.
 - (c) Procurements of agricultural products linked to agricultural development and support and food aid programs.

- (d) Procurements by one Panamanian entity of a good or service from another Panamanian entity.
 - (e) Procurement of transportation services that form a part of, or are incidental to, a procurement contract.
2. The term **micro, small, and medium enterprise** means a business that has 100 or fewer employees and total annual sales of no more than US\$2,500,000.

Schedule of the United States

- 1. This Chapter does not apply to set asides on behalf of small or minority businesses. Set-asides include any form of preference, such as the exclusive right to provide a good or service and price preferences.
- 2. This Chapter does not apply to the procurement of transportation services that form a part of, or are incidental to, a procurement contract.

Section I: Threshold Adjustment Formula

- 1. In calculating the value of a contract for the purpose of ascertaining whether a procurement is covered by this Chapter, a procuring entity shall include the maximum total estimated value of the procurement over its entire duration, taking into account all options, premiums, fees, commissions, interest, and other revenue streams, or other forms of remuneration provided for in such contracts.
- 2. The thresholds in Sections A through D shall be adjusted at two-year intervals with each adjustment taking effect on January 1, beginning on January 1, 2008.
- 3. The thresholds for goods and services for Sections A, B, and D entities, List B entities in Section C, and construction services for Sections A through C are conversions into U.S. dollars of the thresholds listed in the U.S. Appendix 1 to the World Trade Organization Agreement on Government Procurement, which are set out in Special Drawing Rights (SDRs) and listed below. Every two years, the United States shall calculate the adjustment of these thresholds, based on an average of the daily conversion rates of the U.S. dollar in terms of SDRs published by the IMF in its monthly “International Financial Statistics,” for the two-year period preceding October 1 or November 1 of the year before the adjusted thresholds are to take effect:
 - (a) 130,000 SDRs for goods and services for Section A entities;
 - (b) 355,000 SDRs for goods and services for Section B entities;
 - (c) 400,000 SDRs for goods and services for Section C, List B entities and the Section D entity; and
 - (d) 5 million SDRs for construction services.
- 4. With regard to the US\$10,300,000 threshold for construction services in Section D, the United States shall calculate the U.S. dollar value for the threshold every two years, based on the U.S. inflation rate measured by the Producer Price Index for Finished Goods published by the U.S. Bureau of Labor Statistics, using the two-year period that ends on October 31 in the year prior to the adjustment taking effect, and using the following formula:

$$T_0 \times (1 + \pi_i) = T_1$$

T_0 = threshold value at base period;

π_i = accumulated U.S. inflation rate for the i^{th} two year-period; and

T_1 = new threshold value.

The US\$12,000,000 threshold for construction services in Section D shall not be adjusted.

5. The United States shall notify Panama of the adjusted threshold values by December 15 of the year before the adjusted thresholds take effect.

Section J: Transition Mechanisms

Panama shall make best efforts to comply with the obligations listed in its Schedule to this Section during the two years following the date of entry into force of this Agreement. The Notes to Panama's Schedule shall apply during this two-year period. Thereafter, Panama shall fully comply with the obligations listed in its Schedule to this Section.

Schedule of Panama

1. Article 9.5.1 (40-day time limit for the tendering process) (Note 1)
2. Article 9.13 (establishment and maintenance of procedures that declare a supplier ineligible for participation) (Note 2)

Notes

1. Article 9.5.1: For the tendering process set out in Article 9.5.1, Panama shall provide at least 30 days for suppliers to submit tenders following the publication of the notice of intended procurement.
2. Article 9.13: Panama shall not adopt any measure that weakens its current practice with respect to Article 9.13.

Chapter Ten

Investment

Section A: Investment

Article 10.1: Scope and Coverage

1. This Chapter applies to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party;
 - (b) covered investments; and
 - (c) with respect to Articles 10.9 and 10.11, all investments in the territory of the Party.
2. A Party's obligations under this Section shall apply to a state enterprise or other person when it exercises any regulatory, administrative, or other governmental authority delegated to it by that Party.

3. For greater certainty, this Chapter does not bind any Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

Article 10.2: Relation to Other Chapters

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.
2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter applies to measures adopted or maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.
3. This Chapter does not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter Twelve (Financial Services).

Article 10.3: National Treatment

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.
3. The treatment to be accorded by a Party under paragraphs 1 and 2 means, with respect to a regional level of government, treatment no less favorable than the most favorable

treatment accorded, in like circumstances, by that regional level of government to investors, and to investments of investors, of the Party of which it forms a part.

Article 10.4: Most-Favored-Nation Treatment

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

Article 10.5: Minimum Standard of Treatment¹

1. Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.
2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:
 - (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process embodied in the principal legal systems of the world; and
 - (b) “full protection and security” requires each Party to provide the level of police protection required under customary international law.
3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 10.6: Treatment in Case of Strife

1. Notwithstanding Article 10.13.5(b), each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict or civil strife.
2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:
 - (a) requisitioning of its covered investment or part thereof by the latter’s forces or authorities; or

¹ Article 10.5 shall be interpreted in accordance with Annex 10-A.

- (b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution or compensation, which in either case shall be in accordance with customary international law and, with respect to compensation, shall be in accordance with Article 10.7.2 through 10.7.4.

3. Paragraph 1 does not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 10.3 but for Article 10.13.5(b).

Article 10.7: Expropriation and Compensation²

1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization ("expropriation"), except:

- (a) for a public purpose;
- (b) in a non-discriminatory manner;
- (c) on payment of prompt, adequate, and effective compensation in accordance with paragraphs 2 through 4; and
- (d) in accordance with due process of law and Article 10.5.

2. Compensation shall:

- (a) be paid without delay;
- (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place ("the date of expropriation");
- (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
- (d) be fully realizable and freely transferable.

3. If the fair market value is denominated in a freely usable currency, the compensation paid shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

4. If the fair market value is denominated in a currency that is not freely usable, the compensation paid – converted into the currency of payment at the market rate of exchange prevailing on the date of payment – shall be no less than:

- (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date, plus
- (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

² Article 10.7 shall be interpreted in accordance with Annexes 10-A and 10-B.

5. This Article does not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter Fifteen (Intellectual Property Rights).³

Article 10.8: Transfers

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

- (a) contributions to capital;
- (b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;
- (c) interest, royalty payments, management fees, and technical assistance and other fees;
- (d) payments made under a contract, including a loan agreement;
- (e) payments made pursuant to Article 10.6.1 and 10.6.2 and Article 10.7; and
- (f) payments arising out of a dispute.

2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, nondiscriminatory, and good faith application of its laws relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) criminal or penal offenses;
- (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

Article 10.9: Performance Requirements

1. Neither Party may, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor

³ For greater certainty, the reference to “the TRIPS Agreement” in paragraph 5 includes any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

of a Party or of a non-Party in its territory, impose or enforce any of the following requirements, or enforce any commitment or undertaking:

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;
- (e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or
- (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Neither Party may condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or
- (d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. (a) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

- (b) Paragraph 1(f) does not apply:
 - (i) when a Party authorizes use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the disclosure of proprietary information that fall within the

scope of, and are consistent with, Article 39 of the TRIPS Agreement;⁴
or

- (ii) when the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under the Party's competition laws.⁵
- (c) Provided that such measures are not applied in an arbitrary or unjustifiable manner, and provided that such measures do not constitute a disguised restriction on international trade or investment, paragraphs 1(b), (c), and (f), and 2(a) and (b), shall not be construed to prevent a Party from adopting or maintaining measures, including environmental measures:
 - (i) necessary to secure compliance with laws and regulations that are not inconsistent with this Agreement;
 - (ii) necessary to protect human, animal, or plant life or health; or
 - (iii) related to the conservation of living or non-living exhaustible natural resources.
- (d) Paragraphs 1(a), (b), and (c), and 2(a) and (b), do not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.
- (e) Paragraphs 1(b), (c), (f), and (g), and 2(a) and (b), do not apply to procurement.
- (f) Paragraphs 2(a) and (b) do not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. For greater certainty, paragraphs 1 and 2 do not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

5. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement.

Article 10.10: Senior Management and Boards of Directors

1. Neither Party may require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

⁴ For greater certainty, the references to "the TRIPS Agreement" in paragraph 3(b)(i) include any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

⁵ The Parties recognize that a patent does not necessarily confer market power.

Article 10.11: Investment and Environment

Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining, or enforcing any measure otherwise consistent with this Chapter that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns.

Article 10.12: Denial of Benefits

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if persons of a non-Party own or control the enterprise and the denying Party:
 - (a) does not maintain diplomatic relations with the non-Party; or
 - (b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.
2. Subject to Articles 18.3 (Notification and Provision of Information) and 20.4 (Consultations), a Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party, and persons of a non-Party, or of the denying Party, own or control the enterprise.

Article 10.13: Non-Conforming Measures

1. Articles 10.3, 10.4, 10.9, and 10.10 do not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I,
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I, or
 - (iii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 10.3, 10.4, 10.9, or 10.10.
2. Articles 10.3, 10.4, 10.9, and 10.10 do not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II.
3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Articles 10.3 and 10.4 do not apply to any measure that is an exception to, or derogation from, the obligations under Article 15.1.6 (General Provisions) as specifically provided in that Article.

5. Articles 10.3, 10.4, and 10.10 do not apply to:

(a) procurement; or

(b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

Article 10.14: Special Formalities and Information Requirements

1. Nothing in Article 10.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that investors be residents of the Party or that covered investments be legally constituted under the laws or regulations of the Party, provided that such formalities do not materially impair the protections afforded by a Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 10.3 and 10.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Section B: Investor-State Dispute Settlement

Article 10.15: Consultation and Negotiation

In the event of an investment dispute, the claimant and the respondent should initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding, third-party procedures such as conciliation and mediation.

Article 10.16: Submission of a Claim to Arbitration

1. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation:

(a) the claimant, on its own behalf, may submit to arbitration under this Section a claim

(i) that the respondent has breached

(A) an obligation under Section A,

(B) an investment authorization, or

(C) an investment agreement;

and

- (ii) that the claimant has incurred loss or damage by reason of, or arising out of, that breach; and
- (b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim
 - (i) that the respondent has breached
 - (A) an obligation under Section A,
 - (B) an investment authorization, or
 - (C) an investment agreement;
 - and
 - (ii) that the enterprise has incurred loss or damage by reason of, or arising out of, that breach.

2. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (“notice of intent”). The notice shall specify:

- (a) the name and address of the claimant and, where a claim is submitted on behalf of an enterprise, the name, address, and place of incorporation of the enterprise;
- (b) for each claim, the provision of this Agreement, investment authorization, or investment agreement alleged to have been breached and any other relevant provisions;
- (c) the legal and factual basis for each claim; and
- (d) the relief sought and the approximate amount of damages claimed.

3. Provided that six months have elapsed since the events giving rise to the claim, a claimant may submit a claim referred to in paragraph 1:

- (a) under the ICSID Convention and the ICSID Rules of Procedures for Arbitration Proceedings, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;
- (b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention; or
- (c) under the UNCITRAL Arbitration Rules.

4. A claim shall be deemed submitted to arbitration under this Section when the claimant’s notice of or request for arbitration (“notice of arbitration”):

- (a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;
- (b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General; or

- (c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules, are received by the respondent.

A claim asserted for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

5. The arbitration rules applicable under paragraph 3, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

6. The claimant shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the claimant appoints; or
- (b) the claimant's written consent for the Secretary-General to appoint such arbitrator.

Article 10.17: Consent of Each Party to Arbitration

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:

- (a) Chapter II of the ICSID Convention (Jurisdiction of the Centre) and the ICSID Additional Facility Rules for written consent of the parties to the dispute;
- (b) Article II of the New York Convention for an "agreement in writing;" and
- (c) Article I of the Inter-American Convention for an "agreement."

Article 10.18: Conditions and Limitations on Consent of Each Party

1. No claim may be submitted to arbitration under this Section if more than three years have elapsed from the date on which the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 10.16.1 and knowledge that the claimant (for claims brought under Article 10.16.1(a)) or the enterprise (for claims brought under Article 10.16.1(b)) has incurred loss or damage.

2. No claim may be submitted to arbitration under this Section unless:

- (a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and
- (b) the notice of arbitration is accompanied,
 - (i) for claims submitted to arbitration under Article 10.16.1(a), by the claimant's written waiver, and
 - (ii) for claims submitted to arbitration under Article 10.16.1(b), by the claimant's and the enterprise's written waivers

of any right to initiate or continue before any administrative tribunal or court under the law of any Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 10.16.

3. Notwithstanding paragraph 2(b), the claimant (for claims brought under Article 10.16.1(a)) and the claimant or the enterprise (for claims brought under Article 10.16.1(b)) may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant's or the enterprise's rights and interests during the pendency of the arbitration.

4. No claim may be submitted to arbitration:

- (a) for breach of an investment authorization under Article 10.16.1(a)(i)(B) or Article 10.16.1(b)(i)(B), or
- (b) for breach of an investment agreement under Article 10.16.1(a)(i)(C) or Article 10.16.1(b)(i)(C),

if the claimant (for claims brought under Article 10.16.1(a)) or the claimant or the enterprise (for claims brought under Article 10.16.1(b)) has previously submitted the same alleged breach to an administrative tribunal or court of the respondent, or to any other binding dispute settlement procedure, for adjudication or resolution.

Article 10.19: Selection of Arbitrators

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.

2. The Secretary-General shall serve as appointing authority for an arbitration under this Section.

3. If a tribunal has not been constituted within 75 days from the date that a claim is submitted to arbitration under this Section, the Secretary-General, on the request of a disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed.

4. For purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:

- (a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;
- (b) a claimant referred to in Article 10.16.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and
- (c) a claimant referred to in Article 10.16.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the

enterprise agree in writing to the appointment of each individual member of the tribunal.

Article 10.20: Conduct of the Arbitration

1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 10.16.3. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.
2. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement.
3. The tribunal shall have the authority to accept and consider *amicus curiae* submissions from a person or entity that is not a disputing party.
4. Without prejudice to a tribunal's authority to address other objections as a preliminary question, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favor of the claimant may be made under Article 10.26.
 - (a) Such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial (or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment).
 - (b) On receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor.
 - (c) In deciding an objection under this paragraph, the tribunal shall assume to be true claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute.
 - (d) The respondent does not waive any objection as to competence or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 5.
5. In the event that the respondent so requests within 45 days after the tribunal is constituted, the tribunal shall decide on an expedited basis an objection under paragraph 4 and any objection that the dispute is not within the tribunal's competence. The tribunal shall suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

6. When it decides a respondent's objection under paragraph 4 or 5, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.

7. A respondent may not assert as a defense, counterclaim, right of set-off, or for any other reason that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract.

8. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal may not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 10.16. For purposes of this paragraph, an order includes a recommendation.

9. (a) In any arbitration conducted under this Section, at the request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and to the non-disputing Party. Within 60 days after the tribunal transmits its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award not later than 45 days after the expiration of the 60-day comment period.

(b) Subparagraph (a) shall not apply in any arbitration conducted pursuant to this Section for which an appeal has been made available pursuant to paragraph 10 or Annex 10-D.

10. If a separate multilateral agreement enters into force as between the Parties that establishes an appellate body for purposes of reviewing awards rendered by tribunals constituted pursuant to international trade or investment arrangements to hear investment disputes, the Parties shall strive to reach an agreement that would have such appellate body review awards rendered under Article 10.26 in arbitrations commenced after the multilateral agreement enters into force as between the Parties.

Article 10.21: Transparency of Arbitral Proceedings

1. Subject to paragraphs 2 and 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:

- (a) the notice of intent;
- (b) the notice of arbitration;
- (c) pleadings, memorials, and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Article 10.20.2 and 10.20.3 and Article 10.25;
- (d) minutes or transcripts of hearings of the tribunal, where available; and
- (e) orders, awards, and decisions of the tribunal.

2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Nothing in this Section requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 21.2 (Essential Security) or Article 21.5 (Disclosure of Information).

4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:

- (a) Subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to the non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);
- (b) Any disputing party claiming that certain information constitutes protected information shall clearly designate the information at the time it is submitted to the tribunal;
- (c) A disputing party shall, at the same time that it submits a document containing information claimed to be protected information, submit a redacted version of the document that does not contain the information. Only the redacted version shall be provided to the non-disputing Party and made public in accordance with paragraph 1; and
- (d) The tribunal shall decide any objection regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may (i) withdraw all or part of its submission containing such information, or (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c). In either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under (i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under (ii) of the disputing party that first submitted the information.

5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

Article 10.22: Governing Law

1. Subject to paragraph 3, when a claim is submitted under Article 10.16.1(a)(i)(A) or Article 10.16.1(b)(i)(A), the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

2. Subject to paragraph 3 and the other terms of this Section, when a claim is submitted under Article 10.16.1(a)(i)(B) or (C), or Article 10.16.1(b)(i)(B) or (C), the tribunal shall apply:

- (a) the rules of law specified in the pertinent investment agreement or investment authorization, or as the disputing parties may otherwise agree; or
- (b) if the rules of law have not been specified or otherwise agreed:
 - (i) the law of the respondent, including its rules on the conflict of laws;⁶ and
 - (ii) such rules of international law as may be applicable.

3. A decision of the Commission declaring its interpretation of a provision of this Agreement under Article 19.1.3(c) (The Free Trade Commission) shall be binding on a tribunal established under this Section, and any decision or award issued by the tribunal must be consistent with that decision.

Article 10.23: Interpretation of Annexes

1. Where a respondent asserts as a defense that the measure alleged to be a breach is within the scope of Annex I or Annex II, the tribunal shall, on request of the respondent, request the interpretation of the Commission on the issue. The Commission shall submit in writing any decision declaring its interpretation under Article 19.1.3(c) (The Free Trade Commission) to the tribunal within 60 days of delivery of the request.

2. A decision issued by the Commission under paragraph 1 shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Commission fails to issue such a decision within 60 days, the tribunal shall decide the issue.

Article 10.24: Expert Reports

Without prejudice to the appointment of other kinds of experts where authorized by the applicable arbitration rules, a tribunal, at the request of a disputing party or, unless the disputing parties disapprove, on its own initiative, may appoint one or more experts to report to it in writing on any factual issue concerning environmental, health, safety, or other scientific matters raised by a disputing party in a proceeding, subject to such terms and conditions as the disputing parties may agree.

Article 10.25: Consolidation

1. Where two or more claims have been submitted separately to arbitration under Article 10.16.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary-General and to all the disputing parties sought to be covered by the order and shall specify in the request:

- (a) the names and addresses of all the disputing parties sought to be covered by the order;

⁶ The “law of the respondent” means the law that a domestic court or tribunal of proper jurisdiction would apply in the same case.

- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

3. Unless the Secretary-General finds within 30 days after receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.

4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:

- (a) one arbitrator appointed by agreement of the claimants;
- (b) one arbitrator appointed by the respondent; and
- (c) the presiding arbitrator appointed by the Secretary-General, provided, however, that the presiding arbitrator shall not be a national of either Party.

5. If, within 60 days after the Secretary-General receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the Secretary-General, on the request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the Secretary-General shall appoint a national of the disputing Party, and if the claimants fail to appoint an arbitrator, the Secretary-General shall appoint a national of the non-disputing Party.

6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 10.16.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

- (a) assume jurisdiction over, and hear and determine together, all or part of the claims;
- (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or
- (c) instruct a tribunal previously established under Article 10.19 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that
 - (i) that tribunal, at the request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and
 - (ii) that tribunal shall decide whether any prior hearing shall be repeated.

7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 10.16.1 and that has not been named in a request made under paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:

- (a) the name and address of the claimant;

- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the Secretary-General.

8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

9. A tribunal established under Article 10.19 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.

10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 10.19 be stayed, unless the latter tribunal has already adjourned its proceedings.

Article 10.26: Awards

1. Where a tribunal makes a final award against a respondent, the tribunal may award, separately or in combination, only:

- (a) monetary damages and any applicable interest;
- (b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.

A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

2. Subject to paragraph 1, where a claim is submitted to arbitration under Article 10.16.1(b):

- (a) an award of restitution of property shall provide that restitution be made to the enterprise;
- (b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and
- (c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic law.

3. A tribunal is not authorized to award punitive damages.

4. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.

5. Subject to paragraph 6 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

6. A disputing party may not seek enforcement of a final award until:

- (a) in the case of a final award made under the ICSID Convention,

- (i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or
- (ii) revision or annulment proceedings have been completed; and
- (b) in the case of a final award under the ICSID Additional Facility Rules or the UNCITRAL Arbitration Rules,
 - (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
 - (ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

7. Each Party shall provide for the enforcement of an award in its territory.

8. If the respondent fails to abide by or comply with a final award, on delivery of a request by the non-disputing Party, a panel shall be established under Article 20.6 (Request for an Arbitral Panel). The requesting Party may seek in such proceedings:

- (a) a determination that the failure to abide by or comply with the final award is inconsistent with the obligations of this Agreement; and
- (b) in accordance with Article 20.12 (Initial Report), a recommendation that the respondent abide by or comply with the final award.

9. A disputing party may seek enforcement of an arbitration award under the ICSID Convention, the New York Convention, or the Inter-American Convention regardless of whether proceedings have been taken under paragraph 8.

10. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for purposes of Article I of the New York Convention and Article I of the Inter-American Convention.

Article 10.27: Service of Documents

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 10-E.

Section C: Additional Provisions and Definitions

Article 10.28: Additional Provisions

Annex 10-F sets out additional provisions relating to the Panama Canal Authority.

Article 10.29: Definitions

For purposes of this Chapter:

Centre means the International Centre for Settlement of Investment Disputes (“ICSID”) established by the ICSID Convention;

claimant means an investor of a Party that is a party to an investment dispute with the other Party;

disputing parties means the claimant and the respondent;

disputing party means either the claimant or the respondent;

enterprise means an enterprise as defined in Article 2.1 (Definitions of General Application), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organized under the law of a Party, and a branch located in the territory of a Party and carrying out business activities there;

freely usable currency means “freely usable currency” as determined by the International Monetary Fund under its *Articles of Agreement*;

ICSID Additional Facility Rules means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, March 18, 1965;

Inter-American Convention means the *Inter-American Convention on International Commercial Arbitration*, done at Panama, January 30, 1975;

investment means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stock, and other forms of equity participation in an enterprise;
- (c) bonds, debentures, other debt instruments, and loans;^{7 8}
- (d) futures, options, and other derivatives;
- (e) turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;
- (f) intellectual property rights;

⁷ Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

⁸ For purposes of this Agreement, claims to payment that are immediately due and result from the sale of goods or services are not investments.

- (g) licenses, authorizations, permits, and similar rights conferred pursuant to domestic law;⁹ ¹⁰ and
- (h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges;

investment agreement means a written agreement¹¹ that takes effect on or after the date of entry into force of this Agreement between a national authority¹² of a Party and a covered investment or an investor of the other Party that grants the covered investment or investor rights:

- (a) with respect to natural resources or other assets that a national authority controls; and
- (b) upon which the covered investment or the investor relies in establishing or acquiring a covered investment other than the written agreement itself;

investment authorization¹³ means an authorization that the foreign investment authority of a Party grants to a covered investment or an investor of the other Party;¹⁴

investor of a non-Party means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

investor of a Party means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

national means a natural person who has the nationality of a Party according to Annex 2.1 (Country-Specific Definitions);

New York Convention means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, June 10, 1958;

⁹ Whether a particular type of license, authorization, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorizations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under domestic law. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorization, permit, or similar instrument has the characteristics of an investment.

¹⁰ The term “investment” does not include an order or judgment entered in a judicial or administrative action.

¹¹ “Written agreement” refers to an agreement in writing, executed by both parties, that creates an exchange of rights and obligations, binding on both parties under the law applicable under Article 10.22.2. For greater certainty, (a) a unilateral act of an administrative or judicial authority, such as a permit, license, or authorization issued by a Party solely in its regulatory capacity or a decree, order, or judgment; and (b) an administrative or judicial consent decree or order, shall not be considered a written agreement.

¹² For purposes of this definition, “national authority” means an authority at the central level of government.

¹³ For greater certainty, actions taken by a Party to enforce laws of general application, such as competition laws, are not encompassed within this definition.

¹⁴ The Parties recognize that neither Party has a foreign investment authority, as of the date of signature of this Agreement.

non-disputing Party means the Party that is not a party to an investment dispute;

protected information means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

respondent means the Party that is a party to an investment dispute;

Secretary-General means the Secretary-General of ICSID;

tribunal means an arbitration tribunal established under Article 10.19 or 10.25; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law.

Annex 10-A

Customary International Law

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Articles 10.5, 10.6, and Annex 10-B results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 10.5, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

Annex 10-B

Expropriation

The Parties confirm their shared understanding that:

1. Article 10.7.1 is intended to reflect customary international law concerning the obligation of States with respect to expropriation.
2. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
3. Article 10.7.1 addresses two situations. The first is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.
4. The second situation addressed by Article 10.7.1 is indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) The determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:
 - (i) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
 - (iii) the character of the government action.
 - (b) Except in rare circumstances, nondiscriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, and the environment, do not constitute indirect expropriations.

Annex 10-C

Submission of a Claim to Arbitration

1. An investor of the United States may not submit to arbitration under Section B a claim that Panama has breached an obligation under Section A either:

- (a) on its own behalf under Article 10.16.1(a), or
- (b) on behalf of an enterprise of Panama that is a juridical person that the investor owns or controls directly or indirectly under Article 10.16.1(b),

if the investor or the enterprise, respectively, has alleged that breach of an obligation under Section A in proceedings before a court or administrative tribunal of Panama.

2. For greater certainty, if an investor of the United States elects to submit a claim of the type described in paragraph 1 to a court or administrative tribunal of Panama, that election shall be definitive, and the investor may not thereafter submit the claim to arbitration under Section B.

Annex 10-D

Possibility of a Bilateral Appellate Mechanism

Within three years after the date of entry into force of this Agreement, the Parties shall consider whether to establish a bilateral appellate body or similar mechanism to review awards rendered under Article 10.26 in arbitrations commenced after they establish the appellate body or similar mechanism.

Annex 10-E

Service of Documents on a Party Under Section B

Panama

Notices and other documents in disputes under Section B shall be served on Panama by delivery to:

Chief of International Trade Negotiations
Ministry of Commerce and Industry
Panama P.O. Box 0815-01119
Panama, Republic of Panama

United States

Notices and other documents in disputes under Section B shall be served on the United States by delivery to:

Executive Director (L/EX)
Office of the Legal Adviser
Department of State
Washington, D.C. 20520
United States of America

Annex 10-F

Panama Canal Authority

1. For greater certainty, nothing in this Chapter or Chapter Eleven (Cross-Border Trade in Services) shall be construed to derogate from Panama's right to appoint the Panama Canal Authority as the entity exclusively responsible for the use, administration, functioning, conservation, maintenance, modernization, and related activities of the Panama Canal, as provided under Panama's 1972 Constitution, which states:
 - “a. The Panama Canal is the inalienable patrimony of the Panamanian nation; it shall remain open to the peaceful and uninterrupted transit of the vessels of all nations, and its use is subject to the requirements and conditions established by the Constitution, the law, and its administration.”
 - “b. An autonomous juridical person is created under Public Law, which is called the Panama Canal Authority, which is exclusively responsible for the administration, functioning, conservation, maintenance, and modernization of the Panama Canal and related activities, subject to constitutional and legal norms that are in effect, in order for the Canal to function in a secure, continuous, efficient, and profitable manner. It shall have its own property and the right to administer it.”
 - “c. The Panama Canal Authority has the responsibility for the administration, maintenance, use, and conservation of the water resources of the Panama Canal basin, consisting of the water of its lakes and tributary currents, in coordination with the state entities that the law designates. Construction plans, use of waters, expansion, development of ports and of any other work or construction on the shores of the Panama Canal requires prior approval of the Authority.”
2. For greater certainty, a tribunal established under Section B may not order attachment or enjoin the application of a measure that has been adopted or maintained by the Panama Canal Authority in pursuance of the responsibilities described in paragraph 1, and is alleged to constitute a breach referred to in Article 10.16.
3.
 - (a) No claim arising from acts of the Panama Canal Authority and alleging that Panama has breached an investment agreement may be submitted under Section B unless the claim has first been submitted to the Panama Canal Authority and three months have elapsed from the date of such submission.
 - (b) For greater certainty, the claim referred to in subparagraph (a) may be submitted against Panama under Section B at the expiration of the three-month period referred to in that subparagraph regardless of whether the Panama Canal Authority has issued a decision regarding the claim.
 - (c) The submission to the Panama Canal Authority of the claim referred to in subparagraph (a) shall not be construed as submission of the claim to an administrative tribunal or a binding dispute settlement procedure within the meaning of Article 10.18.4.
4.
 - (a) The Panama Canal Authority may grant, pursuant to *Acuerdo* No. 82 of August 17, 2004, as amended, compatibility permits or authorizations for the use of, or

for activities, projects, works, or construction undertaken in, the compatibility area¹⁵ or in the waters and shores of the Canal.

- (b) The Panama Canal Authority may revoke or modify, pursuant to *Acuerdo* No. 82 of August 17, 2004, as amended, such compatibility permits or authorizations if it determines that: (i) such use, activities, projects, works, or construction may endanger the efficient operation of the Panama Canal; (ii) the compatibility areas are necessary for the functioning, protection, modernization, or expansion of the Panama Canal; (iii) the use, activity, project, works, or construction is no longer compatible with the functioning of the Panama Canal; or (iv) the terms and conditions of the relevant permit or authorization have not been satisfied. The Panama Canal Authority may also revoke compatibility permits or authorizations for any other reason provided by Panamanian law.
- (c) Revocations and other actions that the Panama Canal Authority takes with respect to compatibility permits and authorizations must be otherwise consistent with this Agreement.

¹⁵ The compatibility area is that area designated for the functioning, protection, modernization, or expansion of the Panama Canal and for other uses compatible with these functions that are identified in Annex A of Law 19 of 1997 and Annex III of Law 21 of 1997.

Chapter Eleven

Cross-Border Trade in Services

Article 11.1: Scope and Coverage

1. This Chapter applies to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:

- (a) the production, distribution, marketing, sale, and delivery of a service;
- (b) the purchase or use of, or payment for, a service;
- (c) the access to and use of distribution, transport, or telecommunications networks and services in connection with the supply of a service;
- (d) the presence in its territory of a service supplier of the other Party; and
- (e) the provision of a bond or other form of financial security as a condition for the supply of a service.

2. For purposes of this Chapter, “measures adopted or maintained by a Party” means measures adopted or maintained by:

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

3. Articles 11.4, 11.7, and 11.8 also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by an investor of the other Party as defined in Article 10.29 (Definitions) or a covered investment.¹

4. This Chapter does not apply to:

- (a) financial services, as defined in Article 12.20 (Definitions), except as provided in paragraph 3;
- (b) air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service, and
 - (ii) specialty air services;
- (c) procurement; or
- (d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

¹ The Parties understand that nothing in this Chapter, including this paragraph, is subject to investor-state dispute settlement pursuant to Section B of Chapter Ten (Investment).

5. This Chapter does not impose any obligation on a Party with respect to a national of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.

6. This Chapter does not apply to services supplied in the exercise of governmental authority. A “service supplied in the exercise of governmental authority” means any service that is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

7. Nothing in this Chapter or any other provision of this Agreement shall be construed to impose any obligation on a Party regarding its immigration measures, including admission or conditions of admission for temporary entry.

Article 11.2: National Treatment

1. Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to its own service suppliers.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment accorded, in like circumstances, by that regional level of government to service suppliers of the Party of which it forms a part.

Article 11.3: Most-Favored-Nation Treatment

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to service suppliers of a non-Party.

Article 11.4: Market Access

Neither Party may adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
 - (i) the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test,
 - (ii) the total value of service transactions or assets in form of numerical quotas or the requirement of an economic needs test,
 - (iii) the total number of service operations or on the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test,² or
 - (iv) the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

² This clause does not cover measures of a Party that limit inputs for the supply of services.

Article 11.5: Local Presence

Neither Party may require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

Article 11.6: Non-Conforming Measures

1. Articles 11.2, 11.3, 11.4, and 11.5 do not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I;
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I; or
 - (iii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 11.2, 11.3, 11.4, and 11.5.
2. Articles 11.2, 11.3, 11.4, and 11.5 do not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out in its Schedule to Annex II.

Article 11.7: Transparency in Developing and Applying Regulations³

Further to Chapter Eighteen (Transparency):

- (a) each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding its regulations relating to the subject matter of this Chapter;
- (b) at the time it adopts final regulations relating to the subject matter of this Chapter, each Party shall, to the extent possible, including on request, address in writing substantive comments received from interested persons with respect to the proposed regulations; and
- (c) to the extent possible, each Party shall allow a reasonable time between publication of final regulations and their effective date.

Article 11.8: Domestic Regulation

1. Where a Party requires authorization for the supply of a service, the Party's competent authorities shall, within a reasonable time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the Party's competent authorities shall provide,

³ For greater certainty, "regulations" includes regulations establishing or applying to licensing authorization or criteria.

without undue delay, information concerning the status of the application. This obligation shall not apply to authorization requirements that are within the scope of Article 11.6.2.

2. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards, and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall endeavor to ensure, as appropriate for individual sectors, that any such measures that it adopts or maintains are:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. If the results of the negotiations related to Article VI:4 of the GATS (or the results of any similar negotiations undertaken in other multilateral fora in which the Parties participate) enter into effect for each Party, this Article shall be amended, as appropriate, after consultations between the Parties, to bring those results into effect under this Agreement. The Parties will coordinate on such negotiations as appropriate.

Article 11.9: Mutual Recognition

1. For the purposes of the fulfillment, in whole or in part, of its standards or criteria for the authorization, licensing, or certification of services suppliers, and subject to the requirements of paragraph 4, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in a particular country. Such recognition, which may be achieved through harmonization or otherwise, may be based on an agreement or arrangement with the country concerned or may be accorded autonomously.

2. Where a Party recognizes, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, nothing in Article 11.3 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licenses, or certifications obtained or requirements met in the other Party's territory should be recognized.

4. Neither Party may accord recognition in a manner that would constitute a means of discrimination between countries in the application of its standards or criteria for the authorization, licensing, or certification of services suppliers, or a disguised restriction on trade in services.

5. Annex 11.9 applies to measures adopted or maintained by a Party relating to the licensing or certification of professional service suppliers as set out in that Annex.

Article 11.10: Transfers and Payments

1. Each Party shall permit all transfers and payments relating to the cross-border supply of services to be made freely and without delay into and out of its territory.

2. Each Party shall permit such transfers and payments relating to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent a transfer or payment through the equitable, non-discriminatory, and good faith application of its laws relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offenses; or
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

Article 11.11: Denial of Benefits

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service is being supplied by an enterprise owned or controlled by persons of a non-Party, and the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.

2. Subject to Articles 18.3 (Notification and Provision of Information) and 20.4 (Consultations), a Party may deny the benefits of this Chapter to a service supplier of the other Party that is an enterprise of the other Party if the enterprise has no substantial business activities in the territory of the other Party, and persons of a non-Party, or of the denying Party, own or control the enterprise.

Article 11.12: Specific Commitments

1. Express Delivery Services:

- (a) The Parties affirm that measures affecting express delivery services are subject to this Agreement.
- (b) For purposes of this Agreement, **express delivery services** means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.⁴

⁴ For greater certainty, for the United States, express delivery services do not include delivery of letters subject to the *Private Express Statutes* (18 U.S.C. § 1693 *et seq.*, 39 U.S.C. § 601 *et seq.*), but do include delivery of letters subject to the exceptions to, or suspensions promulgated under, those statutes, which permit private delivery of extremely urgent letters.

- (c) The Parties express their desire to maintain at least the level of market openness for express delivery services they provided on the date this Agreement is signed.
- (d) Panama may not adopt or maintain any restriction on express delivery services that is not in existence on the date this Agreement is signed. Panama confirms that it does not intend to direct revenues from its postal monopoly to benefit express delivery services. Under title 39 of the United States Code, an independent U.S. government agency determines whether U.S. postal rates meet the requirement that each class of mail or type of mail service bear the direct and indirect postal costs attributable to that class or type plus that portion of all other costs of the U.S. Postal Service reasonably assignable to such class or type.
- (e) Each Party shall ensure that, where its monopoly supplier of postal services competes, either directly or through an affiliated company, in the supply of express delivery services outside the scope of its monopoly rights, such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with the Party's obligations under Article 10.3 (National Treatment), 10.4 (Most-Favored-Nation Treatment), 11.2, 11.3, or 11.4. The Parties also reaffirm their obligations under Article VIII of the GATS.⁵
- (f) Four years after the date of entry into force of this Agreement, Panama shall apply to publicly owned and privately owned suppliers, on a non-discriminatory basis, measures taken pursuant to Articles 8 and 9 of *Decreto Ejecutivo No. 30 de 8 de febrero de 1991 por el cual se dictan medidas relacionadas con la recepción, transporte, despacho y entrega extrapostal internacional de envíos de correspondencia urgente (correo paralelo) y se deroga el Decreto No. 86 del 4 de diciembre de 1989* that impose fees on, or set a minimum price for, the supply of express delivery services.

Article 11.13: Additional Provisions

Annex 10-F (Panama Canal Authority) sets out additional provisions relating to the Panama Canal Authority.

Article 11.14: Implementation

The Parties shall consult annually, or as otherwise agreed, to review the implementation of this Chapter and consider other issues of mutual interest.

Article 11.15: Definitions

For purposes of this Chapter:

cross-border trade in services or **cross-border supply of services** means the supply of a service:

- (a) from the territory of one Party into the territory of the other Party;
- (b) in the territory of one Party by a person of that Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party;

⁵ For greater certainty, the Parties reaffirm that nothing in this Article is subject to investor-state dispute settlement pursuant to Section B of Chapter Ten (Investment).

but does not include the supply of a service in the territory of a Party by an investor of the other Party as defined in Article 10.29 (Definitions) or a covered investment;

enterprise means an “enterprise” as defined in Article 2.1 (Definitions of General Application), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organized under the laws of that Party, and a branch located in the territory of that Party and carrying out business activities there;

professional services means services, the provision of which requires specialized post-secondary education, or equivalent training or experience, and for which the right to practice is granted or restricted by a Party, but does not include services provided by trades-persons or vessel and aircraft crew members;

service supplier of a Party means a person of a Party that seeks to supply or supplies a service;⁶ and

specialty air services means any non-transportation air services, such as aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.

⁶ The Parties understand that for purposes of Articles 11.2 and 11.3, “service suppliers” has the same meaning as “services and service suppliers” as used in Articles II and XVII of the GATS.

Annex 11.9

Professional Services

Development of Professional Standards

1. The Parties shall encourage the relevant bodies in their respective territories to develop mutually acceptable standards and criteria for licensing and certification of professional service suppliers and to provide recommendations on mutual recognition to the Commission.
2. The standards and criteria referred to in paragraph 1 may be developed with regard to the following matters:
 - (a) education – accreditation of schools or academic programs;
 - (b) examinations – qualifying examinations for licensing, including alternative methods of assessment such as oral examinations and interviews;
 - (c) experience – length and nature of experience required for licensing;
 - (d) conduct and ethics – standards of professional conduct and the nature of disciplinary action for non-conformity with those standards;
 - (e) professional development and re-certification – continuing education and ongoing requirements to maintain professional certification;
 - (f) scope of practice – extent of, or limitations on, permissible activities;
 - (g) local knowledge – requirements for knowledge of such matters as local laws, regulations, language, geography, or climate; and
 - (h) consumer protection – alternatives to residency requirements, including bonding, professional liability insurance, and client restitution funds, to provide for the protection of consumers.
3. On receipt of a recommendation referred to in paragraph 1, the Commission shall review the recommendation within a reasonable time to determine whether it is consistent with this Agreement. Based on the Commission's review, each Party shall encourage its respective competent authorities, where appropriate, to implement the recommendation within a mutually agreed time.

Temporary licensing

4. Where the Parties agree, each Party shall encourage the relevant bodies in its territory to develop procedures for the temporary licensing of professional service suppliers of the other Party.

Review

5. The Commission shall review the implementation of this Annex at least once every three years.

Chapter Twelve
Financial Services

Article 12.1: Scope and Coverage

1. This Chapter applies to measures adopted or maintained by a Party relating to:
 - (a) financial institutions of the other Party;
 - (b) investors of the other Party, and investments of such investors, in financial institutions in the Party's territory; and
 - (c) cross-border trade in financial services.

2. Chapters Ten (Investment) and Eleven (Cross-Border Trade in Services) apply to measures described in paragraph 1 only to the extent that such Chapters or Articles of such Chapters are incorporated into this Chapter.
 - (a) Articles 10.7 (Expropriation and Compensation), 10.8 (Transfers), 10.11 (Investment and Environment), 10.12 (Denial of Benefits), 10.14 (Special Formalities and Information Requirements), and 11.12 (Denial of Benefits) are hereby incorporated into and made a part of this Chapter.
 - (b) Section B of Chapter Ten (Investment) is hereby incorporated into and made a part of this Chapter solely for claims that a Party has breached Article 10.7 (Expropriation and Compensation), 10.8 (Transfers), 10.12 (Denial of Benefits), or 10.14 (Special Formalities and Information Requirements), as incorporated into this Chapter.
 - (c) Article 11.10 (Transfers and Payments) is incorporated into and made a part of this Chapter to the extent that cross-border trade in financial services is subject to obligations pursuant to Article 12.5.

3. This Chapter does not apply to measures adopted or maintained by a Party relating to:
 - (a) activities or services forming part of a public retirement plan or statutory system of social security; or
 - (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter shall apply to the extent a Party allows any of the activities or services referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

Article 12.2: National Treatment

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords to its own investors, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments in financial institutions in its territory.

2. Each Party shall accord to financial institutions of the other Party and to investments of investors of the other Party in financial institutions treatment no less favorable than that it

accords to its own financial institutions, and to investments of its own investors in financial institutions, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments.

3. For purposes of the national treatment obligations in Article 12.5.1, a Party shall accord to cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.

Article 12.3: Most-Favored-Nation Treatment

1. Each Party shall accord to investors of the other Party, financial institutions of the other Party, investments of investors in financial institutions, and cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to the investors, financial institutions, investments of investors in financial institutions, and cross-border financial service suppliers of a non-Party, in like circumstances.

2. A Party may recognize prudential measures of a non-Party in the application of measures covered by this Chapter. Such recognition may be:

- (a) accorded unilaterally;
- (b) achieved through harmonization or other means; or
- (c) based upon an agreement or arrangement with a non-Party.

3. A Party according recognition of prudential measures under paragraph 2 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.

4. Where a Party accords recognition of prudential measures under paragraph 2(c) and the circumstances set out in paragraph 3 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

Article 12.4: Market Access for Financial Institutions

Neither Party may adopt or maintain, with respect to financial institutions of the other Party or investors of the other Party seeking to establish such institutions, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
 - (i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;
 - (ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of financial service operations or on the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test; or

- (iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service.

Article 12.5: Cross-Border Trade

1. Each Party shall permit, under terms and conditions that accord national treatment, cross-border financial service suppliers of the other Party to supply the services specified in Annex 12.5.1.
2. Each Party shall permit persons located in its territory, and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party. This obligation does not require a Party to permit such suppliers to do business or solicit in its territory. Each Party may define “doing business” and “solicitation” for purposes of this obligation, provided that those definitions are not inconsistent with paragraph 1.
3. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

Article 12.6: New Financial Services¹

Each Party shall permit a financial institution of the other Party to supply any new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 12.4(b), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorization for the supply of the service. Where a Party requires authorization to supply a new financial service, a decision shall be made within a reasonable time and the authorization may only be refused for prudential reasons.

Article 12.7: Treatment of Certain Information

Nothing in this Chapter requires a Party to furnish or allow access to:

- (a) information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers; or
- (b) any confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or prejudice legitimate commercial interests of particular enterprises.

¹ The Parties understand that nothing in Article 12.6 prevents a financial institution of a Party from applying to the other Party to request it to consider authorizing the supply of a financial service that is not supplied in the territories of the Parties. The application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to the obligations of Article 12.6.

Article 12.8: Senior Management and Boards of Directors

1. Neither Party may require financial institutions of the other Party to engage individuals of any particular nationality as senior managerial or other essential personnel.
2. Neither Party may require that more than a minority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.

Article 12.9: Non-Conforming Measures

1. Articles 12.2 through 12.5 and 12.8 do not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at
 - (i) the central level of government, as set out by that Party in its Schedule to Annex III,
 - (ii) a regional level of government, as set out by that Party in its Schedule to Annex III, or
 - (iii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 12.2, 12.3, 12.4, or 12.8.²
2. Annex 12.9.2 sets out certain specific commitments by each Party.
3. Articles 12.2 through 12.5 and 12.8 do not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in Section B of its Schedule to Annex III.
4. A non-conforming measure set out in a Party's Schedule to Annex I or II as a measure to which Article 10.3 (National Treatment), 10.4 (Most-Favored-Nation Treatment), 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), or 11.4 (Market Access) does not apply shall be treated as a non-conforming measure to which Article 12.2, 12.3, or 12.4, as the case may be, does not apply, to the extent that the measure, sector, subsector, or activity set out in the Schedule is covered by this Chapter.

Article 12.10: Exceptions

1. Notwithstanding any other provision of this Chapter or Chapter Ten (Investment), Thirteen (Telecommunications), including specifically Article 13.16 (Relationship to Other Chapters), or Fourteen (Electronic Commerce), and Article 11.1.3 (Scope and Coverage) with respect to the supply of financial services in the territory of a Party by an investor of the other Party or a covered investment, a Party shall not be prevented from adopting or maintaining

² For greater certainty, Article 12.5 does not apply to an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed on the date of entry into force of this Agreement, with Article 12.5.

measures for prudential reasons,³ including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement referred to in this paragraph, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

2. Nothing in this Chapter or Chapter Ten (Investment), Thirteen (Telecommunications), including specifically Article 13.16 (Relationship to Other Chapters), or Fourteen (Electronic Commerce), and Article 11.1.3 (Scope and Coverage) with respect to the supply of financial services in the territory of a Party by an investor of the other Party or a covered investment, applies to non-discriminatory measures of general application taken by any public entity in pursuit of monetary and related credit policies or exchange rate policies. This paragraph shall not affect a Party's obligations under Article 10.9 (Performance Requirements) with respect to measures covered by Chapter Ten (Investment) or under Article 10.8 (Transfers) or 11.10 (Transfers and Payments).

3. Notwithstanding Articles 10.8 (Transfers) and 11.10 (Transfers and Payments), as incorporated into this Chapter, a Party may prevent or limit transfers by a financial institution or cross-border financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

4. For greater certainty, nothing in this Chapter shall be construed to prevent the adoption or enforcement by any Party of measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services.

Article 12.11: Transparency

1. The Parties recognize that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating both access of foreign financial institutions and foreign cross-border financial service suppliers to, and their operations in, each other's markets. Each Party commits to promote regulatory transparency in financial services.

2. In lieu of Article 18.2.2 (Publication), each Party shall, to the extent practicable:

- (a) publish in advance any regulations of general application relating to the subject matter of this Chapter that it proposes to adopt; and
- (b) provide interested persons and the other Party a reasonable opportunity to comment on the proposed regulations.

³ It is understood that the term "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or cross-border financial service suppliers.

3. At the time it adopts final regulations, a Party should, to the extent practicable, address in writing substantive comments received from interested persons with respect to the proposed regulations.

4. To the extent practicable, each Party should allow reasonable time between publication of final regulations and their effective date.

5. Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organizations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

6. Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application covered by this Chapter.

7. Each Party's regulatory authorities shall make available to interested persons the requirements, including any documentation required, for completing applications relating to the supply of financial services.

8. On the request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

9. A Party's regulatory authority shall make an administrative decision on a completed application of an investor in a financial institution, a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable time thereafter.

Article 12.12: Self-Regulatory Organizations

Where a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organization to provide a financial service in or into its territory, the Party shall ensure observance of the obligations of Articles 12.2 and 12.3 by such self-regulatory organization.

Article 12.13: Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This paragraph is not intended to confer access to the Party's lender of last resort facilities.

Article 12.14: Domestic Regulation

Except with respect to non-conforming measures listed in its Schedule to Annex III, each Party shall ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner.

Article 12.15: Expedited Availability of Insurance Services

1. The Parties recognize the importance of maintaining and developing regulatory procedures to expedite the offering of insurance services by licensed suppliers.
2. Annex 12.15.2 sets out certain specific commitments by each Party relating to the subject matter of paragraph 1.

Article 12.16: Financial Services Committee

1. The Parties hereby establish a Financial Services Committee. The principal representative of each Party shall be an official of the Party's authority responsible for financial services set out in Annex 12.16.1.
2. The Committee shall:
 - (a) supervise the implementation of this Chapter and its further elaboration;
 - (b) consider issues regarding financial services that are referred to it by a Party;
and
 - (c) participate in the dispute settlement procedures in accordance with Article 12.19.
3. The Committee shall meet annually, or as otherwise agreed, to assess the functioning of this Agreement as it applies to financial services. The Committee shall inform the Commission of the results of each meeting.

Article 12.17: Consultations

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.
2. Consultations under this Article shall include officials of the authorities specified in Annex 12.16.1.
3. Nothing in this Article shall be construed to require regulatory authorities participating in consultations under paragraph 1 to disclose information or take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.
4. Nothing in this Article shall be construed to require a Party to derogate from its relevant law regarding sharing of information among financial regulators or the requirements of an agreement or arrangement between financial authorities of the Parties.

Article 12.18: Dispute Settlement

1. Section A of Chapter Twenty (Dispute Settlement) applies as modified by this Article to the settlement of disputes arising under this Chapter.
2. The Parties shall establish within six months of the date of entry into force of this Agreement and maintain a roster of up to eight individuals who are willing and able to serve as financial services panelists. Unless the Parties otherwise agree, the roster shall include up to three individuals who are nationals of each Party and up to two individuals who are not nationals of either Party. The roster members shall be appointed by mutual agreement of the

Parties and may be reappointed. Once established, a roster shall remain in effect for a minimum of three years, and shall remain in effect thereafter until the Parties constitute a new roster. The Parties may appoint a replacement where a roster member is no longer available to serve.

3. Financial services roster members, as well as financial services panelists, shall:
 - (a) have expertise or experience in financial services law or practice, which may include the regulation of financial institutions;
 - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
 - (c) be independent of, and not be affiliated with or take instructions from, a Party; and
 - (d) comply with a code of conduct to be established by the Commission.
4. When a Party claims that a dispute arises under this Chapter, Article 20.9 (Panel Selection) shall apply, except that:
 - (a) where the Parties so agree, the panel shall be composed entirely of panelists meeting the qualifications in paragraph 3; and
 - (b) in any other case,
 - (i) each Party may select panelists meeting the qualifications set out in paragraph 3 or in Article 20.8 (Qualifications of Panelists), and
 - (ii) if the Party complained against invokes Article 12.10, the chair of the panel shall meet the qualifications set out in paragraph 3, unless the Parties otherwise agree.
5. Notwithstanding Article 20.15 (Non-Implementation – Suspension of Benefits), where a panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:
 - (a) only the financial services sector, the complaining Party may suspend benefits only in the financial services sector;
 - (b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector; or
 - (c) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector.

Article 12.19: Investment Disputes in Financial Services

1. Where an investor of a Party submits a claim to arbitration under Section B of Chapter Ten (Investment) against the other Party and the respondent invokes Article 12.10, as a defense, on request of the respondent, the tribunal shall refer the matter in writing to the Financial Services Committee for a decision. The tribunal may not proceed pending receipt of a decision or report under this Article.
2. In a referral pursuant to paragraph 1, the Financial Services Committee shall decide the issue of whether and to what extent Article 12.10 is a valid defense to the claim of the

investor. The Committee shall transmit a copy of its decision to the tribunal and to the Commission. The decision shall be binding on the tribunal.

3. Where the Financial Services Committee has not decided the issue within 60 days of the receipt of the referral under paragraph 1, the respondent or the Party of the claimant may request the establishment of an arbitral panel under Article 20.6 (Request for an Arbitral Panel). The panel shall be constituted in accordance with Article 12.18. The panel shall transmit its final report to the Committee and to the tribunal. The report shall be binding on the tribunal.

4. Where no request for the establishment of a panel pursuant to paragraph 3 has been made within ten days of the expiration of the 60-day period referred to in paragraph 3, the tribunal may proceed to decide the matter.

5. For purposes of this Article, **tribunal** means a tribunal established under Article 10.19 (Selection of Arbitrators).

Article 12.20: Definitions

For purposes of this Chapter:

cross-border financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of such services;

cross-border trade in financial services or **cross-border supply of financial services** means the supply of a financial service:

- (a) from the territory of one Party into the territory of the other Party,
- (b) in the territory of one Party by a person of that Party to a person of the other Party, or
- (c) by a national of one Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

financial institution means any financial intermediary or other enterprise that is authorized to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

financial institution of the other Party means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party;

financial service means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance), as well as services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

Insurance and insurance-related services

- (a) Direct insurance (including co-insurance):
 - (i) life,

- (ii) non-life;
- (b) Reinsurance and retrocession;
- (c) Insurance intermediation, such as brokerage and agency; and
- (d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services.

Banking and other financial services (excluding insurance)

- (e) Acceptance of deposits and other repayable funds from the public;
- (f) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions;
- (g) Financial leasing;
- (h) All payment and money transmission services, including credit, charge, and debit cards, travelers checks, and bankers drafts;
- (i) Guarantees and commitments;
- (j) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:
 - (i) money market instruments (including checks, bills, and certificates of deposits);
 - (ii) foreign exchange;
 - (iii) derivative products, including, but not limited to, futures and options;
 - (iv) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;
 - (v) transferable securities;
 - (vi) other negotiable instruments and financial assets, including bullion;
- (k) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (l) Money broking;
- (m) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;
- (n) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (o) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

- (p) Advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, and advice on acquisitions and on corporate restructuring and strategy;

financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

investment means “investment” as defined in Article 10.29 (Definitions), except that, with respect to “loans” and “debt instruments” referred to in that Article:

- (a) a loan to or debt instrument issued by a financial institution is an investment only where it is treated as regulatory capital by the Party in whose territory the financial institution is located; and
- (b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument of a financial institution referred to in subparagraph (a), is not an investment;

for greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier, other than a loan to or debt instrument issued by a financial institution, is an investment for purposes of Chapter 10 (Investment) if such loan or debt instrument meets the criteria for investments set out in Article 10.29 (Definitions);

investor of a Party means a Party or state enterprise thereof, or a person of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

new financial service means a financial service not supplied in the Party’s territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party’s territory;

person of a Party means “person of a Party” as defined in Article 2.1 (Definitions of General Application) and, for greater certainty, does not include a branch of an enterprise of a non-Party;

public entity means a central bank or monetary authority of a Party, or any financial institution owned or controlled by a Party; and

self-regulatory organization means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organization or association, that exercises its own or delegated regulatory or supervisory authority over financial service suppliers or financial institutions.

Annex 12.5.1

Cross-Border Trade

Section A: Panama

Insurance and insurance-related services

1. Subject to paragraph 3, Article 12.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

- (a) insurance of risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) insurance intermediation such as brokerage and agency only for the services indicated in subparagraphs (a) and (b); and
- (d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service.

2. Article 12.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services.⁴

3. Paragraph 1(a)(i) shall not apply to insurance of risk relating to commercial aviation until two years after the date of entry into force of this Agreement.

Banking and other financial services (excluding insurance)

4. Article 12.5.1 applies only with respect to the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service, and advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.

⁴ It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services indicated in paragraph 1.

Section B: United States

Insurance and Insurance-Related services

1. Article 12.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

- (a) insurance of risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit; and
- (b) reinsurance and retrocession, services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service, and insurance intermediation such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service.

2. Article 12.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services.

Banking and other financial services (excluding insurance)

3. Article 12.5.1 applies only with respect to the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service, and advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.

Annex 12.9.2

Specific Commitments

Portfolio Management

1. Each Party shall allow a financial institution (other than a trust company), organized outside its territory, to provide investment advice and portfolio management services, excluding (a) custodial services, (b) trustee services, and (c) execution services that are not related to managing a collective investment scheme, to a collective investment scheme located in its territory. This commitment is subject to Articles 12.1 and 12.5.3.

2. For purposes of paragraph 1, **collective investment scheme** means:

- (a) for Panama, an investment company registered with the National Securities Commission of Panama under Decree Law 1 of July 8, 1999; and
- (b) for the United States, an investment company registered with the Securities and Exchange Commission under the *Investment Company Act of 1940*.

Annex 12.15.2

Expedited Availability of Insurance

Section A: Panama

Panama requires prior product approval before the introduction of a new insurance product. Panama shall provide that once an enterprise seeking approval for such a product files the information with Panama's supervisory authority, the authority shall grant approval or issue disapproval in accordance with Panama's law for the sale of the new product within 30 days. Panama does not maintain any limitations on the number or frequency of product introductions.

Section B: United States

The United States should endeavor to maintain existing opportunities or may wish to consider policies or procedures such as: not requiring product approval for insurance other than insurance sold to individuals or compulsory insurance; allowing introduction of products unless those products are disapproved within a reasonable period of time; and not imposing limitations on the number or frequency of product introductions.

Annex 12.16.1

Financial Services Committee

The authority of each Party responsible for financial services is:

- (a) in the case of Panama, the *Ministerio de Comercio e Industrias* in consultation with the *Superintendencia de Bancos*, the *Superintendencia de Seguros y Reaseguros*, and the *Comision Nacional de Valores*; and
- (b) in the case of the United States, the Department of Treasury for banking and other financial services and the Office of the United States Trade Representative, in coordination with the Department of Commerce and other agencies, for insurance,

or their successors.

Chapter Thirteen
Telecommunications

Article 13.1: Scope and Coverage

1. This Chapter applies to:
 - (a) measures adopted or maintained by a Party relating to access to and use of public telecommunications services;
 - (b) measures adopted or maintained by a Party relating to obligations of suppliers of public telecommunications services;
 - (c) other measures relating to public telecommunications networks or services; and
 - (d) measures adopted or maintained by a Party relating to the supply of information services.
2. Except to ensure that enterprises operating broadcast stations and cable systems have continued access to and use of public telecommunications services, this Chapter does not apply to any measure adopted or maintained by a Party relating to broadcast or cable distribution of radio or television programming.
3. Nothing in this Chapter shall be construed to:
 - (a) require a Party or require a Party to compel any enterprise to establish, construct, acquire, lease, operate, or provide telecommunications networks or services where such networks or services are not offered to the public generally;
 - (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or
 - (c) prevent a Party from prohibiting persons operating private networks from using their networks to supply public telecommunications networks or services to third parties.

Article 13.2: Access to and Use of Public Telecommunications Services

1. Each Party shall ensure that enterprises of the other Party have access to and use of any public telecommunications service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.
2. Each Party shall ensure that such enterprises are permitted to:
 - (a) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications network;
 - (b) provide services to individual or multiple end-users over leased or owned circuits;

- (c) connect owned or leased circuits with public telecommunications networks and services in the territory, or across the borders, of that Party or with circuits leased or owned by another person;
- (d) perform switching, signaling, processing, and conversion functions; and
- (e) use operating protocols of their choice.

3. Each Party shall ensure that enterprises of the other Party may use public telecommunications services for the movement of information in its territory or across its borders and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to:

- (a) ensure the security and confidentiality of messages; or
- (b) protect the privacy of non-public personal data of subscribers to public telecommunications services,

subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks or services, other than that necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications networks or services.

6. Provided that conditions for access to and use of public telecommunications networks or services satisfy the criteria set out in paragraph 5, such conditions may include:

- (a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services; and
- (b) a licensing, permit, registration, or notification procedure which, if adopted or maintained, is transparent and provides for the processing of applications filed thereunder in accordance with the Party's national law or regulation.

Article 13.3: Obligations Relating to Suppliers of Public Telecommunications Services¹

Interconnection

¹ This Article is subject to Annex 13.3. Paragraphs 2 through 4 of Article 13.3 do not apply with respect to suppliers of commercial mobile services. Nothing in this Article shall be construed to preclude a Party from imposing the requirements set out in this Article on suppliers of commercial mobile services.

1. (a) Each Party shall ensure that suppliers of public telecommunications services in its territory provide, directly or indirectly, interconnection with the suppliers of public telecommunications services of the other Party.
- (b) In carrying out subparagraph (a), each Party shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services and only use such information for the purpose of providing those services.
- (c) Each Party shall provide its telecommunications regulatory body the authority to require public telecommunications suppliers to file their interconnection agreements.

Resale

2. Each Party shall ensure that suppliers of public telecommunications services do not impose unreasonable or discriminatory conditions or limitations on the resale of those services.

Number Portability

3. Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability to the extent technically feasible, on a timely basis, and on reasonable terms and conditions.

Dialing Parity

4. Each Party shall ensure that suppliers of public telecommunications services in its territory provide dialing parity to suppliers of public telecommunications services of the other Party, and afford suppliers of public telecommunications services of the other Party non-discriminatory access to telephone numbers and related services with no unreasonable dialing delays.

Article 13.4: Additional Obligations Relating to Major Suppliers of Public Telecommunications Services²

Treatment by Major Suppliers

1. Each Party shall ensure that any major supplier in its territory accord suppliers of public telecommunications services of the other Party treatment no less favorable than such major supplier accords to itself, its subsidiaries, its affiliates, or non-affiliated service suppliers regarding:
 - (a) the availability, provisioning, rates, or quality of like public telecommunications services; and
 - (b) the availability of technical interfaces necessary for interconnection.

² This Article is subject to Annex 13.3. Article 13.4 does not apply with respect to commercial mobile services. This Article is without prejudice to any rights or obligations that a Party may have under the GATS, and nothing in this Article shall be construed to preclude a Party from imposing the requirements set out in this Article on suppliers of commercial mobile services.

Competitive Safeguards

2. (a) Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier in its territory from engaging in or continuing anti-competitive practices.
- (b) The anti-competitive practices referred to in subparagraph (a) include in particular:
 - (i) engaging in anti-competitive cross-subsidization;
 - (ii) using information obtained from competitors with anti-competitive results; and
 - (iii) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information which are necessary for them to provide public telecommunications services.

Resale

3. Each Party shall ensure that major suppliers in its territory:
 - (a) offer for resale, at reasonable rates, to suppliers of public telecommunications services of the other Party, public telecommunications services that such major suppliers provide at retail to end-users that are not suppliers of public telecommunications services; and
 - (b) do not impose unreasonable or discriminatory conditions or limitations on the resale of such services.³

Unbundling of Network Elements

4. (a) Each Party shall provide its telecommunications regulatory body the authority to require major suppliers in its territory to offer access to network elements on an unbundled basis on terms, conditions, and at cost-oriented rates that are reasonable, non-discriminatory, and transparent for the supply of public telecommunications services.
- (b) Each Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain such elements, in accordance with its law and regulations.

Interconnection

5. (a) General Terms and Conditions

Each Party shall ensure that major suppliers in its territory provide interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

³ Where provided in its law or regulations, a Party may prohibit a reseller that obtains, at wholesale rates, a public telecommunications service available at retail to only a limited category of subscribers from offering the service to a different category of subscribers.

- (i) at any technically feasible point in the major supplier's network;
- (ii) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;
- (iii) of a quality no less favorable than that provided by such major suppliers for their own like services, for like services of non-affiliated service suppliers, or for their subsidiaries or other affiliates;
- (iv) in a timely fashion, on terms, conditions (including technical standards and specifications), and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and
- (v) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

(b) Options for Interconnecting with Major Suppliers

Each Party shall ensure that suppliers of public telecommunications services of the other Party may interconnect their facilities and equipment with those of major suppliers in its territory pursuant to at least one of the following options:

- (i) a reference interconnection offer or another standard interconnection offer containing the rates, terms, and conditions that the major suppliers offer generally to suppliers of public telecommunications services; or
- (ii) the terms and conditions of an interconnection agreement in force; or
- (iii) through negotiation of a new interconnection agreement.

(c) Public Availability of Interconnection Offers

If a major supplier has a reference interconnection offer or other standard interconnection offer, the Party in whose territory the major supplier is located shall require such offer to be made publicly available.

(d) Public Availability of the Procedures for Interconnection Negotiations

Each Party shall make publicly available the applicable procedures for interconnection negotiations with major suppliers in its territory.

(e) Public Availability of Interconnection Agreements Concluded with Major Suppliers

- (i) Each Party shall require major suppliers in its territory to file all interconnection agreements to which they are party with its telecommunications regulatory body or other relevant body.

- (ii) Each Party shall make publicly available interconnection agreements in force between major suppliers in its territory and other suppliers of public telecommunications services in its territory.

Provisioning and Pricing of Leased Circuits Services

- 6. (a) Each Party shall ensure that major suppliers in its territory provide enterprises of the other Party leased circuits services that are public telecommunications services on terms, conditions, and at rates that are reasonable and non-discriminatory.
- (b) In carrying out subparagraph (a), each Party shall provide its telecommunications regulatory body the authority to require major suppliers in its territory to offer leased circuits services that are public telecommunications services to enterprises of the other Party at flat-rate, cost-oriented prices.

Co-location

- 7. (a) Subject to subparagraphs (b) and (c), each Party shall ensure that major suppliers in its territory provide to suppliers of public telecommunications services of the other Party physical co-location of equipment necessary for interconnection on terms, conditions, and at cost-oriented rates that are reasonable, non-discriminatory, and transparent.
- (b) Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall ensure that major suppliers in its territory:
 - (i) provide an alternative solution, or
 - (ii) facilitate virtual co-location in its territory,on terms, conditions, and at cost-oriented rates that are reasonable, non-discriminatory, and transparent.
- (c) Each Party may specify in its law or regulations which premises are subject to subparagraphs (a) and (b).

Access to Rights-of-Way

- 8. Each Party shall ensure that major suppliers in its territory afford access to their poles, ducts, conduits, and rights-of-way to suppliers of public telecommunications services of the other Party on terms, conditions, and at rates that are reasonable and non-discriminatory.

Article 13.5: Submarine Cable Systems

Each Party shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory, where a supplier is authorized to operate a submarine cable system as a public telecommunications service.

Article 13.6: Conditions for the Supply of Information Services

1. Neither Party may require an enterprise in its territory that it classifies⁴ as a supplier of information services and that supplies such services over facilities that it does not own to:
 - (a) supply such services to the public generally;
 - (b) cost-justify its rates for such services;
 - (c) file a tariff for such services;
 - (d) interconnect its networks with any particular customer for the supply of such services; or
 - (e) conform with any particular standard or technical regulation for interconnection other than for interconnection to a public telecommunications network.
2. Notwithstanding paragraph 1, a Party may take the actions described in subparagraphs (a) through (e) to remedy a practice of a supplier of information services that the Party has found in a particular case to be anti-competitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

Article 13.7: Independent Regulatory Bodies⁵ and Government-Owned Telecommunications Suppliers

1. Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services. To this end, each Party shall ensure that its telecommunications regulatory body does not hold a financial interest or maintain an operating role in any such supplier.
2. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all interested persons. To this end, each Party shall ensure that any financial interest that it holds in a supplier of public telecommunications services does not influence the decisions and procedures of its telecommunications regulatory body.
3. Neither Party may accord more favorable treatment to a supplier of public telecommunications services or to a supplier of information services than that accorded to a like supplier of the other Party on the ground that the supplier receiving more favorable treatment is owned, wholly or in part, by the national government of the Party.

Article 13.8: Universal Service

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

⁴ For purposes of this Article, each Party's telecommunications regulatory body may classify which services in its territory are information services.

⁵ Each Party shall endeavor to ensure that its telecommunications regulatory body has adequate resources to carry out its functions.

Article 13.9: Licenses and Other Authorizations

1. Where a Party requires a supplier of public telecommunications services to have a license, concession, permit, registration, or other type of authorization, the Party shall make publicly available:
 - (a) all applicable licensing or authorization criteria and procedures it applies;
 - (b) the time it normally requires to reach a decision concerning an application for a license, concession, permit, registration, or other type of authorization; and
 - (c) the terms and conditions of all licenses or authorizations it has issued.
2. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of a license, concession, permit, registration, or other type of authorization.

Article 13.10: Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.
3. For greater certainty, a Party's measures regarding the allocation and assignment of spectrum and regarding frequency management are not measures that are *per se* inconsistent with Article 11.4 (Market Access), which is applied to Chapter Ten (Investment) through Article 11.1.3 (Scope and Coverage). Accordingly, each Party retains the right to establish and apply its spectrum and frequency management policies, which may limit the number of suppliers of public telecommunications services, provided that it does so in a manner that is consistent with the relevant provisions of this Agreement. Each Party also retains the right to allocate frequency bands taking into account present and future needs.

Article 13.11: Enforcement

Each Party shall provide its competent authority with the authority to establish and enforce the Party's measures relating to the obligations set out in Articles 13.2 through 13.5. Such authority shall include the ability to impose effective sanctions, which may include financial penalties, injunctive relief (on an interim or final basis), or the modification, suspension, and revocation of licenses or other authorizations.

Article 13.12: Resolution of Domestic Telecommunications Disputes

Further to Articles 18.4 (Administrative Proceedings) and 18.5 (Review and Appeal), each Party shall ensure the following:

Recourse to Telecommunications Regulatory Bodies

- (a) (i) enterprises of the other Party may seek review by a telecommunications regulatory body or other relevant body to resolve disputes regarding the

Party's measures relating to a matter set out in Articles 13.2 through 13.5;⁶

- (ii) suppliers of public telecommunications services of the other Party that have requested interconnection with a major supplier in the Party's territory may seek review, within a reasonable and publicly available period of time after the supplier requests interconnection, by a telecommunications regulatory body⁷ to resolve disputes regarding the terms, conditions, and rates for interconnection with such major supplier;

Reconsideration

- (b) any enterprise that is aggrieved or whose interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may petition the body to reconsider that determination or decision;⁸ and

Judicial Review

- (c) any enterprise that is aggrieved or whose interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain judicial review of such determination or decision by an independent judicial authority.

Article 13.13: Transparency

Further to Articles 18.2 (Publication) and 18.3 (Notification and Provision of Information), each Party shall ensure that:

- (a) rulemakings, including the basis for such rulemakings, of its telecommunications regulatory body and end-user tariffs filed with its telecommunications regulatory body are promptly published or otherwise made publicly available;
- (b) interested persons are provided with adequate advance public notice of, and the opportunity to comment on, any rulemaking that its telecommunications regulatory body proposes; and
- (c) its measures relating to public telecommunications services are made publicly available, including:
 - (i) measures relating to:
 - (A) tariffs and other terms and conditions of service;

⁶ For Panama, the regulatory body shall be the *Autoridad Nacional de los Servicios Publicos* or its successor.

⁷ For the United States, this body may be a state regulatory authority.

⁸ With respect to Panama, the regulatory body shall issue its determination or decision on a petition for reconsideration within two months of the date on which the petition is filed. During the period of reconsideration, the determination or decision under reconsideration shall be suspended.

With respect to the United States, a petition for reconsideration may not constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body, unless an appropriate authority stays the determination or decision.

- (B) specifications of technical interfaces;
 - (C) bodies responsible for preparing, amending, and adopting standards-related measures affecting access and use;
 - (D) conditions for attaching terminal or other equipment to the public telecommunications network; and
 - (E) notification, permit, registration, or licensing requirements, if any; and
- (ii) procedures relating to judicial and other adjudicatory proceedings.

Article 13.14: Flexibility in the Choice of Technologies

Neither Party may prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services, including commercial mobile wireless services, subject to requirements necessary to satisfy legitimate public policy interests.⁹

Article 13.15: Forbearance

The Parties recognize the importance of relying on market forces to achieve wide choice in the supply of telecommunications services. To this end, each Party may forbear from applying a regulation to a service that the Party classifies as a public telecommunications service, if its telecommunications regulatory body determines that:

- (a) enforcement of such regulation is not necessary to prevent unreasonable or discriminatory practices;
- (b) enforcement of such regulation is not necessary for the protection of consumers; and
- (c) forbearance is consistent with the public interest, including promoting and enhancing competition between suppliers of public telecommunications services.

Article 13.16: Relationship to Other Chapters

In the event of any inconsistency between this Chapter and another Chapter, this Chapter shall prevail to the extent of the inconsistency.

Article 13.17: Definitions

For purposes of this Chapter:

commercial mobile services means public telecommunications services supplied through mobile wireless means;

⁹ For greater certainty, nothing in this Chapter shall be construed to prevent a telecommunications regulatory body from requiring the proper license or other authorization to supply each public telecommunications service.

cost-oriented means based on cost, and may include a reasonable profit,¹⁰ and may involve different cost methodologies for different facilities or services;

dialing parity means the ability of an end-user to use an equal number of digits to access a like public telecommunications service, regardless of the public telecommunications service supplier chosen by such end-user;

end-user means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

enterprise means an “enterprise” as defined in Article 2.1 (Definitions of General Application), and includes a branch of an enterprise;

enterprise of the other Party means both an enterprise constituted or organized under the law of the other Party and an enterprise owned or controlled by a person of the other Party;

essential facilities means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly supplied by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to supply a service;

information service means the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications, and includes electronic publishing, but does not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service;

interconnection means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of or availability to a particular customer or other users of the customer’s choosing;

major supplier means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

network element means a facility or equipment used in supplying a public telecommunications service, including features, functions, and capabilities provided by means of such facility or equipment;

non-discriminatory means treatment no less favorable than that accorded to any other user of like public telecommunications services in like circumstances;

¹⁰ For Panama, cost-oriented shall include a reasonable profit.

number portability means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers when switching between like suppliers of public telecommunications services;

physical co-location means physical access to and control over space in order to install, maintain, or repair equipment, at premises owned or controlled and used by a supplier to supply public telecommunications services;

public telecommunications service means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, *inter alia*, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, but does not include information services;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that is sufficiently detailed to enable a supplier of public telecommunications services that is willing to accept its rates, terms, and conditions to obtain interconnection without having to engage in negotiations with the major supplier;

telecommunications means the transmission and reception of signals by any electromagnetic means, including by photonic means;

telecommunications regulatory body means a national body responsible for the regulation of telecommunications; and

user means an end-user or a supplier of public telecommunications services.

Annex 13.3

Rural Telephone Suppliers

1. A state regulatory authority in the United States may exempt a rural local exchange carrier, as defined in section 251(f)(2) of the *Communications Act of 1934*, as amended, from the obligations contained in paragraphs 2 through 4 of Article 13.3 and from the obligations contained in Article 13.4.
2. Article 13.4 does not apply to rural telephone companies in the United States, as defined in section 3(37) of the *Communications Act of 1934*, as amended, unless a state regulatory authority orders otherwise.

Chapter Fourteen

Electronic Commerce

Article 14.1: General

1. The Parties recognize the economic growth and opportunity that electronic commerce provides, the importance of avoiding barriers to its use and development, and the applicability of WTO rules to measures affecting electronic commerce.
2. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from imposing internal taxes, directly or indirectly, on digital products, provided they are imposed in a manner consistent with this Agreement.

Article 14.2: Electronic Supply of Services

For greater certainty, the Parties affirm that measures affecting the supply of a service using electronic means are subject to the obligations contained in the relevant provisions of Chapters Ten (Investment), Eleven (Cross-Border Trade in Services), and Twelve (Financial Services), subject to any exceptions or non-conforming measures set out in this Agreement, which are applicable to such obligations.

Article 14.3: Digital Products

1. Neither Party may impose customs duties, fees, or other charges on or in connection with the importation or exportation of digital products by electronic transmission.
2. For purposes of determining applicable customs duties, each Party shall determine the customs value of an imported carrier medium bearing a digital product based on the cost or value of the carrier medium alone, without regard to the cost or value of the digital product stored on the carrier medium.
3. Neither Party may accord less favorable treatment to some digital products transmitted electronically than it accords to other like digital products transmitted electronically:
 - (a) on the basis that
 - (i) the digital products receiving less favorable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms outside its territory; or
 - (ii) the author, performer, producer, developer, or distributor of such digital products is a person of the other Party or a non-Party, or
 - (b) so as otherwise to afford protection to the other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its territory.¹
4. Neither Party may accord less favorable treatment to digital products transmitted electronically:

¹ For greater certainty, this paragraph does not provide any right to a non-Party or a person of a non-Party.

- (a) that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party than it accords to like digital products transmitted electronically that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the territory of a non-Party; or
- (b) whose author, performer, producer, developer, or distributor is a person of the other Party than it accords to like digital products transmitted electronically whose author, performer, producer, developer, or distributor is a person of a non-Party.

5. Paragraphs 3 and 4 do not apply to any non-conforming measure adopted or maintained in accordance with Article 10.13 (Non-Conforming Measures), 11.6 (Non-Conforming Measures), or 12.9 (Non-Conforming Measures).

Article 14.4: Transparency

Each Party shall publish or otherwise make available to the public its laws, regulations, and other measures of general application that pertain to electronic commerce.

Article 14.5: Cooperation

Recognizing the global nature of electronic commerce, the Parties affirm the importance of:

- (a) working together to overcome obstacles encountered by small and medium enterprises in using electronic commerce;
- (b) sharing information and experiences on laws, regulations, and programs in the sphere of electronic commerce, including those related to data privacy, consumer confidence in electronic commerce, cyber-security, electronic signatures, intellectual property rights, and electronic government;
- (c) working to maintain cross-border flows of information as an essential element in fostering a vibrant environment for electronic commerce;
- (d) encouraging the private sector to adopt self-regulation, including through codes of conduct, model contracts, guidelines, and enforcement mechanisms that foster electronic commerce; and
- (e) actively participating in hemispheric and multilateral fora to promote the development of electronic commerce.

Article 14.6: Definitions

For purposes of this Chapter:

carrier medium means any physical object designed principally for use in storing a digital product by any method now known or later developed, and from which a digital product can be perceived, reproduced, or communicated, directly or indirectly, and includes an optical medium, a floppy disk, or a magnetic tape;

digital products means computer programs, text, video, images, sound recordings, and other products that are digitally encoded;²

electronic means means employing computer processing; and

electronic transmission or **transmitted electronically** means the transfer of digital products using any electromagnetic or photonic means.

² For greater certainty, digital products do not include digitized representations of financial instruments.

Chapter Fifteen
Intellectual Property Rights

Article 15.1: General Provisions

1. Each Party shall, at a minimum, give effect to this Chapter. A Party may, but shall not be obliged to, implement in its domestic law more extensive protection and enforcement of intellectual property rights than is required under this Chapter, provided that such protection and enforcement does not contravene this Chapter.
2. Each Party shall ratify or accede to the following agreements by the date of entry into force of this Agreement:¹
 - (a) the *WIPO Copyright Treaty* (1996);
 - (b) the *WIPO Performances and Phonograms Treaty* (1996);
 - (c) the *Convention Relating to the Distribution of Programme-Carrying Signals Transmitted by Satellite* (1974);
 - (d) the *Patent Cooperation Treaty* (1970), as amended in 1979; and
 - (e) the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* (1977), as amended in 1980.
3. Each Party shall ratify or accede to:
 - (a) the *International Convention for the Protection of New Varieties of Plants* (1991) (UPOV Convention 1991) by January 1, 2010;² and
 - (b) the *Trademark Law Treaty* (1994) by January 1, 2011.
4. Each Party shall make all reasonable efforts to ratify or accede to the following agreements:
 - (a) the *Patent Law Treaty* (2000);
 - (b) the *Hague Agreement Concerning the International Registration of Industrial Designs* (1999); and
 - (c) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* (1989).

¹ For greater certainty, nothing in this paragraph shall be construed to prevent Panama from availing itself of the transition periods set forth in Article 15.13.2(f), (g), (h), and (m) with respect to the transition period for Article 15.11.14.

² The Parties recognize that the UPOV Convention 1991 contains exceptions to the breeder's right, including for acts done privately and for non-commercial purposes, such as private and non-commercial acts of farmers. Further, the Parties recognize that the UPOV Convention 1991 provides for restrictions to the exercise of a breeder's right for reasons of public interest, provided that the Parties take all measures necessary to ensure that the breeder receives equitable remuneration. The Parties also understand that each Party may avail itself of these exceptions and restrictions. Finally, the Parties understand that there is no conflict between the UPOV Convention 1991 and a Party's ability to protect and conserve its genetic resources.

5. Further to Article 1.3 (Relation to Other Agreements), the Parties affirm their existing rights and obligations under the TRIPS Agreement and intellectual property agreements concluded or administered under the auspices of the World Intellectual Property Organization (WIPO) and to which they are party.

6. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals³ of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection⁴ and enjoyment of such intellectual property rights and any benefits derived from such rights.

7. A Party may derogate from paragraph 6 in relation to its judicial and administrative procedures, including any procedure requiring a national of the other Party to designate for service of process an address in its territory or to appoint an agent in its territory, provided that such derogation:

- (a) is necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and
- (b) is not applied in a manner that would constitute a disguised restriction on trade.

8. Paragraph 6 does not apply to procedures provided in multilateral agreements to which the Parties are party concluded under the auspices of WIPO in relation to the acquisition or maintenance of intellectual property rights.

9. Except as it provides otherwise, this Chapter gives rise to obligations in respect of all subject matter existing on the date of entry into force of this Agreement that is protected on that date in the Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter.

10. Except as otherwise provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement has fallen into the public domain in the Party where the protection is claimed.

11. This Chapter does not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

12. Each Party shall ensure that all laws, regulations, and procedures concerning the protection or enforcement of intellectual property rights shall be in writing and shall be published,⁵ or where such publication is not practicable, made publicly available, in a national language in such a manner as to enable governments and right holders to become acquainted with them, with the object of making the protection and enforcement of intellectual property rights transparent.

³ For purposes of Articles 15.1.6, 15.1.7, 15.4.2, and 15.7.1, a national of a Party shall also mean, in respect of the relevant right, an entity of that Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 15.1.2 through 15.1.4 and the TRIPS Agreement.

⁴ For purposes of this paragraph, “protection” shall include matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter. Further, for purposes of this paragraph, “protection” shall also include the prohibition on circumvention of effective technological measures set out in Article 15.5.7 and the rights and obligations concerning rights management information set out in Article 15.5.8.

⁵ A Party may satisfy the requirement for publication by making the measure available to the public on the Internet.

13. Nothing in this Chapter shall be construed to prevent a Party from adopting measures necessary to prevent anticompetitive practices that may result from the abuse of the intellectual property rights set out in this Chapter, provided that such measures are consistent with this Chapter.

Article 15.2: Trademarks

1. Each Party shall provide that trademarks shall include collective, certification, and sound marks, and may include geographical indications and scent marks. A geographical indication is capable of constituting a mark to the extent that the geographical indication consists of any sign, or any combination of signs, capable of identifying a good or service as originating⁶ in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good or service is essentially attributable to its geographical origin.

2. In view of the obligations of Article 20 of the TRIPS Agreement, each Party shall ensure that measures mandating the use of the term customary in common language as the common name for a good or service (“common name”) including, *inter alia*, requirements concerning the relative size, placement, or style of use of the trademark in relation to the common name, do not impair the use or effectiveness of trademarks used in relation to such goods.

3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner’s consent from using in the course of trade identical or similar signs, including geographical indications, for goods or services that are related to those goods or services in respect of which the owner’s trademark is registered, where such use would result in a likelihood of confusion. In case of the use of an identical sign, including a geographical indication, for identical goods or services, a likelihood of confusion shall be presumed.

4. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

5. Article 6bis of the *Paris Convention for the Protection of Industrial Property* (1967) (Paris Convention) shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,⁷ whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

6. Each Party shall provide a system for the registration of trademarks, which shall include:

- (a) providing to the applicant a communication in writing, which may be electronic, of the reasons for any refusal to register a trademark;
- (b) an opportunity for the applicant to respond to communications from the trademark authorities, to contest an initial refusal, and to appeal judicially a final refusal to register;

⁶ For purposes of this Chapter, “originating” does not have the meaning ascribed to that term in Article 2.1 (Definitions of General Application).

⁷ In determining whether a trademark is well known, the reputation of the trademark need not extend beyond the sector of the public that normally deals with the relevant goods or services.

- (c) an opportunity for interested parties to petition to oppose a trademark application or to seek cancellation of a trademark after it has been registered; and
- (d) a requirement that decisions in opposition or cancellation proceedings be reasoned and in writing.

7. Each Party shall provide, to the maximum degree practical, a system for the electronic application, processing, registration, and maintenance of trademarks, and work to provide, to the maximum degree practical, a publicly available electronic database – including an on-line database – of trademark applications and registrations.

- 8. (a) Each Party shall provide that each registration or publication that concerns a trademark application or registration and that indicates goods or services shall indicate the goods or services by their common names, grouped according to the classes of the classification established by the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* (1979), as revised and amended (Nice Classification).
- (b) Each Party shall provide that goods or services may not be considered as being similar to each other solely on the ground that, in any registration or publication, they appear in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other solely on the ground that, in any registration or publication, they appear in different classes of the Nice Classification.

9. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than ten years.

10. Neither Party may require recordal of trademark licenses to establish the validity of the license, to assert any rights in a trademark, or for other purposes.⁸

Article 15.3: Geographical Indications

Definition

1. For purposes of this Article, geographical indications are indications that identify a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good is essentially attributable to its geographical origin. Any sign or combination of signs, in any form whatsoever, shall be eligible to be a geographical indication.

Procedures with Respect to Geographical Indications

2. Each Party shall provide the legal means to identify⁹ and protect geographical indications of the other Party that meet the criteria of paragraph 1. Each Party shall provide the means for persons of the other Party to apply for protection or petition for recognition of

⁸ A Party may establish a means to allow licensees to record licenses for the purpose of providing notice to the public as to the existence of the license. However, neither Party may make notice to the public a requirement for asserting any rights under the license.

⁹ For purposes of this paragraph, **legal means to identify** means a system that permits applicants to provide information on the quality, reputation, or other characteristics of the asserted geographical indication.

geographical indications. Each Party shall accept applications and petitions from persons of the other Party without the requirement for intercession by that Party on behalf of its persons.

3. Each Party shall process applications or petitions, as the case may be, for geographical indications with a minimum of formalities.
4. Each Party shall make its regulations governing filing of such applications or petitions, as the case may be, readily available to the public.
5. Each Party shall ensure that applications or petitions, as the case may be, for geographical indications are published for opposition, and shall provide procedures for opposing geographical indications that are the subject of applications or petitions. Each Party shall also provide procedures to cancel any registration resulting from an application or a petition.
6. Each Party shall ensure that measures governing the filing of applications or petitions, as the case may be, for geographical indications set out clearly the procedures for these actions. Each Party shall make available contact information sufficient to allow (a) the general public to obtain guidance concerning the procedures for filing applications or petitions and the processing of those applications or petitions in general; and (b) applicants, petitioners, or their representatives to ascertain the status of, and to obtain procedural guidance concerning, specific applications and petitions.

Relationship between Trademarks and Geographical Indications

7. Each Party shall ensure that grounds for refusing protection or recognition of a geographical indication include the following:
 - (a) the geographical indication is likely to be confusingly similar to a trademark that is the subject of a good-faith pending application or registration; and
 - (b) the geographical indication is likely to be confusingly similar to a pre-existing trademark, the rights to which have been acquired in accordance with the Party's law.¹⁰

Article 15.4: Domain Names on the Internet

1. In order to address trademark cyber-piracy, each Party shall require that the management of its country-code top-level domain (ccTLD) provides an appropriate procedure for the settlement of disputes based on the principles established in the *Uniform Domain-Name Dispute-Resolution Policy*.
2. Each Party shall require that the management of its ccTLD provides on-line public access to a reliable and accurate database of contact information for domain-name registrants. In determining the appropriate contact information, the management of a Party's ccTLD may give due regard to the Party's laws protecting the privacy of its nationals.

¹⁰ For purposes of this paragraph, the Parties understand that each Party has already established grounds for refusing protection of a trademark under its law, including that (a) the trademark is likely to be confusingly similar to a geographical indication that is the subject of a registration; and (b) the trademark is likely to be confusingly similar to a pre-existing geographical indication, the rights to which have been acquired in accordance with the Party's law.

Article 15.5: Obligations Pertaining to Copyright and Related Rights

1. Each Party shall provide that authors, performers, and producers of phonograms¹¹ have the right¹² to authorize or prohibit all reproductions of their works, performances, or phonograms, in any manner or form, permanent or temporary (including temporary storage in electronic form).¹³

2. Each Party shall provide to authors, performers, and producers of phonograms the right to authorize the making available to the public of the original and copies of their works, performances, and phonograms¹⁴ through sale or other transfer of ownership.

3. In order to ensure that no hierarchy is established between rights of authors, on the one hand, and rights of performers and producers of phonograms, on the other hand, each Party shall establish that in cases where authorization is needed from both the author of a work embodied in a phonogram and a performer or producer owning rights in the phonogram, the need for the authorization of the author does not cease to exist because the authorization of the performer or producer is also required. Likewise, each Party shall establish that in cases where authorization is needed from both the author of a work embodied in a phonogram and of a performer or producer owning rights in the phonogram, the need for the authorization of the performer or producer does not cease to exist because the authorization of the author is also required.

4. Each Party shall provide that, where the term of protection of a work (including a photographic work), performance, or phonogram is to be calculated:

- (a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 70 years after the author's death; and
- (b) on a basis other than the life of a natural person, the term shall be:
 - (i) not less than 70 years from the end of the calendar year of the first authorized publication of the work, performance, or phonogram, or
 - (ii) failing such authorized publication within 50 years from the creation of the work, performance, or phonogram, not less than 70 years from the end of the calendar year of the creation of the work, performance, or phonogram.

5. Each Party shall apply the provisions of Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement, *mutatis mutandis*, to the subject matter, rights, and obligations provided for in this Article and Articles 15.6 and 15.7.

6. Each Party shall provide that for copyright and related rights:

¹¹ References in this Chapter to “authors, performers, and producers of phonograms” include any successors in interest.

¹² With respect to copyrights and related rights in this Chapter, a right to authorize or prohibit or a right to authorize means an exclusive right.

¹³ The Parties understand that the reproduction right as set out in this paragraph and in Article 9 of the *Berne Convention for the Protection of Literary and Artistic Works* (1971) (Berne Convention) and the exceptions permitted under the Berne Convention and Article 15.5.10(a) fully apply in the digital environment, in particular to the use of works in digital form.

¹⁴ With respect to copyright and related rights in this Chapter, a “performance” refers to a performance fixed in a phonogram, unless otherwise specified.

- (a) any person acquiring or holding any economic right in a work, performance, or phonogram may freely and separately transfer such right by contract; and
 - (b) any person acquiring or holding any such economic right by virtue of a contract, including contracts of employment underlying the creation of works and performances, and production of phonograms, shall be able to exercise such right in that person's own name and enjoy fully the benefits derived from such right.
7. (a) In order to provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that authors, performers, and producers of phonograms use in connection with the exercise of their rights and that restrict unauthorized acts in respect of their works, performances, and phonograms, each Party shall provide that any person who:
- (i) circumvents without authority any effective technological measure that controls access to a protected work, performance, phonogram, or other subject matter; or
 - (ii) manufactures, imports, distributes, offers to the public, provides, or otherwise traffics in devices, products, or components, or offers to the public or provides services, that:
 - (A) are promoted, advertised, or marketed for the purpose of circumvention of any effective technological measure; or
 - (B) have only a limited commercially significant purpose or use other than to circumvent any effective technological measure; or
 - (C) are primarily designed, produced, or performed for the purpose of enabling or facilitating the circumvention of any effective technological measure,
- shall be liable and subject to the remedies provided for in Article 15.11.14. Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public non-commercial broadcasting entity, is found to have engaged willfully and for purposes of commercial advantage or private financial gain in any of the foregoing activities.
- (b) In implementing subparagraph (a), neither Party shall be obligated to require that the design of, or the design and selection of parts and components for, a consumer electronics, telecommunications, or computing product provide for a response to any particular technological measure, so long as the product does not otherwise violate any measures implementing subparagraph (a).
 - (c) Each Party shall provide that a violation of a measure implementing this paragraph is a separate civil cause of action or criminal offense, independent of any infringement that might occur under the Party's law on copyright and related rights.
 - (d) Each Party shall confine exceptions to any measures implementing the prohibition in subparagraph (a)(ii) on technology, products, services, or devices that circumvent effective technological measures that control access to, and, in

the case of clause (i), that protect any of the exclusive rights of copyright or related rights in, a protected work, performance, or phonogram referred to in subparagraph (a)(ii), to the following activities, provided that they do not impair the adequacy of legal protection or the effectiveness of legal remedies against the circumvention of effective technological measures:

- (i) noninfringing reverse engineering activities with regard to a lawfully obtained copy of a computer program, carried out in good faith with respect to particular elements of that computer program that have not been readily available to the person engaged in those activities, for the sole purpose of achieving interoperability of an independently created computer program with other programs;
 - (ii) noninfringing good faith activities, carried out by an appropriately qualified researcher who has lawfully obtained a copy, unfixed performance or display of a work, performance, or phonogram, and who has made a good faith effort to obtain authorization for such activities, to the extent necessary for the sole purpose of identifying and analyzing flaws and vulnerabilities of technologies for scrambling and descrambling of information;
 - (iii) the inclusion of a component or part for the sole purpose of preventing the access of minors to inappropriate on-line content in a technology, product, service, or device that itself is not prohibited under the measures implementing subparagraph (a)(ii); and
 - (iv) noninfringing good faith activities that are authorized by the owner of a computer, computer system, or computer network for the sole purpose of testing, investigating, or correcting the security of that computer, computer system, or computer network.
- (e) Each Party shall confine exceptions to any measures implementing the prohibition referred to in subparagraph (a)(i) to the activities listed in subparagraph (d) and the following activities, provided that they do not impair the adequacy of legal protection or the effectiveness of legal remedies against the circumvention of effective technological measures:
- (i) access by a nonprofit library, archive, or educational institution to a work, performance, or phonogram, not otherwise available to it, for the sole purpose of making acquisition decisions;
 - (ii) noninfringing activities for the sole purpose of identifying and disabling a capability to carry out undisclosed collection or dissemination of personally identifying information reflecting the on-line activities of a natural person in a way that has no other effect on the ability of any person to gain access to any work; and
 - (iii) noninfringing uses of a work, performance, or phonogram, in a particular class of works, performances, or phonograms, when an actual or likely adverse impact on those noninfringing uses is demonstrated in a legislative or administrative proceeding by substantial evidence; provided that in order for any such exception to remain in effect for more than four years, a Party must conduct a review before the expiration of the four-year period and at intervals of at least every four years thereafter, pursuant to which it is demonstrated in such a

proceeding by substantial evidence that there is a continuing actual or likely adverse impact on the particular noninfringing use.

- (f) Each Party may provide exceptions to any measures implementing the prohibitions referred to in subparagraph (a) for lawfully authorized activities carried out by government employees, agents, or contractors for law enforcement, intelligence, essential security, or similar governmental purposes.
- (g) **Effective technological measure** means any technology, device, or component that, in the normal course of its operation, controls access to a protected work, performance, phonogram, or other protected subject matter, or protects any copyright or any rights related to copyright.

8. In order to provide adequate legal protection and effective legal remedies to protect rights management information:

- (a) Each Party shall provide that any person who, without authority, and knowing, or, with respect to civil remedies, having reasonable grounds to know, that it would induce, enable, facilitate, or conceal an infringement of any copyright or related right,
 - (i) knowingly removes or alters any rights management information;
 - (ii) distributes or imports for distribution rights management information knowing that the rights management information has been removed or altered without authority; or
 - (iii) distributes, imports for distribution, broadcasts, communicates or makes available to the public copies of works, performances, or phonograms, knowing that rights management information has been removed or altered without authority,

shall be liable and subject to the remedies provided for in Article 15.11.14. Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public non-commercial broadcasting entity, is found to have engaged willfully and for purposes of commercial advantage or private financial gain in any of the foregoing activities.

- (b) Each Party shall confine exceptions to measures implementing subparagraph (a) to lawfully authorized activities carried out by government employees, agents, or contractors for law enforcement, intelligence, national defense, essential security, or similar governmental purposes.
- (c) **Rights management information** means:
 - (i) information that identifies a work, performance, or phonogram, the author of the work, the performer of the performance, or the producer of the phonogram, or the owner of any right in the work, performance, or phonogram; or
 - (ii) information about the terms and conditions of the use of the work, performance, or phonogram; or
 - (iii) any numbers or codes that represent such information,

when any of these items is attached to a copy of the work, performance, or phonogram or appears in connection with the communication or making available of a work, performance, or phonogram to the public. Nothing in this paragraph shall obligate a Party to require the owner of any right in the work, performance, or phonogram to attach rights management information to copies of the work, performance, or phonogram, or to cause rights management information to appear in connection with a communication of the work, performance, or phonogram to the public.

9. In order to confirm that all agencies at the central level of government use computer software only as authorized, each Party shall issue appropriate laws, orders, regulations, or decrees to actively regulate the acquisition and management of software for such use. These measures may take the form of procedures such as preparing and maintaining inventories of software on agency computers and inventories of software licenses.
10. (a) With respect to Articles 15.5, 15.6, and 15.7, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance, or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.
- (b) Notwithstanding subparagraph (a) and Article 15.7.3(b), neither Party may permit the retransmission of television signals (whether terrestrial, cable, or satellite) on the Internet without the authorization of the right holder or right holders of the content of the signal and, if any, of the signal.

Article 15.6: Obligations Pertaining Specifically to Copyright

Without prejudice to Articles 11(1)(ii), 11*bis*(1)(i) and (ii), 11*ter*(1)(ii), 14(1)(ii), and 14*bis*(1) of the Berne Convention, each Party shall provide to authors the exclusive right to authorize or prohibit the communication to the public of their works, directly or indirectly, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

Article 15.7: Obligations Pertaining Specifically to Related Rights

1. Each Party shall accord the rights provided for in this Chapter with respect to performers and producers of phonograms to the performers and producers of phonograms who are nationals of the other Party and to performances or phonograms first published or fixed in the territory of a Party. A performance or phonogram shall be considered first published in the territory of a Party in which it is published within 30 days of its original publication.¹⁵
2. Each Party shall provide to performers the right to authorize or prohibit:
 - (a) the broadcasting and communication to the public of their unfixed performances except where the performance is already a broadcast performance; and
 - (b) the fixation of their unfixed performances.
3. (a) Each Party shall provide to performers and producers of phonograms the right to authorize or prohibit the broadcasting or any communication to the public of their performances or phonograms, by wire or wireless means, including the

¹⁵ For purposes of this Article, fixation includes the finalization of the master tape or its equivalent.

making available to the public of those performances and phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

- (b) Notwithstanding subparagraph (a) and Article 15.5.10, the application of this right to traditional free over-the-air noninteractive broadcasting, and exceptions or limitations to this right for such broadcasting, shall be a matter of domestic law.
- (c) Each Party may adopt limitations to this right in respect of other noninteractive transmissions in accordance with Article 15.5.10, provided that the limitations do not prejudice the right of the performer or producer of phonograms to obtain equitable remuneration.

4. Neither Party may subject the enjoyment and exercise of the rights of performers and producers of phonograms provided for in this Chapter to any formality.

5. For purposes of this Article and Article 15.5, the following definitions apply with respect to performers and producers of phonograms:

- (a) **performers** means actors, singers, musicians, dancers, and other persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore;
- (b) **phonogram** means the fixation of the sounds of a performance or of other sounds, or of a representation of sounds, other than in the form of a fixation incorporated in a cinematographic or other audiovisual work;
- (c) **fixation** means the embodiment of sounds, or of the representations thereof, from which they can be perceived, reproduced, or communicated through a device;
- (d) **producer of a phonogram** means the person, or the legal entity, who or which takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds, or the representations of sounds;
- (e) **publication** of a performance or a phonogram means the offering of copies of the fixed performance or the phonogram to the public, with the consent of the right holder, and provided that copies are offered to the public in reasonable quantity;
- (f) **broadcasting** means the transmission by wireless means or satellite to the public of sounds or sounds and images, or of the representations thereof, including wireless transmission of encrypted signals where the means for decrypting are provided to the public by the broadcasting organization or with its consent; and
- (g) **communication to the public** of a performance or a phonogram means the transmission to the public by any medium, otherwise than by broadcasting, of sounds of a performance or the sounds or the representations of sounds fixed in a phonogram. For purposes of paragraph 3, “communication to the public” includes making the sounds or representations of sounds fixed in a phonogram audible to the public.

Article 15.8: Protection of Encrypted Program-Carrying Satellite Signals

1. Each Party shall make it a criminal offense:
 - (a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a tangible or intangible device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an encrypted program-carrying satellite signal without the authorization of the lawful distributor of such signal; and
 - (b) willfully to receive and further distribute a program-carrying signal that originated as an encrypted satellite signal knowing that it has been decoded without the authorization of the lawful distributor of the signal.
2. Each Party shall provide for civil remedies, including compensatory damages, for any person injured by any activity described in paragraph 1, including any person that holds an interest in the encrypted programming signal or its content.

Article 15.9: Patents

1. Each Party shall make patents available for any invention, whether a product or a process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application. For purposes of this Article, a Party may treat the terms “inventive step” and “capable of industrial application” as being synonymous with the terms “non-obvious” and “useful,” respectively.
2. Nothing in this Chapter shall be construed to prevent a Party from excluding inventions from patentability as set out in Articles 27.2 and 27.3 of the TRIPS Agreement. Notwithstanding the foregoing, any Party that does not provide patent protection for plants by the date of entry into force of this Agreement shall undertake all reasonable efforts to make such patent protection available. Any Party that provides patent protection for plants or animals on or after the date of entry into force of this Agreement shall maintain such protection.
3. A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.
4. Without prejudice to Article 5.A(3) of the Paris Convention, each Party shall provide that a patent may be revoked or cancelled only on grounds that would have justified a refusal to grant the patent. However, a Party may also provide that fraud, misrepresentation, or inequitable conduct may be the basis for revoking, canceling, or holding a patent unenforceable.
5. Consistent with paragraph 3, if a Party permits a third person to use the subject matter of a subsisting patent to generate information necessary to support an application for marketing approval of a pharmaceutical or agricultural chemical product, that Party shall provide that any product produced under such authority shall not be made, used, or sold in the territory of that Party other than for purposes related to generating information to meet requirements for approval to market the product once the patent expires, and if the Party permits exportation, the product shall only be exported outside the territory of that Party for purposes of meeting marketing approval requirements of that Party.
6. (a) Each Party shall make best efforts to process patent applications and marketing approval applications expeditiously with a view to avoiding unreasonable

delays. The Parties shall cooperate and provide assistance to one another to achieve these objectives.

- (b) Each Party, at the request of the patent owner, shall adjust the term of a patent, other than a patent for a pharmaceutical product, to compensate for unreasonable delays that occur in granting the patent. Each Party, at the request of the patent owner, may adjust the term of a patent for a pharmaceutical product to compensate for unreasonable delays that occur in granting the patent. For purposes of this subparagraph, an unreasonable delay shall at least include a delay in the issuance of the patent of more than five years from the date of filing of the application in the territory of the Party, or three years after a request for examination of the application has been made, whichever is later, provided that periods attributable to actions of the patent applicant need not be included in the determination of such delays.
- (c) With respect to any pharmaceutical product that is covered by a patent, each Party may make available a restoration of the patent term to compensate the patent owner for unreasonable curtailment of the effective patent term resulting from the marketing approval process related to the first commercial marketing of the product in that Party.

7. Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure (a) was made or authorized by, or derived from, the patent applicant, and (b) occurred within 12 months prior to the date of filing of the application in the territory of the Party.

8. Each Party shall provide patent applicants with at least one opportunity to submit amendments, corrections, and observations in connection with their applications.

9. Each Party shall provide that a disclosure of a claimed invention shall be considered to be sufficiently clear and complete if it provides information that allows the invention to be made and used by a person skilled in the art, without undue experimentation, as of the filing date.

10. Each Party shall provide that a claimed invention is sufficiently supported by its disclosure if the disclosure reasonably conveys to a person skilled in the art that the applicant was in possession of the claimed invention as of the filing date.

11. Each Party shall provide that a claimed invention is industrially applicable if it has a specific, substantial, and credible utility.

Article 15.10: Measures Related to Certain Regulated Products

Agricultural Chemical Products

- 1. (a) If a Party requires, as a condition of approving the marketing of a new agricultural chemical product, the submission of undisclosed data concerning safety or efficacy, the Party shall not permit third persons, without the consent of the person who provided the information, to market a product on the basis of (1) the information, or (2) the approval granted to the person who submitted the information for at least ten years from the date of approval in the Party.¹⁶

¹⁶ Where a Party, on the date it implemented the TRIPS Agreement, had in place a system for protecting agricultural chemical products not involving new chemical entities from unfair commercial use that conferred a period of protection shorter than that specified in paragraph 1, that Party may retain such system notwithstanding the obligations of paragraph 1.

- (b) If a Party permits, as a condition of approving the marketing of a new agricultural chemical product, third persons to submit evidence concerning the safety or efficacy of a product that was previously approved in another territory, such as evidence of prior marketing approval, the Party shall not permit third persons, without the consent of the person who previously obtained such approval in the other territory, to obtain authorization or to market a product on the basis of (1) evidence of prior marketing approval in the other territory, or (2) information concerning safety or efficacy that was previously submitted to obtain marketing approval in the other territory, for at least ten years from the date approval was granted in the Party's territory to the person who received approval in the other territory. In order to receive protection under this subparagraph, a Party may require that the person providing the information in the other territory seek approval in the territory of the Party within five years after obtaining marketing approval in the other territory.
- (c) For the purposes of this Article, a new agricultural product is one that contains a chemical entity that has not been previously approved in the territory of the Party for use in an agricultural product.
- (d) For purposes of this paragraph, each Party shall protect such undisclosed information against disclosure except where necessary to protect the public, and neither Party may consider information accessible within the public domain as undisclosed data. Notwithstanding the foregoing, if any undisclosed information concerning safety and efficacy submitted to a Party, or an entity acting on behalf of a Party, for purposes of obtaining marketing approval is disclosed by such entity, the Party is still required to protect such information from unfair commercial use in the manner set forth in this Article.

Pharmaceutical Products

- 2. (a) If a Party requires, as a condition for approving the marketing of a pharmaceutical product that utilizes a new chemical entity, the submission of undisclosed test or other data necessary to determine whether the use of such products is safe and effective, the Party shall protect against disclosure of the data of persons making such submissions, where the origination of such data involves considerable effort, except where the disclosure is necessary to protect the public or unless steps are taken to ensure that the data are protected against unfair commercial use.
- (b) Each Party shall provide that for data subject to subparagraph (a) that are submitted to the Party after the date of entry into force of this Agreement, no person other than the person that submitted them may, without the latter's permission, rely on such data in support of an application for product approval during a reasonable period of time after their submission. For this purpose, a reasonable period shall normally mean five years from the date on which the Party granted approval to the person that produced the data for approval to market its product, taking account of the nature of the data and person's efforts and expenditures in producing them.¹⁷ Subject to this provision, there shall be

¹⁷ Where a Party, on the date it implemented the TRIPS Agreement, had in place a system for protecting pharmaceutical products not involving new chemical entities from unfair commercial use that conferred a period of protection shorter than that specified in paragraph 2, that Party may retain such system notwithstanding the obligations of paragraph 2.

no limitation on any Party to implement abbreviated approval procedures for such products on the basis of bioequivalence or bioavailability studies.

- (c) Where a Party relies on a marketing approval granted by the other Party, and grants approval within six months of the filing of a complete application for marketing approval filed in the Party, the reasonable period of exclusive use of the data submitted in connection with obtaining the approval relied on shall begin with the date of the first marketing approval relied on.
- (d) A Party need not apply the provisions of subparagraphs (a), (b), and (c) with respect to a pharmaceutical product that contains a chemical entity that has been previously approved in the territory of the Party for use in a pharmaceutical product.
- (e) Notwithstanding subparagraphs (a), (b), and (c), a Party may take measures to protect public health in accordance with:
 - (i) the Declaration on the TRIPS Agreement and Public Health (WT/MIN(01)/DEC/2) (the “Declaration”);
 - (ii) any waiver of any provision of the TRIPS Agreement granted by WTO Members in accordance with the WTO Agreement to implement the Declaration and in force between the Parties; and
 - (iii) any amendment of the TRIPS Agreement to implement the Declaration that enters into force with respect to the Parties.

3. Each Party shall provide:

- (a) procedures, such as judicial or administrative proceedings, and remedies, such as preliminary injunctions or equivalent effective provisional measures, for the expeditious adjudication of disputes concerning the validity or infringement of a patent with respect to patent claims that cover an approved pharmaceutical product or its approved method of use;
- (b) a transparent system to provide notice to a patent holder that another person is seeking to market an approved pharmaceutical product during the term of a patent covering the product or its approved method of use; and
- (c) sufficient time and opportunity for a patent holder to seek, prior to the marketing of an allegedly infringing product, available remedies for an infringing product.

4. Where a Party permits, as a condition of approving the marketing of a pharmaceutical product, persons, other than the person originally submitting safety or efficacy information, to rely on evidence or information concerning the safety and efficacy of a product that was previously approved, such as evidence of prior marketing approval in the territory of a Party or in another country, the Party may implement the provisions of paragraph 3 by:

- (a) implementing measures in its marketing approval process to prevent such other persons from marketing a product covered by a patent claiming the previously approved product or its approved use during the term of that patent, unless by consent or acquiescence of the patent owner; and
- (b) providing that the patent owner shall be informed of the request and the identity of any such other person who requests approval to enter the market

during the term of a patent identified as claiming the approved product or its approved use;

provided that the Party also provides:

- (c) an expeditious administrative or judicial procedure in which the person requesting marketing approval can challenge the validity or applicability of the identified patent; and
- (d) effective rewards for a successful challenge of the validity or applicability of the patent.¹⁸

General Provisions

5. Subject to paragraph 2(e), when a product is subject to a system of marketing approval in the territory of a Party pursuant to paragraph 1 or 2 and is also covered by a patent in the territory of that Party, the Party shall not alter the term of protection that it provides pursuant to paragraph 1 or 2 in the event that the patent protection terminates on a date earlier than the end of the term of protection specified in paragraph 1 or 2.

Article 15.11: Enforcement of Intellectual Property Rights

General Obligations

1. Each Party understands that procedures and remedies required under this Article for enforcement of intellectual property rights are established in accordance with:

- (a) the principles of due process that each Party recognizes; and
- (b) the foundations of its own legal system.

2. This Article does not create any obligation:

- (a) to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general; or
- (b) with respect to the distribution of resources for the enforcement of intellectual property rights and the enforcement of law in general.

The Parties understand that the decisions that a Party makes on the distribution of enforcement resources shall not excuse that Party from complying with this Chapter.

3. Each Party shall provide that final judicial decisions or administrative rulings of general applicability pertaining to the enforcement of intellectual property rights shall be in writing and shall state any relevant findings of fact and the reasoning or the legal basis on which the decisions and rulings are based. Each Party shall provide that such decisions or rulings shall be published,¹⁹ or where such publication is not practicable, otherwise made publicly available, in a national language in such a manner as to enable governments and right holders to become acquainted with them.

¹⁸ A Party may comply with clause (d) by providing a period of marketing exclusivity for the first applicant to successfully challenge the validity or applicability of the patent.

¹⁹ A Party may satisfy the requirement for publication by making the document available to the public on the Internet.

4. Each Party shall publicize information that it may collect on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative, and criminal system, including any statistical information.

5. In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide that:

- (a) the person whose name is indicated as the author, producer, performer, or publisher of the work, performance, or phonogram in the usual manner, shall, in the absence of proof to the contrary, be presumed to be the designated right holder in such work, performance, or phonogram; and
- (b) it shall be presumed, in the absence of proof to the contrary, that the copyright or related right subsists in such subject matter.

Civil and Administrative Procedures and Remedies

6. Each Party shall make available to right holders²⁰ civil judicial procedures concerning the enforcement of any intellectual property right.

7. Each Party shall provide that:

- (a) in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to pay the right holder:
 - (i) damages adequate to compensate for the injury the right holder has suffered as a result of the infringement; and
 - (ii) at least in the case of copyright or related rights infringement and trademark counterfeiting, the profits of the infringer that are attributable to the infringement and are not taken into account in computing the amount of the damages referred to in clause (i); and
- (b) in determining damages for infringement of intellectual property rights, its judicial authorities shall consider, *inter alia*, the value of the infringed-upon good or service based on the suggested retail price or other legitimate measure of value that the right holder presents.

8. In civil judicial proceedings, each Party shall, at least with respect to civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, establish or maintain pre-established damages as an alternative to actual damages. Such pre-established damages shall be set out in domestic law and determined by the judicial authorities in an amount sufficient to compensate the right holder for the harm caused by the infringement and constitute a deterrent to future infringements.

9. Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, that the prevailing party shall be awarded payment of court costs or fees and reasonable attorney's fees by the losing party. Further, each Party shall provide that its judicial authorities, at least

²⁰ For the purpose of this Article, the term "right holder" shall include federations and associations as well as exclusive licensees and other duly authorized licensees, as appropriate, having the legal standing and authority to assert such rights. The term "licensee" shall include the licensee of any one or more of the exclusive intellectual property rights encompassed in a given intellectual property.

in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning patent infringement, that the prevailing party be awarded payment of reasonable attorney's fees by the losing party.

10. In civil judicial proceedings concerning copyright or related right infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of suspected infringing goods, any related materials and implements, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

11. Each Party shall provide that:

- (a) its judicial authorities shall have the authority to order, at their discretion, the destruction of the goods that have been found to be pirated or counterfeit;
- (b) its judicial authorities shall have the authority to order that materials and implements that have been used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, promptly destroyed or, in exceptional circumstances, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements. In considering requests for such destruction, the Party's judicial authorities may take into account, *inter alia*, the gravity of the infringement, as well as the interests of third parties holding ownership, possessory, contractual, or secured interests;
- (c) the charitable donation of counterfeit trademark goods and goods that infringe copyright and related rights shall not be ordered by the judicial authorities without the authorization of the right holder, except that counterfeit trademark goods may in appropriate cases be donated to charity for use outside the channels of commerce when the removal of the trademark eliminates the infringing characteristic of the good and the good is no longer identifiable with the removed trademark. In no case shall the simple removal of the trademark unlawfully affixed be sufficient to permit the release of goods into the channels of commerce.

12. Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to provide any information that the infringer possesses regarding any person involved in any aspect of the infringement and regarding the means of production or distribution channel for the infringing goods or services, including the identification of third persons that are involved in their production and distribution and their distribution channels, and to provide this information to the right holder. Each Party shall provide that its judicial authorities shall have the authority to impose sanctions, in appropriate cases, on a party to a proceeding that fails to abide by valid orders issued by such authorities.

13. To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall provide that such procedures conform to principles equivalent in substance to those provided for in this Chapter.

14. Each Party shall provide for civil remedies against the acts described in Article 15.5.7 and 15.5.8. Available civil remedies shall include at least:

- (a) provisional measures, including seizure of devices and products suspected of being involved in the prohibited activity;

- (b) actual damages (plus any profits attributable to the prohibited activity not taken into account in computing the actual damages) or pre-established damages as provided in paragraph 8;
- (c) payment to the prevailing right holder, at the conclusion of civil judicial proceedings, of court costs and fees and reasonable attorney's fees by the party engaged in the prohibited conduct; and
- (d) destruction of devices and products found to be involved in the prohibited activity, at the discretion of the judicial authorities, as provided in subparagraphs (a) and (b) of paragraph 11.

Neither Party may make damages available against a nonprofit library, archives, educational institution, or public broadcasting entity that sustains the burden of proving that it was not aware and had no reason to believe that its acts constituted a prohibited activity.

15. In civil judicial proceedings concerning the enforcement of intellectual property rights, each Party shall provide that its judicial authorities shall have the authority to order a party to desist from an infringement, *inter alia*, to prevent the entry into the channels of commerce in their jurisdiction of imported goods that involve the infringement of an intellectual property right, immediately after customs clearance of such goods or to prevent their exportation.

16. In the event that a Party's judicial or other authorities appoint technical or other experts in civil proceedings concerning the enforcement of intellectual property rights and require that the parties bear the costs of such experts, the Party should seek to ensure that such costs are closely related, *inter alia*, to the quantity and nature of work to be performed and do not unreasonably deter recourse to such proceedings.

Provisional Measures

17. Each Party shall act on requests for relief *inaudita altera parte* and execute such requests expeditiously, in accordance with its rules of judicial procedure.

18. Each Party shall provide that its judicial authorities shall have the authority to require the plaintiff to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the plaintiff's right is being infringed or that such infringement is imminent, and to order the plaintiff to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

19. In proceedings concerning the grant of provisional measures in relation to enforcement of a patent, each Party shall provide for a rebuttable presumption that the patent is valid.

Special Requirements Related to Border Measures

20. Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend the release of suspected counterfeit or confusingly similar trademark

goods, or pirated copyright goods²¹ into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the laws of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspected goods reasonably recognizable by the competent authorities. The requirement to provide sufficient information shall not unreasonably deter recourse to these procedures.

21. Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating procedures for suspension to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Such security or equivalent assurance shall not unreasonably deter recourse to these procedures. Each Party shall provide that such security may take a form of an instrument issued by a financial services provider to hold the importer or owner of the imported merchandise harmless from any loss or damage resulting from any suspension of the release of goods in the event the competent authorities determine that the article is not an infringing good.

22. Where its competent authorities have made a determination that goods are counterfeit or pirated, a Party shall grant its competent authorities the authority to inform the right holder of the names and addresses of the consignor, the importer, and the consignee, and of the quantity of the goods in question.

23. Each Party shall provide that its competent authorities may initiate border measures *ex officio*, with respect to imported, exported, or in-transit merchandise suspected of infringing an intellectual property right, without the need for a formal complaint from a private party or right holder.

24. Each Party shall provide that goods that have been determined to be pirated or counterfeit by its competent authorities shall be destroyed, pursuant as appropriate to judicial order, unless the right holder consents to an alternate disposition, except that counterfeit trademark goods may in appropriate cases be donated to charity for use outside the channels of commerce, when the removal of the trademark eliminates the infringing characteristic of the good and the good is no longer identifiable with the removed trademark. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce. In no event shall the competent authorities be authorized to permit the exportation of counterfeit or pirated goods or to permit such goods to be subject to other customs procedures, except in exceptional circumstances.

25. Each Party shall provide that where an application fee or merchandise storage fee is assessed in connection with border measures to enforce an intellectual property right, the fee shall not be set at an amount that unreasonably deters recourse to such measures.

²¹ For purposes of paragraphs 20 through 25:

counterfeit trademark goods means any goods, including packaging, bearing without authorization a trademark which is identical to the trademark validly registered in respect of such goods, or which cannot be distinguished in its essential aspects from such a trademark, and which thereby infringes the rights of the owner of the trademark in question under the law of the country of importation; and

pirated copyright goods means any goods which are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and which are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the country of importation.

Criminal Procedures and Remedies

26. (a) Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright or related rights piracy on a commercial scale. Willful copyright or related rights piracy on a commercial scale includes significant willful infringements of copyright or related rights, for purposes of commercial advantage or private financial gain, as well as willful infringements that have no direct or indirect motivation of financial gain, provided that there is more than a *de minimis* financial harm. Each Party shall treat willful importation or exportation of counterfeit or pirated goods as unlawful activities and provide for criminal penalties to the same extent as the trafficking or distribution of such goods in domestic commerce.²²
- (b) Specifically, each Party shall provide:
- (i) remedies that include sentences of imprisonment or monetary fines, or both, sufficient to provide a deterrent to future acts of infringement. Each Party shall establish policies or guidelines that encourage penalties to be imposed by judicial authorities at levels sufficient to provide a deterrent to future infringements;
 - (ii) that its judicial authorities shall have the authority to order the seizure of suspected counterfeit or pirated goods, any related materials and implements that have been used in the commission of the offense, any assets traceable to the infringing activity, and any documentary evidence relevant to the offense. Each Party shall provide that items that are subject to seizure pursuant to any such judicial order need not be individually identified so long as they fall within general categories specified in the order;
 - (iii) that its judicial authorities shall have the authority to order, among other measures, (1) the forfeiture of any assets traceable to the infringing activity, (2) the forfeiture and destruction of all counterfeit or pirated goods, without compensation of any kind to the defendant, in order to prevent the re-entry of counterfeit and pirated goods into channels of commerce, and (3) with respect to willful copyright or related rights piracy, the forfeiture and destruction of materials and implements that have been used in the creation of the infringing goods; and
 - (iv) that its authorities may, at least in cases of suspected trademark counterfeiting or copyright piracy, conduct investigations or exercise other enforcement measures *ex officio*, without the need for a formal complaint by a private party or right holder, at least for the purpose of preserving evidence or preventing the continuation of the infringing activity.

²² A Party may comply with this subparagraph in relation to exportation through its measures concerning distribution or trafficking.

Limitations on Liability for Service Providers

27. For the purpose of providing enforcement procedures that permit effective action against any act of infringement of copyright²³ covered under this Chapter, including expeditious remedies to prevent infringements, and criminal and civil remedies that constitute a deterrent to further infringements, each Party shall provide, consistent with the framework set out in this Article:

- (a) legal incentives for service providers to cooperate with copyright owners in deterring the unauthorized storage and transmission of copyrighted materials; and
- (b) limitations in its law regarding the scope of remedies available against service providers for copyright infringements that they do not control, initiate or direct, and that take place through systems or networks controlled or operated by them or on their behalf, as set out in this subparagraph.²⁴
 - (i) These limitations shall preclude monetary relief and provide reasonable restrictions on court-ordered relief to compel or restrain certain actions for the following functions and shall be confined to those functions:
 - (A) transmitting, routing, or providing connections for material without modification of its content, or the intermediate and transient storage of such material in the course thereof;
 - (B) caching carried out through an automatic process;
 - (C) storage at the direction of a user of material residing on a system or network controlled or operated by or for the service provider; and
 - (D) referring or linking users to an on-line location by using information location tools, including hyperlinks and directories.
 - (ii) These limitations shall apply only where the service provider does not initiate the chain of transmission of the material and does not select the material or its recipients (except to the extent that a function described in clause (i)(D) in itself entails some form of selection).
 - (iii) Qualification by a service provider for the limitations as to each function in clauses (i)(A) through (D) shall be considered separately from qualification for the limitations as to each other function, in accordance with the conditions for qualification set forth in clauses (iv) through (vii).
 - (iv) With respect to the function referred to in clause (i)(B), the limitations shall be conditioned on the service provider:
 - (A) permitting access to cached material in significant part only to users of its system or network who have met conditions on user access to that material;

²³ For purposes of this paragraph, “copyright” shall also include related rights.

²⁴ The Parties understand that this subparagraph is without prejudice to the availability of defenses to copyright infringement that are of general applicability.

- (B) complying with rules concerning the refreshing, reloading, or other updating of the cached material when specified by the person making the material available on-line in accordance with a generally accepted industry standard data communications protocol for the system or network through which that person makes the material available;
 - (C) not interfering with technology consistent with industry standards accepted in the Party's territory used at the originating site to obtain information about the use of the material, and not modifying its content in transmission to subsequent users; and
 - (D) expeditiously removing or disabling access, on receipt of an effective notification of claimed infringement, to cached material that has been removed or access to which has been disabled at the originating site.
- (v) With respect to functions referred to in clauses (i)(C) and (D), the limitations shall be conditioned on the service provider:
- (A) not receiving a financial benefit directly attributable to the infringing activity, in circumstances where it has the right and ability to control such activity;
 - (B) expeditiously removing or disabling access to the material residing on its system or network on obtaining actual knowledge of the infringement or becoming aware of facts or circumstances from which the infringement was apparent, such as through effective notifications of claimed infringement in accordance with clause (ix); and
 - (C) publicly designating a representative to receive such notifications.
- (vi) Eligibility for the limitations in this subparagraph shall be conditioned on the service provider:
- (A) adopting and reasonably implementing a policy that provides for termination in appropriate circumstances of the accounts of repeat infringers; and
 - (B) accommodating and not interfering with standard technical measures accepted in the Party's territory that protect and identify copyrighted material, that are developed through an open, voluntary process by a broad consensus of copyright owners and service providers, that are available on reasonable and nondiscriminatory terms, and that do not impose substantial costs on service providers or substantial burdens on their systems or networks.
- (vii) Eligibility for the limitations in this subparagraph may not be conditioned on the service provider monitoring its service, or affirmatively seeking facts indicating infringing activity, except to the extent consistent with such technical measures.

- (viii) If the service provider qualifies for the limitations with respect to the function referred to in clause (i)(A), court-ordered relief to compel or restrain certain actions shall be limited to terminating specified accounts, or to taking reasonable steps to block access to a specific, non-domestic on-line location. If the service provider qualifies for the limitations with respect to any other function in clause (i), court-ordered relief to compel or restrain certain actions shall be limited to removing or disabling access to the infringing material, terminating specified accounts, and other remedies that a court may find necessary provided that such other remedies are the least burdensome to the service provider among comparably effective forms of relief. Each Party shall provide that any such relief shall be issued with due regard for the relative burden to the service provider and harm to the copyright owner, the technical feasibility and effectiveness of the remedy and whether less burdensome, comparably effective enforcement methods are available. Except for orders ensuring the preservation of evidence, or other orders having no material adverse effect on the operation of the service provider's communications network, each Party shall provide that such relief shall be available only where the service provider has received notice and an opportunity to appear before the Party's judicial authority.
- (ix) For purposes of the notice and take down process for the functions referred to in clauses (i)(C) and (D), each Party shall establish appropriate procedures for effective notifications of claimed infringement, and effective counter-notifications by those whose material is removed or disabled through mistake or misidentification. At a minimum, each Party shall require that an effective notification of claimed infringement be a written communication, physically or electronically signed by a person who represents, under penalty of perjury or other criminal penalty, that he is an authorized representative of a right holder in the material that is claimed to have been infringed, and containing information that is reasonably sufficient to enable the service provider to identify and locate material that the complaining party claims in good faith to be infringing and to contact that complaining party. At a minimum, each Party shall require that an effective counter-notification contain the same information, *mutatis mutandis*, as a notification of claimed infringement, and contain a statement that the subscriber making the counter-notification consents to the jurisdiction of the courts of the Party. Each Party shall also provide for monetary remedies against any person who makes a knowing material misrepresentation in a notification or counter-notification that causes injury to any interested party as a result of a service provider relying on the misrepresentation.
- (x) If the service provider removes or disables access to material in good faith based on claimed or apparent infringement, each Party shall provide that the service provider shall be exempted from liability for any resulting claims, provided that, in the case of material residing on its system or network, it takes reasonable steps promptly to notify the person making the material available on its system or network that it has done so and, if such person makes an effective counter-notification and is subject to jurisdiction in an infringement suit, to restore the material on-line unless the person giving the original effective notification seeks judicial relief within a reasonable time.

- (xi) Each Party shall establish an administrative or judicial procedure enabling copyright owners who have given effective notification of claimed infringement to obtain expeditiously from a service provider information in its possession identifying the alleged infringer.
- (xii) **Service provider** means:
 - (A) for purposes of the function referred to in clause (i)(A), a provider of transmission, routing, or connections for digital on-line communications without modification of their content between or among points specified by the user of material of the user's choosing; and
 - (B) for purposes of the functions referred to in clause (i)(B) through (D), a provider or operator of facilities for on-line services or network access.

Article 15.12: Understandings Regarding Certain Public Health Measures

1. The Parties affirm their commitment to the Declaration on the TRIPS Agreement and Public Health (WT/MIN(01)/DEC/2).
2. The Parties have reached the following understandings regarding this Chapter.
 - (a) The obligations of this Chapter do not and should not prevent a Party from taking measures to protect public health by promoting access to medicines for all, in particular concerning cases such as HIV/AIDS, tuberculosis, malaria, and other epidemics as well as circumstances of extreme urgency or national emergency. Accordingly, while reiterating their commitment to this Chapter, the Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party's right to protect public health and, in particular, to promote access to medicines for all.
 - (b) In recognition of the commitment to access to medicines that are supplied in accordance with the Decision of the General Council of 30 August 2003 on the Implementation of Paragraph Six of the Doha Declaration on the TRIPS Agreement and Public Health (WT/L/540) and the WTO General Council Chairman's statement accompanying the Decision (JOB(03)/177, WT/GC/M/82) (collectively, the "TRIPS/health solution"), this Chapter does not and should not prevent the effective utilization of the TRIPS/health solution.
 - (c) With respect to the aforementioned matters, if an amendment of the TRIPS Agreement enters into force with respect to the Parties and a Party's application of a measure in conformity with that amendment violates this Chapter, the Parties shall immediately consult in order to adapt this Chapter as appropriate in the light of the amendment.

Article 15.13: Final Provisions

1. Except as otherwise provided in paragraph 2 and Article 15.1, each Party shall give effect to this Chapter on the date of entry into force of this Agreement.
2. Panama may delay giving effect to:
 - (a) Article 15.2.1 for a period of no longer than two years;

- (b) Article 15.2.5 for a period of no longer than one year;
- (c) Article 15.2.10 for a period of no longer than one year;
- (d) Article 15.3.7 for a period of no longer than two years;
- (e) Article 15.4 for a period of no longer than 18 months;
- (f) Articles 15.5.7(a)(ii), 15.5.7(e), and 15.5.7(f) for a period of no longer than three years;
- (g) Article 15.5.8(a)(ii) for a period of no longer than 30 months;
- (h) Article 15.8 for a period of no longer than 18 months;
- (i) Article 15.5.4 for a period of no longer than six months;
- (j) Article 15.5.9 for a period of no longer than one year;
- (k) Article 15.9.6 for a period of no longer than one year;
- (l) Article 15.10.1(a) for a period of no longer than one year; and
- (m) Articles 15.11.8, 15.11.14, 15.11.24, and 15.11.27 for a period of no longer than three years

beginning on the date of entry into force of this Agreement.

3. The Parties shall periodically review the implementation and operation of this Chapter and shall have the opportunity to undertake further negotiations to modify any of its provisions, including, as appropriate, consideration of an improvement in a Party's level of economic development.

Chapter Sixteen

Labor

Article 16.1: Statement of Shared Commitment

The Parties reaffirm their obligations as members of the International Labor Organization (ILO).

Article 16.2: Fundamental Labor Rights

1. Each Party shall adopt and maintain in its statutes and regulations, and practices thereunder, the following rights, as stated in the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up (1998)* (ILO Declaration):^{1 2}

- (a) freedom of association;
- (b) the effective recognition of the right to collective bargaining;
- (c) the elimination of all forms of compulsory or forced labor;
- (d) the effective abolition of child labor and, for purposes of this Agreement, a prohibition on the worst forms of child labor; and
- (e) the elimination of discrimination in respect of employment and occupation.

2. Neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its statutes or regulations implementing paragraph 1 in a manner affecting trade or investment between the Parties, where the waiver or derogation would be inconsistent with a fundamental right set out in that paragraph.

Article 16.3: Enforcement of Labor Laws

1. (a) A Party shall not fail to effectively enforce its labor laws, including those it adopts or maintains in accordance with Article 16.2.1, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date of entry into force of this Agreement.
- (b) A decision a Party makes on the distribution of enforcement resources shall not be a reason for not complying with the provisions of this Chapter. Each Party retains the right to the reasonable exercise of discretion and to *bona fide* decisions with regard to the allocation of resources between labor enforcement activities among the fundamental labor rights enumerated in Article 16.2.1, provided the exercise of such discretion and such decisions are not inconsistent with the obligations of this Chapter.³

¹ The obligations set out in Article 16.2, as they relate to the ILO, refer only to the ILO Declaration.

² To establish a violation of an obligation under Article 16.2.1 a Party must demonstrate that the other Party has failed to adopt or maintain a statute, regulation, or practice in a manner affecting trade or investment between the Parties.

³ For greater certainty, a Party retains the right to exercise reasonable enforcement discretion and to make *bona fide* decisions regarding the allocation of enforcement resources with respect to labor laws other than those relating to fundamental rights enumerated in Article 16.2.1.

2. Nothing in this Chapter shall be construed to empower a Party's authorities to undertake labor law enforcement activities in the territory of the other Party.

Article 16.4: Procedural Guarantees and Public Awareness

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's labor laws. Such tribunals may include administrative, quasi-judicial, judicial, or labor tribunals, as provided in the Party's law.

2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its labor laws are fair, equitable, and transparent and, to this end, each Party shall ensure that such proceedings comply with due process of law.

3. Each Party shall provide that final decisions on the merits of the case in such proceedings are:

- (a) in writing and state the reasons on which the decisions are based;
- (b) made available without undue delay to the parties to the proceedings and, consistent with its law, to the public; and
- (c) based on information or evidence, obtained and presented in accordance with its law, in respect of which the parties were offered the opportunity to be heard.

4. Each Party shall provide, as appropriate, that parties to such proceedings have the right to request review and, where warranted, correction of final decisions issued in such proceedings.

5. Each Party shall ensure that tribunals that conduct or review such proceedings are impartial and independent.

6. Each Party shall provide that the parties to such proceedings may seek remedies to ensure the enforcement of their rights under its labor laws. Such remedies may include measures such as orders, fines, penalties, or temporary closures of workplaces that present a serious and immediate health or safety hazard, as provided in the Party's laws.

7. Each Party shall promote public awareness of its labor laws, including by:

- (a) ensuring that information related to its labor laws and enforcement and compliance procedures is publicly available; and
- (b) encouraging education of the public regarding its labor laws.

8. For greater certainty, decisions or pending decisions by each Party's tribunals, as well as related proceedings, shall not be subject to revision or be reopened under this Chapter.

Article 16.5: Institutional Arrangements

1. The Parties hereby establish a Labor Affairs Council, comprising cabinet-level or equivalent representatives of the Parties, or their designees.

2. The Council shall meet within the first year after the date of entry into force of this Agreement and thereafter as often as it considers necessary to oversee the implementation of and review progress under this Chapter, including the activities of the Labor Cooperation and Capacity Building Mechanism established under Article 16.6, and to pursue the labor objectives of this Agreement. Unless the Parties otherwise agree, each meeting of the Council shall include a session at which members of the Council have an opportunity to meet with the public to discuss matters relating to the implementation of this Chapter.
3. Each Party shall designate an office within its labor ministry that shall serve as a contact point with the other Party, and with the public, for purposes of carrying out the work of the Council, including coordination of the Labor Cooperation and Capacity Building Mechanism. Each Party's contact point shall provide for the submission, receipt, and consideration of communications from persons of a Party on matters related to the provisions of this Chapter, and shall make such communications available to the other Party and, as appropriate, to the public. Each Party shall review such communications, as appropriate, in accordance with domestic procedures. The Council shall develop general guidelines for considering such communications.
4. Each Party may convene a new, or consult an existing, national labor advisory or consultative committee, comprising members of its public, including representatives of its labor and business organizations, to provide views on any issues related to this Chapter.
5. All decisions of the Council shall be taken by mutual agreement. All decisions of the Council shall be made public, unless otherwise provided in this Agreement, or unless the Council otherwise decides.
6. The Council may prepare reports on matters related to the implementation of this Chapter and shall make any such reports public.

Article 16.6: Labor Cooperation and Capacity Building Mechanism

1. Recognizing that cooperation on labor issues can play an important role in advancing development in the territory of the Parties and in providing opportunities to improve labor standards, and to further advance common commitments regarding labor matters, including the principles embodied in the ILO Declaration and *ILO Convention No. 182 Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour (1999)* (ILO Convention 182), the Parties hereby establish a Labor Cooperation and Capacity Building Mechanism, as set out in Annex 16.6.
2. The Parties shall strive to ensure that the objectives of the Labor Cooperation and Capacity Building Mechanism and the activities undertaken through that Mechanism:
 - (a) are consistent with each Party's national programs, development strategies, and priorities;
 - (b) provide opportunities for public participation in the development and implementation of such objectives and activities; and
 - (c) take into account each Party's economy, culture, and legal system.

Article 16.7: Cooperative Labor Consultations

1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point that the other Party has designated under Article 16.5.3.
2. The consultations shall begin promptly after delivery of the request. The request shall contain information that is specific and sufficient to enable the Party receiving the request to respond.
3. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter and may seek advice or assistance from any person or body they deem appropriate in order to fully examine the matter.
4. If the Parties fail to resolve the matter pursuant to paragraph 3, either Party may request that the Council be convened to consider the matter by delivering a written request to the contact point of the other Party.
5. The Council shall promptly convene and shall endeavor to resolve the matter, including, where appropriate, by consulting outside experts and having recourse to such procedures as good offices, conciliation, or mediation.
6. If the Parties have failed to resolve the matter within 60 days of a request under paragraph 1, the complaining Party may request consultations under Article 20.4 (Consultations) or a meeting of the Commission under Article 20.5 (Commission – Good Offices, Conciliation, and Mediation) and, as provided in Chapter Twenty (Dispute Settlement), thereafter have recourse to the other provisions of that Chapter.
7. Neither Party may have recourse to dispute settlement under this Agreement for a matter arising under this Chapter without first seeking to resolve the matter in accordance with this Article.
8. In cases where the Parties agree that a matter arising under this Chapter would be more appropriately addressed under another agreement to which the Parties are party, they shall refer the matter for appropriate action in accordance with that agreement.

Article 16.8: Labor Roster

1. The Parties shall establish within six months after the date of entry into force of this Agreement and maintain a roster of up to ten individuals who are willing and able to serve as panelists in disputes arising under this Chapter. Unless the Parties otherwise agree, the roster shall include up to three individuals who are nationals of each Party and up to four individuals who are not nationals of either Party. Labor roster members shall be appointed by mutual agreement of the Parties, and may be reappointed. Once established, a roster shall remain in effect for a minimum of three years, and shall remain in effect thereafter until the Parties constitute a new roster. The Parties may appoint a replacement where a roster member is no longer available to serve.
2. Labor roster members shall:
 - (a) have expertise or experience in labor law or its enforcement, international trade, or the resolution of disputes arising under international agreements;
 - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

- (c) be independent of, and not affiliated with or take instructions from, any Party;
and
- (d) comply with a code of conduct to be established by the Commission.

3. Where a Party claims that a dispute arises under this Chapter, Article 20.9 (Panel Selection) shall apply, except that the panel shall be composed entirely of panelists meeting the qualifications in paragraph 2.

Article 16.9: Definitions

For purposes of this Chapter:

labor laws means a Party's statutes and regulations, or provisions thereof, that are directly related to the following internationally recognized labor rights:

- (a) freedom of association;
- (b) the effective recognition of the right to collective bargaining;
- (c) the elimination of all forms of forced or compulsory labor;
- (d) the effective abolition of child labor, a prohibition on the worst forms of child labor, and other labor protections for children and minors;
- (e) the elimination of discrimination in respect of employment and occupation;
and
- (f) acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health; and

statutes and regulations and **statutes or regulations** means:

- (a) for Panama, laws of its legislative body or regulations promulgated by a competent authority; and
- (b) for the United States, acts of Congress or regulations promulgated pursuant to an act of Congress that are enforceable by action of the federal government and, for purposes of this Chapter, includes the Constitution of the United States.

Annex 16.6

Labor Cooperation and Capacity Building Mechanism

Organization and Principal Functions

1. The Labor Affairs Council, working through each Party's contact point, shall coordinate the activities of the Labor Cooperation and Capacity Building Mechanism. The contact points shall meet within six months after the date of entry into force of this Agreement and thereafter as often as they consider necessary.
2. The contact points, together with representatives of other appropriate agencies and ministries, shall cooperate to:
 - (a) establish priorities, with particular emphasis on those subjects identified in paragraph 3, for cooperation and capacity building activities on labor issues;
 - (b) develop specific cooperative and capacity building activities in accordance with such priorities;
 - (c) exchange information regarding each Party's labor laws and practices, including best practices, as well as ways to strengthen them; and
 - (d) seek support, as appropriate, from international organizations such as the International Labor Organization, the Inter-American Development Bank, the World Bank, and the Organization of American States, to advance common commitments regarding labor matters.

Cooperation and Capacity Building Priorities

3. The Labor Cooperation and Capacity Building Mechanism may develop and pursue bilateral or regional cooperative activities on labor issues, which may include:
 - (a) *fundamental rights and their effective application*: legislation and practice related to the core elements of the ILO Declaration (freedom of association and the effective recognition of the right to collective bargaining, elimination of all forms of forced or compulsory labor, the effective abolition of child labor, and the elimination of discrimination in respect of employment and occupation);
 - (b) *worst forms of child labor*: legislation and practice related to compliance with ILO Convention 182;
 - (c) *labor administration*: institutional capacity of labor administrations and tribunals, especially training and professionalization of human resources;
 - (d) *labor inspectorates and inspection systems*: methods and training to improve the level and efficiency of labor law enforcement, strengthen labor inspection systems, and help ensure compliance with labor laws;
 - (e) *alternative dispute resolution*: initiatives aimed at establishing alternative dispute resolution organizations and mechanisms for labor disputes;
 - (f) *labor relations*: forms of cooperation and dispute resolution to ensure productive labor relations among workers, employers, and governments;

- (g) *working conditions*: mechanisms for supervising compliance with statutes and regulations pertaining to hours of work, minimum wages and overtime, occupational safety and health, environmental monitoring, and employment conditions;
- (h) *migrant workers*: dissemination of information regarding labor rights of migrant workers in each Party's territory;
- (i) *social assistance programs*: human resource development and employee training, among other programs;
- (j) *labor statistics*: development of methods for the Parties to generate comparable labor market statistics in a timely manner;
- (k) *employment opportunities*: promotion of new employment opportunities and workforce modernization;
- (l) *gender*: gender issues, including the elimination of discrimination in respect of employment and occupation; and
- (m) *technical issues*: programs, methodologies, and experiences regarding productivity improvement, encouragement of best labor practices, and the effective use of technologies, including those that are Internet-based.

Implementation of Cooperative Activities

4. Pursuant to the Mechanism, the Parties may cooperate on labor issues using any means they deem appropriate, including:

- (a) technical assistance programs, including by providing human, technical, and material resources, as appropriate;
- (b) exchange of official delegations, professionals, and specialists, including through study visits and other technical exchanges;
- (c) exchange of information on standards, regulations, procedures, and best practices, including pertinent publications and monographs;
- (d) joint conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;
- (e) collaborative projects or demonstrations; and
- (f) joint research projects, studies, and reports, including by engaging independent specialists with recognized expertise.

Public Participation

5. In identifying areas for labor cooperation and capacity building, and in carrying out cooperative activities, each Party shall consider the views of its worker and employer representatives, as well as those of other members of the public.

Chapter Seventeen

Environment

Article 17.1: Levels of Protection

Recognizing the right of each Party to establish its own levels of domestic environmental protection and environmental development policies and priorities, and to adopt or modify accordingly its environmental laws and policies, each Party shall strive to ensure that its laws and policies provide for and encourage high levels of environmental protection, and shall strive to continue to improve those laws and policies.

Article 17.2: Environmental Agreements

Each Party shall adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under the multilateral environmental agreements listed in Annex 17.2 (“covered agreements”).^{1 2}

Article 17.3: Enforcement of Environmental Laws

1. (a) A Party shall not fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date of entry into force of this Agreement.
 - (b) (i) The Parties recognize that each Party retains the right to exercise prosecutorial discretion and to make decisions regarding the allocation of environmental enforcement resources with respect to other environmental laws determined to have higher priorities. Accordingly, the Parties understand that with respect to the enforcement of environmental laws and all laws, regulations, and other measures to fulfill a Party’s obligations under the covered agreements, a Party is in compliance with subparagraph (a) where a course of action or inaction reflects a reasonable, articulable, *bona fide* exercise of such discretion, or results from a reasonable, articulable, *bona fide* decision regarding the allocation of such resources.
 - (ii) The Parties recognize the importance of the covered agreements. Accordingly, where a course of action or inaction relates to laws, regulations, and other measures to fulfill its obligations under covered agreements, that shall be relevant to a determination under clause (i) regarding whether an allocation of resources is reasonable and *bona fide*.
2. The Parties recognize that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in domestic environmental laws.

¹ To establish a violation of Article 17.2 a Party must demonstrate that the other Party has failed to adopt, maintain, or implement laws, regulations, or other measures to fulfill an obligation under a covered agreement in a manner affecting trade or investment between the Parties.

² For purposes of Article 17.2: (i) “covered agreements” shall encompass those existing or future protocols, amendments, annexes, and adjustments under the relevant agreement to which both Parties are party; and (ii) a Party’s “obligations” shall be interpreted to reflect, *inter alia*, existing and future reservations, exemptions, and exceptions applicable to it under the relevant agreement.

Accordingly, neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, such laws in a manner that weakens or reduces the protections afforded in those laws in a manner affecting trade or investment between the Parties.

3. Paragraph 2 shall not apply where a Party waives or derogates from an environmental law pursuant to a provision in its environmental law providing for waivers or derogations, provided that the waiver or derogation is not inconsistent with the Party's obligations under a covered agreement.

4. Nothing in this Chapter shall be construed to empower a Party's authorities to undertake environmental law enforcement activities in the territory of the other Party.

Article 17.4: Procedural Matters

1. Each Party shall ensure that judicial, quasi-judicial, or administrative proceedings, in accordance with its law, are available to sanction or remedy violations of its environmental laws.

- (a) Such proceedings shall be fair, equitable, and transparent and, to this end, shall comply with due process of law and be open to the public except where the administration of justice otherwise requires.
- (b) The parties to such proceedings shall be entitled to support or defend their respective positions, including by presenting information or evidence.
- (c) Each Party shall provide appropriate and effective remedies or sanctions for a violation of its environmental laws that:
 - (i) take into consideration, as appropriate, the nature and gravity of the violation, any economic benefit the violator has derived from the violation, the economic condition of the violator, and other relevant factors; and
 - (ii) may include criminal and civil remedies and sanctions such as compliance agreements, penalties, fines, injunctions, suspension of activities, and requirements to take remedial action or pay for damage to the environment.

2. Each Party shall ensure that interested persons may request the Party's competent authorities to investigate alleged violations of its environmental laws, and that each Party's competent authorities shall give such requests due consideration in accordance with its law.

3. Each Party shall ensure that persons with a legally recognized interest under its law in a particular matter have appropriate access to proceedings referred to in paragraph 1.

4. Each Party shall provide persons with a legally recognized interest under its law in a particular matter appropriate and effective access to sanctions or remedies, in accordance with its law, for violations of the Party's environmental laws, or for violations of a legal duty under the Party's law relating to human health or the environment, which may include rights such as:

- (a) to sue another person under that Party's jurisdiction for damages under that Party's laws;

- (b) to seek sanctions or remedies such as monetary penalties, emergency closures or temporary suspension of activities, or orders to mitigate the consequences of violations of its environmental laws;
- (c) to request that Party's competent authorities to take appropriate action to enforce its environmental laws in order to protect the environment or to avoid environmental harm; or
- (d) to seek injunctions where a person suffers, or may suffer, loss, damage, or injury as a result of conduct by another person subject to that Party's jurisdiction.

5. Each Party shall ensure that tribunals that conduct or review proceedings referred to in paragraph 1 are impartial and independent and do not have any substantial interest in the outcome of the matter.

6. For greater certainty, decisions or pending decisions by each Party's tribunals, as well as related proceedings, shall not be subject to revision or be reopened under this Chapter.

Article 17.5: Voluntary Mechanisms to Enhance Environmental Performance

1. The Parties recognize that incentives and other flexible and voluntary mechanisms can contribute to the achievement and maintenance of environmental protection, complementing the procedures set out in Article 17.4. As appropriate and in accordance with its law, each Party shall encourage the development and use of such mechanisms, which may include:

- (a) mechanisms that facilitate voluntary action to protect or enhance the environment, such as:
 - (i) partnerships involving businesses, local communities, non-governmental organizations, government agencies, or scientific organizations;
 - (ii) voluntary guidelines for environmental performance; or
 - (iii) sharing of information and expertise among authorities, interested parties, and the public concerning methods for achieving high levels of environmental protection, voluntary environmental auditing and reporting, ways to use resources more efficiently or reduce environmental impacts, environmental monitoring, and collection of baseline data; or
- (b) incentives, including market-based incentives where appropriate, to encourage conservation, restoration, and protection of natural resources and the environment, such as public recognition of facilities or enterprises that are superior environmental performers, or programs for exchanging permits or other instruments to help achieve environmental goals.

2. As appropriate and feasible and in accordance with its law, each Party shall encourage:

- (a) the maintenance, development, or improvement of performance goals and indicators used in measuring environmental performance; and
- (b) flexibility in the means to achieve such goals and meet such standards, including through mechanisms identified in paragraph 1.

Article 17.6: Environmental Affairs Council

1. The Parties hereby establish an Environmental Affairs Council comprising cabinet-level or equivalent representatives of the Parties, or their designees. Each Party shall designate an office in its appropriate ministry that shall serve as a contact point for carrying out the work of the Council.
2. The Council shall meet within the first year after the date of entry into force of this Agreement, and annually thereafter unless the Parties otherwise agree, to oversee the implementation of and review progress under this Chapter and to consider the status of cooperation activities developed under the Agreement Between the Government of the United States of America and the Government of the Republic of Panama on Environmental Cooperation (“ECA”). Unless the Parties otherwise agree, each meeting of the Council shall include a session in which members of the Council have an opportunity to meet with the public to discuss matters relating to the implementation of this Chapter.
3. The Council shall set its own agenda. In setting the agenda, each Party shall seek views from its public concerning possible issues for discussion.
4. In order to share innovative approaches for addressing environmental issues of interest to the public, the Council shall ensure a process for promoting public participation in its work, including by engaging in a dialogue with the public on those issues.
5. The Council shall seek appropriate opportunities for the public to participate in the development and implementation of cooperative environmental activities, including through the ECA.
6. All decisions of the Council shall be taken by mutual agreement, except as provided in Article 17.9. All decisions of the Council shall be made public, unless otherwise provided in this Agreement, or unless the Council otherwise decides.

Article 17.7: Opportunities for Public Participation

1. Each Party shall provide for the receipt and consideration of public communications on matters related to this Chapter. Each Party shall promptly make available to the other Party and to its public all communications it receives and shall review and respond to them in accordance with its domestic procedures.
2. Each Party shall make best efforts to accommodate requests by persons of that Party to exchange views with that Party regarding that Party’s implementation of this Chapter.
3. Each Party shall convene a new, or consult an existing, national consultative or advisory committee, comprising members of its public, including representatives of business and environmental organizations, to provide views on matters related to the implementation of this Chapter.
4. The Parties shall take into account public comments and recommendations regarding cooperative environmental activities undertaken pursuant to Article 17.10 and the ECA.

Article 17.8: Submissions on Enforcement Matters

1. Any person of a Party may file a submission asserting that a Party is failing to effectively enforce its environmental laws. Such submissions shall be filed with a secretariat or other appropriate body (“secretariat”) that the Parties designate.³

2. The secretariat may consider a submission under this Article if the secretariat finds that the submission:

- (a) is in writing in either English or Spanish;
- (b) clearly identifies the person making the submission;
- (c) provides sufficient information to allow the secretariat to review the submission, including any documentary evidence on which the submission may be based;
- (d) appears to be aimed at promoting enforcement rather than at harassing industry;
- (e) indicates that the matter has been communicated in writing to the relevant authorities of the Party and indicates the Party’s response, if any; and
- (f) is filed by a person of a Party.

3. The Parties recognize that the *North American Agreement on Environmental Cooperation* (“NAAEC”) provides that a person or organization residing or established in the territory of the United States may file a submission under that agreement with the Secretariat of the NAAEC Commission for Environmental Cooperation asserting that the United States is failing to effectively enforce its environmental laws.⁴ In light of the availability of that procedure, a person of the United States who considers that the United States is failing to effectively enforce its environmental laws may not file a submission under this Article. For greater certainty, a person of Panama who considers that the United States is failing to effectively enforce its environmental laws may file a submission with the secretariat.

4. Where the secretariat determines that a submission meets the criteria set out in paragraph 2, the secretariat shall determine whether the submission merits requesting a response from the Party. In deciding whether to request a response, the secretariat shall be guided by whether:

- (a) the submission is not frivolous and alleges harm to the person making the submission;
- (b) the submission, alone or in combination with other submissions, raises matters whose further study in this process would advance the goals of this Chapter and the ECA, taking into account guidance regarding those goals provided by the Council and the Environmental Cooperation Commission established under the ECA;

³ The Parties shall designate the secretariat and provide for related arrangements through an exchange of letters or other form of agreement.

⁴ Arrangements will be made for the United States to make available in a timely manner to Panama all such submissions, U.S. written responses, and factual records developed in connection with those submissions. Panama may provide comments to the United States about the submissions and at the request of either Party the Council shall discuss such documents.

- (c) private remedies available under the Party's law have been pursued; and
- (d) the submission is drawn exclusively from mass media reports.

Where the secretariat makes such a request, it shall forward to the Party a copy of the submission and any supporting information provided with the submission.

5. The Party shall advise the secretariat within 45 days or, in exceptional circumstances and on notification to the secretariat, within 60 days of delivery of the request:

- (a) whether the precise matter at issue is the subject of a pending judicial or administrative proceeding, in which case the secretariat shall proceed no further; and
- (b) of any other information the Party wishes to submit, such as:
 - (i) whether the matter was previously the subject of a judicial or administrative proceeding;
 - (ii) whether private remedies in connection with the matter are available to the person making the submission and whether they have been pursued; or
 - (iii) information concerning relevant capacity-building activities under the ECA.

Article 17.9: Factual Records and Related Cooperation

1. If the secretariat considers that the submission, in light of any response provided by the Party, warrants developing a factual record, the secretariat shall so inform the Council and provide its reasons.

2. The secretariat shall prepare a factual record if the Council, by a vote of either Party, instructs it to do so.

3. The preparation of a factual record by the secretariat pursuant to this Article shall be without prejudice to any further steps that may be taken with respect to any submission.

4. In preparing a factual record, the secretariat shall consider any information furnished by a Party and may consider any relevant technical, scientific, or other information:

- (a) that is publicly available;
- (b) submitted by interested persons;
- (c) submitted by national advisory or consultative committees;
- (d) developed by independent experts; or
- (e) developed under the ECA.

5. The secretariat shall submit a draft factual record to the Council. Each Party may provide comments on the accuracy of the draft within 45 days thereafter.

6. The secretariat shall incorporate, as appropriate, any such comments in the final factual record and submit it to the Council.

7. The Council may, by a vote of either Party, make the final factual record publicly available, normally within 60 days following its submission.

8. The Council shall consider the final factual record in light of the objectives of this Chapter and the ECA. The Council shall, as appropriate, provide recommendations to the Environmental Cooperation Commission related to matters addressed in the factual record, including recommendations related to the further development of the Party's mechanisms for monitoring its environmental enforcement.

Article 17.10: Environmental Cooperation

1. The Parties recognize the importance of strengthening capacity to protect the environment and to promote sustainable development in concert with strengthening trade and investment relations.

2. The Parties are committed to expanding their cooperative relationship, recognizing that cooperation is important for achieving their shared environmental goals and objectives, including the development and improvement of environmental protection, as set out in this Chapter.

3. The Parties recognize that strengthening their cooperative relationship on environmental matters can enhance environmental protection in their territories and may encourage increased trade and investment in environmental goods and services.

4. The Parties have concluded an ECA. The Parties have identified certain environmental cooperation activities that may be included in a work program, as reflected in Annex 17.10 and as set out in the ECA. The Parties also have established an Environmental Cooperation Commission ("ECC") through the ECA that is responsible for developing a work program that reflects each Party's priorities for cooperative environmental programs, projects, and activities.

5. The Parties also recognize the continuing importance of current and future environmental cooperation activities in other fora.

Article 17.11: Collaborative Environmental Consultations and Panel Procedure

1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to a contact point that the other Party has designated for this purpose.

2. The consultations shall begin promptly after delivery of the request. The request shall contain information that is specific and sufficient to enable the Party receiving the request to respond.

3. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter, taking into account opportunities for cooperation relating to the matter and information exchanged by the Parties, and may seek advice or assistance from any person or body they deem appropriate in order to fully examine the matter at issue. If the matter arises under Article 17.2, or under both that Article and another provision of this Chapter, and involves an issue related to a Party's obligations under a covered agreement, the Parties shall endeavor to address the matter through a mutually agreeable consultative or other procedure, if any, under the relevant agreement, unless the procedure could result in unreasonable delay.⁵

⁵ The Parties understand that for purposes of paragraph 3, where a covered agreement requires a decision to be taken by consensus, such a requirement could create an unreasonable delay.

4. If the Parties fail to resolve the matter pursuant to paragraph 3, a Party may request that the Council be convened to consider the matter by delivering a written request to the contact point of the other Party.
5. (a) The Council shall promptly convene and shall endeavor to resolve the matter, including, where appropriate, by consulting outside experts and having recourse to such procedures as good offices, conciliation, or mediation.
- (b) When the matter arises under Article 17.2, or under both that Article and another provision of this Chapter, and involves an issue relating to a Party's obligations under a covered agreement, the Council shall:
- (i) through a mechanism that the Council establishes, consult fully with any entity authorized to address the issue under the relevant agreement; and
- (ii) defer to interpretative guidance on the issue under the agreement to the extent appropriate in light of its nature and status, including whether the Party's relevant laws, regulations, and other measures are in accordance with its obligations under the agreement.
6. If the Parties have failed to resolve the matter within 60 days of a request under paragraph 1, the complaining Party may request consultations under Article 20.4 (Consultations) or a meeting of the Commission under Article 20.5 (Commission – Good Offices, Conciliation, and Mediation) and, as provided in Chapter Twenty (Dispute Settlement), thereafter have recourse to the other provisions of that Chapter. The Council may, as appropriate, provide information to the Commission regarding any consultations held on the matter.
7. Neither Party may have recourse to dispute settlement under this Agreement for a matter arising under this Chapter without first pursuing resolution of the matter in accordance with paragraphs 1 through 5.
8. In a dispute arising under Article 17.2, or under both that Article and another provision of this Chapter, that involves an issue relating to a Party's obligations under a covered agreement, a panel convened under Chapter Twenty (Dispute Settlement) shall in making its findings and determination under Articles 20.12 (Initial Report) and 20.13 (Final Report):⁶
- (a) consult fully, through a mechanism that the Council establishes, concerning that issue with any entity authorized to address the issue under the relevant environmental agreement;
- (b) defer to any interpretative guidance on the issue under the agreement to the extent appropriate in light of its nature and status, including whether the Party's relevant laws, regulations, and other measures are in accordance with its obligations under the agreement; and
- (c) where the agreement admits of more than one permissible interpretation relevant to an issue in the dispute and the Party complained against relies on one such interpretation, accept that interpretation for purposes of its findings

⁶ For greater certainty, the consultations and guidance in this paragraph are without prejudice to a panel's ability to seek information and technical guidance from any person or body consistent with Article 20.11 (Role of Experts).

and determination under Articles 20.12 (Initial Report) and 20.13 (Final Report).⁷

Article 17.12: Environmental Roster

1. The Parties shall establish within six months after the date of entry into force of this Agreement and maintain a roster of up to ten individuals who are willing and able to serve as panelists in disputes arising under this Chapter. Unless the Parties otherwise agree, the roster shall include up to three individuals who are nationals of each Party and up to four individuals who are not nationals of either Party. Environment roster members shall be appointed by mutual agreement of the Parties, and may be reappointed. Once established, a roster shall remain in effect for a minimum of three years, and shall remain in effect thereafter until the Parties constitute a new roster. The Parties may appoint a replacement where a roster member is no longer available to serve.

2. Environment roster members shall:

- (a) have expertise or experience in environmental law or its enforcement, international trade, or the resolution of disputes arising under international trade or environmental agreements;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
- (c) be independent of, and not affiliated with or take instructions from, either Party; and
- (d) comply with a code of conduct to be established by the Commission.

3. Where a Party claims that a dispute arises under this Chapter, Article 20.9 (Panel Selection) shall apply, except that the panel shall be composed entirely of panelists meeting the qualifications in paragraph 2.

Article 17.13: Relationship to Environmental Agreements

1. The Parties recognize that multilateral environmental agreements to which they are both party play an important role in protecting the environment globally and domestically and that their respective implementation of these agreements is critical to achieving the environmental objectives of these agreements. The Parties further recognize that this Chapter and the ECA can contribute to realizing the goals of those agreements. Accordingly, the Parties shall continue to seek means to enhance the mutual supportiveness of multilateral environmental agreements to which they are both party and trade agreements to which they are both party.

2. The Parties may consult, as appropriate, with respect to ongoing negotiations in the WTO regarding multilateral environmental agreements.

3. In the event of any inconsistency between a Party's obligations under this Agreement and a covered agreement, the Party shall seek to balance its obligations under both agreements, but this shall not preclude the Party from taking a particular measure to comply with its obligations under the covered agreement, provided that the primary purpose of the measure is not to impose a disguised restriction on trade.⁸

⁷ The guidance in subparagraph (c) shall prevail over any other interpretative guidance.

⁸ For greater certainty, paragraph 3 is without prejudice to multilateral environmental agreements other than covered agreements.

Article 17.14: Definitions

1. For purposes of this Chapter:

environmental law means any statute or regulation of a Party, or provision thereof, the primary purpose of which is the protection of the environment, or the prevention of a danger to human, animal, or plant life or health, through:

- (a) the prevention, abatement, or control of the release, discharge, or emission of pollutants or environmental contaminants;
- (b) the control of environmentally hazardous or toxic chemicals, substances, materials, and wastes, and the dissemination of information related thereto; or
- (c) the protection or conservation of wild flora and fauna, including endangered species, their habitat, and specially protected natural areas,

in areas with respect to which a Party exercises sovereignty, sovereign rights, or jurisdiction, but does not include any statute or regulation, or provision thereof, directly related to worker safety or health.

For greater certainty, **environmental law** does not include any statute or regulation, or provision thereof, the primary purpose of which is managing the commercial harvest or exploitation, or subsistence or aboriginal harvesting, of natural resources.

For purposes of the definition of “environmental law,” the primary purpose of a particular statutory or regulatory provision shall be determined by reference to its primary purpose, rather than to the primary purpose of the statute or regulation of which it is part;

laws, regulations, and all other measures to fulfill its obligations under a covered agreement means a Party’s laws, regulations, and other measures at the central level of government; and

statute or regulation means:

- (a) for Panama, a law promulgated by its legislature or a regulation promulgated pursuant to such a law that is enforceable by the executive branch or regulations issued by the Panama Canal Authority.
- (b) for the United States, an act of Congress or regulation promulgated pursuant to an act of Congress that is enforceable by action of the federal government.

2. For purposes of Article 17.7.5, **judicial or administrative proceeding** means:

- (a) a domestic judicial, quasi-judicial, or administrative action pursued by the Party in a timely fashion and in accordance with its law. Such actions comprise: mediation; arbitration; the process of issuing a license, permit, or authorization; seeking an assurance of voluntary compliance or a compliance agreement; seeking sanctions or remedies in an administrative or judicial forum; and the process of issuing an administrative order; and
- (b) an international dispute resolution proceeding to which the Party is a party.

Annex 17.2

Covered Agreements

1. For purposes of this Chapter, **covered agreement** means a multilateral environmental agreement listed below to which both Parties are party:
 - (a) the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington, March 3, 1973, as amended;
 - (b) the *Montreal Protocol on Substances that Deplete the Ozone Layer*, done at Montreal, September 16, 1987, as adjusted and amended;
 - (c) the *Protocol of 1978 Relating to the International Convention for the Prevention of Pollution from Ships, 1973*, done at London, February 17, 1978, as amended;
 - (d) the *Convention on Wetlands of International Importance Especially as Waterfowl Habitat*, done at Ramsar, February 2, 1971, as amended;
 - (e) the *Convention on the Conservation of Antarctic Marine Living Resources*, done at Canberra, May 20, 1980;
 - (f) the *International Convention for the Regulation of Whaling*, done at Washington, December 2, 1946; and
 - (g) the *Convention for the Establishment of an Inter-American Tropical Tuna Commission*, done at Washington, May 31, 1949.
2. The Parties may agree in writing to modify the list in paragraph 1 to include any other multilateral environmental agreement.

Annex 17.10

Environmental Cooperation

1. The Parties recognize the importance of protecting, improving, and conserving the environment, including natural resources, in their territories. The Parties underscore the importance of promoting all possible forms of cooperation and reaffirm that cooperation on environmental matters provides enhanced opportunities to advance common commitments to achieve sustainable development for the well-being of present and future generations.
2. Recognizing the benefits that would be derived from a framework to facilitate effective cooperation, the Parties concluded the ECA. The Parties expect that the ECA will enhance their cooperative relationship, noting the existence of differences in the Parties' respective natural endowments, climatic and geographical conditions, and economic, technological, and infrastructure capabilities.
3. Article IV of the ECA provides that the work program developed by the ECC shall reflect national priorities and may include environmental cooperation activities related to:
 - (a) strengthening each Party's environmental management systems, including reinforcing institutional and legal frameworks and the capacity to develop, implement, administer, and enforce environmental laws, regulations, standards, and policies;
 - (b) developing and promoting incentives and other flexible and voluntary mechanisms in order to encourage environmental protection, including the development of market-based initiatives and economic incentives for environmental management;
 - (c) fostering partnerships to address current or emerging conservation and management issues, including personnel training and capacity building;
 - (d) conserving and managing species that are shared, migratory, endangered, or subject to international commercial trade, as well as marine and terrestrial parks and other protected areas;
 - (e) exchanging information on domestic implementation of multilateral environmental agreements to which both Parties are party;
 - (f) promoting best practices of environmental management leading to sustainable management;
 - (g) facilitating technology development and transfer and training to promote the use, proper operation, and maintenance of clean production technologies;
 - (h) developing and promoting environmentally beneficial goods and services;
 - (i) building capacity to promote public participation in the process of environmental decision-making;
 - (j) exchanging information and experiences between the Parties, including environmental reviews of trade agreements, at the national level; and
 - (k) any other areas for environmental cooperation on which the Parties may agree.

4. Article VI of the ECA addresses funding mechanisms for environmental cooperation activities undertaken pursuant to the ECA.

Chapter Eighteen

Transparency

Section A: Transparency

Article 18.1: Contact Points

1. Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Agreement.
2. On the request of the other Party, the contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.

Article 18.2: Publication

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application respecting any matter covered by this Agreement are promptly published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
 - (a) publish in advance any such measure that it proposes to adopt; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

Article 18.3: Notification and Provision of Information

1. To the maximum extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other Party's interests under this Agreement.
2. On request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure, whether or not the other Party has been previously notified of that measure.
3. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.

Article 18.4: Administrative Proceedings

With a view to administering in a consistent, impartial, and reasonable manner all measures of general application affecting matters covered by this Agreement, each Party shall ensure that in its administrative proceedings applying measures referred to in Article 18.2 to particular persons, goods, or services of the other Party in specific cases that:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

- (b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with domestic law.

Article 18.5: Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, where required by domestic law, the record compiled by the administrative authority.
3. Each Party shall ensure, subject to appeal or further review as provided in its domestic law, that such decisions shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

Article 18.6: Definitions

For purposes of this Section:

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

Section B: Anti-Corruption

Article 18.7: Statement of Principle

The Parties affirm their resolve to eliminate bribery and corruption in international trade and investment.

Article 18.8: Anti-Corruption Measures

1. Each Party shall adopt or maintain the necessary legislative or other measures to establish that it is a criminal offense under its law, in matters affecting international trade or investment, for:
 - (a) a public official of that Party or a person who performs public functions for that Party intentionally to solicit or accept, directly or indirectly, any article of monetary value or other benefit, such as a favor, promise, or advantage, for

himself or for another person, in exchange for any act or omission in the performance of his public functions;

- (b) any person subject to the jurisdiction of that Party intentionally to offer or grant, directly or indirectly, to a public official of that Party or a person who performs public functions for that Party any article of monetary value or other benefit, such as a favor, promise, or advantage, for himself or for another person, in exchange for any act or omission in the performance of his public functions;
- (c) any person subject to the jurisdiction of that Party intentionally to offer, promise, or give any undue pecuniary or other advantage, directly or indirectly, to a foreign official, for that official or for another person, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage in the conduct of international business; and
- (d) any person subject to the jurisdiction of that Party to aid or abet, or to conspire in, the commission of any of the offenses described in subparagraphs (a) through (c).

2. Each Party shall adopt or maintain appropriate penalties and procedures to enforce the criminal measures that it adopts or maintains in conformity with paragraph 1.

3. In the event that, under the legal system of a Party, criminal responsibility is not applicable to enterprises, that Party shall ensure that enterprises shall be subject to effective, proportionate, and dissuasive non-criminal sanctions, including monetary sanctions, for any of the offenses described in paragraph 1.

4. Each Party shall endeavor to adopt or maintain appropriate measures to protect persons who, in good faith, report acts of bribery or corruption described in paragraph 1.

Article 18.9: Cooperation in International Fora

The Parties recognize the importance of regional and multilateral initiatives to eliminate bribery and corruption in international trade and investment. The Parties shall work jointly to encourage and support appropriate initiatives in relevant international fora.

Article 18.10: Definitions

For purposes of this Section:

act or refrain from acting in relation to the performance of official duties includes any use of the official's position, whether or not within the official's authorized competence;

foreign official means any person holding a legislative, administrative, or judicial office of a foreign country, at any level of government, whether appointed or elected; any person exercising a public function for a foreign country at any level of government, including for a public agency or public enterprise; and any official or agent of a public international organization;

public function means any temporary or permanent, paid or honorary activity, performed by a natural person in the name of a Party or in the service of a Party, such as procurement, at the central level of government; and

public official means any official or employee of a Party at the central level of government, whether appointed or elected.

Chapter Nineteen

Administration of the Agreement and Trade Capacity Building

Section A: Administration of the Agreement

Article 19.1: The Free Trade Commission

1. The Parties hereby establish the Free Trade Commission, comprising cabinet-level representatives of the Parties, as set out in Annex 19.1, or their designees.
2. The Commission shall:
 - (a) supervise the implementation of this Agreement;
 - (b) oversee the further elaboration of this Agreement;
 - (c) seek to resolve disputes that may arise regarding the interpretation or application of this Agreement;
 - (d) supervise the work of all councils, committees, and working groups established under this Agreement; and
 - (e) consider any other matter that may affect the operation of this Agreement.
3. The Commission may:
 - (a) establish and delegate responsibilities to committees and working groups;
 - (b) modify in fulfillment of the Agreement's objectives:
 - (i) the Schedules to Annex 3.3 (Tariff Elimination), by accelerating tariff elimination;
 - (ii) the rules of origin established in Annex 4.1 (Specific Rules of Origin);
 - (iii) the Common Guidelines referenced in Article 4.21 (Common Guidelines); and
 - (iv) Annex 9.1 (Government Procurement);
 - (c) issue interpretations of the provisions of this Agreement;
 - (d) seek the advice of non-governmental persons or groups; and
 - (e) take such other action in the exercise of its functions as the Parties may agree.
4. Subject to the completion of its applicable legal procedures, each Party shall give effect to any modification referred to in subparagraph 3(b) within such period as the Parties may agree.
5. The Commission shall establish its rules and procedures. All decisions of the Commission shall be taken by mutual agreement.
6. The Commission shall convene at least once a year in regular session, unless the Commission otherwise decides. Regular sessions of the Commission shall be chaired successively by each Party.

Article 19.2: Free Trade Agreement Coordinators

1. Each Party shall appoint a free trade agreement coordinator, as set out in Annex 19.2.
2. The coordinators shall work jointly to develop agendas and make other preparations for Commission meetings and shall follow-up on Commission decisions, as appropriate.

Article 19.3: Administration of Dispute Settlement Proceedings

1. Each Party shall:
 - (a) designate an office that shall provide administrative assistance to the panels established under Chapter Twenty (Dispute Settlement) and perform such other functions as the Commission may direct; and
 - (b) notify the Commission of the location of its designated office.
2. Each Party shall be responsible for:
 - (a) the operation and costs of its designated office; and
 - (b) the remuneration and payment of expenses of panelists and experts, as set out in Annex 19.3.

Section B: Trade Capacity Building

Article 19.4: Committee on Trade Capacity Building

1. Recognizing that trade capacity building assistance is a catalyst for the reforms and investments necessary to foster trade-driven economic growth, poverty reduction, and adjustment to liberalized trade, the Parties hereby establish a Committee on Trade Capacity Building, comprising representatives of each Party.
2. In furtherance of the Parties' ongoing trade capacity building efforts and in order to assist Panama to implement this Agreement and adjust to liberalized trade, Panama should periodically update and provide to the Committee its national trade capacity building strategy.
3. The Committee shall:
 - (a) seek the prioritization of trade capacity building projects at the national or regional level, or both;
 - (b) invite appropriate international donor institutions, private sector entities, and non-governmental organizations to assist in the development and implementation of trade capacity building projects in accordance with the priorities set out in Panama's national trade capacity building strategy;
 - (c) work with other committees or working groups established under this Agreement, including through joint meetings, in support of the development and implementation of trade capacity building projects in accordance with the priorities set out in Panama's national trade capacity building strategy;
 - (d) monitor and assess progress in implementing trade capacity building projects; and

- (e) provide a report annually to the Commission describing the Committee's activities, unless the Committee otherwise decides.
- 4. During the transition period, the Committee shall meet at least twice a year, unless the Committee otherwise decides.
- 5. The Committee may establish terms of reference for the conduct of its work.
- 6. The Committee may establish *ad hoc* working groups, which may comprise government or non-government representatives, or both.
- 7. All decisions of the Committee shall be taken by mutual agreement.
- 8. The Parties hereby establish a working group on customs administration and trade facilitation, which shall work under and report to the Committee. The initial capacity building priorities of the working group should be related to implementation of Chapter Five (Customs Administration and Trade Facilitation) and Section G of Chapter Three (National Treatment and Market Access for Goods) and any other priority that the Committee establishes.

Section C: Trade Security

Article 19.5: Trade Security

- 1. The Parties recognize that a firm commitment to a secure international trading environment provides a foundation for robust international trade.
- 2. In furtherance of the Parties' ongoing cooperation, the Commission shall periodically review progress on trade security matters.

Annex 19.1

The Free Trade Commission

The Free Trade Commission shall be composed of:

- (a) in the case of Panama, the *Ministro de Comercio e Industrias*; and
- (b) in the case of the United States, the United States Trade Representative,

or their successors.

Annex 19.2

Free Trade Agreement Coordinators

The free trade agreement coordinators shall consist of:

- (a) in the case of Panama, the *Jefe de Negociaciones Comerciales Internacionales*;
and
- (b) in the case of the United States, the Assistant United States Trade Representative for the Americas,

or their successors.

Annex 19.3

Remuneration and Payment of Expenses

1. The Commission shall establish the amounts of remuneration and expenses that will be paid to panelists and experts.
2. The remuneration of panelists and their assistants, experts, their travel and lodging expenses, and all general expenses of panels shall be borne equally by the Parties.
3. Each panelist and expert shall keep a record and render a final account of the person's time and expenses, and the panel shall keep a record and render a final account of all general expenses.

Chapter Twenty

Dispute Settlement

Section A: Dispute Settlement

Article 20.1: Cooperation

The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 20.2: Scope of Application

Except as otherwise provided in this Agreement, the dispute settlement provisions of this Chapter shall apply:

- (a) with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement;
- (b) wherever a Party considers that an actual or proposed measure of the other Party is or would be inconsistent with the obligations of this Agreement or that the other Party has otherwise failed to carry out its obligations under this Agreement; and
- (c) wherever a Party considers that an actual or proposed measure of the other Party causes or would cause nullification or impairment in the sense of Annex 20.2.

Article 20.3: Choice of Forum

1. Where a dispute regarding any matter arises under this Agreement and under another free trade agreement to which the Parties are party or the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.
2. Once the complaining Party has requested a panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of the others.

Article 20.4: Consultations

1. Either Party may request in writing consultations with the other Party with respect to any actual or proposed measure or any other matter that it considers might affect the operation of this Agreement.
2. The requesting Party shall deliver the request to the other Party, and shall set out the reasons for the request, including identification of the actual or proposed measure or other matter at issue and an indication of the legal basis for the complaint.
3. Consultations on matters regarding perishable goods¹ shall commence within 15 days of the date of delivery of the request.
4. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of any matter through consultations under this Article or other consultative provisions of this Agreement. To this end, the Parties shall:

¹ For greater certainty, the term “perishable goods” means perishable agricultural and fish goods classified in Chapters 1 through 24 of the Harmonized System.

- (a) provide sufficient information to enable a full examination of how the actual or proposed measure or other matter might affect the operation and application of this Agreement; and
- (b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

5. In consultations under this Article, a Party may request the other Party to make available personnel of its government agencies or other regulatory bodies who have expertise in the matter subject to consultations.²

Article 20.5: Commission – Good Offices, Conciliation, and Mediation

1. If the Parties fail to resolve a matter pursuant to Article 20.4 within:

- (a) 60 days of delivery of a request for consultations;
- (b) 15 days of delivery of a request for consultations in matters regarding perishable goods; or
- (c) such other period as they may agree,

either Party may request in writing a meeting of the Commission.

2. A Party may also request in writing a meeting of the Commission where consultations have been held pursuant to Article 7.8 (Committee on Technical Barriers to Trade), Article 16.7 (Cooperative Labor Consultations), or Article 17.11 (Collaborative Environmental Consultations and Panel Procedure).

3. The requesting Party shall deliver the request to the other Party, and shall set out the reasons for the request, including identification of the actual or proposed measure or other matter at issue and an indication of the legal basis for the complaint.

4. Unless it decides otherwise, the Commission shall convene within ten days of delivery of the request and shall endeavor to resolve the dispute promptly. The Commission may:

- (a) call on such technical advisers or create such working groups or expert groups as it deems necessary;
- (b) have recourse to good offices, conciliation, mediation, or such other dispute resolution procedures; or
- (c) make recommendations,

as may assist the Parties to reach a mutually satisfactory resolution of the dispute.

Article 20.6: Request for an Arbitral Panel

1. If the Parties fail to resolve a matter within:

- (a) 30 days after the Commission has convened pursuant to Article 20.5;
- (b) 30 days after a Party has delivered a request for consultations under Article 20.4 in a matter regarding perishable goods, if the Commission has not convened pursuant to Article 20.5.4;

² A Party receiving such a request shall strive to accommodate it.

- (c) 75 days after a Party has delivered a request for consultations under Article 20.4, if the Commission has not convened pursuant to Article 20.5.4; or
- (d) such other period as the Parties may agree,

the Party that requested a meeting of the Commission with regard to the measure or other matter in accordance with Article 20.5 may request in writing the establishment of an arbitral panel to consider the matter. The requesting Party shall deliver the request to the other Party, and shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint.

- 2. An arbitral panel shall be established upon delivery of a request.
- 3. Unless otherwise agreed by the Parties, the panel shall be established and perform its functions in a manner consistent with the provisions of this Chapter.
- 4. An arbitral panel may not be established to review a proposed measure.

Article 20.7: Roster

- 1. The Parties shall establish within six months of the date of entry into force of this Agreement and maintain a roster of up to 20 individuals who are willing and able to serve as panelists. Unless the Parties otherwise agree, the roster shall include up to seven individuals who are nationals of each Party and up to six individuals who are not nationals of either Party. The roster members shall be appointed by mutual agreement of the Parties, and may be reappointed. Once established, a roster shall remain in effect for a minimum of three years, and shall remain in effect thereafter until the Parties constitute a new roster. The Parties may appoint a replacement where a roster member is no longer available to serve.
- 2. Roster members shall:
 - (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
 - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
 - (c) be independent of, and not be affiliated with or take instructions from, either Party; and
 - (d) comply with a code of conduct to be established by the Commission.

Article 20.8: Qualifications of Panelists

All panelists shall meet the qualifications set out in Article 20.7.2. Individuals may not serve as panelists for a dispute in which they have participated pursuant to Article 20.5.4.

Article 20.9: Panel Selection

- 1. The Parties shall apply the following procedures in selecting a panel:
 - (a) the panel shall comprise three members;
 - (b) the Parties shall endeavor to agree on the chair of the panel within 15 days of the delivery of the request for the establishment of the panel. If the Parties are unable to agree on the chair within this period, the chair shall be selected by lot within three days from among the roster members who are not nationals of a Party;

- (c) within 15 days of selection of the chair, each Party shall select one panelist;
 - (d) if a Party fails to select a panelist within this period, the panelist shall be selected by lot within three days from among the roster members who are nationals of that Party; and
 - (e) each Party shall endeavor to select panelists who have expertise or experience relevant to the subject matter of the dispute, as appropriate.
2. Panelists shall normally be selected from the roster. A Party may exercise a peremptory challenge against any individual not on the roster who is proposed as a panelist by the other Party within 15 days after the individual has been proposed.
3. If a Party believes that a panelist is in violation of the code of conduct, the Parties shall consult and if they agree, the panelist shall be removed and a new panelist shall be selected in accordance with this Article.

Article 20.10: Rules of Procedure

1. The Commission shall establish by the date of entry into force of this Agreement Model Rules of Procedure, which shall ensure:
- (a) a right to at least one hearing before the panel, which, subject to subparagraph (e), shall be open to the public;
 - (b) an opportunity for each Party to provide initial and rebuttal written submissions;
 - (c) that each Party’s written submissions, written versions of its oral statement, and written responses to a request or questions from the panel shall be public, subject to subparagraph (e);
 - (d) that the panel will consider requests from non-governmental entities in the Parties’ territories to provide written views regarding the dispute that may assist the panel in evaluating the submissions and arguments of the Parties; and
 - (e) the protection of confidential information.
2. Unless the Parties otherwise agree, the panel shall conduct its proceedings in accordance with the Model Rules of Procedure.
3. The Commission may modify the Model Rules of Procedure.
4. Unless the Parties otherwise agree within 20 days from the date of the delivery of the request for the establishment of the panel, the terms of reference shall be:
- “To examine, in the light of the relevant provisions of this Agreement, the matter referenced in the panel request and to make findings, determinations, and recommendations as provided in Articles 20.10.6 and 20.12.3 and to deliver the written reports referred to in Articles 20.12 and 20.13.”
5. If the complaining Party in its panel request has identified that a measure has nullified or impaired benefits, in the sense of Annex 20.2, the terms of reference shall so indicate.
6. If a Party wishes the panel to make findings as to the degree of adverse trade effects on a Party of the other Party’s failure to conform with the obligations of this Agreement or of a Party’s measure found to have caused nullification or impairment in the sense of Annex 20.2, the terms of reference shall so indicate.

Article 20.11: Role of Experts

On request of a Party, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties so agree and subject to such terms and conditions as the Parties may agree.

Article 20.12: Initial Report

1. Unless the Parties otherwise agree, the panel shall base its report on the relevant provisions of this Agreement, the submissions and arguments of the Parties, and on any information before it pursuant to Article 20.11.
2. If the Parties request, the panel may make recommendations for resolution of the dispute.
3. Unless the Parties otherwise agree, the panel shall, within 120 days after the last panelist is selected or such other period as the Model Rules of Procedure established pursuant to Article 20.10 may provide, present to the Parties an initial report containing:
 - (a) findings of fact, including any findings pursuant to a request under Article 20.10.6;
 - (b) its determination as to whether a Party has not conformed with its obligations under this Agreement or that a Party's measure is causing nullification or impairment in the sense of Annex 20.2, or any other determination requested in the terms of reference; and
 - (c) its recommendations, if the Parties have requested them, for resolution of the dispute.
4. When the panel considers that it cannot provide its report within 120 days, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will provide its report. In no case should the period to provide the report exceed 180 days. The panel shall inform the Parties of any determination under this paragraph no later than seven days after the initial written submission of the complaining Party and shall adjust the remainder of the schedule accordingly.
5. Panelists may furnish separate opinions on matters not unanimously agreed.
6. A Party may submit written comments to the panel on its initial report within 14 days of presentation of the report or within such other period as the Parties may agree.
7. After considering any written comments on the initial report, the panel may reconsider its report and make any further examination it considers appropriate.

Article 20.13: Final Report

1. The panel shall present a final report to the Parties, including any separate opinions on matters not unanimously agreed, within 30 days of presentation of the initial report, unless the Parties otherwise agree. The Parties shall release the final report to the public within 15 days thereafter, subject to the protection of confidential information.
2. No panel may, either in its initial report or its final report, disclose which panelists are associated with majority or minority opinions.

Article 20.14: Implementation of Final Report

1. On receipt of the final report of a panel, the Parties shall agree on the resolution of the dispute, which normally shall conform with the determinations and recommendations, if any, of the panel.
2. If, in its final report, the panel determines that a Party has not conformed with its obligations under this Agreement or that a Party's measure is causing nullification or impairment in the sense of Annex 20.2, the resolution, whenever possible, shall be to eliminate the non-conformity or the nullification or impairment.³
3. Where appropriate, the Parties may agree on a mutually satisfactory action plan to resolve the dispute, which normally shall conform with the determinations and recommendations, if any, of the panel. If the Parties agree on such an action plan, a complaining Party may have recourse to Article 20.15.2 only if it considers that the Party complained against has failed to carry out the action plan.⁴

Article 20.15: Non-Implementation – Suspension of Benefits

1. If a panel has made a determination of the type described in Article 20.14.2, and the Parties are unable to reach agreement on a resolution pursuant to Article 20.14 within 45 days of receiving the final report, or such other period as the Parties agree, the Party complained against shall enter into negotiations with the complaining Party with a view to developing mutually acceptable compensation.
2. If the Parties:
 - (a) are unable to agree on compensation within 30 days after the period for developing such compensation has begun; or
 - (b) have agreed on compensation or on a resolution pursuant to Article 20.14 and a complaining Party considers that the Party complained against has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notice to the other Party that it intends to suspend the application to the other Party of benefits of equivalent effect. The notice shall specify the level of benefits that the Party proposes to suspend. Subject to paragraph 6, the complaining Party may begin suspending benefits 30 days after the later of the date on which it provides notice under this paragraph or the panel issues its determination under paragraph 3, as the case may be.

3. If the Party complained against considers that:
 - (a) the level of benefits proposed to be suspended is manifestly excessive; or
 - (b) it has eliminated the non-conformity or the nullification or impairment that the panel has found,

it may, within 30 days after the complaining Party provides notice under paragraph 2, request that the panel be reconvened to consider the matter. The Party complained against shall deliver its request in writing to the other Party. The panel shall reconvene as soon as possible

³ Compensation, the payment of monetary assessments, and the suspension of benefits are intended as temporary measures pending the elimination of any non-conformity or nullification or impairment that the panel has found.

⁴ For greater certainty, as part of an action plan the Parties may undertake, modify, or enhance cooperation activities.

after delivery of the request and shall present its determination to the Parties within 90 days after it reconvenes to review a request under subparagraph (a) or (b), or within 120 days for a request under subparagraphs (a) and (b). If the panel determines that the level of benefits proposed to be suspended is manifestly excessive, it shall determine the level of benefits it considers to be of equivalent effect.

4. The complaining Party may suspend benefits up to the level the panel has determined under paragraph 3 or, if the panel has not determined the level, the level the complaining Party has proposed to suspend under paragraph 2, unless the panel has determined that the Party complained against has eliminated the non-conformity or the nullification or impairment.

5. In considering what benefits to suspend pursuant to paragraph 2:

- (a) the complaining Party should first seek to suspend benefits in the same sector or sectors as that affected by the measure or other matter that the panel has found to be inconsistent with the obligations of this Agreement or to have caused nullification or impairment in the sense of Annex 20.2; and
- (b) if the complaining Party considers that it is not practicable or effective to suspend benefits in the same sector or sectors, it may suspend benefits in other sectors.

6. The complaining Party may not suspend benefits if, within 30 days after it provides written notice of intent to suspend benefits or, if the panel is reconvened under paragraph 3, within 20 days after the panel provides its determination, the Party complained against provides written notice to the other Party that it will pay an annual monetary assessment. The Parties shall consult, beginning no later than ten days after the Party complained against provides notice, with a view to reaching agreement on the amount of the assessment. If the Parties are unable to reach an agreement within 30 days after consultations begin, the amount of the assessment shall be set at a level, in U.S. dollars, equal to 50 percent of the level of the benefits the panel has determined under paragraph 3 to be of equivalent effect or, if the panel has not determined the level, 50 percent of the level that the complaining Party has proposed to suspend under paragraph 2.

7. Unless the Commission otherwise decides, a monetary assessment shall be paid to the complaining Party in U.S. dollars, or in an equivalent amount of Panamanian currency, in equal, quarterly installments beginning 60 days after the Party complained against gives notice that it intends to pay an assessment. Where the circumstances warrant, the Commission may decide that an assessment shall be paid into a fund established by the Commission and expended at the direction of the Commission for appropriate initiatives to facilitate trade between the Parties, including by further reducing unreasonable trade barriers or by assisting a Party in carrying out its obligations under this Agreement.

8. If the Party complained against fails to pay a monetary assessment, the complaining Party may suspend the application to the Party complained against of benefits in accordance with paragraph 4.

Article 20.16: Compliance Review

1. Without prejudice to the procedures set out in Article 20.15.3, if the Party complained against considers that it has eliminated the non-conformity or the nullification or impairment that the panel has found, it may refer the matter to the panel by providing written notice to the complaining Party. The panel shall issue its report on the matter within 90 days after the Party complained against provides notice.

2. If the panel decides that the Party complained against has eliminated the non-conformity or the nullification or impairment, the complaining Party shall promptly reinstate any benefits it has suspended under Article 20.15 and the Party complained against shall no longer be required to pay any monetary assessment it has agreed to pay under Article 20.15.6.

Article 20.17: Five-Year Review

The Commission shall review the operation and effectiveness of Article 20.15 not later than five years after the Agreement enters into force, or within six months after benefits have been suspended or monetary assessments have been paid in five proceedings initiated under this Chapter, whichever occurs first.

Section B: Domestic Proceedings and Private Commercial Dispute Settlement

Article 20.18: Referral of Matters from Judicial or Administrative Proceedings

1. If an issue of interpretation or application of this Agreement arises in any domestic judicial or administrative proceeding of a Party that any Party considers would merit its intervention, or if a court or administrative body solicits the views of a Party, that Party shall notify the other Party. The Commission shall endeavor to agree on an appropriate response as expeditiously as possible.

2. The Party in whose territory the court or administrative body is located shall submit any agreed interpretation of the Commission to the court or administrative body in accordance with the rules of that forum.

3. If the Commission is unable to agree, either Party may submit its own views to the court or administrative body in accordance with the rules of that forum.

Article 20.19: Private Rights

Neither Party may provide for a right of action under its law against the other Party on the ground that the other Party has failed to conform with its obligations under this Agreement.

Article 20.20: Alternative Dispute Resolution

1. Each Party shall, to the maximum extent possible, encourage and facilitate the use of arbitration and other means of alternative dispute resolution for the settlement of international commercial disputes between private parties in the free trade area.

2. To this end, each Party shall provide appropriate procedures to ensure observance of agreements to arbitrate and for the recognition and enforcement of arbitral awards in such disputes.

3. A Party shall be deemed to be in compliance with paragraph 2 if it is a party to and is in compliance with the 1958 *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards* or the 1975 *Inter-American Convention on International Commercial Arbitration*.

4. The Commission may establish an Advisory Committee on Private Commercial Disputes comprising persons with expertise or experience in the resolution of private international commercial disputes.

5. This committee shall:
 - (a) report and provide recommendations to the Commission on general issues referred to it by the Commission respecting the availability, use, and effectiveness of arbitration and other procedures for the resolution of such disputes in the free trade area; and
 - (b) when the committee considers appropriate, promote technical cooperation between the Parties, in furtherance of the objectives identified in paragraph 1.

Annex 20.2

Nullification or Impairment

1. If either Party considers that any benefit it could reasonably have expected to accrue to it under any provision of:

- (a) Chapters Three through Five (National Treatment and Market Access for Goods, Rules of Origin and Origin Procedures, and Customs Administration and Trade Facilitation);
- (b) Chapter Seven (Technical Barriers to Trade);
- (c) Chapter Nine (Government Procurement);
- (d) Chapter Eleven (Cross-Border Trade in Services); or
- (e) Chapter Fifteen (Intellectual Property Rights),

is being nullified or impaired as a result of the application of any measure that is not inconsistent with this Agreement, the Party may have recourse to dispute settlement under this Chapter.

2. Neither Party may invoke paragraph 1(d) or (e) with respect to any measure subject to an exception under Article 21.1 (General Exceptions).

Chapter Twenty-One

Exceptions

Article 21.1: General Exceptions

1. For purposes of Chapters Three through Seven (National Treatment and Market Access for Goods, Rules of Origin and Origin Procedures, Customs Administration and Trade Facilitation, Sanitary and Phytosanitary Measures, and Technical Barriers to Trade), Article XX of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of the GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. For purposes of Chapters Eleven, Thirteen, and Fourteen¹ (Cross-Border Trade in Services, Telecommunications, and Electronic Commerce), Article XIV of the GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of the GATS include environmental measures necessary to protect human, animal, or plant life or health.

Article 21.2: Essential Security

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.²

Article 21.3: Taxation

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

3. Notwithstanding paragraph 2:

- (a) Article 3.2 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of the GATT 1994; and

¹ This Article is without prejudice to whether digital products should be classified as goods or services.

² For greater certainty, if a Party invokes Article 21.2 in an arbitral proceeding initiated under Chapter Ten (Investment) or Chapter Twenty (Dispute Settlement), the tribunal or panel hearing the matter shall find that the exception applies.

(b) Article 3.11 (Export Taxes) shall apply to taxation measures.

4. Subject to paragraph 2:

(a) Article 11.2 (National Treatment) and Article 12.2 (National Treatment) shall apply to taxation measures on income, capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory; and

(b) Articles 10.3 (National Treatment) and 10.4 (Most-Favored-Nation Treatment), Articles 11.2 (National Treatment) and 11.3 (Most-Favored-Nation Treatment), and Articles 12.2 (National Treatment) and 12.3 (Most-Favored-Nation Treatment) shall apply to all taxation measures, other than those on income, capital gains, or on the taxable capital of corporations, taxes on estates, inheritances, gifts, and generation-skipping transfers,

except that nothing in those Articles shall apply:

(c) any most-favored-nation obligation with respect to an advantage accorded by a Party pursuant to any tax convention;

(d) to a non-conforming provision of any existing taxation measure;

(e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

(f) to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;

(g) to the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes (as permitted by Article XIV(d) of the GATS); or

(h) to a provision that conditions the receipt, or continued receipt, of an advantage relating to the contributions to, or income of, pension trusts or pension plans on a requirement that the Party maintain continuous jurisdiction over the pension trust or pension plan.

5. Subject to paragraph 2 and without prejudice to the rights and obligations of the Parties under paragraph 3, Article 10.9.2, 10.9.3, and 10.9.4 (Performance Requirements) shall apply to taxation measures.

6. Article 10.7 (Expropriation and Compensation) and Article 10.16 (Submission of a Claim to Arbitration) shall apply to a taxation measure alleged to be an expropriation or a breach of an investment agreement or investment authorization. However, no investor may invoke Article 10.7 (Expropriation and Compensation) as the basis of a claim where it has been determined pursuant to this paragraph that the measure is not an expropriation. An investor that seeks to invoke Article 10.7 (Expropriation and Compensation) with respect to a taxation measure must first refer to the competent authorities of the Parties of the claimant and the respondent set out in Annex 21.3 at the time that it gives its notice of intent under Article 10.16.2 (Submission of a Claim to Arbitration) the issue of whether that taxation measure involves an expropriation. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation

within a period of six months of such referral, the investor may submit its claim to arbitration under Article 10.16 (Submission of a Claim to Arbitration).

Article 21.4: Balance of Payments Measures on Trade in Goods

Should a Party decide to impose measures for balance of payments purposes, it shall do so only in accordance with that Party's rights and obligations under the GATT 1994, including the *Declaration on Trade Measures Taken for Balance of Payments Purposes* (1979 Declaration) and the *Understanding on the Balance of Payments Provisions of the GATT 1994* (BOP Understanding). In adopting such measures, the Party shall immediately consult with the other Party and shall not impair the relative benefits accorded to the other Party under this Agreement.³

Article 21.5: Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 21.6: Definitions

For purposes of this Chapter:

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

taxes and taxation measures do not include:

- (a) a customs duty; or
- (b) the measures listed in exceptions (b) and (c) of the definition of customs duty.

³ For greater certainty, this Article applies to balance of payments measures imposed on trade in goods.

Annex 21.3

Competent Authorities

For purposes of this Chapter:

competent authorities means

- (a) in the case of Panama, the *Viceministro de Finanzas*; and
- (b) in the case of the United States, the Assistant Secretary of the Treasury (Tax Policy), Department of the Treasury,

or their successors.

Chapter Twenty-Two

Final Provisions

Article 22.1: Annexes, Appendices, and Footnotes

The Annexes, Appendices, and footnotes to this Agreement constitute an integral part of this Agreement.

Article 22.2: Amendments

1. The Parties may agree in writing on any amendment of this Agreement.
2. When so agreed, and approved in accordance with the legal requirements of each Party, an amendment shall constitute an integral part of this Agreement and shall enter into force on such date as the Parties may agree.

Article 22.3: Amendment of the WTO Agreement

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult with a view to amending the relevant provision of this Agreement, as appropriate, in accordance with Article 22.2.

Article 22.4: Reservations

Neither Party may enter a reservation in respect of any provision of this Agreement without the written consent of the other Party.

Article 22.5: Entry into Force and Termination

1. This Agreement shall enter into force 60 days after the date on which the Parties exchange written notifications certifying that they have completed their respective legal requirements or on such other date as the Parties may agree.
2. Either Party may terminate this Agreement by written notification to the other Party. This Agreement shall terminate 180 days after the date of such notification.

Article 22.6: Authentic Texts

The English and Spanish texts of this Agreement are equally authentic.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE, at Washington, in duplicate, in English and Spanish, this 28th day of June, 2007.

**FOR THE GOVERNMENT OF THE
UNITED STATES OF AMERICA:**

**FOR THE GOVERNMENT OF THE
REPUBLIC OF PANAMA:**

Annex 4.1

Specific Rules of Origin

Part I – General Interpretative Notes

1. Each Party shall provide that, for purposes of interpreting the rule of origin set forth in this Annex:
 - (a) the specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
 - (b) the requirement of a change in tariff classification applies only to non-originating materials;
 - (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the Harmonized System, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating;
 - (d) when a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives;
 - (e) when a single rule of origin is applicable to a group of headings or subheadings and that rule of origin specifies a change of heading or subheading, it shall be understood that the change in **headings or subheadings** may occur within a single **heading or subheading** or between **headings or subheadings** of the group. When, however, a rule refers to a change in **heading or subheading** “outside that group” this shall be understood to require that the change in **heading or subheading** must occur from a **heading or subheading** that is outside the group of **headings or subheadings** set out in the rule; and
 - (f) reference to weight in the rules for goods provided for in Chapter 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;

2. Each Party shall provide that the following definitions apply:

chapter means a chapter of the Harmonized System; and

section means a section of the Harmonized System.

Part II – Specific Rules of Origin

Section I

Live Animals; Animal Products (Chapter 1-5)

Chapter 1
Live Animals

01.01-01.06

A change to heading 01.01 through 01.06 from any other chapter.

Chapter 2
Meat and Edible Meat Offal

02.01 – 02.10

A change to heading 02.01 through 02.10 from any other chapter.

Chapter 3
Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

Note to Chapter 3:

Fish, crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from non originating fry¹ or larvae.

03.01 – 03.07

A change to heading 03.01 through 03.07 from any other chapter.

Chapter 4
Dairy Produce; Birds Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

04.01 – 04.04

A change to heading 04.01 through 04.04 from any other chapter, except from subheading 1901.90.

04.05

A change to heading 04.05 from any other chapter, except from subheading 1901.90 or 2106.90.

04.06

A change to heading 04.06 from any other chapter, except from subheading 1901.90.

04.07 – 04.10

A change to heading 04.07 through 04.10 from any other chapter.

Chapter 5
Products of Animal Origin, Not Elsewhere Specified or Included

05.01 – 05.11

A change to heading 05.01 through 05.11 from any other chapter.

¹ “Fry” means immature fish at a post-larval stage and includes fingerlings, parr, smolts, and elvers.

Section II
Vegetable Products (Chapter 6-14)

Note to Section II:

Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds or other live parts of plants imported from a non-Party.

Chapter 6
Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

06.01 – 06.04

A change to heading 06.01 through 06.04 from any other chapter.

Chapter 7
Edible Vegetables and Certain Roots and Tubers

07.01 – 07.14

A change to heading 07.01 through 07.14 from any other chapter.

Chapter 8
Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

08.01 – 08.14

A change to heading 08.01 through 08.14 from any other chapter.

Chapter 9
Coffee, Tea, Maté and Spices

09.01

A change to heading 09.01 from any other chapter.

0902.10 – 0902.40

A change to subheading 0902.10 through 0902.40 from any other subheading.

09.03

A change to heading 09.03 from any other chapter.

0904.11 – 0910.99

A change to crushed, ground or powdered spices put up for retail sale of subheading 0904.11 through 0910.99 from spices that are not crushed, ground or powdered of subheading 0904.11 through 0910.99, or from any other subheading; or

A change to mixtures of spices or any good of subheading 0904.11 through 0910.99 other than crushed, ground or powdered spices put up for retail sale from any other subheading.

Chapter 10
Cereals

10.01 – 10.08

A change to heading 10.01 through 10.08 from any other chapter.

Chapter 11
Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

11.01 – 11.03

A change to heading 11.01 through 11.03 from any other chapter.

1104.12

A change to subheading 1104.12 from any other subheading.

1104.19 – 1104.30

A change to subheading 1104.19 through 1104.30 from any other chapter, except from heading 10.05.

11.05

A change to heading 11.05 from any other chapter, except from heading 07.01.

11.06 – 11.09

A change to heading 11.06 through 11.09 from any other chapter.

Chapter 12
Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

12.01 – 12.14

A change to heading 12.01 through 12.14 from any other chapter.

Chapter 13
Lac; Gums, Resins and Other Vegetable Saps and Extracts

13.01 – 13.02

A change to heading 13.01 through 13.02 from any other chapter.

Chapter 14
Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

14.01 – 14.04

A change to heading 14.01 through 14.04 from any other chapter.

Section III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (Chapter 15)

Chapter 15

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

15.01 – 15.10

A change to heading 15.01 through 15.10 from any other chapter.

15.11

A change to heading 15.11 from any other chapter, except from subheading 1207.10.

15.12 – 15.18

A change to heading 15.12 through 15.18 from any other chapter.

15.20

A change to heading 15.20 from any other heading.

15.21 – 15.22

A change to heading 15.21 through 15.22 from any other chapter.

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (Chapter 16-24)

Chapter 16

Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

16.01 – 16.05

A change to heading 16.01 through 16.05 from any other chapter.

Chapter 17

Sugars and Sugar Confectionery

17.01 – 17.03

A change to heading 17.01 through 17.03 from any other chapter.

17.04

A change to heading 17.04 from any other heading.

Chapter 18

Cocoa and Cocoa Preparations

18.01 – 18.02

A change to heading 18.01 through 18.02 from any other chapter.

18.03 – 18.05

A change to heading 18.03 through 18.05 from any other heading.

1806.10

A change to subheading 1806.10 from any other heading, provided that goods of subheading 1806.10 containing 90% or more by dry weight of sugar do not contain non-originating sugar of Chapter 17 and that goods of subheading 1806.10 containing less than 90% by dry weight of sugar do not contain more than 35% by weight of non-originating sugar of chapter 17.

1806.20

A change to subheading 1806.20 from any other heading.

1806.31 – 1806.90

A change to subheading 1806.31 through 1806.90 from any other subheading.

Chapter 19

Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products

1901.10

A change to subheading 1901.10 from any other chapter provided that goods of subheading 1901.10 containing over 10 percent by weight of milk solids do not contain non-originating dairy goods of Chapter 4.

1901.20

A change to subheading 1901.20 from any other chapter provided that goods of subheading 1901.20 containing over 25 percent by weight of butterfat, not put up for retail sale, do not contain non-originating dairy goods of Chapter 4.

1901.90

A change to subheading 1901.90 from any other chapter provided that goods of subheading 1901.90 containing over 10 percent by weight of milk solids do not contain non-originating dairy goods of Chapter 4.

19.02 – 19.03

A change to heading 19.02 through 19.03 from any other chapter.

1904.10 – 1904.30

A change to subheading 1904.10 through 1904.30 from any other chapter.

1904.90

A change to subheading 1904.90 from any other subheading, except from heading 10.06.

19.05

A change to heading 19.05 from any other chapter.

Chapter 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

Note to Chapter 20:

Fruit, nut and vegetable preparations of heading 20.02 through 20.05 or 20.08 that have been prepared or preserved by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting) shall be treated as originating only if the fresh good was wholly obtained or produced entirely in the territory of one or both of the Parties.

20.01

A change to heading 20.01 from any other chapter, except from subheading 0703.10.

20.02 – 20.05

A change to heading 20.02 through 20.05 from any other chapter, except as provided for in the Note to Chapter 20 and except from heading 07.01.

20.06

A change to heading 20.06 from any other chapter, except from heading 12.02 or subheading 0804.30.

20.07

A change to heading 20.07 from any other chapter, except from heading 08.03 or subheading 0804.50.

2008.11

A change to subheading 2008.11 from any other chapter, except from heading 12.02.

2008.19 – 2008.99

A change to subheading 2008.19 through 2008.99 from any other chapter, except as provided for in the Note to Chapter 20.

2009.11 – 2009.39

A change to subheading 2009.11 through 2009.39 from any other chapter, except from heading 08.05.

2009.41 – 2009.50

A change to subheading 2009.41 through 2009.50 from any other chapter.

2009.61 – 2009.80

A change to guava, apple, pear, peach, mango, grape, or soursop juice of subheading 2009.61 through 2009.80 from guava, apple, pear, peach, mango, grape, or soursop juice concentrate of subheading 2009.61 through 2009.80 or from any other chapter; or

A change to any other good under subheading 2009.61 through 2009.80 from any other chapter.

2009.90

A change to subheading 2009.90 from any other chapter; or

A change to subheading 2009.90 from any other subheading within Chapter 20, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 percent by volume of the good.

Chapter 21

Miscellaneous Edible Preparations

2101.11 – 2101.12

A change to subheading 2101.11 through 2101.12 from any other chapter, except from heading 09.01.

2101.20 – 2101.30

A change to subheading 2101.20 through 2101.30 from any other chapter.

21.02

A change to heading 21.02 from any other chapter.

2103.10

A change to subheading 2103.10 from any other chapter.

2103.20

A change to subheading 2103.20 from any other chapter, provided that tomato ketchup of subheading 2103.20 does not contain non-originating goods from subheading 2002.90.

2103.30

A change to prepared mustard of subheading 2103.30 from mustard flour or meal of subheading 2103.30 or any other subheading; or

A change to any other good of subheading 2103.30 from any other chapter.

2103.90

A change to subheading 2103.90 from any other heading.

21.04

A change to heading 21.04 from any other heading.

21.05

A change to heading 21.05 from any other heading, except from Chapter 4, or from dairy preparations containing over 10% by weight of milk solids of subheading 1901.90.

21.06

A change to concentrated juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2106.90 from any other chapter except from heading 08.05 or 20.09 or subheading 2202.90;

A change to mixtures of juices fortified with vitamins or minerals of subheading 2106.90:

- (a) from any other chapter, except from heading 08.05 or 20.09 or mixtures of juices of subheading 2202.90; or
- (b) from any other subheading within Chapter 21, heading 20.09, or mixtures of juices of subheading 2202.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 percent by volume of the good;

A change to compound alcoholic preparations of subheading 2106.90 from any other subheading except from heading 22.03 through 22.09;

A change to sugar syrups of subheading 2106.90 from any other chapter, except from Chapter 17;

A change to goods containing over 10 percent by weight of milk solids of subheading 2106.90 from any other chapter, except from Chapter 4, or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

A change to other goods of heading 21.06 from any other chapter.

Chapter 22 **Beverages, Spirits and Vinegar**

22.01

A change to heading 22.01 from any other chapter.

2202.10

A change to subheading 2202.10 from any other chapter.

2202.90

A change to guava, apple, pear, peach, mango, grape, or soursop juice fortified with vitamins or minerals of subheading 2202.90 from guava, apple, pear, peach, mango, grape, or soursop juice concentrate of heading 20.09 or from any other heading;

A change to juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2202.90 from any other chapter, except from heading 08.05 or 20.09, or from juice concentrates of heading 2106.90;

A change to mixtures of juices fortified with vitamins or minerals of subheading 2202.90:

- (a) from any other chapter, except from heading 08.05 or 20.09 or from mixtures of juices of subheading 2106.90; or
- (b) from any other subheading within Chapter 22, heading 20.09 or mixtures of juices of subheading 2106.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single non-Party, constitute in single strength form no more than 60 percent by volume of the good;

A change to beverages containing milk from any other chapter, except from chapter 4 or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

A change to any other goods of subheading 2202.90 from any other chapter.

22.03 – 22.08

A change to heading 22.03 through 22.08 from any other chapter except from compound alcoholic preparations of subheading 2106.90.²

22.09

A change to heading 22.09 from any other heading.

Chapter 23

Residues and Waste from the Food Industries; Prepared Animal Fodder

23.01 – 23.08

A change to heading 23.01 through 23.08 from any other chapter.

2309.10

A change to subheading 2309.10 from any other heading.

2309.90

A change to subheading 2309.90 from any other heading except from Chapter 4 or subheading 1901.90.

Chapter 24

Tobacco and Manufactured Tobacco Substitutes

24.01

² For greater certainty, with respect to goods of heading 22.07, this rule of origin applies to goods other than goods subject to paragraph 4 of the General Notes to the Schedule of the United States to Annex 3.3.

A change to heading 24.01 from any other chapter.

24.02

A change to heading 24.02 from any other chapter or from wrapper tobacco not threshed or similarly processed of heading 24.01, or from homogenized or reconstituted tobacco suitable for use as wrapper tobacco of heading 24.03.

24.03

A change to homogenized or reconstituted tobacco for use as cigar wrapper of subheading 2403.91 from any other heading; or

A change to any other good of heading 24.03 from any other chapter.

Section V Mineral Products (Chapter 25-27)

Chapter 25 Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

25.01 – 25.16

A change to heading 25.01 through 25.16 from any other heading.

2517.10 – 2517.20

A change to subheading 2517.10 through 2517.20 from any other heading.

2517.30

A change to subheading 2517.30 from any other subheading.

2517.41 – 2517.49

A change in subheading 2517.41 through 2517.49 from any other heading.

25.18 – 25.22

A change to heading 25.18 through 25.22 from any other heading.

25.23

A change to heading 25.23 from any other chapter.

25.24 – 25.30

A change to heading 25.24 through 25.30 from any other heading.

Chapter 26 Ores, Slag and Ash

26.01 – 26.21

A change to heading 26.01 through 26.21 from any other heading.

Chapter 27

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

Note to Chapter 27:

For purposes of this Chapter, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

For purposes of heading 27.10, the following processes confer origin:

- (a) **Atmospheric distillation:** A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions.
- (b) **Vacuum distillation:** Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.

27.01 – 27.06

A change to heading 27.01 through 27.06 from any other heading.

2707.10 – 2707.99

A change to subheading 2707.10 through 2707.99 from any other heading; or

A change to subheading 2707.10 through 2707.99 from any other subheading, provided that the good resulting from such change is the product of a chemical reaction.

27.08 – 27.09

A change to heading 27.08 through 27.09 from any other heading.

27.10

A change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation; or

A change to heading 27.10 from any other heading, except from heading 22.07.

2711.11

A change to subheading 2711.11 from any other subheading, except from subheading 2711.21.

2711.12 – 2711.19

A change to subheading 2711.12 through 2711.19 from any other subheading, except from subheading 2711.29.

2711.21

A change to subheading 2711.21 from any other subheading, except from subheading 2711.11.

2711.29

A change to subheading 2711.29 from any other subheading, except from subheading 2711.12 through 2711.21.

27.12 – 27.14

A change to heading 27.12 through 27.14 from any other heading.

27.15

A change to heading 27.15 from any other heading, except from heading 27.14 or subheading 2713.20.

27.16

A change to heading 27.16 from any other heading.

Section VI

Products of the Chemical or Allied Industries (Chapter 28-38)

Notes to Section VI:

Note 1

A good of any chapter or heading in Section VI that satisfies any of Rules 1 through 7 of this Section shall be treated as originating, except as otherwise specified in those rules.

Note 2

Notwithstanding Note 1, a good is originating if it meets the applicable change in tariff classification specified in the rules of origin in this Section.

Rule 1: Chemical Reaction

A good of Chapter 28 through 38, except a good of heading 38.23, that results from a chemical reaction in the territory of one or both of the Parties shall be treated as originating.

Note: For purposes of this section, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Rule 2: Purification

A good of Chapter 28 through 38 that is subject to purification shall be treated as originating provided that the purification occurs in the territory of one or both of the Parties and results in one of the following:

- (a) the elimination of 80 percent of the impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable:
 - (i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;
 - (ii) as a chemical product and reagent for analytical, diagnostic or laboratory uses;
 - (iii) as an element or component for use in micro-elements;
 - (iv) for specialized optical uses;
 - (v) for non-toxic uses for health and safety;
 - (vi) for biotechnical use;
 - (vii) as a carrier used in a separation process; or
 - (viii) for nuclear grade uses.

Rule 3: Mixtures and Blends

A good of Chapter 30, 31, or 33 through 38, except for heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

Rule 4: Change in Particle Size

A good of Chapter 30, 31, or 33, shall be treated as originating if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials occurs in the territory of one or both of the Parties.

Rule 5: Standards Materials

A good of Chapter 28 through 38, shall be treated as originating if the production standards of these materials occurs in the territory of one or both of the Parties.

For the purposes of this rule “standards materials” (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.

Rule 6: Isomer Separation

A good of Chapter 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Rule 7: Separation Prohibition

A good of Chapter 28 through 38 that undergoes a change from one classification to another in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

Chapter 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

2801.10 – 2801.30

A change to subheading 2801.10 through 2801.30 from any other subheading.

28.02 – 28.03

A change to heading 28.02 through 28.03 from any other heading.

2804.10 – 2806.20

A change to subheading 2804.10 through 2806.20 from any other subheading.

28.07 – 28.08

A change to heading 28.07 through 28.08 from any other heading.

2809.10 – 2809.20

A change to subheading 2809.10 through 2809.20 from any other subheading.

28.10

A change to heading 28.10 from any other heading.

2811.11 – 2816.40

A change to subheading 2811.11 through 2816.40 from any other subheading.

28.17

A change to heading 28.17 from any other heading.

2818.10 – 2821.20

A change to subheading 2818.10 through 2821.20 from any other subheading.

28.22 – 2823

A change to heading 28.22 through 28.23 from any other heading.

2824.10 – 2837.20

A change to subheading 2824.10 through 2837.20 from any other subheading.

28.38

A change to heading 28.38 from any other heading.

2839.11 – 2846.90

A change to subheading 2839.11 through 2846.90 from any other subheading.

28.47 – 28.48

A change to heading 28.47 through 28.48 from any other heading.

2849.10 – 2849.90

A change to subheading 2849.10 through 2849.90 from any other subheading.

28.50 – 28.51

A change to heading 28.50 through 28.51 from any other heading.

Chapter 29

Organic Chemicals

2901.10 – 2910.90

A change to subheading 2901.10 through 2910.90 from any other subheading.

29.11

A change to heading 29.11 from any other heading.

2912.11 – 2912.60

A change to subheading 2912.11 through 2912.60 from any other subheading.

29.13

A change to heading 29.13 from any other heading.

2914.11 – 2918.90

A change to subheading 2914.11 through 2918.90 from any other subheading.

29.19

A change to heading 29.19 from any other heading.

2920.10 – 2926.90

A change to subheading 2920.10 through 2926.90 from any other subheading.

29.27 – 29.28

A change to heading 29.27 through 29.28 from any other heading.

2929.10 – 2930.90

A change to subheading 2929.10 through 2930.90 from any other subheading.

29.31

A change to heading 29.31 from any other heading.

2932.11 – 2934.99

A change to subheading 2932.11 through 2934.99 from any other subheading.

29.35

A change to heading 29.35 from any other heading.

2936.10 – 2939.99

A change to subheading 2936.10 through 2939.99 from any other subheading.

2941.10 – 2941.90

A change to subheading 2941.10 through 2941.90 from any other subheading.

29.42

A change to heading 29.42 from any other heading.

Chapter 30

Pharmaceutical Products

3001.10 – 3003.90

A change to subheading 3001.10 through 3003.90 from any other subheading.

30.04

A change to heading 30.04 from any other heading, except from heading 30.03.

3005.10 – 3006.80

A change to subheading 3005.10 through 3006.80 from any other subheading.

Chapter 31
Fertilizers

31.01

A change to heading 31.01 from any other heading.

3102.10 – 3105.90

A change to subheading 3102.10 through 3105.90 from any other subheading.

Chapter 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Coloring Matter; Paints and Varnishes; Putty and Other Mastics; Inks.

3201.10 – 3202.90

A change to subheading 3201.10 through 3202.90 from any other subheading.

32.03

A change to heading 32.03 from any other heading.

3204.11 – 3204.90

A change to subheading 3204.11 through 3204.90 from any other subheading.

32.05

A change to heading 32.05 from any other chapter.

3206.11 – 3206.50

A change to subheading 3206.11 through 3206.50 from any other subheading.

32.07

A change to heading 32.07 from any other chapter.

32.08 – 32.11

A change to heading 32.08 through 32.11 from any other chapter.

32.12

A change to heading 32.12 from any other chapter.

32.13 – 32.14

A change to heading 32.13 through 32.14 from any other heading.

32.15

A change to heading 32.15 from any other chapter.

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

3301.11 – 3301.90

A change to subheading 3301.11 through 3301.90 from any other subheading.

33.02

A change to heading 33.02 from any other heading, except from heading 22.07.

33.03

A change to heading 33.03 from any other heading.

3304.10 – 3307.90

A change to subheading 3304.10 through 3307.90 from any other subheading.

Chapter 34

Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modeling Pastes, Dental Waxes and Dental Preparations with a Basis of Plaster

34.01

A change to heading 34.01 from any other heading.

3402.11 – 3402.90

A change to subheading 3402.11 through 3402.90 from any other subheading.

3403.11 – 3403.19

A change to subheading 3403.11 through 3403.19 from any other subheading, except from heading 27.10 or 27.12.

3403.91 – 3403.99

A change to subheading 3403.91 through 3403.99 from any other subheading.

3404.10 – 3405.90

A change to subheading 3404.10 through 3405.90 from any other subheading.

34.06 – 34.07

A change to heading 34.06 through 34.07 from any other heading.

Chapter 35

Albuminoidal Substances; Modified Starches; Glues, Enzymes

3501.10 – 3501.90

A change to subheading 3501.10 through 3501.90 from any other subheading.

3502.11 – 3502.19

A change to subheading 3502.11 through 3502.19 from any other subheading outside that group, except from heading 04.07.

3502.20 – 3502.90

A change to subheading 3502.20 through 3502.90 from any other subheading.

35.03 – 35.04

A change to heading 35.03 through 35.04 from any other heading.

3505.10 – 3505.20

A change to subheading 3505.10 through 3505.20 from any other subheading.

35.06

A change to heading 35.06 from any other heading.

3507.10 – 3507.90

A change to subheading 3507.10 through 3507.90 from any other subheading.

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

36.01 – 36.06

A change to heading 36.01 through 36.06 from any other heading.

Chapter 37

Photographic or Cinematographic Goods

37.01 – 37.03

A change to heading 37.01 through 37.03 from any other heading outside that group.

37.04 – 37.06

A change to heading 37.04 through 37.06 from any other heading.

3707.10 – 3707.90

A change to subheading 3707.10 through 3707.90 from any other subheading.

Chapter 38

Miscellaneous Chemical Products

3801.10 – 3807.00

A change to subheading 3801.10 through 3807.00 from any other heading.

3808.10 – 3808.90

A change to subheading 3808.10 through 3808.90 from any other subheading provided that 50

percent by weight of the active ingredient or ingredients is originating.

3809.10 – 3824.90

A change to subheading 3809.10 through 3824.90 from any other heading.

38.25

A change to heading 38.25 from any other chapter, except from Chapter 28 through 37, 40 or 90.

Section VII

Plastics and Articles Thereof; Rubber and Articles Thereof (Chapter 39-40)

Notes to Section VII:

Note 1

A good of any chapter or heading in Section VII that satisfies any of Rules 1 through 5 of this Section shall be treated as originating, except as otherwise specified in those rules.

Note 2

Notwithstanding Note 1, a good is originating if it meets the applicable change in tariff classification specified in the rules of origin in this Section.

Rule 1: Chemical Reaction

A good of Chapter 39 or 40 that results from a chemical reaction in the territory of one or both of the Parties shall be treated as originating.

Note: For purposes of this section, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Rule 2: Purification

A good of Chapter 39 or 40 that is subject to purification shall be treated as originating provided that the purification occurs in the territory of one or both of the Parties and results in one of the following:

- (a) the elimination of 80 percent of the impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable:
 - (i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;
 - (ii) as a chemical product and reagent for analytical, diagnostic or laboratory uses;
 - (iii) as an element or component for use in micro-elements;
 - (iv) for specialized optical uses;
 - (v) for non-toxic uses for health and safety;
 - (vi) for biotechnical use;
 - (vii) as a carrier used in a separation process; or
 - (viii) for nuclear grade uses.

Rule 3: Mixtures and Blends

A good of Chapter 39 or 40 shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

Rule 4: Change in Particle Size

A good of Chapter 39 shall be treated as originating if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials occurs in the territory of one or both of the Parties.

Rule 5: Isomer Separation

A good of Chapter 39 shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one of both of the Parties.

Chapter 39 Plastics and Articles Thereof

39.01 – 39.15

A change to heading 39.01 through 39.15 from any other heading, provided that the originating polymer content is no less than 50 percent by weight of the total polymer content.

3916.10 – 3918.90

A change to subheading 3916.10 through 3918.90 from any other subheading.

3919.10 – 3919.90

A change to subheading 3919.10 through 3919.90 from any other subheading outside that group;
or

A change to subheading 3919.10 through 3919.90 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

3920.10 – 3920.99

A change to subheading 3920.10 through 3920.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 25 percent under the build-up method, or
- (b) 30 percent under the build-down method.

3921.11 – 3921.90

A change to subheading 3921.11 through 3921.90 from any other subheading.

39.22 – 39.26

A change to heading 39.22 through 39.26 from any other heading.

Chapter 40

Rubber and Articles Thereof

4001.10 – 4001.30

A change to subheading 4001.10 through 4001.30 from any other chapter; or

A change to subheading 4001.10 through 4001.30 from any other subheading, provided that there is a regional value content of not less than 30 percent under the build-down method.

40.02 – 40.06

A change to heading 40.02 through 40.06 from any other heading, except from heading 40.01;
or

A change to heading 40.02 through 40.06 from heading 40.01 or from any other heading,
provided that there is a regional value content of not less than 30 percent under the build-down
method.

40.07 – 40.17

A change to heading 40.07 through 40.17 from any other heading.

Section VIII

Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (Chapter 41-43)

Chapter 41

Raw Hides and Skins (Other Than Furskins) and Leather

41.01

A change to hides or skins of heading 41.01 that have undergone a tanning (including a pre-tanning)
process that is reversible from any other good of heading 41.01 or from any other chapter; or

A change to any other good of heading 41.01 from any other chapter.

41.02

A change to hides or skins of heading 41.02 that have undergone a tanning (including a pre-
tanning) process that is reversible from any other good of heading 41.02 or from any other
chapter; or

A change to any other good of heading 41.02 from any other chapter.

41.03

A change to hides or skins of heading 41.03 that have undergone a tanning (including a pre-
tanning) process that is reversible from any other good of heading 41.03 or from any other
chapter; or

A change to any other good of heading 41.03 from any other chapter.

4104.11 – 4104.49

A change to subheading 4104.11 through 4104.49 from any other subheading.

41.05

A change to heading 41.05 from any other heading, except from hides or skins of heading 41.02
that have undergone a tanning (including a pre-tanning) process that is reversible, or from
heading 41.12; or

A change to heading 41.05 from wet blues of subheading 4105.10.

41.06

A change to heading 41.06 from any other heading, except from hides or skins of heading 41.03 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 41.13; or

A change to heading 41.06 from wet blues of subheading 4106.21, 4106.31, or 4106.91.

41.07

A change to heading 41.07 from any other heading.

41.12

A change to heading 41.12 from any other heading, except from hides or skins of heading 41.02 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 41.05; or

A change to heading 41.12 from wet blues of subheading 4105.10.

41.13

A change to heading 41.13 from any other heading, except from hides or skins of heading 41.03 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 41.06; or

A change to heading 41.13 from wet blues of subheading 4106.21, 4106.31 or 4106.90.

4114.10 – 4115.20

A change to subheading 4114.10 through 4115.20 from any other subheading.

Chapter 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)

42.01

A change to heading 42.01 from any other heading.

4202.11

A change to subheading 4202.11 from any other chapter.

4202.12

A change to goods of subheading 4202.12 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to goods of subheading 4202.12 with an outer surface of plastic from any other heading.

4202.19 – 4202.21

A change to subheading 4202.19 through 4202.21 from any other chapter.

4202.22

A change to goods of subheading 4202.22 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to goods of subheading 4202.22 with an outer surface of plastic sheeting from any other heading.

4202.29 – 4202.31

A change to subheading 4202.29 through 4202.31 from any other chapter.

4202.32

A change to goods of subheading 4202.32 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to goods of subheading 4202.32 with an outer surface of plastic sheeting from any other heading.

4202.39 – 4202.91

A change to subheading 4202.39 through 4202.91 from any other chapter.

4202.92

A change to goods of subheading 4202.92 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to goods of subheading 4202.92 with an outer surface of plastic sheeting from any other heading.

4202.99

A change to subheading 4202.99 from any other chapter.

4203.10 – 4203.29

A change to subheading 4203.10 through 4203.29 from any other chapter.

4203.30 – 4203.40

A change to subheading 4203.30 through 4203.40 from any other heading.

42.04 – 42.06

A change to heading 42.04 through 42.06 from any other heading.

Chapter 43
Furskins and Artificial Fur; Manufactures Thereof

43.01

A change to heading 43.01 from any other chapter.

43.02 – 43.04

A change to heading 43.02 through 43.04 from any other heading.

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (Chapter 44-46)

Chapter 44

Wood and Articles of Wood; Wood Charcoal

44.01 – 44.21

A change to heading 44.01 through 44.21 from any other heading.

Chapter 45

Cork and Articles of Cork

45.01 – 45.04

A change to heading 45.01 through 45.04 from any other heading.

Chapter 46

Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

46.01

A change to heading 46.01 from any other chapter.

46.02

A change to heading 46.02 from any other heading.

Section X

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapter 47-49)

Chapter 47

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard

47.01 – 47.07

A change to heading 47.01 through 47.07 from any other heading.

Chapter 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

48.01 – 48.07

A change to heading 48.01 through 48.07 from any other chapter.

48.08

A change to heading 48.08 from any other heading.

48.09

A change to heading 48.09 from any other chapter.

48.10 – 48.11

A change to heading 48.10 through 48.11 from any other heading.

48.12 – 48.17

A change to heading 48.12 through 48.17 from any other heading outside that group.

4818.10 – 4818.30

A change to subheading 4818.10 through 4818.30 from any other heading, except from heading 48.03.

4818.40 – 4818.90

A change to subheading 4818.40 through 4818.90 from any other heading.

48.19 – 48.22

A change to heading 48.19 through 48.22 from any heading outside that group.

48.23

A change to heading 48.23 from any other heading.

Chapter 49

Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans

49.01 – 49.11

A change to heading 49.01 through 49.11 from any other chapter.

Section XI

Textiles and Textile Articles (Chapter 50 through 63)

Notes to Section XI:

Note 1

A textile good of Chapter 50 through 60 of the Harmonized System shall be considered originating if it is wholly formed and finished in the territory of one or both of the Parties from:

- (a) one or more fibers and yarns listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities); or
- (b) a combination of the fibers and yarns referred to in subparagraph (a) and one or more fibers and yarns originating under this Annex.

The originating fibers and yarns referred to in subparagraph (b) may contain up to ten percent by weight of fibers and yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in the originating yarns referred to in subparagraph (b) must be wholly formed and finished in the territory of one or both of the Parties.

Note 2

An apparel good of Chapter 61 or 62 of the Harmonized System shall be considered originating if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and if the fabric of the outer shell, exclusive of collars and cuffs, where applicable, is wholly of:

- (a) one or more fabrics listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities);
- (b) one or more fabrics or knit to shape components formed in the territory of one or both of the Parties from one or more of the yarns listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities); or
- (c) any combination of the fabrics referred to in subparagraph (a), the fabrics or knit to shape components referred to in subparagraph (b), or one or more fabrics or knit to shape components originating under this Annex.

The originating fabrics or knit to shape components referred to in subparagraph (c) may contain up to ten percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in an originating fabric or knit to shape component referred to in subparagraph (c) must be wholly formed and finished in the territory of one or both of the Parties.

Note 3

A textile good of Chapter 63 of the Harmonized System shall be considered originating if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and if the component that determines the tariff classification of the good is wholly of:

- (a) one or more fabrics listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities);

- (b) one or more fabrics or knit to shape components formed in the territory of one or both of the Parties from one or more of the yarns listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities); or
- (c) any combination of the fabrics referred to in subparagraph (a), the fabrics or knit to shape components referred to in subparagraph (b), or one or more fabrics or knit to shape components originating under this Annex.

The originating fabrics or knit to shape components referred to in subparagraph (c) may contain up to ten percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in an originating fabric or knit to shape component referred to in subparagraph (c) must be wholly formed and finished in the territory of one or both of the Parties.

Note 4

An apparel good of Chapter 61 or 62 of the Harmonized System shall be considered originating regardless of the origin of any visible lining fabric described in Chapter Rule 1, narrow fabrics described in Chapter Rule 3, sewing thread described in Chapter Rule 4, or pocketing fabric described in Chapter Rule 5 if any such material is listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities) and the good meets all other applicable requirements for preferential tariff treatment under this Agreement.

Note 5

Appendix 4.1-A sets out a correlation table for textile or apparel goods.

Note 6

For purposes of this Section and Appendix 4.1-A:

wholly means that the good is entirely of the named material; and

wholly formed and finished means:

- (a) when used in reference to fabrics, all production processes and finishing operations necessary to produce a finished fabric ready for use without further processing. These processes and operations include formation processes, such as weaving, knitting, needling, tufting, felting, entangling, or other such processes, and finishing operations, including bleaching, dyeing, and printing; and
- (b) when used in reference to yarns, all production processes and finishing operations, beginning with the extrusion of filaments, strips, film, or sheet, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

Chapter 50
Silk

50.01 – 50.03

A change to heading 50.01 through 50.03 from any other chapter.

50.04 – 50.06

A change to heading 50.04 through 50.06 from any heading outside that group.

50.07

A change to heading 50.07 from any other heading.

Chapter 51

Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric

51.01 – 51.05

A change to heading 51.01 through 51.05 from any other chapter.

51.06 – 51.10

A change to heading 51.06 through 51.10 from any heading outside that group.

51.11 – 51.13

A change to heading 51.11 through 51.13 from any other heading.

Chapter 52

Cotton

52.01 – 52.07

A change to heading 52.01 through 52.07 from any other chapter, except from heading 54.01 through 54.05 or 55.01 through 55.07.

52.08 – 52.12

A change to heading 52.08 through 52.12 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04, or 55.09 through 55.10.

Chapter 53

Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics of Paper Yarn

53.01 – 53.05

A change to heading 53.01 through 53.05 from any other chapter.

53.06 – 53.08

A change to heading 53.06 through 53.08 from any heading outside that group.

53.09 – 53.11

A change to heading 53.09 through 53.11 from any heading outside that group.

Chapter 54
Man-Made Filaments

54.01 – 54.06

A change to heading 54.01 through 54.06 from any other chapter, except from heading 52.01 through 52.03 or 55.01 through 55.07.

54.07

A change to tariff item 5407.61.aa, 5407.61.bb, or 5407.61.cc from tariff item 5402.43.aa or 5402.52.aa, or from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10.

A change to any other tariff item of heading 54.07 from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10.

54.08

A change to heading 54.08 from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10.

Chapter 55
Man-Made Staple Fibers

55.01 – 55.11

A change to heading 55.01 through 55.11 from any other chapter, except from heading 52.01 through 52.03 or 54.01 through 54.05.

55.12 – 55.16

A change to heading 55.12 through 55.16 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04, or 55.09 through 55.10.

Chapter 56
Wadding, Felt and Non-Wovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

56.01 – 56.09

A change to heading 56.01 through 56.09 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, or Chapter 54 through 55.

Chapter 57
Carpets and Other Textile Floor Coverings

57.01 – 57.05

A change to heading 57.01 through 57.05 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, Chapter 54, or heading 55.08 through 55.16.

Chapter 58

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

5801.10 – 5806.10

A change to subheading 5801.10 through 5806.10 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, or Chapter 54 through 55.

5806.20

A change to subheading 5806.20 from any other chapter, except from heading 52.08 through 52.12, 54.07 through 54.08, or 55.12 through 55.16.

5806.31 – 5811.00

A change to subheading 5806.31 through 5811.00 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, or Chapter 54 through 55.

Chapter 59

Impregnated, Coated, Covered, or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use

59.01

A change to heading 59.01 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

59.02

A change to heading 59.02 from any other heading, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, or Chapter 54 through 55.

59.03 – 59.08

A change to heading 59.03 through 59.08 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

59.09

A change to heading 59.09 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, Chapter 54, or heading 55.12 through 55.16.

59.10

A change to heading 59.10 from any other heading, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, or Chapter 54 through 55.

59.11

A change to heading 59.11 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

Chapter 60

Knitted or Crocheted Fabrics

60.01

A change to heading 60.01 from any other chapter, except from heading 51.11 through 51.13, Chapter 52, heading 53.10 through 53.11, or Chapter 54 through 55.

60.02

A change to heading 60.02 from any other chapter.

60.03 – 60.06

A change to heading 60.03 through 60.06 from any other chapter, except from heading 51.11 through 51.13, Chapter 52, heading 53.10 through 53.11, or Chapter 54 through 55.

Chapter 61

Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Chapter Rule 1

Except for fabrics classified in tariff item 5408.22.aa, 5408.23.aa, 5408.23.bb, or 5408.24.aa, the fabrics identified in the following headings and subheadings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers, and similar articles, must be wholly formed and finished in the territory of one or both of the Parties:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44, or 6006.10 through 6006.44.

Chapter Rule 2

For purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Chapter Rule 1, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

Chapter Rule 3

Notwithstanding Chapter Rule 2, a good of this chapter containing fabrics of subheading 5806.20 or heading 60.02 shall be considered originating only if such fabrics are wholly formed and finished in the territory of one or both of the Parties.

Chapter Rule 4

Notwithstanding Chapter Rule 2, a good of this chapter containing sewing thread of heading 52.04, 54.01, or 55.08 shall be considered originating only if such sewing thread is wholly formed and finished in the territory of one or both of the Parties.

Chapter Rule 5

Notwithstanding Chapter Rule 2, a good of this chapter that contains a pocket or pockets shall be considered originating only if the pocket bag fabric is wholly formed and finished in the territory of one or both of the Parties from yarn wholly formed and finished in the territory of one or both of the Parties.

6101.10 – 6101.30

A change to subheading 6101.10 through 6101.30 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6101.90

A change to subheading 6101.90 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6102.10 – 6102.30

A change to subheading 6102.10 through 6102.30 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6102.90

A change to subheading 6102.90 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6103.11 – 6103.12

A change to subheading 6103.11 through 6103.12 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.19

A change to tariff item 6103.19.aa or 6103.19.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6103.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.21 – 6103.29

A change to subheading 6103.21 through 6103.29 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 61.01 or a jacket or a blazer described in heading 61.03, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.31 – 6103.33

A change to subheading 6103.31 through 6103.33 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.39

A change to tariff item 6103.39.aa or 6103.39.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6103.39 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.41 – 6103.49

A change to subheading 6103.41 through 6103.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.11 – 6104.13

A change to subheading 6104.11 through 6104.13 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.19

A change in tariff item 6104.19.aa or 6104.19.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6104.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.21 – 6104.29

A change to subheading 6104.21 through 6104.29 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 61.02, a jacket or a blazer described in heading 61.04, or a skirt described in heading 61.04, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.31 – 6104.33

A change to subheading 6104.31 through 6104.33 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.39

A change to tariff item 6104.39.aa from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6104.39 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.41 – 6104.49

A change to subheading 6104.41 through 6104.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.51 – 6104.53

A change to subheading 6104.51 through 6104.53 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.59

A change to tariff item 6104.59.aa or 6104.59.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6104.59 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.61 – 6104.69

A change to subheading 6104.61 through 6104.69 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

61.05 – 61.11

A change to heading 61.05 through 61.11 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6112.11 – 6112.19

A change to subheading 6112.11 through 6112.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6112.20

A change to subheading 6112.20 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 61.01, 61.02, 62.01, or 62.02, of wool, fine animal hair, cotton, or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6112.31 – 6112.49

A change to subheading 6112.31 through 6112.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

61.13 – 61.17

A change to heading 61.13 through 61.17 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Chapter Rule 1

Except for fabrics classified in tariff item 5408.22.aa, 5408.23.aa, 5408.23.bb, or 5408.24.aa, the fabrics identified in the following headings and subheadings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers, and similar articles, must be wholly formed and finished in the territory of one or both of the Parties:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44, or 6006.10 through 6006.44.

Chapter Rule 2

For purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Chapter Rule 1, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

Chapter Rule 3

Notwithstanding Chapter Rule 2, a good of this chapter, other than a good of tariff item 6204.42.aa, 6204.42.bb, 6204.43.aa, 6204.43.bb, or 6204.44.aa, heading 62.07 through 62.08 (for boxers, pajamas, and nightwear only), or subheading 6212.10, containing fabrics of heading 60.02 or subheading 5806.20 shall be considered originating only if such fabrics are wholly formed and finished in the territory of one or both of the Parties.

Chapter Rule 4

Notwithstanding Chapter Rule 2, a good of this chapter, other than a good of heading 62.07 through 62.08 (for boxers, pajamas, and nightwear only), subheading 6212.10, tariff item 6204.42.aa, 6204.42.bb, 6204.43.aa, 6204.43.bb, or 6204.44.aa, containing sewing thread of heading 52.04, 54.01, or 55.08, shall be considered originating only if such sewing thread is wholly formed and finished in the territory of one or both of the Parties.

Chapter Rule 5

Notwithstanding Chapter Rule 2, a good of this chapter that contains a pocket or pockets shall be considered originating only if the pocket bag fabric is wholly formed and finished in the territory of one or both of the Parties from yarn wholly formed and finished in the territory of one or both of the Parties.

6201.11 – 6201.13

A change to subheading 6201.11 through 6201.13 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and

- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6201.19

A change to subheading 6201.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6201.91 – 6201.93

A change to subheading 6201.91 through 6201.93 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6201.99

A change to subheading 6201.99 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6202.11 – 6202.13

A change to subheading 6202.11 through 6202.13 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6202.19

A change to subheading 6202.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6202.91 – 6202.93

A change to subheading 6202.91 through 6202.93 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6202.99

A change to subheading 6202.99 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6203.11 – 6203.12

A change to subheading 6203.11 through 6203.12 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.19

A change to tariff item 6203.19.aa or 6203.19.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6203.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.21 – 6203.29

A change to subheading 6203.21 through 6203.29 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 62.01 or a jacket or a blazer described in heading 62.03, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.31 – 6203.33

A change to subheading 6203.31 through 6203.33 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.39

A change to tariff item 6203.39.aa or 6203.39.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6203.39 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.41 – 6203.49

A change to subheading 6203.41 through 6203.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.11 – 6204.13

A change to subheading 6204.11 through 6204.13 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.19

A change to tariff item 6204.19.aa or 6204.19.bb from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6204.19 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.21 – 6204.29

A change to subheading 6204.21 through 6204.29 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 62.02, a jacket or a blazer described in heading 62.04, or a skirt described in heading 62.04, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.31 – 6204.33

A change to subheading 6204.31 through 6204.33 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.39

A change to tariff item 6204.39.bb or 6204.39.cc from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6204.39 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.41

A change to subheading 6204.41 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.42 – 6204.44

A change to tariff item 6204.42.aa, 6204.42.bb, 6204.43.aa, 6204.43.bb, or 6204.44.aa from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.42 – 6204.49

A change to subheading 6204.42 through 6204.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.51 – 6204.53

A change to subheading 6204.51 through 6204.53 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and

- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.59

A change to tariff item 6204.59.aa from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of subheading 6204.59 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.61 – 6204.69

A change to subheading 6204.61 through 6204.69 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

62.05 – 62.06

A change to heading 62.05 through 62.06 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

62.07 – 62.08

A change to boxer shorts of subheading 6207.11, tariff item 6207.19.aa, 6208.91.aa, 6208.92.aa, or 6208.92.bb from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to pajamas and nightwear of subheading 6207.21, 6207.22, tariff item 6207.91.aa, 6207.92.aa, subheading 6208.21, or 6208.22 from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other good of heading 62.07 through 62.08 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

62.09 – 62.10

A change to heading 62.09 through 62.10 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6211.11 – 6211.12

A change to subheading 6211.11 through 6211.12 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6211.20

A change to subheading 6211.20 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

- (a) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and
- (b) with respect to a garment described in heading 61.01, 61.02, 62.01, or 62.02, of wool, fine animal hair, cotton, or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material contained in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6211.31 – 6211.49

A change to subheading 6211.31 through 6211.49 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6212.10

A change to subheading 6212.10 from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

6212.20 – 6212.90

A change to subheading 6212.20 through 6212.90 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

62.13 – 62.17

A change to heading 62.13 through 62.17 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to

shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

Chapter 63

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Chapter Rule 1

For purposes of determining whether a good of this chapter is originating, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

Chapter Rule 2

Notwithstanding Chapter Rule 1, a good of this chapter containing sewing thread of heading 52.04, 54.01, or 55.08 shall be considered originating only if such sewing thread is wholly formed and finished in the territory of one or both of the Parties.

63.01 – 63.02

A change to heading 63.01 through 63.02 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

63.03

A change to tariff item 6303.92.aa from tariff item 5402.43.aa, 5402.52.aa, or any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to any other tariff item of heading 63.03 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

63.04 – 63.08

A change to heading 63.04 through 63.08 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

63.09

A change to 63.09 from any other heading.

63.10

A change to heading 63.10 from any other chapter, except from heading 51.11 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54, heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is cut or knit to shape, or both, and

sewn or otherwise assembled in the territory of one or both of the Parties.

Section XII

Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapter 64-67)

Chapter 64

Footwear, Gaiters and the Like; Parts of Such Articles

Note to Chapter 64:

Appendix 4.1-B sets out a correlation table for footwear.

64.01 – 64.06

A change to subheading 6401.10 or 6401.91, or tariff item 6401.92.aa., 6401.99aa, 6401.99.bb, 6401.99.cc, 6402.30.aa, 6402.30.bb, 6402.30.cc, 6402.91.aa, 6402.91.bb, 6402.91.cc, 6402.99.aa, 6402.99.bb, 6402.99.cc, 6404.11.aa, or 6404.19.aa from any other heading outside heading 64.01 through 64.05, except from subheading 6406.10, provided that there is a regional value content of not less than 55 percent under the build-up method.

A change to all other goods of Chapter 64 from any other subheading.

Chapter 65

Headgear and Parts Thereof

65.01 – 65.02

A change to heading 65.01 through 65.02 from any other chapter.

65.03 – 65.06

A change to heading 65.03 through 65.06 from any other heading, except from heading 65.03 through 65.07.

65.07

A change to heading 65.07 from any other heading.

Chapter 66

Umbrellas, Sun Umbrellas, Walking Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof

66.01

A change to heading 66.01 from any other heading.

66.02

A change to heading 66.02 from any other heading.

66.03

A change to heading 66.03 from any other chapter.

Chapter 67

Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair

67.01

A change to heading 67.01 from any other heading; or

A change to articles of feather or down of heading 67.01 from any other good, including a good in that heading.

67.02 – 67.04

A change to heading 67.02 through 67.04 from any other heading.

Section XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapter 68-70)

Chapter 68

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials

68.01 – 68.11

A change to heading 68.01 through 68.11 from any other heading.

6812.50

A change to subheading 6812.50 from any other subheading.

6812.60 – 6812.70

A change to subheading 6812.60 through 6812.70 from any other subheading outside that group.

6812.90

A change to subheading 6812.90 from any other heading.

68.13 – 68.14

A change to heading 68.13 through 68.14 from any other heading.

6815.10 – 6815.99

A change to subheading 6815.10 through 6815.99 from any other subheading.

Chapter 69

Ceramic Products

69.01 – 69.14

A change to heading 69.01 through 69.14 from any other chapter.

Chapter 70

Glass and Glassware

70.01

A change to heading 70.01 from any other heading.

7002.10

A change to subheading 7002.10 from any other heading.

7002.20

A change to subheading 7002.20 from any other chapter.

7002.31

A change to subheading 7002.31 from any other heading.

7002.32 – 7002.39

A change to subheading 7002.32 through 7002.39 from any other chapter.

70.03

A change to heading 70.03 from any other chapter.

70.04 – 70.07

A change to heading 70.04 through 70.07 from any other heading outside the group.

70.08

A change to heading 70.08 from any other heading.

70.09

A change to heading 70.09 from any other heading, except from heading 70.07 through 70.08.

70.10

A change to heading 70.10 from any other chapter.

70.11 – 70.18

A change to heading 70.11 through 70.18 from any other heading outside the group, except from heading 70.07 through 70.08.

70.19

A change to heading 70.19 from any other heading, except from heading 70.07 through 70.20.

70.20

A change to heading 70.20 from any other heading.

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)

Chapter 71
Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof, Imitation Jewellery; Coin

71.01

A change to heading 71.01 from any other heading.

71.02 – 71.03

A change to heading 71.02 through 71.03 from any other chapter.

71.04 – 71.05

A change to heading 71.04 through 71.05 from any other heading.

71.06

A change to heading 71.06 from any other chapter.

71.07

A change to heading 71.07 from any other heading.

71.08

A change to heading 71.08 from any other chapter.

71.09

A change to heading 71.09 from any other heading.

71.10 – 71.11

A change to heading 71.10 through 71.11 from any other chapter.

71.12

A change to heading 71.12 from any other heading.

71.13

A change to heading 71.13 from any other heading, except from heading 71.16.

71.14 – 71.15

A change to heading 71.14 through 71.15 from any other heading.

71.16

A change to heading 71.16 from any other heading, except from heading 71.13.

71.17 – 71.18

A change to heading 71.17 through 71.18 from any other heading.

Section XV
Base Metals and Articles of Base Metal (Chapter 72-83)

Chapter 72

Iron and Steel

72.01 – 72.05

A change to heading 72.01 through 72.05 from any other chapter.

72.06 – 72.07

A change to heading 72.06 through 72.07 from any other heading outside that group.

72.08 – 72.29

A change to heading 72.08 through 72.29 from any other heading.

Chapter 73

Articles of Iron or Steel

73.01 – 73.07

A change to heading 73.01 through 73.07 from any other chapter; or

A change to a good of subheading 7304.41 having an external diameter of less than 19 mm from subheading 7304.49.

73.08

A change to heading 73.08 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections classified in heading 72.16:

- (a) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;
- (b) adding attachments or weldments for composite construction;
- (c) adding attachments for handling purposes;
- (d) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;
- (e) painting, galvanizing, or otherwise coating; or
- (f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.

73.09 – 73.11

A change to heading 73.09 through 73.11 from any other heading outside that group.

73.12 – 73.14

A change to heading 73.12 through 73.14 from any other heading.

7315.11 – 7315.12

A change to subheading 7315.11 through 7315.12 from any other heading; or

A change to subheading 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

7315.19

A change to subheading 7315.19 from any other heading.

7315.20 – 7315.89

A change to subheading 7315.20 through 7315.89 from any other heading; or

A change to subheading 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

7315.90

A change to subheading 7315.90 from any other heading.

73.16

A change to heading 73.16 from any other heading, except from heading 73.12 or 73.15.

73.17 – 73.18

A change to heading 73.17 through 73.18 from any heading outside that group.

73.19 – 73.20

A change to heading 73.19 through 73.20 from any other heading.

7321.11

A change to subheading 7321.11 from any other subheading, except cooking chambers, whether or not assembled, the upper panel, whether or not with controls or burners, or door assemblies, which includes more than one of the following components: inside panel, external panel, window or isolation of subheading 7321.90; or

A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

7321.12 – 7321.83

A change to subheading 7321.12 through 7321.83 from any other heading; or

A change to subheading 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

7321.90

A change to subheading 7321.90 from any other heading, or

No change in tariff classification is required, provided that there is regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

73.22 – 73.23

A change to heading 73.22 through 73.23 from any heading outside that group.

7324.10 – 7324.29

A change to subheading 7324.10 through 7324.29 from any other heading; or

No change of in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

7324.90

A change to subheading 7324.90 from any other heading.

7325.10 – 7326.20

A change to subheading 7325.10 through 7326.20 from any subheading outside that group.

7326.90

A change to subheading 7326.90 from any other heading, except from heading 73.25.

Chapter 74 Copper and Articles Thereof

74.01 – 74.03

A change to heading 74.01 through 74.03 from any other heading.

74.04

No change in tariff classification is required, provided that there is regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

74.05 – 74.07

A change to heading 74.05 through 74.07 from any other heading.

74.08

A change to heading 74.08 from any other heading, except from heading 74.07.

74.09

A change to heading 74.09 from any other heading.

74.10

A change to heading 74.10 from any other heading, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm.

74.11 – 74.19

A change to heading 74.11 through 74.19 from any other heading.

Chapter 75 Nickel and Articles Thereof

75.01 – 75.05

A change to heading 75.01 through 75.05 from any other heading.

75.06

A change to heading 75.06 from any other heading; or

A change to foil, not exceeding 0.15 mm in thickness, from any other good of heading 75.06, provided that there has been a reduction in thickness of no less than 50 percent.

7507.11 – 7508.90

A change to subheading 7507.11 through 7508.90 from any other subheading.

Chapter 76

Aluminum and Articles Thereof

76.01

A change to heading 76.01 from any other chapter.

76.02

A change to heading 76.02 from any other heading.

76.03

A change to heading 76.03 from any other chapter.

76.04

A change to heading 76.04 from any other heading, except from heading 76.05 through 76.06.

76.05

A change to heading 76.05 from any other heading, except from heading 76.04.

7606.11

A change to subheading 7606.11 from any other heading.

7606.12

A change to subheading 7606.12 from any other heading, except from heading 76.04 through 76.06.

7606.91

A change to subheading 7606.91 from any other heading.

7606.92

A change to subheading 7606.92 from any other heading, except from heading 76.04 through 76.06.

7607.11

A change to subheading 7607.11 from any other heading.

7607.19 – 7607.20

A change to subheading 7607.19 through 7607.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or

(b) 35 percent under the build-down method.

76.08 – 76.09

A change to heading 76.08 through 76.09 from any other heading outside that group.

76.10 – 76.15

A change to heading 76.10 through 76.15 from any other heading.

7616.10

A change to subheading 7616.10 from any other heading.

7616.91 – 7616.99

A change to subheading 7616.91 through 7616.99 from any other subheading.

Chapter 78

Lead and Articles Thereof

78.01 – 78.02

A change to heading 78.01 through 78.02 from any other chapter.

78.03 – 78.06

A change to heading 78.03 through 78.06 from any other heading.

Chapter 79

Zinc and Articles Thereof

79.01 – 79.02

A change to heading 79.01 through 79.02 from any other chapter.

7903.10

A change to subheading 7903.10 from any other chapter.

7903.90

A change to subheading 7903.90 from any other heading.

79.04 – 79.07

A change to heading 79.04 through 79.07 from any other heading.

Chapter 80

Tin and Articles Thereof

80.01 – 80.02

A change to heading 80.01 through 80.02 from any other chapter.

80.03 – 80.04

A change to heading 80.03 through 80.04 from any other heading.

80.05

A change to heading 80.05 from any other heading, except from heading 80.04.

80.06 – 80.07

A change to heading 80.06 through 80.07 from any other heading.

Chapter 81

Other Base Metals; Cermets; Articles Thereof

8101.10 – 8101.94

A change to subheading 8101.10 through 8101.94 from any other chapter.

8101.95

A change to subheading 8101.95 from any other subheading.

8101.96

A change to subheading 8101.96 from any other subheading, except from subheading 8101.95.

8101.97

A change to subheading 8101.97 from any other chapter.

8101.99

A change to subheading 8101.99 from any other subheading.

8102.10 – 8102.94

A change to subheading 8102.10 through 8102.94 from any other chapter.

8102.95

A change to subheading 8102.95 from any other subheading.

8102.96

A change to subheading 8102.96 from any other subheading, except from subheading 8102.95.

8102.97

A change to subheading 8102.97 from any other chapter.

8102.99

A change to subheading 8102.99 from any other subheading.

8103.20 – 8103.30

A change to subheading 8103.20 through 8103.30 from any other chapter.

8103.90

A change to subheading 8103.90 from any other subheading.

8104.11 – 8104.20

A change to subheading 8104.11 through 8104.20 from any other chapter.

8104.30 – 8104.90

A change to subheading 8104.30 through 8104.90 from any other subheading.

8105.20 – 8105.30

A change to subheading 8105.20 through 8105.30 from any other chapter.

8105.90

A change to subheading 8105.90 from any other subheading.

81.06

A change to heading 81.06 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8107.20 – 8107.30

A change to subheading 8107.20 through 8107.30 from any other chapter.

8107.90

A change to subheading 8107.90 from any other subheading.

8108.20 – 8108.30

A change to subheading 8108.20 through 8108.30 from any other chapter.

8108.90

A change to subheading 8108.90 from any other subheading.

8109.20 – 8109.30

A change to subheading 8109.20 through 8109.30 from any other chapter.

8109.90

A change to subheading 8109.90 from any other subheading.

81.10

A change to heading 81.10 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35percent under the build-up method, or
- (b) 45 percent under the build-down method.

81.11

A change to heading 81.11 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8112.12 – 8112.13

A change to subheading 8112.12 through 8112.13 from any other chapter.

8112.19

A change to subheading 8112.19 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8112.21 – 8112.59

A change to subheading 8112.21 through 8112.59 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8112.92

A change to subheading 8112.92 from any other chapter.

8112.99

A change to subheading 8112.99 from any other subheading.

81.13

A change to heading 81.13 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

Chapter 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

82.01 – 82.06

A change to heading 82.01 through 82.06 from any other chapter.

8207.13

A change to subheading 8207.13 from any other chapter; or

A change to subheading 8207.13 from heading 82.09 or subheading 8207.19, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8207.19 – 8207.90

A change to subheading 8207.19 through 8207.90 from any other chapter.

82.08 – 82.15

A change to heading 82.08 through 82.15 from any other chapter; or

A change to subheading 8211.91 through 8211.93 from subheading 8211.95, whether or not there is also a change from another chapter, provided that there is also a regional value content of not less than:

- (a) 35percent under the build-up method, or
- (b) 45 percent under the build-down method.

Chapter 83

Miscellaneous Articles of Base Metal

8301.10 – 8301.40

A change to subheading 8301.10 through 8301.40 from any other chapter; or

A change to subheading 8301.10 through 8301.40 from subheading 8301.60, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8301.50

A change to subheading 8301.50 from any other chapter; or

A change to subheading 8301.50 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8301.60 – 8301.70

A change to subheading 8301.60 through 8301.70 from any other chapter.

83.02 – 83.04

A change to heading 83.02 through 83.04 from any other heading.

8305.10 – 8305.20

A change to subheading 8305.10 through 8305.20 from any other chapter; or

A change to subheading 8305.10 through 8305.20 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8305.90

A change to subheading 8305.90 from any other heading.

8306.10

A change to subheading 8306.10 from any other chapter.

8306.21 – 8306.30

A change to subheading 8306.21 through 8306.30 from any other heading.

83.07

A change to heading 83.07 from any other heading.

8308.10 – 8308.20

A change to subheading 8308.10 through 8308.20 from any other chapter; or

A change to subheading 8308.10 through 8308.20 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8308.90

A change to subheading 8308.90 from any other heading.

83.09 – 83.10

A change to heading 83.09 through 83.10 from any other heading.

8311.10 – 8311.30

A change to subheading 8311.10 through 8311.30 from any other chapter; or

A change to subheading 8311.10 through 8311.30 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8311.90

A change to subheading 8311.90 from any other heading.

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapter 84-85)

Chapter 84

Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

8401.10 – 8401.30

A change to subheading 8401.10 through 8401.30 from any other subheading.

8401.40

A change to subheading 8401.40 from any other heading.

8402.11

A change to subheading 8402.11 from any other heading; or

A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8402.12

A change to subheading 8402.12 from any other heading; or

A change to subheading 8402.12 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8402.19

A change to subheading 8402.19 from any other heading; or

A change to subheading 8402.19 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8402.20

A change to subheading 8402.20 from any other heading; or

A change to subheading 8402.20 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8402.90

A change to subheading 8402.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8403.10

A change to subheading 8403.10 from any other subheading.

8403.90

A change to subheading 8403.90 from any other heading.

8404.10

A change to subheading 8404.10 from any other subheading.

8404.20

A change to subheading 8404.20 from any other heading; or

A change to subheading 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8404.90

A change to subheading 8404.90 from any other heading.

8405.10

A change to subheading 8405.10 from any other subheading.

8405.90

A change to subheading 8405.90 from any other heading.

8406.10

A change to subheading 8406.10 from any other subheading.

8406.81 – 8406.82

A change to subheading 8406.81 through 8406.82 from any other subheading outside that group.

8406.90

A change to subheading 8406.90 from any other heading;

A change to rotors, finished for final assembly of subheading 8406.90, from rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues, and risers, or to permit location in finishing machinery of subheading 8406.90; or

A change to blades, rotating or stationary of subheading 8406.90 from any other good, including a good in that subheading.

8407.10

A change to subheading 8407.10 from any other heading.

8407.21 – 8407.29

A change to subheading 8407.21 through 8407.29 from any other heading.

8407.31 – 8407.34

A change to subheading 8407.31 through 8407.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or
- (c) 35 percent under the net cost method.

8407.90

A change to subheading 8407.90 from any other heading.

8408.10

A change to subheading 8408.10 from any other heading.

8408.20

A change to subheading 8408.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or
- (c) 35 percent under the net cost method.

8408.90

A change to subheading 8408.90 from any other heading.

84.09

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or

- (c) 35 percent under the net cost method.

8410.11– 8410.13

A change to subheading 8410.11 through 8410.13 from any other subheading outside that group.

8410.90

A change to subheading 8410.90 from any other heading.

8411.11 – 8411.82

A change to subheading 8411.11 through 8411.82 from any other subheading outside that group.

8411.91 – 8411.99

A change to subheading 8411.91 through 8411.99 from any other heading.

8412.10 – 8412.80

A change to subheading 8412.10 through 8412.80 from any other subheading.

8412.90

A change to subheading 8412.90 from any other heading.

8413.11 – 8413.82

A change to subheading 8413.11 through 8413.82 from any other subheading.

8413.91 – 8413.92

A change to subheading 8413.91 through 8413.92 from any other heading; or

No change in tariff classification is required for subheading 8413.92, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8414.10 – 8414.80

A change to subheading 8414.10 through 8414.80 from any other heading; or

A change to subheading 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8414.90

A change to subheading 8414.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8415.10 – 8415.83

A change to subheading 8415.10 through 8415.83 from any other subheading.

8415.90

A change to subheading 8415.90 from any other heading; or

A change to chassis, chassis blades, or outer cabinets of subheading 8415.90 from any other good, including a good in that subheading.

8416.10 – 8416.90

A change to subheading 8416.10 through 8416.90 from any other subheading

8417.10 – 8417.80

A change to subheading 8417.10 through 8417.80 from any other subheading.

8417.90

A change to subheading 8417.90 from any other heading.

8418.10 – 8418.69

A change to subheading 8418.10 through 8418.69 from any other subheading outside that group, except from subheading 8418.91.

8418.91 – 8418.99

A change to subheading 8418.91 through 8418.99 from any other heading.

8419.11 – 8419.89

A change to subheading 8419.11 through 8419.89 from any other subheading.

8419.90

A change to subheading 8419.90 any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8420.10

A change to subheading 8420.10 from any other subheading.

8420.91 – 8420.99

A change to subheading 8420.91 through 8420.99 from any other heading.

8421.11 – 8421.39

A change to subheading 8421.11 through 8421.39 from any other subheading.

8421.91 – 8421.99

A change to subheading 8421.91 through 8421.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8422.11 – 8422.40

A change to subheading 8422.11 through 8422.40 from any other subheading.

8422.90

A change to subheading 8422.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8423.10 – 8423.89

A change to subheading 8423.10 through 8423.89 from any other subheading.

8423.90

A change to subheading 8423.90 from any other heading.

8424.10 – 8430.69

A change to subheading 8424.10 through 8430.69 from any other subheading.

84.31

A change to heading 84.31 from any other heading; or

No change in tariff classification is required for subheading 8431.10, 8431.31, 8431.39, 8431.43 or 8431.49, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8432.10 – 8437.90

A change to subheading 8432.10 through 8437.90 from any other subheading.

8438.10 – 8438.80

A change to subheading 8438.10 through 8438.80 from any other subheading.

8438.90

A change to subheading 8438.90 from any other heading.

8439.10 – 8440.90

A change to subheading 8439.10 through 8440.90 from any other subheading.

8441.10 – 8441.80

A change to subheading 8441.10 through 8441.80 from any other subheading.

8441.90

A change to subheading 8441.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8442.10 – 8442.30

A change to subheading 8442.10 through 8442.30 from any other subheading outside that group.

8442.40 – 8442.50

A change to subheading 8442.40 through 8442.50 from any other heading.

8443.11 – 8443.59

A change to subheading 8443.11 through 8443.59 from any other subheading outside that group, except from subheading 8443.60; or

A change to subheading 8443.11 through 8443.59 from subheading 8443.60, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8443.60

A change to subheading 8443.60 from any other subheading, except from subheading 8443.11 through 8443.59.

8443.90

A change to subheading 8443.90 from any other heading.

84.44

A change to heading 84.44 from any other heading.

84.45 – 84.47

A change to heading 84.45 through 84.47 from any other heading outside that group.

8448.11 – 8448.19

A change to subheading 8448.11 through 8448.19 from any other subheading.

8448.20 – 8448.59

A change to subheading 8448.20 through 8448.59 from any other heading.

84.49

A change to heading 84.49 from any other heading.

8450.11 – 8450.20

A change to subheading 8450.11 through 8450.20 from any other subheading.

8450.90

A change to subheading 8450.90 from any other heading.

8451.10 – 8451.80

A change to subheading 8451.10 through 8451.80 from any other subheading.

8451.90

A change to subheading 8451.90 from any other heading.

8452.10 – 8452.29

A change to subheading 8452.10 through 8452.29 from any other subheading outside that group.

8452.30 – 8452.40

A change to subheading 8452.30 through 8452.40 from any other subheading.

8452.90

A change to subheading 8452.90 from any other heading.

8453.10 – 8453.80

A change to subheading 8453.10 through 8453.80 from any other subheading.

8453.90

A change to subheading 8453.90 from any other heading.

8454.10 – 8454.30

A change to subheading 8454.10 through 8454.30 from any other subheading.

8454.90

A change to subheading 8454.90 from any other heading.

8455.10 – 8455.90

A change to subheading 8455.10 through 8455.90 from any other subheading.

84.56 – 84.63

A change to heading 84.56 through 84.63 from any other heading, provided that there is a regional value content of not less than 65 percent under the build-down method.

84.64 – 84.65

A change to heading 84.64 through 84.65 from any other heading.

84.66

A change to heading 84.66 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8467.11 – 8467.89

A change to subheading 8467.11 through 8467.89 from any other subheading.

8467.91

A change to subheading 8467.91 from any other heading.

8467.92 – 8467.99

A change to subheading 8467.92 through 8467.99 from any other heading, except from heading 84.07.

8468.10 – 8468.80

A change to subheading 8468.10 through 8468.80 from any other subheading.

8468.90

A change to subheading 8468.90 from any other heading.

8469.11 – 8469.12

A change to subheading 8469.11 through 8469.12 from any other subheading outside that group.

8469.20 – 8469.30

A change to subheading 8469.20 through 8469.30 from any other subheading outside that group.

8470.10 – 8472.90

A change to subheading 8470.10 through 8472.90 from any other subheading.

8473.10 – 8473.50

A change to subheading 8473.10 through 8473.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 35 percent under the build-down method.

8474.10 – 8474.80

A change to subheading 8474.10 through 8474.80 from any other subheading outside that group.

8474.90

A change to subheading 8474.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8475.10

A change to subheading 8475.10 from any other subheading.

8475.21 – 8475.29

A change to subheading 8475.21 through 8475.29 from any other subheading outside that group.

8475.90

A change to subheading 8475.90 from any other heading.

8476.21 – 8476.89

A change to subheading 8476.21 through 8476.89 from any other subheading outside that group.

8476.90

A change to subheading 8476.90 from any other heading.

84.77

A change to heading 84.77 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method; or

A change to subheading 8477.10 through 8477.80 from subheading 8477.90, whether or not there is a change from any other heading, provided there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8478.10

A change to subheading 8478.10 from any other subheading.

8478.90

A change to subheading 8478.90 from any other heading.

8479.10 – 8479.89

A change to subheading 8479.10 through 8479.89 from any other subheading.

8479.90

A change to subheading 8479.90 from any other subheading.

84.80 – 84.81

A change to heading 84.80 through 84.81 from any other heading.

8482.10 – 8482.80

A change to subheading 8482.10 through 8482.80 from any subheading outside that group, except from inner or outer rings or races of subheading 8482.99; or

A change to subheading 8482.10 through 8482.80 from inner or outer rings or races of subheading 8482.99, whether or not there is also a change from any subheading outside that group, provided that there is a regional value content of not less than 40 percent under the build-up method.

8482.91 – 8482.99

A change to subheading 8482.91 through 8482.99 from any other heading.

8483.10

A change to subheading 8483.10 from any other subheading.

8483.20

A change to subheading 8483.20 from any other subheading, except from subheading 8482.10 through 8482.80.

8483.30

A change to subheading 8483.30 from any other heading; or

A change to subheading 8483.30 from any other subheading, provided that there is a regional value content of not less than 40 percent under the build up method.

8483.40 – 8483.50

A change to subheading 8483.40 through 8483.50 from any subheading, except from subheading 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90; or

A change to subheading 8483.40 through 8483.50 from subheading 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90, provided that there is a regional value content of not less than 40 percent under the build up method.

8483.60

A change to subheading 8483.60 from any other subheading.

8483.90

A change to subheading 8483.90 from any other heading.

8484.10 – 8484.90

A change to subheading 8484.10 through 8484.90 from any other subheading.

84.85

A change to heading 84.85 from any other heading.

Chapter 85

Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

8501.10

A change to subheading 8501.10 from any other heading, except from stators or rotors of heading 85.03; or

A change to subheading 8501.10 from stators or rotors of heading 85.03, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or

- (b) 45 percent under the build-down method.

8501.20 – 8501.64

A change to subheading 8501.20 through 8501.64 from any other heading.

85.02 – 85.03

A change to heading 85.02 through 85.03 from any other heading.

8504.10 – 8504.23

A change to subheading 8504.10 through 8504.23 from any subheading outside subheading 8504.10 through 8504.50.

8504.31

A change to subheading 8504.31 from any other heading; or

A change to subheading 8504.31 from subheading 8504.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8504.32 – 8504.50

A change to subheading 8504.32 through 8504.50 from any subheading outside subheading 8504.10 through 8504.50.

8504.90

A change to subheading 8504.90 from any other heading.

8505.11 – 8505.30

A change to subheading 8505.11 through 8505.30 from any other subheading.

8505.90

A change to subheading 8505.90 from any other heading.

8506.10 – 8506.40

A change to subheading 8506.10 through 8506.40 from any other subheading.

8506.50 – 8506.80

A change to subheading 8506.50 through 8506.80 from any other subheading outside that group.

8506.90

A change to subheading 8506.90 from any other heading.

8507.10

A change to subheading 8507.10 from any other heading; or

A change to subheading 8507.10 from any other subheading, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8507.20 – 8507.80

A change to subheading 8507.20 through 8507.80 from any other subheading.

8507.90

A change to subheading 8507.90 from any other heading.

8509.10 – 8509.80

A change to subheading 8509.10 through 8509.80 from any other heading; or

A change to subheading 8509.10 through 8509.80 from any other subheading, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8509.90

A change to subheading 8509.90 from any other heading.

8510.10 – 8510.30

A change to subheading 8510.10 through 8510.30 from any other subheading.

8510.90

A change to subheading 8510.90 from any other heading.

8511.10 – 8511.80

A change to subheading 8511.10 through 8511.80 from any other subheading.

8511.90

A change to subheading 8511.90 from any other heading.

8512.10 – 8512.30

A change to subheading 8512.10 through 8512.30 from any other subheading outside that group.

8512.40

A change to subheading 8512.40 from any other heading; or

A change to subheading 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided that there is also a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8512.90

A change to subheading 8512.90 from any other heading.

8513.10

A change to subheading 8513.10 from any other heading; or

A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8513.90

A change to subheading 8513.90 from any other heading.

8514.10 – 8514.40

A change to subheading 8514.10 through 8514.40 from any other subheading.

8514.90

A change to subheading 8514.90 from any other heading.

8515.11 – 8515.80

A change to subheading 8515.11 through 8515.80 from any other subheading outside that group.

8515.90

A change to subheading 8515.90 from any other heading.

8516.10 – 8516.50

A change to subheading 8516.10 through 8516.50 from any other subheading.

8516.60

A change to subheading 8516.60 from any other subheading, except furniture, whether or not assembled, cooking chambers, whether or not assembled, or the upper panel, whether or not with heating or control elements, of subheading 8516.90; or

A change to subheading 8516.60 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

8516.71

A change to subheading 8516.71 from any other subheading.

8516.72

A change to subheading 8516.72 from any other subheading, except from housings for toasters of subheading 8516.90 or subheading 9032.10; or

A change to subheading 8516.72 from housings for toasters of subheading 8516.90 or 9032.10, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

8516.79

A change to subheading 8516.79 from any other subheading.

8516.80

A change to subheading 8516.80 from any other heading; or

A change to subheading 8516.80 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

8516.90

A change to subheading 8516.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

8517.11 – 8517.80

A change to subheading 8517.11 through 8517.80 from any other subheading.

8517.90

A change to subheading 8517.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8518.10 – 8518.21

A change to subheading 8518.10 through 8518.21 from any other heading; or

A change to subheading 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8518.22

A change to subheading 8518.22 from any other heading; or

A change to subheading 8518.22 from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8518.29 – 8518.50

A change to subheading 8518.29 through 8518.50 from any other heading; or

A change to subheading 8518.29 through 8518.50 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8518.90

A change to subheading 8518.90 from any other heading.

8519.10 – 8519.40

A change to subheading 8519.10 through 8519.40 from any other subheading.

8519.92 – 8519.93

A change to subheading 8519.92 through 8519.93 from any other subheading outside that group.

8519.99

A change to subheading 8519.99 from any other subheading.

8520.10 – 8520.20

A change to subheading 8520.10 through 8520.20 from any other subheading.

8520.32 – 8520.33

A change to subheading 8520.32 through 8520.33 from any other subheading outside that group.

8520.39 – 8524.99

A change to subheading 8520.39 through 8524.99 from any other subheading.

8525.10 – 8525.20

A change to subheading 8525.10 through 8525.20 from any other subheading outside that group.

8525.30 – 8525.40

A change to subheading 8525.30 through 8525.40 from any other subheading.

8526.10 – 8527.90

A change to subheading 8526.10 through 8527.90 from any other subheading.

8528.12

A change to subheading 8528.12 from any other subheading, except from subheading 7011.20, 8540.11, or 8540.91.

8528.13

A change to subheading 8528.13 from any other subheading.

8528.21

A change to subheading 8528.21 from any other subheading, except from subheading 7011.20, 8540.11, or 8540.91.

8528.22 – 8528.30

A change to subheading 8528.22 through 8528.30 from any other subheading.

85.29

A change to heading 85.29 from any other heading; or

No change in tariff classification is required for subheading 8529.90, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8530.10 – 8530.80

A change to subheading 8530.10 through 8530.80 from any other subheading.

8530.90

A change to subheading 8530.90 from any other heading.

8531.10 – 8531.80

A change to subheading 8531.10 through 8531.80 from any other subheading.

8531.90

A change to subheading 8531.90 from any other heading.

8532.10 – 8532.30

A change to subheading 8532.10 through 8532.30 from any other subheading.

8532.90

A change to subheading 8532.90 from any other heading.

8533.10 – 8533.40

A change to subheading 8533.10 through 8533.40 from any other subheading.

8533.90

A change to subheading 8533.90 from any other heading.

85.34

A change to heading 85.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 35 percent under the build-down method.

8535.10 – 8536.90

A change to subheading 8535.10 through 8536.90 from any other subheading.

85.37 – 85.38

A change to heading 85.37 through 85.38 from any other heading.

8539.10 – 8539.49

A change to subheading 8539.10 through 8539.49 from any other subheading.

8539.90

A change to subheading 8539.90 from any other heading.

8540.11

A change to subheading 8540.11 from any other subheading, except from subheadings 7011.20 or 8540.91

8540.12

A change to subheading 8540.12 from any other subheading.

8540.20

A change to subheading 8540.20 from any other heading; or

A change to subheading 8540.20 from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8540.40 – 8540.60

A change to subheading 8540.40 through 8540.60 from any other subheading outside that group.

8540.71 – 8540.89

A change to subheading 8540.71 through 8540.89 from any other subheading.

8540.91

A change to subheading 8540.91 from any other heading; or

A change to front panel assemblies of subheading 8540.91 from any other good, including a good in that heading.

8540.99

A change to subheading 8540.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8541.10 – 8542.90

A change to assembled semiconductor devices, integrated circuits or microassemblies of subheading 8541.10 through 8542.90 from unmounted chips, wafers or dice of subheading 8541.10 through 8542.90 or from any other subheading; or

A change to any other goods of subheading 8541.10 through 8542.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 35 percent under the build-down method.

8543.11 – 8543.19

A change to subheading 8543.11 through 8543.19 from any other subheading outside that group.

8543.20 – 8543.30

A change to subheading 8543.20 through 8543.30 from any other subheading.

8543.40 – 8543.89

A change to subheading 8543.40 through 8543.89 from any other subheading outside that group.

8543.90

A change to subheading 8543.90 from any other heading.

8544.11

A change to subheading 8544.11 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.19

A change to subheading 8544.19 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.20

A change to subheading 8544.20 from any subheading outside subheading 8544.11 through 8544.60, except from heading 74.08, 74.13, 76.05 or 76.14; or

A change to subheading 8544.20 from heading 74.08, 74.13, 76.05 or 76.14, whether or not there is also a change from any other subheading, provided that there is also a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8544.30

A change to subheading 8544.30 from any other subheading.

8544.41 – 8544.49

A change to subheading 8544.41 through 8544.49 from any other subheading, provided that there is also a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8544.51 – 8544.59

A change to subheading 8544.51 through 8544.59 from any heading.

8544.60 – 8544.70

A change to subheading 8544.60 through 8544.70 from any other subheading, provided that there is also a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8545.11 – 8545.90

A change to subheading 8545.11 through 8545.90 from any other subheading.

85.46

A change to heading 85.46 from any other heading.

8547.10 – 8547.90

A change to subheading 8547.10 through 8547.90 from any other subheading.

85.48

A change to heading 85.48 from any other heading.

Section XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86-89)

Chapter 86

Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signaling Equipment of all Kinds

86.01 – 86.02

A change to heading 86.01 through 86.02 from any other heading.

86.03 – 86.06

A change to heading 86.03 through 86.06 from any other heading, except from heading 86.07; or

A change to heading 86.03 through 86.06 from heading 86.07, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8607.11 – 8607.12

A change to subheading 8607.11 through 8607.12 from any subheading outside that group.

8607.19

A change to axles of subheading 8607.19 from parts of axles of subheading 8607.19; or

A change to wheels, whether or not fitted with axles, of subheading 8607.19 from parts of axles or parts of wheels of subheading 8607.19; or

A change to subheading 8607.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8607.21 – 8607.99

A change to subheading 8607.21 through 8607.99 from any other heading.

86.08 – 86.09

A change to heading 86.08 through 86.09 from any other heading.

Chapter 87

Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof

87.01 – 87.06

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or
- (c) 35 percent under the net cost method.

87.07

A change to heading 87.07 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or
- (c) 35 percent under the net cost method.

8708.10 – 8708.99

A change to subheading 8708.10 through 8708.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method,
- (b) 50 percent under the build-down method, or
- (c) 35 percent under the net cost method.

8709.11 – 8709.19

A change to subheading 8709.11 through 8709.19 from any other heading; or

A change to subheading 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8709.90

A change to subheading 8709.90 from any other heading.

87.10

A change to heading 87.10 from any other heading.

87.11

A change to heading 87.11 from any other heading, except from heading 87.14; or

A change to heading 87.11 from heading 87.14, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

87.12

A change to heading 87.12 from any other heading, except from heading 87.14; or

A change to heading 87.12 from heading 87.14, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

87.13

A change to heading 87.13 from heading 87.14, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

87.14 – 87.15

A change to heading 87.14 through 87.15 from any other heading.

8716.10 – 8716.80

A change to subheading 8716.10 through 8716.80 from any other heading; or

A change to subheading 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

8716.90

A change to subheading 8716.90 from any other heading.

Chapter 88
Aircraft, Spacecraft, and Parts Thereof

8801.10 – 8803.90

A change to subheading 8801.10 through 8803.90 from any other subheading.

88.04 – 88.05

A change to heading 88.04 through 88.05 from any other heading.

Chapter 89
Ships, Boats and Floating Structures

89.01 – 89.02

A change to heading 89.01 through 89.02 from any other chapter; or

A change to heading 89.01 through 89.02 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

89.03

A change to heading 89.03 from any other heading.

89.04 – 89.05

A change to heading 89.04 through 89.05 from any other chapter; or

A change to heading 89.04 through 89.05 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

89.06 – 89.08

A change to heading 89.06 through 89.08 from any other heading.

Section XVIII
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapter 90-92)

Chapter 90
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

9001.10

A change to subheading 9001.10 from any other chapter, except from heading 70.02; or

A change to subheading 9001.10 from heading 70.02, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9001.20 – 9001.90

A change to subheading 9001.20 through 9001.90 from any other heading.

9002.11 – 9002.90

A change to subheading 9002.11 through 9002.90 from any other heading, except from heading 90.01.

9003.11 – 9003.19

A change to subheading 9003.11 through 9003.19 from any other subheading, except from subheading 9003.90; or

A change to subheading 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9003.90

A change to subheading 9003.90 from any other heading.

9004.10

A change to subheading 9004.10 from any other chapter; or

A change to subheading 9004.10 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9004.90

A change to subheading 9004.90 from any other heading, except from subheading 9001.40 or 9001.50.

9005.10

A change to subheading 9005.10 from any other subheading.

9005.80

A change to subheading 9005.80 from any subheading, except from heading 90.01 through 90.02 or subheading 9005.90; or

A change to subheading 9005.80 from subheading 9005.90, provided there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9005.90

A change to subheading 9005.90 from any other heading.

9006.10 – 9006.69

A change to subheading 9006.10 through 9006.69 from any other heading; or

A change to subheading 9006.10 through 9006.69 from any other subheading, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

9006.91 – 9006.99

A change to subheading 9006.91 through 9006.99 from any other heading.

9007.11 – 9007.20

A change to subheading 9007.11 through 9007.20 from any other heading; or

A change to subheading 9007.11 through 9007.20 from any other subheading, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

9007.91 – 9007.92

A change to subheading 9007.91 through 9007.92 from any other heading; or

No change in tariff classification is required for subheading 9007.92, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 40 percent under the build-down method.

9008.10 – 9008.40

A change to subheading 9008.10 through 9008.40 from any other heading; or

A change to subheading 9008.10 through 9008.40 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9008.90

A change to subheading 9008.90 from any other heading.

9009.11

A change to subheading 9009.11 from any other subheading.

9009.12

A change to subheading 9009.12 from any other subheading, except from subheading 9009.91;
or

A change to subheading 9009.12 from subheading 9009.91, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9009.21 – 9009.30

A change to subheading 9009.21 through 9009.30 from any other subheading.

9009.91 – 9009.93

A change to subheading 9009.91 through 9009.93 from any other subheading outside that group.

9009.99

A change to subheading 9009.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9010.10 – 9010.60

A change to subheading 9010.10 through 9010.60 from any other heading; or

A change to subheading 9010.10 through 9010.60 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9010.90

A change to subheading 9010.90 from any other heading.

9011.10 – 9011.80

A change to subheading 9011.10 through 9011.80 from any other heading; or

A change to subheading 9011.10 through 9011.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9011.90

A change to subheading 9011.90 from any other heading.

9012.10

A change to subheading 9012.10 from any other heading; or

A change to subheading 9012.10 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9012.90

A change to subheading 9012.90 from any other heading.

9013.10 – 9013.80

A change to subheading 9013.10 through 9013.80 from any other heading; or

A change to subheading 9013.10 through 9013.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9013.90

A change to subheading 9013.90 from any other heading.

9014.10 – 9014.80

A change to subheading 9014.10 through 9014.80 from any other heading; or

A change to subheading 9014.10 through 9014.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9014.90

A change to subheading 9014.90 from any other heading.

9015.10 – 9015.80

A change to subheading 9015.10 through 9015.80 from any other heading; or

A change to subheading 9015.10 through 9015.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9015.90

A change to subheading 9015.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

90.16

A change to heading 90.16 from any other heading.

9017.10 – 9022.90

A change to subheading 9017.10 through 9022.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method, or
- (b) 35 percent under the build-down method.

90.23

A change to heading 90.23 from any other heading.

9024.10 – 9024.80

A change to subheading 9024.10 through 9024.80 from any other heading; or

A change to subheading 9024.10 through 9024.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9024.90

A change to subheading 9024.90 from any other heading.

9025.11 – 9025.80

A change to subheading 9025.11 through 9025.80 from any other heading; or

A change to subheading 9025.11 through 9025.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9025.90

A change to subheading 9025.90 from any other heading.

9026.10 – 9026.80

A change to subheading 9026.10 through 9026.80 from any other heading; or

A change to subheading 9026.10 through 9026.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9026.90

A change to subheading 9026.90 from any other heading.

9027.10 – 9027.80

A change to subheading 9027.10 through 9027.80 from any other heading; or

A change to subheading 9027.10 through 9027.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9027.90

A change to subheading 9027.90 from any other heading.

9028.10 – 9028.30

A change to subheading 9028.10 through 9028.30 from any other heading; or

A change to subheading 9028.10 through 9028.30 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9028.90

A change to subheading 9028.90 from any other heading.

9029.10 – 9029.20

A change to subheading 9029.10 through 9029.20 from any other heading; or

A change to subheading 9029.10 through 9029.20 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9029.90

A change to subheading 9029.90 from any other heading.

9030.10 – 9030.89

A change to subheading 9030.10 through 9030.89 from any other subheading.

9030.90

A change to subheading 9030.90 from any other heading.

9031.10 – 9031.80

A change to subheading 9031.10 through 9031.80 from any other heading; or

A change to coordinate measuring machines of subheading 9031.49 from any other good except from bases and frames for the goods of the same subheading; or

A change to subheading 9031.10 through 9031.80 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9031.90

A change to subheading 9031.90 from any other heading.

9032.10 – 9032.89

A change to subheading 9032.10 through 9032.89 from any other heading; or

A change to subheading 9032.10 through 9032.89 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9032.90

A change to subheading 9032.90 from any other heading.

90.33

A change to heading 90.33 from any other heading.

Chapter 91

Clocks and Watches and Parts Thereof

9101.11

A change to subheading 9101.11 from any other chapter; or

A change to subheading 9101.11 from heading 91.14, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9101.12

A change to subheading 9101.12 from any other chapter; or

A change to subheading 9101.12 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9101.19

A change to subheading 9101.19 from any other chapter; or

A change to subheading 9101.19 from heading 91.14, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9101.21

A change to subheading 9101.21 from any other chapter; or

A change to subheading 9101.21 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9101.29

A change to subheading 9101.29 from any other chapter; or

A change to subheading 9101.29 from heading 91.14, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or

- (b) 45 percent under the build-down method.

9101.91

A change to subheading 9101.91 from any other chapter; or

A change to subheading 9101.91 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9101.99

A change to subheading 9101.99 from any other chapter; or

A change to subheading 9101.99 from heading 91.14, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

91.02 – 91.07

A change to heading 91.02 through 91.07 from any other chapter; or

A change to heading 91.02 through 91.07 from heading 91.14, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

91.08 – 91.10

A change to heading 91.08 through 91.10 from any other chapter; or

A change to heading 91.08 through 91.10 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9111.10 – 9111.80

A change to subheading 9111.10 through 9111.80 from any other chapter; or

A change to subheading 9111.10 through 9111.80 from subheading 9111.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9111.90

A change to subheading 9111.90 from any other chapter; or

A change to subheading 9111.90 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9112.20

A change to subheading 9112.20 from subheading 9112.90, whether or not there is also a change from any other heading, provided that there is regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9112.90

A change to subheading 9112.90 from any other chapter; or

A change to subheading 9112.90 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

91.13

A change to heading 91.13 from any other chapter; or

A change to heading 91.13 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

91.14

A change to heading 91.14 from any other heading.

Chapter 92

Musical Instruments; Parts and Accessories of Such Articles

92.01 – 92.08

A change to heading 92.01 through 92.08 from any other chapter; or

A change to heading 92.01 through 92.08 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

92.09

A change to heading 92.09 from any other heading.

Section XIX

Arms and Ammunition; Parts and Accessories Thereof (Chapter 93)

Chapter 93

Arms and Ammunition; Parts and Accessories Thereof

93.01 – 93.04

A change to heading 93.01 through 93.04 from any other chapter; or

A change to heading 93.01 through 93.04 from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

93.05

A change to heading 93.05 from any other heading.

93.06 – 93.07

A change to heading 93.06 through 93.07 from any other chapter.

Section XX

Miscellaneous Manufactured Articles (Chapter 94-96)

Chapter 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

94.01

A change to heading 94.01 from any other heading.

9402.10 – 9402.90

A change to subheading 9402.10 through 9402.90 from any other subheading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

94.03

A change to heading 94.03 from any other heading.

9404.10 – 9404.30

A change to subheading 9404.10 through 9404.30 from any other chapter.

9404.90

Note to subheading 9404.90:

A textile good of subheading 9404.90 shall be considered originating if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and if the component that determines the tariff classification of the good is wholly of:

- (a) one or more fabrics listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities);
- (b) one or more fabrics or knit to shape components formed in the territory of one or both of the Parties from one or more of the yarns listed in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities); or
- (c) any combination of the fabrics referred to in subparagraph (a), the fabrics or knit to shape components referred to in subparagraph (b), or one or more fabrics or knit to shape components originating under this Annex.

The originating fabrics or knit to shape components referred to in subparagraph (c) may contain up to ten percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in an originating fabric or knit to shape component referred to in subparagraph (c) must be wholly formed and finished in the territory of one or both of the Parties.

A change to subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, or subheading 6307.90.

9405.10 – 9405.60

A change to subheading 9405.10 through 9405.60 from any other chapter; or

A change to subheading 9405.10 through 9405.60 from subheading 9405.91 through 9405.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9405.91 – 9405.99

A change to subheading 9405.91 through 9405.99 from any other heading.

94.06

A change to heading 94.06 from any other chapter.

Chapter 95

Toys, Games and Sport Requisites; Parts and Accessories Thereof

95.01

A change to heading 95.01 from any other chapter.

95.02

A change to heading 95.02 from any other heading.

95.03 – 95.08

A change to heading 95.03 through 95.08 from any other chapter; or

A change to subheading 9506.31 from subheading 9506.39, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

Chapter 96

Miscellaneous Manufactured Articles

96.01 – 96.05

A change to heading 96.01 through 96.05 from any other chapter.

9606.10

A change to subheading 9606.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9606.21 – 9606.29

A change to subheading 9606.21 through 9606.29 from any other chapter; or

A change to subheading 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9606.30

A change to subheading 9606.30 from any other heading.

9607.11 – 9607.19

A change to subheading 9607.11 through 9607.19 from any other chapter; or

A change to subheading 9607.11 through 9607.19 from subheading 9607.20, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9607.20

A change to subheading 9607.20 from any other heading.

9608.10 – 9608.20

A change to subheading 9608.10 through 9608.20 from any other chapter; or

A change to subheading 9608.10 through 9608.20 from subheading 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than 30 percent under the build-down method.

9608.31 – 9608.50

A change to subheading 9608.31 through 9608.50 from any other chapter; or

A change to subheading 9608.31 through 9608.50 from subheading 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9608.60

A change to subheading 9608.60 from any other heading.

9608.91

A change to subheading 9608.91 from any other subheading.

9608.99

A change to subheading 9608.99 from any other heading.

9609.10 – 9609.90

A change to subheading 9609.10 through 9609.90 from any other heading; or

A change to subheading 9609.10 through 9609.90 from subheading 9609.20, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

96.10 – 96.11

A change to heading 96.10 through 96.11 from any other heading.

9612.10

A change to subheading 9612.10 from any other chapter.

9612.20

A change to subheading 9612.20 from any other heading.

9613.10 – 9613.80

A change to subheading 9613.10 through 9613.80 from any other chapter; or

A change to subheading 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9613.90

A change to subheading 9613.90 from any other heading.

9614.20

A change to subheading 9614.20 from any other subheading, except from subheading 9614.90.

9614.90

A change to subheading 9614.90 from any other heading.

9615.11 – 9615.19

A change to subheading 9615.11 through 9615.19 from any other chapter; or

A change to subheading 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method, or
- (b) 45 percent under the build-down method.

9615.90

A change to subheading 9615.90 from any other heading.

96.16

A change to heading 96.16 from any other heading.

96.17

A change to heading 96.17 from any other chapter.

96.18

A change in heading 96.18 from any other heading.

Section XXI

Works of Art, Collectors Pieces and Antiques (Chapter 97)

Chapter 97

Works of Art, Collectors Pieces and Antiques

9701.10 – 9701.90

A change to subheading 9701.10 through 9701.90 from any other subheading.

97.02 – 97.06

A change to heading 97.02 through 97.06 from any other heading.

Appendix 4.1-A

Correlation Table for Textile or Apparel Goods

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
5108.10.aa	5108.10.60	5108.10.00	Other than of Angora rabbit hair.
5108.20.aa	5108.20.60	5108.20.00	Other than of Angora rabbit hair.
5208.21.aa	5208.21.60	5208.21.00	Of number 69 or higher number.
5208.22.aa	5208.22.80	5208.22.00	Of number 69 or higher number.
5208.29.aa	5208.29.80	5208.29.00	Of number 69 or higher number.
5208.31.aa	5208.31.80	5208.31.00	Of number 69 or higher number.
5208.32.aa	5208.32.50	5208.32.00	Of number 69 or higher number.
5208.32.bb	5208.32.3020	5208.32.00	Of number 42 or lower number of poplin or broadcloth.
5208.39.aa	5208.39.80	5208.39.00	Of number 69 or higher.
5208.41.aa	5208.41.80	5208.41.00	Of number 69 or higher number.
5208.42.aa	5208.42.50	5208.42.00	Of number 69 or higher number.
5208.43.aa	5208.43.00	5208.43.00	3-thread or 4-thread twill, including cross twill.
5208.49.aa	5208.49.80	5208.49.00	Of number 69 or higher number.
5208.51.aa	5208.51.80	5208.51.00	Of number 69 or higher number.
5208.52.aa	5208.52.50	5208.52.00	Of number 69 or higher number.
5208.59.aa	5208.59.80	5208.59.00	Of number 69 or higher number.
5210.21.aa	5210.21.80	5210.21.00	Of number 69 or higher number.
5210.29.aa	5210.29.80	5210.29.00	Of number 69 or higher number.
5210.31.aa	5210.31.80	5210.31.00	Of number 69 or higher number.
5210.39.aa	5210.39.80	5210.39.00	Of number 69 or higher number.
5210.41.aa	5210.41.80	5210.41.00	Of number 69 or higher number.
5210.49.aa	5210.49.80	5210.49.00	Of number 69 or higher number.
5210.51.aa	5210.51.80	5210.51.00	Of number 69 or higher number.
5210.59.aa	5210.59.80	5210.59.00	Of number 69 or higher number.
5402.41.aa	5402.41.90	5402.41.00	Of nylon or other polyamides other than colored multifilament, untwisted or with a twist of less than 5 turns per meter, measuring not less than 22 decitex per filament, certified by the importer to be used in the manufacture of wigs for dolls.
5402.43.aa	5402.43.10	5402.43.00	Wholly of polyester, measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn.

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
5402.52.aa	5402.52.10	5402.52.00	Wholly of polyester, measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn.
5407.61.aa	5407.61.11	5407.61.00	Wholly of polyester, of single yarns measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn and with a twist of 900 or more turns per meter.
5407.61.bb	5407.61.21	5407.61.00	Wholly of polyester, of single yarns measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn and with a twist of 900 or more turns per meter.
5407.61.cc	5407.61.91	5407.61.00	Wholly of polyester, of single yarns measuring not less than 75 decitex but not more than 80 decitex, and having 24 filaments per yarn and with a twist of 900 or more turns per meter.
5408.22.aa	5408.22.10	5408.22.00	Of cuprammonium rayon.
5408.23.aa	5408.23.11	5408.23.00	Of cuprammonium rayon.
5408.23.bb	5408.23.21	5408.23.00	Of cuprammonium rayon.
5408.24.aa	5408.24.10	5408.24.00	Of cuprammonium rayon.
5512.99.aa	5512.99.0005	5512.99.00	Of yarns of different colors, except blue denim or jacquard weave.
5515.13.aa	5515.13.10	5515.13.00	Other than containing 36 percent or more by weight of wool or fine animal hair.
5515.19.aa	5515.19.0090	5515.19.00	Other than of yarns of different colors, except blue denim or jacquard weave, poplin or broadcloth, sheeting, printcloth, cheesecloth; lawns, voiles or batistes, duck, satin weave or twill weave, Oxford cloth.
5903.90.aa	5903.90.15	5903.90.90	Of man-made fibers, fabrics specified in note 9 to section XI, over 60 percent by weight of plastics.
5903.90.bb	5903.90.25	5903.90.90	Of man-made fibers, fabrics specified in note 9 to section XI, 70 percent by weight of rubber or plastics.
6001.92.aa	6001.92.0030	6001.92.10, 6001.92.90	Velour, not over 271 grams per square meter.

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
6006.21.aa	6006.21.10	6006.21.00	Circular knit, wholly of cotton yarns exceeding 100 metric number per single yarn.
6006.22.aa	6006.22.10	6006.22.00	Circular knit, wholly of cotton yarns exceeding 100 metric number per single yarn.
6006.23.aa	6006.23.10	6006.23.00	Circular knit, wholly of cotton yarns exceeding 100 metric number per single yarn.
6006.24.aa	6006.24.10	6006.24.00	Circular knit, wholly of cotton yarns exceeding 100 metric number per single yarn.
6006.90.aa	6006.90.10	6006.90.00	Other than of synthetic or artificial fibers; containing 85 percent or more by weight of silk or silk waste.
6103.19.aa	6103.19.60	6103.19.00	Containing 70 percent or more by weight of silk or silk waste.
6103.19.bb	6103.19.90	6103.19.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6103.39.aa	6103.39.40	6103.39.00	Containing 70 percent or more by weight of silk or silk waste.
6103.39.bb	6103.39.80	6103.39.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6104.19.aa	6104.19.40	6104.19.00	Containing 70 percent or more by weight of silk or silk waste.
6104.19.bb	6104.19.80	6104.19.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6104.39.aa	6104.39.20	6104.39.00	Other than wool or fine animal hair, cotton or man-made fibers.
6104.59.aa	6104.59.40	6104.59.00	Containing 70 percent or more by weight of silk or silk waste.
6104.59.bb	6104.59.80	6104.59.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6203.19.aa	6203.19.50	6203.19.00	Containing 70 percent or more by weight of silk or silk waste.

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
6203.19.bb	6203.19.90	6203.19.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6203.39.aa	6203.39.50	6203.39.00	Containing 70 percent or more by weight of silk or silk waste.
6203.39.bb	6203.39.90	6203.39.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6203.42.aa	6203.42.40	6203.42.00	Bib and brace overalls of cotton.
6204.19.aa	6204.19.40	6204.19.00	Containing 70 percent or more by weight of silk or silk waste.
6204.19.bb	6204.19.80	6204.19.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6204.33.aa	6204.33.40	6204.33.00	Containing 36 percent or more by weight of wool or fine animal hair.
6204.39.aa	6204.39.20	6204.39.00	Containing 36 percent or more by weight of wool or fine animal hair.
6204.39.bb	6204.39.60	6204.39.00	Containing 70 percent or more by weight of silk or silk waste.
6204.39.cc	6204.39.80	6204.39.00	Other (not of wool or fine animal hair, cotton, or man-made fiber; not containing 70 percent or more by weight of silk or silk waste).
6204.39.dd	6204.39.8020	6204.39.00	Other than of artificial fibers; other than 36 percent or more by weight of wool or fine animal hair; other than containing 70 percent or more by weight of silk or silk waste; subject to wool restraints.
6204.42.aa	6204.42.3040	6204.42.00	Girls'; of cotton; other than containing 36 percent or more by weight of flax fibers; other than corduroy; with two or more colors in the warp and/or the filling.
6204.42.bb	6204.42.3060	6204.42.00	Girls'; of cotton; other than containing 36 percent or more by weight of flax fibers; other than corduroy; other than with two or more colors in the warp and/or the filling.

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
6204.43.aa	6204.43.4020	6204.43.00	Girls'; other than of 30 percent or more by weight silk or silk waste; other than 36 percent or more by weight of wool or fine animal hair, with two or more colors in the warp and/or filling.
6204.43.bb	6204.43.4040	6204.43.00	Girls'; other than of 30 percent or more by weight silk or silk waste; other than 36 percent or more by weight of wool or fine animal hair; other than with two or more colors in the warp and/or filling.
6204.44.aa	6204.44.4020	6204.44.00	Girls'; other than 36 percent or more by weight of wool or fine animal hair.
6204.52.aa	6204.52.20	6204.52.00	Other than certified hand-loomed and folklore products
6204.59.aa	6204.59.40	6204.59.00	Other than wool or fine animal hair, cotton or man-made fibers.
6204.62.aa	6204.62.40	6204.62.00	Other than containing 15 percent or more by weight of down; other than bib and brace overalls; other than certified hand-loomed and folklore products.
6207.19.aa	6207.19.9010	6207.19.00	Other than containing 70 percent or more by weight of silk, of man-made fibers.
6208.91.aa	6208.91.30	6208.91.00	Other than bathrobes, dressing gowns and similar articles.
6208.92.aa	6208.92.0030	6208.92.00	Other than bathrobes, dressing gowns and similar articles.
6208.92.bb	6208.92.0040	6208.92.00	Girls' boxer shorts.
6303.92.aa	6303.92.10	6303.92.00	Made up from fabrics described in tariff item 5407.61.aa, 5407.61.bb, or 5407.61.cc.

Note: The descriptions in this table are in summary form and are for reference purposes only. In case of any inconsistency between this Appendix and Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities), the descriptions in Annex 3.25 (List of Fabrics, Yarns, and Fibers Not Available in Commercial Quantities) shall prevail.

Appendix 4.1-B

Correlation Table for Footwear

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
6401.92.aa	6401.92.90	6401.92.00	Waterproof footwear, not mechanically assembled, with outer soles and uppers of rubber or plastics, nesoi, covering ankle but not knee.
6401.99.aa	6401.99.30	6401.99.10	Waterproof protective footwear, not mechanically assembled with outer soles and uppers of rubber or plastics, not covering ankle, without closures.
6401.99.bb	6401.99.60	6401.99.10	Waterproof protective footwear, not mechanically assembled with outer soles and uppers of rubber or plastics, not covering ankle, with closures.
6401.99.cc	6401.99.90	6401.99.90	Waterproof footwear, not mechanically assembled, with outer soles and uppers of rubber or plastics, nesoi, not covering ankle.
6402.30.aa	6402.30.50	6402.30.10 6402.30.20	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, designed as a protection against liquids, chemicals, and weather.
6402.30.bb	6402.30.70	6402.30.10	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, not protective, valued over US\$3 but not over US\$6.50/pair.
6402.30.cc	6402.30.80	6402.30.10	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, not protective, valued over US\$6.50 but not over US\$12/pair.
6402.91.aa	6402.91.50	6402.91.92 6402.91.93 6402.91.94 6402.91.95 6402.91.96 6402.91.97	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, designed as protection against liquids, chemicals, and weather.
6402.91.bb	6402.91.80	6402.91.10 6402.91.92 6402.91.94 6402.91.96	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over US\$6.50 but not over US\$12/pair.
6402.91.cc	6402.91.90	6402.91.10 6402.91.92 6402.91.93 6402.91.94 6402.91.95 6402.91.96	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over US\$12/pair.

TARIFF ITEM	UNITED STATES	PANAMA	DESCRIPTION
		6402.91.97	
6402.99.aa	6402.99.20	6402.99.94 6402.99.95 6402.99.96 6402.99.97	Footwear with outer soles & uppers of rubber or plastics, nesoi, not covering ankle, nesoi, designed as protection against liquids, chemicals, or cold or inclement weather.
6402.99.bb	6402.99.80	6402.99.10 6402.99.92 6402.99.94 6402.99.96	Footwear with outer soles & uppers of rubber or plastics, nesoi, not covering ankle, nesoi, valued over US\$6.50 but not over US\$12/pair.
6402.99.cc	6402.99.90	6402.99.10 6402.99.92 6402.99.94 6402.99.95 6402.99.96 6402.99.97	Footwear with outer soles & uppers of rubber or plastics, nesoi, not covering ankle, nesoi, valued over US\$12/pair.
6404.11.aa	6404.11.90	6404.11.10 6404.11.20	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued over US\$12/pair.
6404.19.aa	6404.19.20	6404.19.92 6404.19.93 6404.19.94 6404.19.95 6404.19.96 6404.19.97	Footwear with outer soles of rubber or plastics & uppers of textile for protection against water, oil, grease or chemicals, or cold or inclement weather.

Annex I

Explanatory Notes

1. The Schedule of a Party to this Annex sets out, pursuant to Articles 10.13 (Non-Conforming Measures) and 11.6 (Non-Conforming Measures), a Party's existing measures that are not subject to some or all of the obligations imposed by:
 - (a) Article 10.3 (National Treatment) or 11.2 (National Treatment);
 - (b) Article 10.4 (Most-Favored-Nation Treatment) or 11.3 (Most-Favored-Nation Treatment);
 - (c) Article 11.4 (Market Access);
 - (d) Article 11.5 (Local Presence);
 - (e) Article 10.9 (Performance Requirements); or
 - (f) Article 10.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:
 - (a) **Sector** refers to the sector for which the entry is made;
 - (b) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 that, pursuant to Articles 10.13.1(a) (Non-Conforming Measures) and 11.6.1(a) (Non-Conforming Measures), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 3;
 - (c) **Level of Government** indicates the level of government maintaining the scheduled measure(s);
 - (d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant articles of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 10.13.1(a) (Non-Conforming Measures) and 11.6.1(a) (Non-Conforming Measures), and subject to Articles 10.13.1(c) (Non-Conforming Measures) and 11.6.1(c) (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), or 11.5 (Local Presence) shall operate as a Schedule entry with respect to Article 10.3 (National Treatment), 10.4 (Most-Favored-Nation Treatment), or 10.9 (Performance Requirements) to the extent of that measure.

Annex I

Schedule of Panama

Sector:	Retail Sales
Obligations Concerned:	National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.10)
Level of Government:	Central
Measures:	Article 293 of the 1972 Constitution Article 16 of Executive Decree 35 of May 24, 1996
Description:	<u>Investment</u> 1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalized Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalized Panamanian national for at least three years; (d) a foreign national or a juridical person organized under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organized under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if:

- (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or
 - (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service.
3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.

Sector: Real Property

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: Articles 290 and 291 of the 1972 Constitution

Description: Investment

No foreign government, foreign official, or foreign state enterprise, may own real property in Panama, except property used for an embassy.

No foreign national or enterprise or enterprise organized under the laws of Panama owned entirely or partially by foreign nationals may own real property within ten kilometers of Panama's borders.

Sector: Public Utilities

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: Article 285 of the 1972 Constitution

Description: Investment

Panama may require that up to 100 percent of the capital of a private enterprise operating a public utility be owned by Panamanian persons. However, Panama may provide exceptions to the preceding sentence by law.

Sector:	Supply of Potable Water
Obligations Concerned:	National Treatment (Article 10.3) Senior Management and Board of Directors (Article 10.10)
Level of Government:	Central
Measures:	Article 285 of the 1972 Constitution
Description:	<p><u>Investment</u></p> <p>If Panama allows private equity investment in an enterprise supplying potable water to the public, it may require that up to 100 percent of the capital of such an enterprise be owned by Panamanian persons. Panama may require that the senior managers and members of the board of directors of such an enterprise be Panamanian nationals.</p> <p>However, Panama may provide exceptions to the preceding paragraph by law.</p> <p>For greater certainty, this entry does not apply to the supply of bottled water.</p>

Sector: All Sectors

Obligations Concerned: National Treatment (Article 11.2)

Level of Government: Central

Measures: Article 322 of the 1972 Constitution

Article 86 of Law No. 19 of June 11, 1997

Description: Cross-Border Services

Preference shall be given to Panamanian nationals over foreign nationals for contractual positions within the Panama Canal Authority. In the event that all applicants for a position are foreign nationals, preference shall be given to those foreign nationals with Panamanian spouses or those foreign nationals who have lived in Panama for ten consecutive years.

Sector: Travel Agencies

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)

Level of Government: Central

Measures: Article 2 of Law No. 73 of December 22, 1976

Description: Cross-Border Services and Investment

Travel agencies are those enterprises that serve as intermediaries between travelers and the suppliers of the services they consume. To engage in these activities in the territory of Panama, a supplier must meet the criteria set out in the entry on Retail Sales. Natural persons engaged in these activities in the territory of Panama must be Panamanian nationals.

Sector:	Transmission of Radio and Television Programs
Obligations Concerned:	National Treatment (Articles 10.3 and 11.2) Most-Favored-Nation Treatment (Article 11.3) Senior Management and Boards of Directors (Article 10.10)
Level of Government:	Central
Measures:	Article 285 of the 1972 Constitution Articles 14 and 25 of Law No. 24 of June 30, 1999 Articles 152 and 161 of Executive Decree No. 189 of August 13, 1999
Description:	<u>Cross-Border Services and Investment</u> A concession to operate a public radio or public television station in Panama may be granted to a natural person or an enterprise. In the case of a natural person, the concessionaire must be a Panamanian national. In the case of an enterprise, at least 65 percent of the shares of the concessionaire must be owned by Panamanian nationals. Each of the senior managers and directors of an enterprise operating a public radio or public television station must be a Panamanian national. Under no circumstances may a foreign government or a foreign state enterprise supply, by itself or through a third party, public radio or public television services or hold a controlling interest, directly or indirectly, in an enterprise that supplies such services. Concessionaires of public radio or public television services may not broadcast any type of advertisement originating within Panama containing announcements made by announcers who do not have a license issued by the <i>Autoridad Nacional de los Servicios Públicos</i> . Such licenses may only be obtained by Panamanian nationals and nationals of other countries that have granted reciprocal rights to Panamanian nationals.

Sector: Telecommunication Services

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: Article 21 of Law No. 31 of February 8, 1996

Description: Investment

No enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may supply telecommunications services in the territory of Panama.

Sector: Education

Obligations Concerned: National Treatment (Article 11.2)

Level of Government: Central

Measures: Article 100 of the 1972 Constitution

Description: Cross-Border Services

Only Panamanian nationals may teach Panamanian history and civic education in the territory of Panama.

Sector:	Electric Power
Obligations Concerned:	Market Access (Article 11.4)
Level of Government:	Central
Measures:	Articles 32, 45, and 46 of Law No. 6 of February 3, 1997
Description:	<u>Cross-Border Services</u> Electric power transmission services in the territory of Panama may be supplied only by the Government of Panama. Electric power distribution services in the territory of Panama shall be supplied by three enterprises for a period of fifteen years, under concessions granted by the <i>Autoridad Nacional de los Servicios Públicos</i> . This period started on October 22, 1998.

Sector:	Crude Petroleum, Hydrocarbons, and Natural Gas
Obligations Concerned:	Local Presence (Article 11.5)
Level of Government:	Central
Measures:	Articles 21, 25, 26, and 71 of Law No. 8 of June 16, 1987
Description:	<u>Cross-Border Services</u> When a foreign enterprise is awarded a concession to explore for, exploit, refine, transport, store, market, or export petroleum, hydrocarbons, or natural gas, it must establish an enterprise in Panama.

Sector:	Operation of Mines
Sub-sector:	Extraction of Non-metallic, Metallic (except Precious Minerals) Minerals, Precious Alluvial Minerals, Precious Non-Alluvial Minerals, Fuel Minerals (except Hydrocarbons) and Reserve Minerals and Related Services
Obligations Concerned:	National Treatment (Article 10.3)
Level of Government:	Central
Measures:	Articles 4, 5, 130, 131, 132, and 135 of Decree Law No. 23 of August 22, 1963 Article 11 of Law No. 3 of January 28, 1988
Description:	<u>Investment</u> No foreign government or foreign state enterprise may obtain a mining concession.

Sector: Exploration and Exploitation of Non-Metallic Minerals Used As Construction, Ceramic, Refractory, and Metallurgical Materials

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: Article 3 of Law No. 109 of October 8, 1973

Article 7 of Law No. 32 of February 9, 1996

Description: Investment

Only a Panamanian national or an enterprise organized under Panamanian law may obtain a contract for the exploration and exploitation of limestone, sand, quarry stone, tufa, clay, gravel, debris, feldspar, plaster, and other non-metallic minerals.

Except as authorized by the Panamanian government, no foreign state enterprise may obtain such a contract.

Sector:	Fishing
Obligations Concerned:	National Treatment (Article 10.3) Performance Requirements (Article 10.9)
Level of Government:	Central
Measures:	Article 286 of Law No. 8 (the Fiscal Code of the Republic of Panama), of January 27, 1956 Law No. 20 of August 11, 1994 Articles 5 and 6 of Decree Law No. 17 of July 9, 1959 Article 1 of Decree No. 116 of November 26, 1980 Article 3 of Executive Decree No. 124 of November 8, 1990 Articles 4 and 7 of the Executive Decree No. 38 of June 15, 1992 Article 1 of Decree No. 71 of October 20, 1992 Administrative Resolution 003 of January 7, 2004
Description:	<u>Investment</u> Only a Panamanian national or enterprise owned or controlled by Panamanian nationals may sell for consumption in Panama fish caught in the jurisdictional waters of Panama. Only a Panamanian-built vessel may perform commercial or industrial shrimp fishing in the jurisdictional waters of Panama. Only a vessel owned by a Panamanian national or an enterprise organized under Panamanian law may fish for tuna in the jurisdictional waters of Panama in vessels with a capacity of less than 150 tons. Only a vessel owned by a Panamanian national or an enterprise organized under Panamanian law may obtain a license for coastal (manual) fishing. Only a Panamanian-flagged vessel that is at least 75 percent owned by a Panamanian national or an enterprise organized under Panamanian law and that is engaged in international tuna trade

within the jurisdictional waters of Panama may obtain a tuna fishing license for a preferential fee.

Under Panamanian law, jurisdictional water consists of the contiguous zone, territorial sea, continental shelf, *aguas archipelagas* (insular waters), and interior waters.

Sector:	Activities Related To Fishing
Obligations Concerned:	Local Presence (Article 11.5)
Level of Government:	Central
Measures:	Articles 1 and 4 of the Executive Decree No. 12 of April 17, 1991 Articles 4 and 7 of the Executive Decree No. 38 of June 15, 1992
Description:	<u>Cross-Border Services</u> An industrial enterprise in the business of storing or selling shrimp or other marine species must locate its facilities in the Vacamonte Fishing Port, in the District of Arraijan, unless the facilities are located where farming operations occur. International tuna fishing vessels must use the services of legal shipping agencies domiciled in Panama in order to obtain a license to fish for tuna in Panamanian jurisdictional waters.

Sector: Private Security Agencies

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Senior Management and Boards of Directors (Article 10.10)

Level of Government: Central

Measures: Articles 4 and 10 of Executive Decree No. 21 of January 31, 1992
Article 1 of Executive Decree No. 22 of January 31, 1992

Description: Cross-Border Services and Investment

The owners of a security company must be Panamanian nationals. In addition, in order to be a member part of the board of directors, a person must meet the criteria for ownership of a retail business, as set out in the entry for retail sales.

Only a Panamanian national may hold the position of head of security or security guard in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorization from the Panamanian government.

Sector: Transport Services - Passenger and Freight Road Transport Services

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)

Level of Government: Central

Measures: Article 2 of Law 19 of February 19, 1956

Articles 30 and 34 of Law 34 of July 28, 1999

Description: Cross-Border Services and Investment

Concessions for public passenger transport services, lines, routes, terminals, or work zones¹ may be awarded only to Panamanian nationals and enterprises owned by Panamanian nationals. Operation certificates for these activities shall be granted only to Panamanian nationals.

A passenger or freight vehicle driver must be a Panamanian national, a spouse of a Panamanian national, or a parent of a child born in Panama.

¹ For purposes of this entry, “work zone” means an area or sector of a territory defined for the purpose of regulating public passenger transport services and corresponding rates.

Sector: Maritime Transport - Pilotage

Obligations Concerned: National Treatment (Article 11.2)

Level of Government: Central

Measures: Article 6 of the Accord No. 006-95 of May 31, 1995
Article 44 of Ruling No. 020-2003 of August 14, 2003

Description: Cross-Border Services

Only Panamanian nationals may be apprentice pilots, which is a prerequisite for being licensed as a canal or port pilot. However, foreign nationals who received a canal pilot license prior to 1999 may continue to supply services.

Sector:	Maritime Transport
Obligations Concerned:	National Treatment (Article 11.2) Local Presence (Article 11.5)
Level of Government:	Central
Measures:	Articles 4 and 18 of Decree Law No. 8 of February 26, 1998
Description:	<u>Cross-Border Services</u> Owners of Panamanian-registered vessels dedicated to international service must give preference to Panamanian nationals, spouses of Panamanian nationals, and parents of Panamanian children residing in Panama in engaging contractual service suppliers. A manning company operating in Panama shall designate a Panamanian national residing in Panama and registered with the Mercantile Registry to act as a representative of the company in all judicial, extra-judicial, and administrative affairs.

Sector: Air Transport

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: Article 79 of Law No. 21 of January 29, 2003

Description: Investment

Only Panamanian nationals and enterprises majority-owned by Panamanian nationals may operate international air transportation services under the Panamanian flag. At least 60 percent of the subscribed and paid-in capital of an enterprise organized under Panamanian law and engaged in domestic air transportation must be owned by Panamanian persons.

Sector: Specialty Air and Aircraft Repair and Maintenance Services

Obligations Concerned: National Treatment (Article 11.2)

Level of Government: Central

Measures: Article 45 of Law No. 21 of January 29, 2003

Description: Cross-Border Services

In the supply of specialty air services by Panamanian-registered aircraft or the repair and maintenance of such aircraft, only Panamanian nationals may hold the following positions:

- (a) crew members and other aeronautical technical personnel;
- (b) pilots; and
- (c) persons in charge of inspection, maintenance, and repair of aircraft, motors, or other equipment.

Panama reserves the right to limit the proportion of foreign nationals to be employed as technical ground personnel.

Sector: Publishing

Obligations Concerned: National Treatment (Article 10.3)
Senior Management and Boards of Directors (Article 10.10)

Level of Government: Central

Measures: Article 9 of Law No. 67 of September 19, 1978

Description: Investment

With respect to an enterprise established in Panama that produces a print publication, such as a newspaper or magazine, that is part of the Panamanian communications massmedia:

- (a) 100 percent of the ownership of the enterprise must be held, directly or indirectly, by Panamanian nationals; and
- (b) the managers of the enterprise, including its publishers, editors-in-chief, deputy directors, and assistant managers, must be Panamanian nationals.

Sector: Professional Services - Lawyers

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Senior Management and Boards of Directors (Article 10.10)

Level of Government: Central

Measures: Article 3 and 16 of Law No. 9 of April 18, 1984

Description: Cross-Border Services and Investment

Only a Panamanian national who holds a certificate of qualification issued by the Supreme Court may practice law in Panama. The practice of law in Panama includes judicial representation before civil, penal, labor, child welfare, electoral, administrative, or maritime tribunal; the rendering of verbal or written legal advice; drafting of legal documents and contracts; and any other activity that requires a license to practice law in Panama.

Law partnerships may be established only by lawyers competent to practice law in Panama.

However, to the extent permitted by the express terms of international agreements, a lawyer who is a foreign national may provide advice with regard to international law and the law of the jurisdiction in which that lawyer is licensed to practice. This provision of advice shall not include representation before tribunals, courts, or judicial, administrative, or maritime authorities in the territory of Panama.

Panama agrees that nationals of the United States who are licensed to practice law in the United States may engage in cross-border supply of services described in the preceding paragraph, subject to the restriction set out in that paragraph, and may establish such services, subject to such restriction.

Sector: Professional Services - Accountants

Obligations Concerned: National Treatment (Article 11.2)
Market Access (Article 11.4)

Level of Government: Central

Measures: Articles 4, 7, 9, and 10 of Law 57 of September of 1978

Description: Cross-Border Services

Except as provided below, only Panamanian nationals who have obtained their Authorized Public Accountant license and juridical persons who meet the requirements of the above-referenced law may practice the profession of Authorized Public Accountant.

A U.S. national licensed to practice accounting in a jurisdiction of the United States shall be allowed to apply for a license to practice accounting in Panama to the extent that the U.S. jurisdiction would allow a Panamanian national to apply for such a license. In such cases, the U.S. national shall be subject to the same requirements to receive a license as Panama would apply to an equivalently qualified Panamanian national.

In addition, the Accounting Technical Board may grant a special permit for a foreign accountant to practice accounting:

- (a) if the foreign accountant is licensed in a jurisdiction that allows a Panamanian accountant to practice subject to conditions no more burdensome than those required under Panamanian law;
- (b) as an internal auditor employed by an enterprise, a foreign banking entity with subsidiaries or branches in Panama, or a public international law organization;
- (c) if the foreign accountant has proven that, at that moment, there are no Panamanian accountants available for the particular type of service that the foreign accountant seeks to supply; or
- (d) if the foreign accountant is married to a Panamanian or has been a resident of Panama for at least ten years.

However this special permit does not authorize a foreign national to provide official certifications or attestations.

Foreign enterprises may practice the profession only in association with a Panamanian accountancy enterprise.

Sector:	Professional Services - Architects and Engineers
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Local Presence (Article 11.5)
Level of Government:	Central
Measures:	Articles 1, 2, 3, 4, and 24 of Law 15 of January 26, 1959 Article 4 of Law 53 of February 4, 1963 Articles 1 and 3 of Decree 257 of September 3, 1965
Description:	<p><u>Cross-Border Services</u></p> <p>Only holders of a certificate of qualification issued by the <i>Junta Técnica de Ingenieros y Arquitectos</i> may practice as engineers or architects. The <i>Junta Técnica</i> may grant such a certificate to:</p> <ul style="list-style-type: none"> (a) a Panamanian national; (b) a foreign national who is married to a Panamanian national or who is the parent of a children who is a Panamanian national; or (c) a foreign national who is licensed to practice in a jurisdiction that allows Panamanian nationals to practice as engineers or architects under the same conditions. <p>The <i>Junta Técnica</i> may also authorize a state or private enterprise to contract with an architect or engineer who is a foreign national for up to 12 months if there is no Panamanian qualified to supply the service in question. In that case, the enterprise must employ a qualified Panamanian national during the period of the contract who will replace the foreign national when the contract ends.</p> <p>Only enterprises registered with the <i>Junta Técnica</i> may supply engineering or architectural services in Panama. To register:</p> <ul style="list-style-type: none"> (a) the enterprise must have a corporate domicile in Panama, unless an international agreement provides otherwise; and (b) the persons employed by the enterprise who are responsible for supplying the services must be qualified to perform those services in Panama.

Sector: Professional Services

Obligations Concerned: National Treatment (Article 11.2)
Most-Favored-Nation Treatment (Article 11.3)
Local Presence (Article 11.5)

Level of Government: Central

Measures: Article 3 of Law No. 7 of April 14, 1981
Articles 32, 33, and 34 of Decision No. 168 of July 25, 1988
Articles 9 - 11 of Law No. 67 of September 19, 1978 Article 3 of
Law No. 37 of October 22, 1980
Article 2 of Law No. 56 of September 16, 1975
Article 29-A of Executive Order No. 14 of August 27, 1954
Articles 2 and 3 of Law No. 1 of January 3, 1996
Article 3 of Law No. 17 of July 23, 1981
Article 3 of Law No. 20 of October 9, 1984
Código Administrativo, Article 2,141
Article 1, Chapter 2 of Decision No. 036-JD of December 22, 1986
Código Fiscal, Article 642(a)
Articles 3 and 4 of Executive Order No. 6 of July 8, 1999
Article 198 of Law No. 23 of July 15, 1997
Articles 2, 3, and 4 of Law No. 22 of January 30, 1961
Articles 4 and 16 of Cabinet Decree No. 362 of November 26, 1969
Article 5 of Law No. 34 of October 9, 1980
Articles 1 and 8 of Law No. 3 of January 11, 1983
Article 1 of Cabinet Decree No. 196 of June 24, 1970
Decision No. 1 of January 26, 1987
Articles 3 and 4 of Decree No. 32 of February 17, 1975
Article 1 of Law No. 22 of February 9, 1956
Article 10 of Cabinet Decree No. 16 of January 22, 1969
Article 3 of Decision No. 1 of March 14, 1983
Article 2 of Law No. 21 of August 12, 1994
Código Sanitario, Articles 37, 108, 197, and 198
Article 9 of Law No. 1 of January 6, 1954
Article 3 of Law No. 74 of September 19, 1978
Article 4 of Law No. 48 of November 22, 1984
Articles 7, 13, and 15 of Law No. 47 of November 22, 1984
Article 2 of Decree Law No. 8 of April 20, 1967
Article 6 of Law No. 42 of October 29, 1980
Article 6 of Law No. 13 of August 23, 1984
Decision No. 1 of April 15, 1985
Decision No. 2 of June 1, 1987
Decision No. 1 of February 8, 1988
Article 2 of Decision No. 10 of March 24, 1992

Article 3 of Decision No. 19 of November 12, 1991
Article 2 of Decision No. 7 of December 15, 1992
Article 2 of Decision No. 50 of September 14, 1993
Article 2 of Decision No. 1 of January 21, 1994
Article 2 of Decision No. 2 of January 25, 1994
Article 2 of Decision No. 4 of June 10, 1996
Article 3 of Decision No. 5 of June 10, 1996
Article 3 of Decision No. 1 of May 25, 1998
Article 3 of Decision No. 2 of May 25, 1998
Article 35 of Law No. 24 of January 29, 1963
Articles 11 and 20 of Law No. 45 of August 7, 2001
Article 5 of Law No. 4 of January 23, 1956
Articles 4 and 5 of Law No. 15 of January 22 of 2003
Article 5 of Resolution No. 3 of August 26, 2004

Description:

Cross-Border Services

Only a Panamanian may practice as a healthcare professional; agricultural science professional; barber; chemist; cosmetologist; customs agent; economist; journalist; library scientist; public relations specialist; real state agent; social worker; sociologist; public translator; speech and language therapist; and veterinary doctor.

However a foreign national may practice in the following professions if the relevant professional council finds that no qualified Panamanian is available: agricultural science professional; chemist; dietitian; medical doctor; medical radiology technician; nurse; nutritionist; odontologist; and veterinary doctor.

Foreign journalists engaged as correspondents for wire services or other foreign media will be accredited by the *Junta Técnica de Periodismo* and allowed to practice on that basis for the duration of their contractual service. Any foreign journalist engaged in a temporary professional mission in Panama will, upon registration with the *Junta Técnica*, be issued a temporary permit to practice journalism in Panama.

Notwithstanding existing measures relating to requirements for the practice of professions referred to in this entry, the respective professional associations, institutions, or any other entity with authority to grant a license for the practice of the professions listed in the measures element of this entry (hereinafter referred to as the “Authority”) will recognize the license granted by a jurisdiction in the United States, and allow the holder of that license to register

with the Authority and to practice the profession in Panama, on a temporary basis, based on the license issued in a jurisdiction in the United States, in the following cases:

- (a) no educational institution in Panama offers a course of study that would allow the practice of the profession in Panama;
- (b) the holder of the license is a recognized expert in the profession; or
- (c) allowing the professional to practice in Panama will, through training, demonstration, or other such opportunity, further the development of the profession in Panama.

Sector: Telecommunication Services

Obligations Concerned: Market Access (Article 11.4)

Level of Government: Central

Measures: Law No. 17 of July 9, 1991

Law No. 5 of February 9, 1995

Law No. 31 of February 8, 1996

Executive Decree No. 73 of April 9, 1997

Executive Decree No. 21 of 1996

Regulation JD-025 of December 12, 1996

Regulation JD-080 of April 10, 1997

Concession Contract No. 30-A of February 5, 1996, between the State and BSC (BellSouth Panama, S.A.)

Concession Contract No. 309 of October 24, 1997 between the State and Cable & Wireless Panama, S.A.

Description: Cross-Border Services

Cellular mobile telephone services shall be provided exclusively on Bands A and B by BellSouth Panama S.A. and Cable & Wireless Panama, S.A., for a period of 20 years starting from the date when the relative contracts of concession enter into force.

From October 25, 2008, it shall be possible to authorize at least one and up to two concessions for personal communications services.

Sector: Telecommunication services

Obligations Concerned: Local Presence (Article 11.5)

Level of Government: Central

Measures: Law No. 31 of February 8, 1996
Executive Decree No.73 of April 9, 1997

Description: Cross-Border Services
Telecommunication services supplied from within the territory of Panama directly to users in Panama may only be supplied by persons domiciled in Panama.

Sector: Hotel and Restaurant Services

Obligations Concerned: Market Access (Article 11.4)

Level of Government: Central

Measures: Law No. 55 of July 10, 1973

Description: Cross-Border Services

No license for the operation of a bar will be granted in any district in Panama when the number of existing bars in such district exceeds the proportion of one per one thousand inhabitants, according to the latest official population census.

Sector: Games of Luck and Chance

Obligations Concerned: Market Access (Article 11.4)

Level of Government: Central

Measures: Article 297 of the 1972 Constitution

Description: Cross-Border Services

Only the Government of Panama may operate games of luck and chance or other gambling activities in Panama.

Sector:	Ports and Airports
Obligations Concerned:	Market Access (Article 11.4) Local Presence (Article 11.5)
Level of Government:	Central
Measures:	Decree Law No. 7 of February 10, 1998 Law No. 23 of January 29, 2003
Description:	<u>Cross-Border Services</u> The executive branch of the Government of Panama has discretion to determine the number of concessions for national ports and airports and may require the concessionaire to appoint a legal representative in Panama.

Annex I

Schedule of the United States

Sector:	Atomic Energy
Obligations Concerned:	National Treatment (Article 10.3)
Level of Government:	Central
Measures:	<i>Atomic Energy Act of 1954</i> , 42 U.S.C. §§ 2011 <u>et seq.</u>
Description:	<u>Investment</u>

A license issued by the United States Nuclear Regulatory Commission is required for any person in the United States to transfer or receive in interstate commerce, manufacture, produce, transfer, use, import, or export any nuclear “utilization or production facilities” for commercial or industrial purposes. Such a license may not be issued to any entity known or believed to be owned, controlled, or dominated by an alien, a foreign corporation, or a foreign government (42 U.S.C. § 2133(d)). A license issued by the United States Nuclear Regulatory Commission is also required for nuclear “utilization and production facilities,” for use in medical therapy, or for research and development activities. The issuance of such a license to any entity known or believed to be owned, controlled, or dominated by an alien, a foreign corporation, or a foreign government is also prohibited (42 U.S.C. § 2134(d)).

Sector: Business Services

Obligations Concerned: National Treatment (Article 11.2)
Local Presence (Article 11.5)

Level of Government: Central

Measures: *Export Trading Company Act of 1982*, 15 U.S.C. §§ 4011-4021
15 C.F.R. Part 325

Description: Cross-Border Services

Title III of the *Export Trading Company Act of 1982* authorizes the Secretary of Commerce to issue “certificates of review” with respect to export conduct. The Act provides for the issuance of a certificate of review where the Secretary determines, and the Attorney General concurs, that the export conduct specified in an application will not have the anticompetitive effects proscribed by the Act. A certificate of review limits the liability under federal and state antitrust laws in engaging in the export conduct certified.

Only a “person” as defined by the Act can apply for a certificate of review. “Person” means “an individual who is a resident of the United States; a partnership that is created under and exists pursuant to the laws of any State or of the United States; a State or local government entity; a corporation, whether organized as a profit or nonprofit corporation, that is created under and exists pursuant to the laws of any State or of the United States; or any association or combination, by contract or other arrangement, between such persons.”

A foreign national or enterprise may receive the protection provided by a certificate of review by becoming a “member” of a qualified applicant. The regulations define “member” to mean “an entity (U.S. or foreign) that is seeking protection under the certificate with the applicant. A member may be a partner in a partnership or a joint venture; a shareholder of a corporation; or a participant in an association, cooperative, or other form of profit or nonprofit organization or relationship, by contract or other arrangement.”

Sector:	Business Services
Obligations Concerned:	National Treatment (Article 11.2) Local Presence (Article 11.5)
Level of Government:	Central
Measures:	<i>Export Administration Act of 1979, as amended, 50 U.S.C. App. §§ 2401-2420</i> <i>International Emergency Economic Powers Act, 50 U.S.C. §§ 1701-1706</i> <i>Export Administration Regulations, 15 C.F.R. Parts 730 - 774</i>
Description:	<u>Cross-Border Services</u> With some limited exceptions, exports and reexports of commodities, software, and technology subject to the Export Administration Regulations require a license from the Bureau of Industry and Security, U.S. Department of Commerce (BIS). Certain activities of U.S. persons, wherever located, also require a license from BIS. An application for a license must be made by a person in the United States. In addition, release of controlled technology to a foreign national in the United States is deemed to be an export to the home country of the foreign national and requires the same written authorization from BIS as an export from the territory of the United States.

Sector:	Mining
Obligations Concerned:	National Treatment (Article 10.3) Most-Favored-Nation Treatment (Article 10.4)
Level of Government:	Central
Measures:	<i>Mineral Lands Leasing Act of 1920</i> , 30 U.S.C. Chapter 3A 10 U.S.C. § 7435
Description:	<p><u>Investment</u></p> <p>Under the <i>Mineral Lands Leasing Act of 1920</i>, aliens and foreign corporations may not acquire rights-of-way for oil or gas pipelines, or pipelines carrying products refined from oil and gas, across on-shore federal lands or acquire leases or interests in certain minerals on on-shore federal lands, such as coal or oil. Non-U.S. citizens may own a 100 percent interest in a domestic corporation that acquires a right-of-way for oil or gas pipelines across on-shore federal lands, or that acquires a lease to develop mineral resources on on-shore federal lands, unless the foreign investor's home country denies similar or like privileges for the mineral or access in question to U.S. citizens or corporations, as compared with the privileges it accords to its own citizens or corporations or to the citizens or corporations of other countries (30 U.S.C. §§ 181, 185(a)).</p> <p>Nationalization is not considered to be denial of similar or like privileges.</p> <p>Foreign citizens, or corporations controlled by them, are restricted from obtaining access to federal leases on Naval Petroleum Reserves if the laws, customs, or regulations of their country deny the privilege of leasing public lands to citizens or corporations of the United States (10 U.S.C. § 7435).</p>

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.3)
Most-Favored-Nation Treatment (Article 10.4)

Level of Government: Central

Measures: 22 U.S.C. §§ 2194 and 2198(c)

Description: Investment

The Overseas Private Investment Corporation insurance and loan guarantees are not available to certain aliens, foreign enterprises, or foreign-controlled domestic enterprises.

Sector:	Air Transportation
Obligations Concerned:	National Treatment (Article 10.3) Most-Favored-Nation Treatment (Article 10.4) Senior Management and Boards of Directors (Article 10.10)
Level of Government:	Central
Measures:	49 U.S.C. Subtitle VII, <i>Aviation Programs</i> 14 C.F.R. Part 297 (foreign freight forwarders); 14 C.F.R. Part 380, Subpart E (registration of foreign (passenger) charter operators)
Description:	<u>Investment</u> Only air carriers that are “citizens of the United States” may operate aircraft in domestic air service (cabotage) and may provide international scheduled and non-scheduled air service as U.S. air carriers. U.S. citizens also have blanket authority to engage in indirect air transportation activities (air freight forwarding and passenger charter activities other than as actual operators of the aircraft). In order to conduct such activities, non-U.S. citizens must obtain authority from the Department of Transportation. Applications for such authority may be rejected for reasons relating to the failure of effective reciprocity, or if the Department of Transportation finds that it is in the public interest to do so. Under 49 U.S.C. § 40102(a)(15), a citizen of the United States means an individual who is a U.S. citizen; a partnership in which each member is a U.S. citizen; or a U.S. corporation of which the president and at least two-thirds of the board of directors and other managing officers are U.S. citizens, which is under the actual control of U.S. citizens, and in which at least 75 percent of the voting interest in the corporation is owned or controlled by U.S. citizens.

Sector: Air Transportation

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Senior Management and Boards of Directors (Article 10.10)

Level of Government: Central

Measures: 49 U.S.C., Subtitle VII, *Aviation Programs*
49 U.S.C. § 41703
14 C.F.R. Part 375

Description: Cross-Border Services

1. Authorization from the Department of Transportation is required for the provision of specialty air services in the territory of the United States.*

Investment

2. “Foreign civil aircraft” require authority from the Department of Transportation to conduct specialty air services in the territory of the United States. In determining whether to grant a particular application, the Department will consider, among other factors, the extent to which the country of the applicant’s nationality accords U.S. civil aircraft operators effective reciprocity. “Foreign civil aircraft” are aircraft of foreign registry or aircraft of U.S. registry that are owned, controlled, or operated by persons who are not citizens or permanent residents of the United States (14 C.F.R. § 375.1). Under 49 U.S.C. § 40102(a)(15), a citizen of the United States means an individual who is a U.S. citizen; a partnership in which each member is a U.S. citizen; or a U.S. corporation of which the president and at least two-thirds of the board of directors and other managing officers are U.S. citizens, which is under the actual control of U.S. citizens, and in which at least 75 percent of the voting interest in the corporation is owned or controlled by U.S. citizens.

*A person of Panama will be able to obtain such an authorization given Panama's acceptance of the U.S. definition of specialty air services in Chapter Eleven (Cross-Border Trade in Services).

Sector: Transportation Services - Customs Brokers

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Local Presence (Article 11.5)

Level of Government: Central

Measures: 19 U.S.C. § 1641(b)

Description: Cross-Border Services and Investment

A customs broker's license is required to conduct customs business on behalf of another person. Only U.S. citizens may obtain such a license. A corporation, association, or partnership established under the law of any state may receive a customs broker's license if at least one officer of the corporation or association, or one member of the partnership, holds a valid customs broker's license.

Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 10.3) Most-Favored-Nation Treatment (Article 10.4)
Level of Government:	Central
Measures:	<i>Securities Act of 1933</i> , 15 U.S.C. §§ 77C(b), 77f, 77g, 77h, 77j, and 77s(a) 17 C.F.R. §§ 230.251 and 230.405 <i>Securities Exchange Act of 1934</i> , 15 U.S.C. §§ 78l, 78m, 78o(d), and 78w(a) 17 C.F.R. § 240.12b-2
Description:	<u>Investment</u> Foreign firms, except for certain Canadian issuers, may not use the small business registration forms under the <i>Securities Act of 1933</i> to register public offerings of securities or the small business registration forms under the <i>Securities Exchange Act of 1934</i> to register a class of securities or file annual reports.

Sector: Communications - Radiocommunications

Obligations Concerned: National Treatment (Article 10.3)

Level of Government: Central

Measures: 47 U.S.C. § 310

Foreign Participation Order 12 FCC Rcd 23891 (1997)

Description: Investment

The United States reserves the right to restrict ownership of radio licenses in accordance with the above statutory and regulatory provisions. Radiocommunications consists of all communications by radio, including broadcasting.

Sector: Professional Services - Patent Attorneys, Patent Agents, and Other Practice before the Patent and Trademark Office

Obligations Concerned: National Treatment (Article 11.2)
Most-Favored-Nation Treatment (Article 11.3)
Local Presence (Article 11.5)

Level of Government: Central

Measures: 35 U.S.C. Chapter 3 (practice before the U.S. Patent and Trademark Office)

37 C.F.R. Part 10 and 11 (representation of others before the U.S. Patent and Trademark Office)

Description: Cross-Border Services

As a condition to be registered to practice for others before the U.S. Patent and Trademark Office (USPTO):

- (a) a patent attorney must be a U.S. citizen or an alien lawfully residing in the United States (37 C.F.R. § 10.6(a));
- (b) a patent agent must be a U.S. citizen, an alien lawfully residing in the United States, or a non-resident who is registered to practice in a country that permits patent agents registered to practice before the USPTO to practice in that country; the latter is permitted to practice for the limited purpose of presenting and prosecuting patent applications of applicants located in the country in which he or she resides (37 C.F.R. §11.6(c)); and
- (c) a practitioner in trademark and non-patent cases must be an attorney licensed in the United States, a “grandfathered” agent, an attorney licensed to practice in a country that accords equivalent treatment to attorneys licensed in the United States, or an agent registered to practice in such a country; the latter two are permitted to practice for the limited purpose of representing parties located in the country in which he or she resides (37 C.F.R. § 10.14(a)-(c)).

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Local Presence (Article 11.5)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)

Level of Government: Regional

Measures: All existing non-conforming measures of all states of the United States, the District of Columbia, and Puerto Rico

Description: Cross-Border Services and Investment

Annex II

Explanatory Notes

1. The Schedule of a Party to this Annex sets out, pursuant to Articles 10.13 (Non-Conforming Measures) and 11.6 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article 10.3 (National Treatment) or 11.2 (National Treatment);
 - (b) Article 10.4 (Most-Favored-Nation Treatment) or 11.3 (Most-Favored-Nation Treatment);
 - (c) Article 11.4 (Market Access);
 - (d) Article 11.5 (Local Presence);
 - (e) Article 10.9 (Performance Requirements); or
 - (f) Article 10.10 (Senior Management and Boards of Directors).
2. Each Schedule entry sets out the following elements:
 - (a) **Sector** refers to the sector for which the entry is made;
 - (b) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 that, pursuant to Articles 10.13.2 (Non-Conforming Measures) and 11.6.2 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities scheduled in the entry;
 - (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and
 - (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.
3. In accordance with Articles 10.13.2 (Non-Conforming Measures) and 11.6.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

Annex II

Schedule of Panama

Sector: Social Services

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Market Access (Article 11.4)
Local Presence (Article 11.5)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)

Description: Cross-Border Services and Investment

Panama reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.

Sector:	Native Populations and Minorities
Obligations Concerned:	National Treatment (Articles 10.3 and 11.2) Most-Favored-Nation Treatment (Articles 10.4 and 11.3) Local Presence (Article 11.5) Performance Requirements (Article 10.9) Senior Management and Boards of Directors (Article 10.10)
Description:	<u>Cross-Border Services and Investment</u> Panama reserves the right to adopt or maintain any measure denying to foreign investors and their investments or to foreign service suppliers any right or preference granted to minorities with social or economic disadvantages and native populations in their reservation areas.

Sector: Activities Related to the Panama Canal

Obligations Concerned: National Treatment (Article 10.3)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)
Market Access (Article 11.4)
Local Presence (Article 11.5)

Description: Cross-Border Services and Investment

Panama reserves the right to adopt or maintain any measure related to the ownership of the Panama Canal and any juridical person that may succeed the Panama Canal Authority (“PCA”). A member of the board of directors of any such juridical person must be a Panamanian national.

The PCA may require that an enterprise operating in the Panama Canal be legally constituted under the law of Panama and enter into a joint venture or other legal entity with the PCA. The PCA may adopt or maintain any measure limiting the number of concessions operating in the Panama Canal.

The PCA may impose performance requirements consistent with Article 3 of the *Acuerdo No. 82 (del 17 de Agosto de 2004)* as a condition for the granting and maintaining of a compatibility license for activities in the Panama Canal Area as defined in Annex II of Law 21 of 1997.

The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths, and entrances; lands and marine, lacustrine, and fluvial waters; locks; auxiliary dams; docks; and water control structures.

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.3)
Senior Management and Boards of Directors (Article 10.10)

Description: Investment

Panama reserves the right to limit the transfer or disposal of any interest held in an existing state enterprise, such that only nationals of Panama may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest, except as provided in Panama's Annex I entries on public utilities.

For greater certainty,

- (a) where Panama transfers an interest in an existing state enterprise to another state enterprise, such transfer shall not be considered to be an initial transfer or disposal of the interest for purposes of the preceding paragraph; and
- (b) where Panama transfers or disposes of an interest in an existing state enterprise in multiple phases, the preceding paragraph shall apply separately to each such phase.

If Panama transfers or disposes of an interest in an existing state enterprise as described in the first paragraph, Panama may adopt or maintain any measure related to the nationality of the senior management and members of the board of directors of an enterprise that receives such interest.

Sector: Construction Services

Obligations Concerned: National Treatment (Article 11.2)
Local Presence (Article 11.5)

Description: Cross-Border Services

Panama reserves the right to adopt or maintain residency, registration or other local presence requirements, or to require a financial guarantee to the extent that it is necessary to ensure compliance with Panamanian law and private contractual obligations.

Sector: Fisheries and Services Incidental to Fishing

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)

Description: Cross-Border Services and Investment

Panama reserves the right to adopt or maintain any measure relating to requirements for investments in, ownership or control of, and operation of vessels engaged in fishing and related activities in Panamanian jurisdictional waters.

Sector: All sectors

Obligations Concerned: Most-Favored-Nation Treatment (Articles 10.4 and 11.3)

Description: Cross-Border Services and Investment

Panama reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreements in force or signed prior to the date of entry into force of this Agreement.

Panama reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreements in force or signed after the date of entry into force of this Agreement, involving:

- (a) aviation;
- (b) fisheries; and
- (c) maritime matters, including salvage.

Sector: Public Supply of Potable Water

Obligations Concerned: Market Access (Article 11.4)
Local Presence (Article 11.5)

Description: Cross-Border Services

Panama reserves the right to adopt or maintain any measure in relation to the public supply of potable water.

For greater certainty, nothing in this reservation shall affect the ability of a foreign enterprise to supply bottled water.

Annex II

Schedule of the United States

Sector:	Communications
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Description:	<u>Cross-Border Services and Investment</u>

The United States reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to application of reciprocity measures or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.

Sector: Communications - Cable Television

Obligations Concerned: National Treatment (Article 10.3)
Most-Favored-Nation Treatment (Article 10.4)
Senior Management and Boards of Directors (Article 10.10)

Description: Investment

The United States reserves the right to adopt or maintain any measure that accords equivalent treatment to persons of any country that limits ownership by persons of the United States in an enterprise engaged in the operation of a cable television system in that country.

Sector: Social Services

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Market Access (Article 11.4)
Local Presence (Article 11.5)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.

Sector: Minority Affairs

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Local Presence (Article 11.5)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities, including corporations organized under the laws of the State of Alaska in accordance with the *Alaska Native Claims Settlement Act*.

Existing Measures: *Alaska Native Claims Settlement Act*, 43 U.S.C. §§ 1601 et seq.

Sector: Transportation

Obligations Concerned: National Treatment (Articles 10.3 and 11.2)
Most-Favored-Nation Treatment (Articles 10.4 and 11.3)
Local Presence (Article 11.5)
Performance Requirements (Article 10.9)
Senior Management and Boards of Directors (Article 10.10)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure relating to the provision of maritime transportation services and the operation of U.S.-flagged vessels, including the following:

- (a) requirements for investment in, ownership and control of, and operation of vessels and other marine structures, including drill rigs, in maritime cabotage services, including maritime cabotage services performed in the domestic offshore trades, the coastwise trades, U.S. territorial waters, waters above the continental shelf, and in the inland waterways;
- (b) requirements for investment in, ownership and control of, and operation of U.S.-flagged vessels in foreign trades;
- (c) requirements for investment in, ownership or control of, and operation of vessels engaged in fishing and related activities in U.S. territorial waters and the Exclusive Economic Zone;
- (d) requirements related to documenting a vessel under the U.S. flag;
- (e) promotional programs, including tax benefits, available for shipowners, operators, and vessels meeting certain requirements;
- (f) certification, licensing, and citizenship requirements for crew members on U.S.-flagged vessels;
- (g) manning requirements for U.S.-flagged vessels;

- (h) all matters under the jurisdiction of the Federal Maritime Commission;
- (i) negotiation and implementation of bilateral and other international maritime agreements and understandings;
- (j) limitations on longshore work performed by crew members;
- (k) tonnage duties and light money assessments for entering U.S. waters; and
- (l) certification, licensing, and citizenship requirements for pilots performing pilotage services in U.S. territorial waters.

The following activities are not included in this reservation. However, the treatment in (b) is conditional upon obtaining comparable market access in these sectors from Panama:

- (a) vessel construction and repair; and
- (b) landside aspects of port activities, including operation and maintenance of docks; loading and unloading of vessels directly to or from land; marine cargo handling; operation and maintenance of piers; ship cleaning; stevedoring; transfer of cargo between vessels and trucks, trains, pipelines, and wharves; waterfront terminal operations; boat cleaning; canal operation; dismantling of vessels; operation of marine railways for drydocking; marine surveyors, except cargo; marine wrecking of vessels for scrap; and ship classification societies. For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 21.2 (Essential Security).

Existing Measures:

Merchant Marine Act of 1920, §§ 19 and 27, now codified at 46 U.S.C. §§ 12101, 12120, 12132, 42101-42109, 55102, 55105-55108, 55110, 55115-55117, and 55119
Jones Act Waiver Statute, 64 Stat 1120, 46 U.S.C. App., note preceding Section 1
Shipping Act of 1916, 46 U.S.C. §§ 50501, 56101, and 57109

Merchant Marine Act of 1936, 46 U.S.C. App. §§ 1151 et seq., 1171 et seq., and 46 U.S.C. §§ 50111, 53301-53312, 53701-53717, 53721-53725, 53731-53735, 55304, 55305, 57101, 57104, and 57301-57308

Merchant Ship Sales Act of 1946, 50 U.S.C. App. § 1738
46 U.S.C. §§ 55109, 55111, 55118, 60301, 60302, 60304-60306, 60312, and 80104
46 U.S.C. §§ 12101 et seq. and 31301 et seq.
46 U.S.C. §§ 8904 and 31328(2)

Passenger Vessel Act, 46 U.S.C. 55103
42 U.S.C. §§ 9601 et seq.; 33 U.S.C. §§ 2701 et seq.; 33 U.S.C. §§ 1251 et seq.
46 U.S.C. §§ 3301 et seq., 3701 et seq., 8103, and 12107(b)

Shipping Act of 1984, 46 U.S.C. §§ 40701-40706, 41107-41109

The Foreign Shipping Practices Act of 1988, 46 U.S.C. 42301 et seq.

Merchant Marine Act, 1920, 46 U.S.C. §§ 50101 et seq.
Shipping Act of 1984, 46 U.S.C. §§ 40101 et seq.
Alaska North Slope, 104 Pub. L. 58; 109 Stat. 557
Longshore restrictions and reciprocity, 8 U.S.C. §§ 1101 et seq.
Vessel escort provisions, Section 1119 of Pub. L. 106-554, as amended

Nicholson Act, 46 U.S.C. § 55114

Commercial Fishing Industry Vessel Anti-Reflagging Act of 1987, 46 U.S.C. § 2101 and 46 U.S.C. § 12108
43 U.S.C. § 1841
22 U.S.C. § 1980

Intercoastal Shipping Act, 46 U.S.C. App. § 843
46 U.S.C. § 9302, 46 U.S.C. § 8502; Agreement Governing the Operation of Pilotage on the Great Lakes, Exchange of Notes at Ottawa, August 23, 1978, and March 29, 1979, TIAS 9445

Magnuson Fishery Conservation and Management Act, 16 U.S.C. §§ 1801 et seq.
19 U.S.C. § 1466

North Pacific Anadromous Stocks Convention Act of 1972, P.L. 102-587; *Oceans Act of 1992, Title VII*
Tuna Convention Act, 16 U.S.C. §§ 951 et seq.
South Pacific Tuna Act of 1988, 16 U.S.C. §§ 973 et seq.
Northern Pacific Halibut Act of 1982, 16 U.S.C. §§ 773 et seq.
Atlantic Tunas Convention Act, 16 U.S.C. §§ 971 et seq.

Antarctic Marine Living Resources Convention Act of 1984, 16 U.S.C. §§ 2431 et seq.

Pacific Salmon Treaty Act of 1985, 16 U.S.C. §§ 3631 et seq.

American Fisheries Act, 46 U.S.C. § 12102(c) and 46 U.S.C. § 31322(a)

Sector: All

Obligations Concerned: Market Access (Article 11.4)

Description: Cross-Border Services

The United States reserves the right to adopt or maintain any measure that is not inconsistent with the United States' obligations under Article XVI of the General Agreement on Trade in Services.

Sector: All

Obligations Concerned: Most-Favored-Nation Treatment (Articles 10.4 and 11.3)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

The United States reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) aviation;
- (b) fisheries; or
- (c) maritime matters, including salvage.

Annex III

Financial Services Non-Conforming Measures

Schedule of Panama

Explanatory Notes

1. The Schedule of Panama to Annex III sets out, pursuant to Article 12.9 (Non-Conforming Measures), a schedule of the existing measures of Panama that do not conform to some or all of the obligations imposed by:

- (a) Article 12.2 (National Treatment);
- (b) Article 12.3 (Most-Favored-Nation Treatment);
- (c) Article 12.4 (Market Access for Financial Institutions);
- (d) Article 12.5 (Cross-Border Trade); or
- (e) Article 12.8 (Senior Management and Boards of Directors).

2. Each entry in the schedule of non-conforming measures described in paragraph 1 sets out the following elements:

- (a) **Sector** refers to the general sector for which the entry is made;
- (b) **Subsector** refers to the specific sector for which the entry is made;
- (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Article 12.9 (Non-Conforming Measures), do not apply to the listed measure(s);
- (d) **Level of Government** indicates the level of government maintaining the listed measure(s);
- (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **Description** provides a general, nonbinding description of the Measures.

3. In the interpretation of an entry in the schedule described in paragraph 1, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of Chapter Twelve (Financial Services) with respect to which the non-conforming measure is taken. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to Chapter Twelve, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

4. Where Panama maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article 12.2 (National Treatment), 12.3 (Most-Favored-Nation Treatment), 12.4 (Market Access for Financial Institutions), or 12.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 10.3 (National Treatment), 10.4 (Most-Favored-Nation Treatment), and 10.9 (Performance Requirements) to the extent of that measure.

Sector:	Financial Services
Subsector:	Banking Services and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 12.2)
Level of Government:	Central
Measures:	Article 37 of Decree-Law No. 9 of February 26, 1998
Description:	Panamanian branches of foreign banks must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a Panamanian national.

Sector:	Financial Services
Subsector:	Insurance companies Administrators of insurance enterprises Insurance brokers or adjustors
Obligations Concerned:	National Treatment (Article 12.2) Cross-Border Trade (Article 12.5) Senior Management and Board of Directors (Article 12.8)
Level of Government:	Central
Measures:	Article 293 of the 1972 Constitution Articles 26, 90, 105, and 108 of Law No. 59 of July 29, 1996 Articles 1 and 7 of Executive Decree No. 12 of April 7, 1998
Description:	<p>All property and persons in the territory of Panama, if insured, must be insured by insurance companies authorized to operate in Panama. A waiver of this requirement is available from the Insurance and Reinsurance Supervisory Board in the event insurance cannot be obtained in the Panamanian market.</p> <p>Panama agrees that, on entry into force of this Agreement, nationals and enterprises of the United States may supply financial services described in Annex 12.5.1 (Cross-Border Trade). For greater certainty, paragraph 1(c) of that Annex applies only with respect to the services indicated in paragraph 1(a) and (b) of the Annex that are supplied outside the territory of Panama.</p> <p>Independent loss adjuster services covered by paragraph 1(d) of Annex 12.5.1 may be provided on a cross-border basis only for the services indicated in paragraph 1(a) and (b) of that Annex that are supplied outside the territory of Panama.</p> <p>Only an individual described in the entry at I-PA-1 in Panama's Schedule to Annex I may be licensed as an insurance broker in Panama.</p> <p>At least 49 percent of the shares of a legal person operating as an insurance brokerage enterprise in Panama must be owned by Panamanian nationals licensed as insurance brokers in Panama.</p>

The legal representative of such an enterprise must be a Panamanian national licensed as an insurance broker in Panama.

Sector:	Financial Services
Subsector:	Reinsurance or Underwriting Entities Administrators of Reinsurance Reinsurance Brokers
Obligations Concerned:	Senior Management and Boards of Directors (Article 12.8)
Level of Government:	Central
Measures:	Article 10 of Law No. 63 of September 19, 1996
Description:	Companies authorized to engage in the reinsurance business must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a national of Panama.

Sector: Financial Services

Subsector: Insurance and Banking

Obligations Concerned: Cross-Border Trade (Article 12.5)

Level of Government: Central

Measures: Article 4 of Decree 90-LEG of April 9, 2002
Article 111 of Law 56 of December 27, 1995

Description: Only insurance companies and banks established in Panama that are in good standing with the Superintendency of Insurance or the Superintendency of Banks, as the case may be, may provide surety bonds or banking guarantees, respectively, that are associated with government procurement bids or contracts.

Annex III

Financial Services Non-Conforming Measures

Schedule of the United States

Explanatory Notes

1. The Schedule of the United States to Annex III sets out:
 - (a) headnotes that limit or clarify the commitments of the United States with respect to the obligations described in subparagraph (b)(i) through (v) and subparagraph (c);
 - (b) in Section A, pursuant to Article 12.9 (Non-Conforming Measures), the existing measures of the United States that do not conform to some or all of the obligations imposed by:
 - (i) Article 12.2 (National Treatment);
 - (ii) Article 12.3 (Most-Favored-Nation Treatment);
 - (iii) Article 12.4 (Market Access for Financial Institutions);
 - (iv) Article 12.5 (Cross-Border Trade); or
 - (v) Article 12.8 (Senior Management and Boards of Directors); and
 - (c) in Section B, pursuant to Article 12.9, the specific sectors, subsectors, or activities for which the United States may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 12.2, 12.3, 12.4, 12.5, or 12.8.
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(b) that, pursuant to Article 12.9 (Non-Conforming Measures), do not apply to the listed measure(s);
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s);

- (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **Description**
 - (i) for entries related to banking and other non-insurance financial services, sets out the non-conforming aspects of the entry and the subsector, financial institution, or activities covered by the entry; and
 - (ii) for entries related to insurance, provides a general, nonbinding description of the **Measures**.

3. Each entry in Section B sets out the following elements:

- (a) **Sector** refers to the general sector for which the entry is made;
- (b) **Subsector** refers to the specific sector for which the entry is made;
- (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(c) that, pursuant to Article 12.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;
- (d) **Level of Government** indicates the level of government maintaining the listed measure(s); and
- (e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. For entries in Section A, in accordance with Article 12.9.1(a) (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the law, regulation, or other measure identified in the **Measures** element or in the **Description** element of that entry, except to the extent the measure identified in the **Measures** or the **Description** element has been modified by a Specific Commitment in an Annex to Chapter Twelve (Financial Services).

5. For entries in Section B, in accordance with Article 12.9.4 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where the United States maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service

in its territory, a listing for that measure taken in Annex III with respect to Article 12.2 (National Treatment), 12.3 (Most-Favored-Nation Treatment), 12.4 (Market Access for Financial Institutions), or 12.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 10.3 (National Treatment), 10.4 (Most-Favored-Nation Treatment), and 10.9 (Performance Requirements) to the extent of that measure.

Headnotes

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set out in these headnotes and in Sections A and B below.
2. National treatment commitments in these subsectors are subject to the following limitations:
 - (a) National treatment with respect to banking will be provided based upon the foreign bank's "home state" in the United States, as that term is defined under the *International Banking Act*, where that Act is applicable. A domestic bank subsidiary of a foreign firm will have its own "home state," and national treatment will be provided based upon the subsidiary's home state, as determined under applicable law.¹
 - (b) National treatment with respect to insurance financial institutions will be provided according to a non-U.S. insurance financial institution's state of domicile, where applicable, in the United States. State of domicile is defined by individual states, and is generally the state in which an insurer is incorporated, is organized, or maintains its principal office in the United States.
3. To clarify the U.S. commitment with respect to Article 12.4 (Market Access for Financial Institutions), juridical persons supplying banking or other financial services (excluding insurance) and constituted under the laws of the United States are subject to non-discriminatory limitations on juridical form.²
4. The United States limits its commitments under Article 12.9.1(c) (Non-Conforming Measures) with respect to Article 12.4 (Market Access for Financial Institutions) in the following manner: with regard to banking and other financial services (excluding insurance), Article 12.9.1(c) shall apply only to non-conforming measures relating to Article 12.4(a) and not to those non-conforming measures relating to Article 12.4(b).

¹ Foreign banking organizations are generally subject to geographic and other limitations in the United States on a national treatment basis. Where such limitations do not conform to national treatment, they have been listed as non-conforming measures. For purposes of illustration, under this approach, the following situation does not accord national treatment and would therefore be listed as a non-conforming measure: a foreign bank from a particular home state is accorded less favorable treatment than that accorded to a domestic bank from that state with respect to expansion by branching.

² For example, partnerships and sole proprietorships are generally not acceptable juridical forms for depository financial institutions in the United States. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

Section A

Sector:	Financial Services
Subsector:	Banking and Other Financial Services (excluding Insurance)
Obligations Concerned:	Senior Management and Boards of Directors (Article 12.8)
Level of Government:	Central
Measures:	12 U.S.C. § 72
Description:	All directors of a national bank must be U.S. citizens, except that the Comptroller of the Currency may waive the citizenship requirement for not more than a minority of the total number of directors.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: National Treatment (Article 12.2)
Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 12 U.S.C. § 619

Description: Foreign ownership of Edge corporations is limited to foreign banks and U.S. subsidiaries of foreign banks, while domestic non-bank firms may own such corporations.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: National Treatment (Article 12.2)
Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 12 U.S.C. § 1463 *et seq.* & 12 U.S.C. § 1751 *et seq.*

Description: Federal and state laws do not permit a credit union, savings bank, or savings association (both of the latter two entities may be also called thrift institutions) in the United States to be established through branches of corporations organized under a foreign country's law.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: National Treatment (Article 12.2)
Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 12 U.S.C. § 3104(d)

Description: In order to accept or maintain domestic retail deposits of less than \$100,000, a foreign bank must establish an insured banking subsidiary. This requirement does not apply to a foreign bank branch that was engaged in insured deposit-taking activities on December 19, 1991.

Sector:	Financial Services
Subsector:	Banking and Other Financial Services (excluding Insurance)
Obligations Concerned:	National Treatment (Article 12.2)
Level of Government:	Central
Measures:	15 U.S.C. §§ 80b-2, 80b-3
Description:	Foreign banks are required to register as investment advisers under the <i>Investment Advisers Act of 1940</i> to engage in securities advisory and investment management services in the United States, while domestic banks ¹ (or a separately identifiable department or division of the bank) do not have to register unless they advise registered investment companies. The registration requirement involves record maintenance, inspections, submission of reports, and payment of a fee.

¹ For greater certainty, “domestic banks” include U.S. bank subsidiaries of foreign banks.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: National Treatment (Article 12.2)

Level of Government: Central

Measures: 12 U.S.C. §§ 221, 302, 321

Description: Foreign banks cannot be members of the Federal Reserve System, and thus may not vote for directors of a Federal Reserve Bank. Foreign-owned bank subsidiaries are not subject to this measure.

Sector:	Financial Services
Subsector:	Banking and Other Financial Services (excluding Insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 12.4)
Level of Government:	Central
Measures:	12 U.S.C. § 36(g); 12 U.S.C. § 1828(d)(4); 12 U.S.C. § 1831u(a)(4)
Description:	The United States undertakes no commitment with respect to Article 12.4(b) (Market Access for Financial Institutions) in relation to the expansion, via the establishment of a branch or the acquisition of one or more branches of a bank without acquisition of the entire bank, by a foreign bank into another state from its “home state,” as that term is defined under applicable law. Except as provided elsewhere in this Schedule, such expansion shall be accorded on a national treatment basis in accordance with headnote 2(a).

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 12 U.S.C. § 1831u

Description: Interstate expansion by a foreign bank through the establishment of branches by merger with a bank located outside the “home state,” as that term is defined under applicable law, of a foreign bank shall be accorded on a national treatment basis in accordance with headnote 2(a), except as provided elsewhere in this Schedule.

Sector:	Financial Services
Subsector:	Banking and Other Financial Services (excluding Insurance)
Obligations Concerned:	National Treatment (Article 12.2) Market Access for Financial Institutions (Article 12.4)
Level of Government:	Central
Measures:	12 U.S.C. § 3102(a)(1); 12 U.S.C. § 3103(a); 12 U.S.C. § 3102(d)
Description:	<p>Establishment of a federal branch or agency by a foreign bank is not available in the following states that may prohibit establishment of a branch or agency by a foreign bank:</p> <ul style="list-style-type: none"> • Branches and agencies may be prohibited in Alabama, Kansas, Maryland, North Dakota, and Wyoming. • Branches, but not agencies, may be prohibited in Delaware, Florida, Georgia, Idaho, Louisiana, Mississippi, Missouri, Oklahoma, Texas, and West Virginia.

Certain restrictions on fiduciary powers apply to federal agencies.

Note: The cited federal measures provide that certain state law restrictions shall apply to the establishment of federal branches or agencies.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: Most-Favored-Nation Treatment (Article 12.3)
Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 15 U.S.C. § 77jjj(a)(1)

Description: The authority to act as a sole trustee of an indenture for a bond offering in the United States is subject to a reciprocity test.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: Most-Favored-Nation Treatment (Article 12.3)
Market Access for Financial Institutions (Article 12.4)

Level of Government: Central

Measures: 22 U.S.C. §§ 5341-5342

Description: Designation as a primary dealer in U.S. government debt securities is conditioned on reciprocity.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: Most-Favored-Nation Treatment (Article 12.3)

Level of Government: Central

Measures: 15 U.S.C. § 78o(c)

Description: A broker-dealer registered under U.S. law that has its principal place of business in Canada may maintain its required reserves in a bank in Canada subject to the supervision of Canada.

Sector:	Financial Services
Subsector:	Banking and Other Financial Services (excluding Insurance)
Obligations Concerned:	National Treatment (Article 12.2)
Level of Government:	Central
Measures:	12 U.S.C. § 1421 <i>et seq.</i> (Federal Home Loan Banks); 12 U.S.C. § 1451 <i>et seq.</i> (Federal Home Loan Mortgage Corporation); 12 U.S.C. § 1717 <i>et seq.</i> (Federal National Mortgage Association); 12 U.S.C. § 2011 <i>et seq.</i> (Farm Credit Banks); 12 U.S.C. § 2279aa-1 <i>et seq.</i> (Federal Agricultural Mortgage Corporation); 20 U.S.C. § 1087-2 <i>et seq.</i> (Student Loan Marketing Association)
Description:	<p>The United States may grant advantages, including but not limited to the following, to one or more of the Government-Sponsored Enterprises (GSEs) listed above:</p> <ul style="list-style-type: none"> • Capital, reserves and income of the GSE are exempt from certain taxation. • Securities issued by the GSE are exempt from registration and periodic reporting requirements under federal securities laws. • The U.S. Treasury may, in its discretion, purchase obligations issued by the GSE.

Sector: Financial Services

Subsector: Banking and Other Financial Services (excluding Insurance)

Obligations Concerned: National Treatment (Article 12.2)
Most-Favored-Nation Treatment (Article 12.3)
Market Access for Financial Institutions (Article 12.4)
Senior Management and Boards of Directors (Article 12.8)

Level of Government: Regional

Measures: All existing non-conforming measures of all states, the District of Columbia, and Puerto Rico

Description:

Sector: Financial Services

Subsector: Insurance

Obligations Concerned: National Treatment (Article 12.2)
Cross-Border Trade (Article 12.5)

Level of Government: Central

Measures: 31 U.S.C. § 9304

Description: Branches of foreign insurance companies are not permitted to provide surety bonds for U.S. Government contracts.

Sector: Financial Services

Subsector Insurance

Obligations Concerned: National Treatment (Article 12.2)
Cross-Border Trade (Article 12.5)

Level of Government: Central

Measures: 46 C.F.R. § 249.9

Description: When more than 50 percent of the value of a maritime vessel whose hull was built under federally guaranteed mortgage funds is insured by a non-U.S. insurer, the insured must demonstrate that the risk was substantially first offered in the U.S. market.

Sector: Financial Services

Subsector: Insurance

Obligations Concerned: National Treatment (Article 12.2)
Most-Favored-Nation Treatment (Article 12.3)
Cross-Border Trade (Article 12.5)
Senior Management and Boards of Directors (Article 12.8)

Level of Government: Regional

Measures: All existing non-conforming measures of all states, the District of Columbia, and Puerto Rico

Description:

Section B

Sector:	Financial Services
Subsector:	Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 12.4)
Level of Government:	All
Description:	The United States reserves the right to adopt or maintain any measure that is not inconsistent with the United States' obligations under Article XVI of the GATS.

GENERAL NOTES
SCHEDULE OF THE UNITED STATES TO ANNEX 3.3

1. Relation to the Harmonized Tariff Schedule of the United States (HTSUS). The provisions of this Schedule are generally expressed in terms of the HTSUS, and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HTSUS. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HTSUS, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HTSUS.
2. Base Rates of Customs Duty. The base rates of customs duty set forth in this Schedule reflect the HTSUS Column 1 General rates of duty in effect on January 1, 2004.
3. Staging. In addition to the staging categories listed in Annex 3.3, paragraph 1, this Schedule contains staging categories **J**, **K**, and **L**:
 - (a) Duties on originating goods provided for in the items in staging category J shall be removed in the following manner: the base rate of duty shall reflect the HTSUS Column 1 Special Rates of Duty designated under the *Caribbean Basin Trade Partnership Act* (“R”), in effect January 1, 2007. Duties shall be reduced by three percent of the base rate on the date this Agreement enters into force, and by an additional three percent of the base rate on January 1 of year two. Duties shall be reduced by an additional five percent of the base rate on January 1 of year three, and by an additional five percent of the base rate on January 1 of each year thereafter through year six. Duties shall be reduced by an additional 18 percent of the base rate on January 1 of year seven, and by an additional 18 percent of the base rate on January 1 of year eight. Duties shall be reduced by an additional 19 percent of the base rate on January 1 of year nine, and such goods shall be duty-free, effective January 1 of year ten.
 - (b) For goods provided for in the items in staging category K, at the time of importation the duty imposed upon the assembled article to be applied in accordance with the procedures specified in U.S. note 4 of subchapter II, chapter 98, of the HTSUS, shall be the rate applicable to the full value of the article itself under the staging obligations set forth for the appropriate provision in Chapters 1 through 97 of this Schedule, until January 1 of year ten, at which time such goods shall be duty-free.
 - (c) Duties on originating goods provided for in the items in staging category L shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force. For goods in tariff items 98120020, 98120040, 98130005, 98130010, 98130015, 98130020, 98130025, 98130030, 98130035, 98130040, 98130045, 98130050, 98130055, 98130060, 98130070, 98130075, and 98140050 duty-free means free without bond.

4. The United States shall treat Panama as a “beneficiary country” for purposes of Section 423 of the *Tax Reform Act of 1986*, as amended (19 U.S.C. § 2703 note; Pub. L. 99-514, as amended by Pub. L. 100-418 and Pub. L. 101-221), and any successor provisions.

Appendix I

Notes

1. This Appendix contains modifications of the provisions of the HTSUS. Originating goods included in this Appendix are subject to the rates of duty set out in this Appendix in lieu of the rates of duty set out in Chapters 1 through 97 of the HTSUS. Notwithstanding any tariff-rate quota provisions provided for elsewhere in the HTSUS, originating goods shall be permitted entry into the United States as provided in this Appendix. Furthermore, any quantity of originating goods imported under a tariff-rate quota provided in this Appendix shall not be counted toward the in-quota amount of any tariff-rate quota provided for such goods elsewhere in the HTSUS.

Select Cheeses

2. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity
	(Metric tons)
1	525
2	551
3	579
4	608
5	638
6	670
7	704
8	739
9	776
10	814
11	855
12	898
13	943
14	990
15	1,039
16	1,091
17	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category H in Annex 3.3, paragraph 1(h).
- (c) Subparagraphs (a) and (b) apply to the following Table 1 provisions:
 AG04061018, AG04061028, AG04061038, AG04061048, AG04061058, AG04061068, AG04061078, AG04062028, AG04062033, AG04062039, AG04062048, AG04062053, AG04062063, AG04062067, AG04062071, AG04062075, AG04062079, AG04062083, AG04062087, AG04063018, AG04063028, AG04063038, AG04063048, AG04063053, AG04063063, AG04063067, AG04063071, AG04063075, AG04063079, AG04063083, AG04063087, AG04064070, AG04069012, AG04069018, AG04069032, AG04069037, AG04069042, AG04069048, AG04069054, AG04069068, AG04069074, AG04069078, AG04069084, AG04069088, AG04069092, AG04069094, and AG19019036.

Other Cheeses

3. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity (Metric tons)
1	318
2	337
3	357
4	379
5	401
6	426
7	451
8	478
9	507
10	537
11	569
12	604
13	640
14	678
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following Table 1 provisions:
AG04061008, AG04061088, AG04062091, AG04063091, and AG04069097.

Condensed and Evaporated Milk

- 4. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity
	(Metric tons)
1	2,120
2	2,247
3	2,382
4	2,525
5	2,676
6	2,837
7	3,007
8	3,188
9	3,379
10	3,582
11	3,797
12	4,024
13	4,266
14	4,522
15	4,793
16	5,081
17	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category H in Annex 3.3, paragraph 1(h).

- (c) Subparagraphs (a) and (b) apply to the following Table 1 provisions: AG04029170, AG04029190, AG04029945, and AG04029955.

Ice Cream

5. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity (Metric tons)
1	1,590
2	1,685
3	1,787
4	1,894
5	2,007
6	2,128
7	2,255
8	2,391
9	2,534
10	2,686
11	2,847
12	3,018
13	3,199
14	3,391
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following Table 1 provision: AG21050020.

Sugar

6. (a) Subject to subparagraph (d), the aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year

specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity (Metric tons)
1	505
2	510
3	515
4	520
5	525
6	530
7	535
8	540
9	545
10	550
11	555
12	560
13	565
14	570
15	575

After year 15, the in-quota quantity grows at 5 metric tons per year.

The quantities of goods under the following tariff items shall be entered on a raw-value equivalent basis: AG17011150, AG17011250, AG17019130, AG17019950, AG17029020, and AG21069046. Raw-value equivalents for sugar goods are contained in Chapter 17, U.S. Additional Note 5(c) to the HTSUS.

The United States may administer the duty-free quantities established in this subparagraph through regulations, including licenses.

- (b) Goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall continue to receive most-favored-nation duty treatment.
- (c) Subparagraphs (a) and (b) apply to the following Table 1 provisions:
AG17011150, AG17011250, AG17019130, AG17019148, AG17019158,
AG17019950, AG17022028, AG17023028, AG17024028, AG17026028,
AG17029020, AG17029058, AG17029068, AG17049068, AG17049078,
AG18061015, AG18061028, AG18061038, AG18061055, AG18061075,
AG18062073, AG18062077, AG18062094, AG18062098, AG18069039,
AG18069049, AG18069059, AG19012025, AG19012035, AG19012060,

AG19012070, AG19019054, AG19019058, AG21011238, AG21011248, AG21011258, AG21012038, AG21012048, AG21012058, AG21039078, AG21069046, AG21069072, AG21069076, AG21069080, AG21069091, AG21069094, and AG21069097.

- (d) In any year, duty-free tariff treatment under subparagraph (a) for Panama shall be accorded to the lesser of (i) the aggregate quantity set out in subparagraph (a) for Panama, or (ii) a quantity equal to the amount by which Panama’s exports to all destinations exceeds its imports from all sources (“trade surplus”) for goods classified under the following subheadings: HS1701.11, HS1701.12, HS1701.91, HS1701.99, HS1702.40, and HS1702.60, except that Panama’s exports to the United States of goods classified under subheadings HS1701.11, HS1701.12, HS1701.91, and HS1701.99 and its imports of originating goods of the United States classified under HS1702.40 and HS1702.60 shall not be included in the calculation of its trade surplus. Panama’s trade surplus shall be calculated using the most recent annual data available.
- (e) The aggregate quantity of goods entered under the provision listed in subparagraph (g) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for Panama in each such year:

Year	Quantity (Metric tons)
1	6,060
2	6,120
3	6,180
4	6,240
5	6,300
6	6,360
7	6,420
8	6,480
9	6,540
10	6,600

After year 10, the in-quota quantity shall remain at 6,600 metric tons. The quantities of goods established in this subparagraph shall be entered on a raw-value equivalent basis. Raw-value equivalents for sugar goods are contained in Chapter 17, U.S. Additional Note 5(c) to the HTSUS.

The United States may administer the duty-free quantities established in this subparagraph through regulations, including licenses.

- (f) Goods entered in aggregate quantities in excess of the quantities listed in subparagraph (e) shall continue to receive most-favored-nation duty treatment.
- (g) Subparagraphs (e) and (f) apply to the following Table 1 provision:
AG17011150.
- (h) The aggregate quantity of goods entered under the provisions listed in subparagraph (j) shall be free of duty in any calendar year, and shall not exceed 500 metric tons in any year. The United States may administer the duty-free quantities established in this subparagraph through regulations, including licenses.
- (i) Goods entered in aggregate quantities in excess of the quantity listed in subparagraph (h) shall continue to receive most-favored-nation duty treatment.
- (j) Subparagraphs (h) and (i) apply to specialty sugars as provided for in Additional U.S. Note 5 to Chapter 17 of the Harmonized Tariff Schedule of the United States and classified under any of the following Table 1 provisions: AG17011110, AG17011210, AG17019110, AG17019910, AG17029010, and AG21069044.

Table 1

<u>Heading</u>	<u>Article Description</u>
AG04029170	Provided for in tariff item 04029170
AG04029190	Provided for in tariff item 04029190
AG04029945	Provided for in tariff item 04029945
AG04029955	Provided for in tariff item 04029955
AG04061008	Provided for in tariff item 04061008
AG04061018	Provided for in tariff item 04061018
AG04061028	Provided for in tariff item 04061028
AG04061038	Provided for in tariff item 04061038
AG04061048	Provided for in tariff item 04061048
AG04061058	Provided for in tariff item 04061058
AG04061068	Provided for in tariff item 04061068
AG04061078	Provided for in tariff item 04061078
AG04061088	Provided for in tariff item 04061088
AG04062028	Provided for in tariff item 04062028
AG04062033	Provided for in tariff item 04062033
AG04062039	Provided for in tariff item 04062039
AG04062048	Provided for in tariff item 04062048
AG04062053	Provided for in tariff item 04062053
AG04062063	Provided for in tariff item 04062063
AG04062067	Provided for in tariff item 04062067
AG04062071	Provided for in tariff item 04062071
AG04062075	Provided for in tariff item 04062075
AG04062079	Provided for in tariff item 04062079
AG04062083	Provided for in tariff item 04062083
AG04062087	Provided for in tariff item 04062087
AG04062091	Provided for in tariff item 04062091
AG04063018	Provided for in tariff item 04063018
AG04063028	Provided for in tariff item 04063028
AG04063038	Provided for in tariff item 04063038
AG04063048	Provided for in tariff item 04063048
AG04063053	Provided for in tariff item 04063053
AG04063063	Provided for in tariff item 04063063
AG04063067	Provided for in tariff item 04063067
AG04063071	Provided for in tariff item 04063071
AG04063075	Provided for in tariff item 04063075
AG04063079	Provided for in tariff item 04063079
AG04063083	Provided for in tariff item 04063083
AG04063087	Provided for in tariff item 04063087
AG04063091	Provided for in tariff item 04063091
AG04064070	Provided for in tariff item 04064070
AG04069012	Provided for in tariff item 04069012
AG04069018	Provided for in tariff item 04069018
AG04069032	Provided for in tariff item 04069032

AG04069037 Provided for in tariff item 04069037
AG04069042 Provided for in tariff item 04069042
AG04069048 Provided for in tariff item 04069048
AG04069054 Provided for in tariff item 04069054
AG04069068 Provided for in tariff item 04069068
AG04069074 Provided for in tariff item 04069074
AG04069078 Provided for in tariff item 04069078
AG04069084 Provided for in tariff item 04069084
AG04069088 Provided for in tariff item 04069088
AG04069092 Provided for in tariff item 04069092
AG04069094 Provided for in tariff item 04069094
AG04069097 Provided for in tariff item 04069097
AG17011110 Provided for in tariff item 17011110
AG17011150 Provided for in tariff item 17011150
AG17011250 Provided for in tariff item 17011250
AG17011210 Provided for in tariff item 17011210
AG17019110 Provided for in tariff item 17019110
AG17019130 Provided for in tariff item 17019130
AG17019148 Provided for in tariff item 17019148
AG17019158 Provided for in tariff item 17019158
AG17019910 Provided for in tariff item 17019910
AG17019950 Provided for in tariff item 17019950
AG17022028 Provided for in tariff item 17022028
AG17023028 Provided for in tariff item 17023028
AG17024028 Provided for in tariff item 17024028
AG17026028 Provided for in tariff item 17026028
AG17029010 Provided for in tariff item 17029010
AG17029020 Provided for in tariff item 17029020
AG17029058 Provided for in tariff item 17029058
AG17029068 Provided for in tariff item 17029068
AG17049068 Provided for in tariff item 17049068
AG17049078 Provided for in tariff item 17049078
AG18061015 Provided for in tariff item 18061015
AG18061028 Provided for in tariff item 18061028
AG18061038 Provided for in tariff item 18061038
AG18061055 Provided for in tariff item 18061055
AG18061075 Provided for in tariff item 18061075
AG18062073 Provided for in tariff item 18062073
AG18062077 Provided for in tariff item 18062077
AG18062094 Provided for in tariff item 18062094
AG18062098 Provided for in tariff item 18062098
AG18069039 Provided for in tariff item 18069039
AG18069049 Provided for in tariff item 18069049
AG18069059 Provided for in tariff item 18069059
AG19012025 Provided for in tariff item 19012025
AG19012035 Provided for in tariff item 19012035

AG19012060 Provided for in tariff item 19012060
AG19012070 Provided for in tariff item 19012070
AG19019036 Provided for in tariff item 19019036
AG19019054 Provided for in tariff item 19019054
AG19019058 Provided for in tariff item 19019058
AG21011238 Provided for in tariff item 21011238
AG21011248 Provided for in tariff item 21011248
AG21011258 Provided for in tariff item 21011258
AG21012038 Provided for in tariff item 21012038
AG21012048 Provided for in tariff item 21012048
AG21012058 Provided for in tariff item 21012058
AG21039078 Provided for in tariff item 21039078
AG21050020 Provided for in tariff item 21050020
AG21069044 Provided for in tariff item 21069044
AG21069046 Provided for in tariff item 21069046
AG21069072 Provided for in tariff item 21069072
AG21069076 Provided for in tariff item 21069076
AG21069080 Provided for in tariff item 21069080
AG21069091 Provided for in tariff item 21069091
AG21069094 Provided for in tariff item 21069094
AG21069097 Provided for in tariff item 21069097

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
01011000	Live purebred breeding horses and asses	Free	I	
01019010	Live horses other than purebred breeding horses	Free	I	
01019020	Live asses other than purebred breeding asses	6.8%	A	
01019030	Mules and hinnies imported for immediate slaughter	Free	I	
01019040	Mules and hinnies not imported for immediate slaughter	4.5%	A	
01021000	Live purebred bovine breeding animals	Free	I	
01029020	Cows imported specially for dairy purposes	Free	I	
01029040	Live bovine animals other than purebred or those imported for dairy purposes	1 cent/kg	A	
01031000	Live purebred breeding swine	Free	I	
01039100	"Live swine, other than purebred breeding swine, weighing less than 50 kg each"	Free	I	
01039200	"Live swine, other than purebred breeding swine, weighing 50 kg or more"	Free	I	
01041000	Live sheep	Free	I	
01042000	Live goats	68 cents/head	A	
01051100	Live chickens weighing not over 185 g each	0.9 cents each	A	
01051200	Live turkeys weighing not more than over 185 g each	0.9 cents each	A	
01051900	"Live ducks, geese and guineas, weighing not more than 185 g each"	0.9 cents each	A	
01059200	Live chickens weighing more than 185 g but not not more than 2000 g each	2 cents/kg	A	
01059300	Live chickens weighing more than 2000 g each	2 cents/kg	A	
01059900	"Live ducks, geese, turkeys and guineas, weighing over 185 g each"	2 cents/kg	A	
01061100	Live primates	Free	I	
01061200	"Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)"	Free	I	
01061930	Live foxes	4.8%	A	
01061990	"Live mammals, not elsewhere specified or included"	Free	I	
01062000	Live reptiles (including snakes and turtles)	Free	I	
01063100	Live birds of prey	1.8%	A	
01063200	"Live psittaciforme birds (including parrots, parakeets, macaws and cockatoos)"	1.8%	A	
01063900	"Live birds, other than poultry, birds of prey or psittaciforme birds"	1.8%	A	
01069000	"Live animals other than mammals, reptiles and birds"	Free	I	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
02011005	"Bovine carcasses and halves, fresh or chld., descr. in gen. note 15 of the HTS"	4.4 cents/kg	A	
02011010	"Bovine carcasses and halves, fresh or chld., descr. in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02011050	"Bovine carcasses and halves, fresh or chld., other than descr. in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17
02012002	"High-qual. beef cuts w/bone in, processed, fresh or chld., descr in gen. note 15 of the HTS"	4%	A	
02012004	"Bovine meat cuts (except high-qual. beef cuts), w/bone in, processed, fresh or chld., descr in gen. note 15 of the HTS"	10%	A	
02012006	"Bovine meat cuts, w/bone in, not processed, fresh or chld., descr in gen. note 15 of the HTS"	4.4 cents/kg	A	
02012010	"High-qual. beef cuts, w/bone in, processed, fresh or chld., descr in add. US note 3 to Ch. 2"	4%	A	
02012030	"Bovine meat cuts (except high-qual. beef cuts), w/bone in, processed, fresh or chld., descr in add. US note 3 to Ch. 2"	10%	A	
02012050	"Bovine meat cuts, w/bone in, not processed, fresh or chld., descr in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02012080	"Bovine meat cuts, w/bone in, fresh or chld., not descr in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17
02013002	"High-qual. beef cuts, boneless, processed, fresh or chld., descr in gen. note 15 of the HTS"	4%	A	
02013004	"Bovine meat cuts (except high-qual. beef cuts), boneless, processed, fresh or chld., descr in gen. note 15 of the HTS"	10%	A	
02013006	"Bovine meat cuts, boneless, not processed, fresh or chld., descr in gen. note 15 of the HTS"	4.4 cents/kg	A	
02013010	"High-qual. beef cuts, boneless, processed, fresh or chld., descr in add. US note 3 to Ch. 2"	4%	A	
02013030	"Bovine meat cuts (except high-qual. beef cuts), boneless, processed, fresh or chld., descr in add. US note 3 to Ch. 2"	10%	A	
02013050	"Bovine meat cuts, boneless, not processed, fresh or chld., descr in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02013080	"Bovine meat cuts, boneless, fresh or chld., not descr in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17
02021005	"Bovine carcasses and halves, frozen, descr. in gen. note 15 of the HTS"	4.4 cents/kg	A	
02021010	"Bovine carcasses and halves, frozen, descr. in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02021050	"Bovine carcasses and halves, frozen, other than descr. in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
02022002	"High-qual. beef cuts w/bone in, processed, frozen, descr in gen. note 15 of the HTS"	4%	A	
02022004	"Bovine meat cuts (except high-qual. beef cuts), w/bone in, processed, frozen, descr in gen. note 15 of the HTS"	10%	A	
02022006	"Bovine meat cuts, w/bone in, not processed, frozen, descr in gen. note 15 of the HTS"	4.4 cents/kg	A	
02022010	"High-qual. beef cuts, w/bone in, processed, frozen, descr in add. US note 3 to Ch. 2"	4%	A	
02022030	"Bovine meat cuts (except high-qual. beef cuts), w/bone in, processed, frozen, descr in add. US note 3 to Ch. 2"	10%	A	
02022050	"Bovine meat cuts, w/bone in, not processed, frozen, descr in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02022080	"Bovine meat cuts, w/bone in, frozen, not descr in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17
02023002	"High-qual. beef cuts, boneless, processed, frozen, descr in gen. note 15 of the HTS"	4%	A	
02023004	"Bovine meat cuts (except high-qual. beef cuts), boneless, processed, frozen, descr in gen. note 15 of the HTS"	10%	A	
02023006	"Bovine meat cuts, boneless, not processed, frozen, descr in gen. note 15 of the HTS"	4.4 cents/kg	A	
02023010	"High-qual. beef cuts, boneless, processed, frozen, descr in add. US note 3 to Ch. 2"	4%	A	
02023030	"Bovine meat cuts (except high-qual. beef cuts), boneless, processed, frozen, descr in add. US note 3 to Ch. 2"	10%	A	
02023050	"Bovine meat cuts, boneless, not processed, frozen, descr in add. US note 3 to Ch. 2"	4.4 cents/kg	A	
02023080	"Bovine meat cuts, boneless, frozen, not descr in gen. note 15 or add. US note 3 to Ch. 2"	26.4%	F	See Annex 3.17
02031100	"Carcasses and half-carcasses of swine, fresh or chilled"	Free	I	
02031210	"Fresh or chilled retail cuts of ham, shoulders and cuts thereof, with bone in"	1.4 cents/kg	A	
02031290	"Fresh or chilled hams, shoulders and cuts thereof, with bone in, other than processed"	Free	I	
02031920	"Meat of swine nesi, retail cuts, fresh or chilled"	1.4 cents/kg	A	
02031940	"Meat of swine, nesi, non retail cuts, fresh or chilled"	Free	I	
02032100	"Carcasses and half-carcasses of swine, frozen"	Free	I	
02032210	"Frozen retail cuts of hams, shoulders and cuts thereof, with bone in"	1.4 cents/kg	A	
02032290	"Frozen hams, shoulders and cuts thereof, with bone in, other than retail cuts"	Free	I	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
02032920	"Frozen retail cuts of meat of swine, nesi"	1.4 cents/kg	A	
02032940	"Frozen meat of swine, other than retail cuts, nesi"	Free	I	
02041000	"Carcasses and half-carcasses of lamb, fresh or chilled"	0.7 cents/kg	A	
02042100	"Carcasses and half-carcasses of sheep, other than lamb, fresh or chilled"	2.8 cents/kg	A	
02042220	"Cuts of lamb meat with bone in, fresh or chilled"	0.7 cents/kg	A	
02042240	"Cuts of sheep meat with bone in, nesi, fresh or chilled"	2.8 cents/kg	A	
02042320	"Boneless meat of lamb, fresh or chilled"	0.7 cents/kg	A	
02042340	"Boneless meat of sheep, nesi, fresh or chilled"	2.8 cents/kg	A	
02043000	"Carcasses and half-carcasses of lamb, frozen"	0.7 cents/kg	A	
02044100	"Carcasses and half-carcasses of sheep, other than lamb, frozen"	2.8 cents/kg	A	
02044220	"Cuts of lamb meat with bone in, frozen"	0.7 cents/kg	A	
02044240	"Cuts of sheep meat with bone in, nesi, frozen"	2.8 cents/kg	A	
02044320	"Boneless meat of lamb, frozen"	0.7 cents/kg	A	
02044340	"Boneless meat of sheep, nesi, frozen"	2.8 cents/kg	A	
02045000	"Meat of goats, fresh, chilled or frozen"	Free	I	
02050000	"Meat of horses, asses, mules or hinnies, fresh, chilled or frozen"	Free	I	
02061000	"Edible offal of bovine animals, fresh or chilled"	Free	I	
02062100	"Tongues of bovine animals, frozen"	Free	I	
02062200	"Livers of bovine animals, frozen"	Free	I	
02062900	"Edible offal of bovine animals, except tongues or livers, frozen"	Free	I	
02063000	"Edible offal of swine, fresh or chilled"	Free	I	
02064100	"Livers of swine, frozen"	Free	I	
02064900	"Edible offal of swine, except liver, frozen"	Free	I	
02068000	"Edible offal of sheep, goats, horses, asses, mules or hinnies, fresh or chilled"	Free	I	
02069000	"Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen"	Free	I	
02071100	"Chickens, not cut in pieces, fresh or chilled"	8.8 cents/kg	A	
02071200	"Chickens, not cut in pieces, frozen"	8.8 cents/kg	A	
02071300	"Cuts and offal of chickens, fresh or chilled"	17.6 cents/kg	A	
02071400	"Cuts and offal of chickens, frozen"	17.6 cents/kg	A	
02072400	"Turkeys, not cut in pieces, fresh or chilled"	15 cents/kg	A	
02072520	"Turkeys, not cut in pieces, valued less than 88 cents/kg, frozen"	8.8 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
02072540	"Turkeys, not cut in pieces, valued 88 cents or more per kg, frozen"	10%	A	
02072600	"Cuts and offal of turkeys, fresh or chilled"	17.6 cents/kg	A	
02072700	"Cuts and offal of turkeys, frozen"	17.6 cents/kg	A	
02073200	"Ducks, geese or guineas, not cut in pieces, fresh or chilled"	8.8 cents/kg	A	
02073300	"Ducks, geese or guineas, not cut in pieces, frozen"	8.8 cents/kg	A	
02073400	"Fatty livers of ducks, geese or guineas, fresh or chilled"	17.6 cents/kg	A	
02073500	"Cuts and offal, other than fatty livers, of ducks, geese or guineas, fresh or chilled"	17.6 cents/kg	A	
02073600	"Cuts and offal of ducks, geese or guineas, frozen"	17.6 cents/kg	A	
02081000	"Meat and edible meat offal of rabbits or hares, fresh, chilled or frozen"	6.4%	A	
02082000	"Frog legs, fresh, chilled or frozen"	Free	I	
02083000	"Meat and edible meat offal of primates, fresh, chilled or frozen"	6.4%	A	
02084000	"Meat and edible meat offal of whales, dolphins and porpoises or of manatees and dugongs, fresh, chilled or frozen"	6.4%	A	
02085000	"Meat and edible meat offal of reptiles, fresh, chilled or frozen"	6.4%	A	
02089020	"Meat and edible offal of deer, fresh, chilled or frozen"	Free	I	
02089030	"Fresh, chilled or frozen quail, eviscerated, not in pieces"	7 cents/kg	A	
02089090	"Other meat and edible meat offal not elsewhere specified or included, fresh, chilled or frozen"	6.4%	A	
02090000	"Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked"	3.2%	A	
02101100	"Hams, shoulders and cuts thereof with bone in, salted, in brine, dried or smoked"	1.4 cents/kg	A	
02101200	"Bellies (streaky) and cuts thereof of swine, salted, in brine, dried or smoked"	1.4 cents/kg	A	
02101900	"Meat of swine other than hams, shoulders, bellies (streaky) and cuts thereof, salted, in brine, dried or smoked"	1.4 cents/kg	A	
02102000	"Meat of bovine animals, salted, in brine, dried or smoked"	Free	I	
02109100	"Meat and edible offal of primates, salted, in brine, dried or smoked; edible flours and meals thereof"	2.3%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
02109200	"Meat and edible offal of whales, dolphins, porpoises, manatees and dugongs, salted, in brine, dried or smoked; edible flour & meals thereof"	2.3%	A	
02109300	"Meat and edible offal of reptiles, salted, in brine, dried or smoked; edible flours and meals thereof"	2.3%	A	
02109920	"Meat and edible offal of poultry of heading 0105, in brine, dried or smoked; edible flours and meals thereof"	2.3%	A	
02109990	"Meat and edible offal not elsewhere specified or included, salted, in brine, dried or smoked; edible flours and meals thereof"	2.3%	A	
04011000	"Milk and cream, unconcentrated, with no added sweeteners, fat content, by weight, not more than 1 percent"	0.34 cents/liter	A	
04012020	"Milk and cream, unconcentrated, unsweetened, fat content over 1% but n/o 6%, for not over 11,356,236 liters entered in any calender year"	0.43 cents/liter	A	
04012040	"Milk and cream, unconcentrated, unsweetened, fat content over 1% but not over 6%, for over 11,356,236 liters entered in any calender year"	1.5 cents/liter	A	
04013002	"Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, subject to gen. note 15 of the HTS"	3.2 cents/liter	A	
04013005	"Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, subject to add. US note 5 to Ch. 4"	3.2 cents/liter	A	
04013025	"Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, not subject to gen. nte 15 or add. nte 5 to Ch. 4"	77.2 cents/liter	E	
04013042	"Milk and cream, not concentrated, not sweetened, fat content o/45%, subject to gen. note 15 of the HTS"	12.3 cents/kg	A	
04013050	"Milk and cream, not concentrated, not sweetened, fat content o/45%, subject to add. US note 6 to Ch. 4"	12.3 cents/kg	A	
04013075	"Milk and cream, not concentrated, not sweetened, fat content o/45%, not subject to gen. nte 15 or add. nte 6 to Ch. 4"	\$1.646/kg	E	
04021005	"Milk & cream, concen or sweetened, in powder, granules or other solid forms, w/fat content by weight not o/1.5%, subj to GN15"	3.3 cents/kg	A	
04021010	"Milk & cream in powder granules/other solid forms fat content by weight not exceeding 1.5% whether/not sweetened, described in addl note 7"	3.3 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04021050	"Milk & cream in powder granules/other solid forms fat content by weight not exceeding 1.5% whether/not sweetened, nesi"	86.5 cents/kg	E	
04022102	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/1.5% but not o/3%, subj to GN15"	3.3 cents/kg	A	
04022105	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/1.5% but not o/3%, subj Ch4 US note 7"	3.3 cents/kg	A	
04022125	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/1.5% but not o/3%, not subj GN15/Ch4 US note7"	86.5 cents/kg	E	
04022127	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/3% but not o/35%, subject to gen. note 15"	6.8 cents/kg	A	
04022130	"Milk & cream, concn, not sweetened, in powder/granules/oth solid forms, fat cont o/3% but not o/35%, subj to Ch 4 US note 7"	6.8 cents/kg	A	
04022150	"Milk & cream, concn, not sweetened, in powder/granules/oth solid forms, fat cont o/3% but not o/35%, not subj to GN15 or Ch 4 U.S. note 7"	\$1.092/kg	E	
04022173	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, subject to gen. note 15"	13.7 cents/kg	A	
04022175	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, subject to add. US note 9 to Ch.4"	13.7 cents/kg	A	
04022190	"Milk & cream, concn, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, not subj to GN15 or Ch4 US note 9"	\$1.556/kg	E	
04022905	"Milk & cream, concn, sweetened, in powder, granules or other solid forms, w/fat content o/1.5%, subject to gen. note 15"	17.5%	A	
04022910	"Milk & cream, concn, sweetened, in powder, granules or other solid forms, w/fat content o/1.5%, subject to add. US note 10 to Ch.4"	17.5%	A	
04022950	"Milk & cream, concn, sweetened, in powder, granules or other solid forms, w/fat content o/1.5%, not subj to GN15 or Ch4 US note 10"	\$1.104/kg + 14.9%	E	
04029103	"Milk & cream, concn, in non-solid forms, not sweetened, in airtight containers, subject to gen. note 15 of the HTS"	2.2 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04029106	"Milk & cream, concen in non-solid forms, not sweetened, not in airtight containers, subject to gen. note 15 of the HTS"	3.3 cents/kg	A	
04029110	"Milk & cream, concen in non-solid forms, not sweetened, in airtight containers, subject to add. US note 11 to Ch.4"	2.2 cents/kg	A	
04029130	"Milk & cream, concen in non-solid forms, not sweetened, not in airtight containers, subject to add. US note 11 to Ch. 4"	3.3 cents/kg	A	
04029170	"Milk & cream, concen in non-solid forms, not sweetened, in airtight containers, not subject to gen. note 15 or add. US note 11 to Ch.4"	31.3 cents/kg	See paragraph 4 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04029190	"Milk and cream, concentrated, in other than powder, granules or other solid forms, unsweetened, other than in airtight containers"	31.3 cents/kg	See paragraph 4 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04029903	"Condensed milk, sweetened, in airtight containers, subject to gen. note 15 of the HTS"	3.9 cents/kg	A	
04029906	"Condensed milk, sweetened, not in airtight containers, subject to gen. note 15 of the HTS"	3.3 cents/kg	A	
04029910	"Condensed milk, sweetened, in airtight containers, subject to add. US note 11 to Ch.4"	3.9 cents/kg	A	
04029930	"Condensed milk, sweetened, not in airtight containers, subject to add. US note 11 to Ch. 4"	3.3 cents/kg	A	
04029945	"Condensed milk, sweetened, in airtight containers, not subject to gen. note 15 or add. US note 11 to Ch.4"	49.6 cents/kg	See paragraph 4 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04029955	"Condensed milk, sweetened, not in airtight containers, not subject to gen. note 15 or add. US note 11 to Ch.4"	49.6 cents/kg	See paragraph 4 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04029968	"Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, subject to gen. note 15 of the HTS"	17.5%	A	
04029970	"Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, subject to add. US note 10 to Ch. 4"	17.5%	A	
04029990	"Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, not desc. gen. note 15 or add. US note 10 to Ch. 4"	46.3 cents/kg + 14.9%	E	

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HTS8	Description	Base Rate	Category	Safeguard
04031005	"Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, subject to gen. note 15 of the HTS"	20%	A	
04031010	"Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, subject to add. US note 10 to Ch. 4"	20%	A	
04031050	"Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, not subject to gen nte 15 or add. US nte 10 to Ch.4"	\$1.035/kg + 17%	E	
04031090	"Yogurt, not in dry form, whether or not flavored or containing add fruit or cocoa"	17%	A	
04039002	"Sour cream, fluid, n/o 45% by wt. butterfat, subject to gen. note 15 of the HTS"	3.2 cents/liter	A	
04039004	"Sour cream, fluid, n/o 45% by wt. butterfat, subject to add. US note 5 to Ch.4"	3.2 cents/liter	A	
04039016	"Sour cream, fluid, n/o 45% by wt. butterfat, not subject to gen nte 15 or add US note 5 to Ch.4"	77.2 cents/liter	E	
04039020	Fluid buttermilk	0.34 cents/liter	A	
04039037	"Sour cream, dried, n/o 6% by wt. butterfat, subject to gen. note 15 of the HTS"	3.3 cents/kg	A	
04039041	"Sour cream, dried, n/o 6% by wt. butterfat, subject to add. US note 12 to Ch. 4"	3.3 cents/kg	A	
04039045	"Sour cream, dried, n/o 6% by wt. butterfat, not subject to gen nte 15 or add. US note 12 to Ch. 4"	87.6 cents/kg	E	
04039047	"Sour cream, dried, o/6% but n/o 35% by wt. butterfat, subject to gen. note 15 of the HTS"	6.8 cents/kg	A	
04039051	"Sour cream, dried, o/6% but n/o 35% by wt. butterfat, subject to add. US note 8 to Ch. 4"	6.8 cents/kg	A	
04039055	"Sour cream, dried, o/6% but n/o 35% by wt. butterfat, not subject to gen nte 15 or add. US note 8 to Ch. 4"	\$1.092/kg	E	
04039057	"Sour cream, dried, o/35% but n/o 45% by wt. butterfat, subject to gen. note 15 of the HTS"	13.7 cents/kg	A	
04039061	"Sour cream, dried, o/35% but n/o 45% by wt. butterfat, subject to add. US note 9 to Ch. 4"	13.7 cents/kg	A	
04039065	"Sour cream, dried, o/35% but n/o 45% by wt. butterfat, not subject to gen nte 15 or add. US note 9 to Ch. 4"	\$1.556/kg	E	
04039072	"Sour cream, o/45% by wt. butterfat, subject to gen. note 15 of the HTS"	12.3 cents/kg	A	
04039074	"Sour cream, o/45% by wt. butterfat, subject to add. US note 6 to Ch. 4"	12.3 cents/kg	A	
04039078	"Sour cream, o/45% by wt. butterfat, not subject to gen nte 15 or add. US note 6 to Ch. 4"	\$1.646/kg	E	
04039085	Fermented milk o/than dried fermented milk or o/than dried milk with added lactic ferments	17%	A	

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HTS8	Description	Base Rate	Category	Safeguard
04039087	Curdled milk/cream/kephir & other fermentd or acid. milk/cream descr.in gen. note 15	20%	A	
04039090	Curdled milk/cream/kephir & other fermentd or acid. milk/cream subject to add US note 10 to Ch.4	20%	A	
04039095	Curdled milk/cream/kephir & other fermentd or acid. milk/cream not subj to GN 15 or Ch4 US note 10	\$1.034/kg + 17%	E	
04041005	Whey protein concentrates	8.5%	A	
04041008	"Modified whey (except protein conc.), subject to gen. note 15 of the HTS"	13%	A	
04041011	"Modified whey (except protein conc.), wheth/not conc. or sweetened, subject to add US note 10 to Ch.4"	13%	A	
04041015	"Modified whey (except protein conc.), wheth/not conc. or sweetened, not subject to gen. note 15 or"	\$1.035/kg + 8.5%	E	
04041020	"Fluid whey, whether or not concentrated or containing added sweeteners"	0.34 cents/liter	A	
04041048	"Whey (except modified whey), dried, whether or not conc. or sweetened, subject to gen. note 15 of the HTS"	3.3 cents/kg	A	
04041050	"Whey (except modified whey), dried, whether or not conc. or sweetened, subject to add. US note 12 to Ch. 4"	3.3 cents/kg	A	
04041090	"Whey (except modified whey), dried, whether or not conc. or sweetened, not subject to gen. note 15 or add US nte 12 to Ch.4"	87.6 cents/kg	E	
04049010	Milk protein concentrates	0.37 cents/kg	A	
04049028	"Dairy products of nat. milk constituents (except protein conc.), descr. in add. US nte 1 to Ch. 4 and subj to GN 15"	14.5%	A	
04049030	"Dairy products of nat. milk constituents (except protein conc.), descr. in add. US nte 1 to Ch. 4 and sub to Ch4 US note 10"	14.5%	A	
04049050	"Dairy products of nat. milk constituents (except protein conc.), descr. in add. US nte 1 to Ch. 4 & not subj to GN15 or Ch4 US note 10"	\$1.189/kg + 8.5%	E	
04049070	"Products consisting of natural milk constituents (except protein conc.), whether or not sweetened, not descr. in add US note 1 to Ch. 4"	8.5%	A	
04051005	Butter subject to general note 15 (outside quota)	12.3 cents/kg	A	
04051010	Butter subject to quota pursuant to chapter 4 additional US note 6	12.3 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
04051020	Butter not subject to general note 15 and in excess of quota in chapter 4 additional U.S. note 6	\$1.541/kg	E	
04052010	"Butter substitute dairy spreads, over 45% butterfat weight, subject to general note 15 (outside quota)"	15.4 cents/kg	A	
04052020	"Butter substitute dairy spreads, over 45% butterfat weight, subject to quota pursuant to chapter 4 additional US note 14"	15.4 cents/kg	A	
04052030	"Butter substitute dairy spreads, over 45% butterfat weight, not subj to gen note 15 and in excess of quota in ch. 4 additional US note 14"	\$1.996/kg	E	
04052040	"Butter substitute dairy spreads, containing 45% or less butterfat by weight"	13.1 cents/kg	A	
04052050	"Other dairy spreads of a type provided in chapter 4 additional US note 1, subject to general note 15 (outside quota)"	10%	A	
04052060	"Other dairy spreads of a type provided in ch. 4 add. US note 1, subject to quota pursuant to chapter 4 additional US note 10"	10%	A	
04052070	"Other dairy spreads of a type provided in ch. 4 add. US note 1, not subject to gen note 15 and in excess of quota in ch. 4 add. US note 10"	70.4 cents/kg + 8.5%	E	
04052080	"Other dairy spreads, not butter substitutes or of a type provided for in chapter 4 additional US note 1"	6.4%	A	
04059005	"Fats and oils derived from milk, other than butter or dairy spreads, subject to general note 15 (outside quota)"	10%	A	
04059010	"Fats and oils derived from milk, other than butter or dairy spreads, subject to quota pursuant to chapter 4 additional US note 14"	10%	A	
04059020	"Fats and oils derived from milk, other than butter or dairy spreads, not subject to gen note 15 and excess of quota in ch 4 add US note 14"	\$1.865/kg + 8.5%	E	
04061002	"Chongos, unripened or uncured cheese, including whey cheese and curd, subject to gen. note 15 of the HTS"	10%	A	
04061004	"Chongos, unripened or uncured cheese, including whey cheese and curd, subject to add. US note 16 to Ch. 4"	10%	A	
04061008	"Chongos, unripened or uncured cheese, including whey cheese and curd, not subject to gen note 15 or add. US note 16 to Ch. 4"	\$1.509/kg	See paragraph 3 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17

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HTS8	Description	Base Rate	Category	Safeguard
04061012	"Fresh (unripened/uncured) cheese (ex chongos), incl whey cheese and curd, subj to gen. note 15 of the HTS, not GN15"	10%	A	
04061014	"Fresh (unripened/uncured) blue-mold cheese, cheese/subs for cheese cont or procd fr blue-mold cheese, subj to Ch4 US note 17, not GN15"	10%	A	
04061018	"Fresh (unripened/uncured) blue-mold cheese, cheese/subs for cheese cont or proc fr blue-mold cheese, not subj to Ch4 US note 17 or GN15"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061024	"Fresh (unripened/uncured) cheddar cheese, cheese/subs for cheese cont or proc from cheddar cheese, subj to Ch 4 US note 18, not GN15"	10%	A	
04061028	"Fresh (unripened/uncured) cheddar cheese, cheese/subs for cheese cont or proc from cheddar cheese, not subj to Ch4 US note 18, not GN15"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061034	"Fresh (unripened/uncured) american-type cheese, cheese cont or proc. fr american-type, subj to add. US note 19 to Ch.4, not GN15"	10%	A	
04061038	"Fresh (unripened/uncured) american-type cheese, cheese cont or proc. fr american-type, not subj to add. US note 19 to Ch.4, not GN15"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061044	"Fresh (unripened/uncured) edam and gouda cheeses, cheese/subs for cheese cont or processed therefrom, subj to Ch4 US note 20, not GN15"	10%	A	
04061048	"Fresh (unripened/uncured) edam and gouda cheeses, cheese/subs for cheese cont or processed therefrom, not sub to Ch4 US note 20, not GN15"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061054	"Fresh (unripened/uncured) Italian-type cheeses from cow milk, cheese/substitutes cont or proc therefrom, subj to Ch4 US nte 21, not GN15"	10%	A	
04061058	"Fresh (unrip./uncured) Italian-type cheeses from cow milk, cheese/substitutes cont or proc therefrom, not subj to Ch4 US note 21 or GN15"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04061064	"Fresh (unrip./uncured) Swiss/emmentaler cheeses w/o eyes, gruyere-process and cheese cont/proc. from, subj to Ch4 US note 22, not GN15"	10%	A	
04061068	"Fresh (unripened/uncured) Swiss/emmentaler cheeses exc eye formation, gruyere-process cheese and cheese cont or proc. from such, not subj .."	\$1.386/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061074	"Fresh cheese, and substitutes for cheese,neosi, w/0.5% or less by wt. of butterfat, descr in add US note 23 to Ch 4, not GN15"	10%	A	
04061078	"Fresh cheese, and substitutes for cheese,neosi, w/0.5% or less by wt. of butterfat, not descr in add US note 23 to Ch 4, not GN15"	\$1.128/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061084	"Fresh cheese, and substitutes for cheese, cont. cows milk, neosi, o/0.5% by wt. of butterfat, descr in add US note 16 to Ch 4, not GN15"	10%	A	
04061088	"Fresh cheese, and substitutes for cheese, cont. cows milk, neosi, o/0.5% by wt. of butterfat, not descr in add US note 16 to Ch 4, not GN 15"	\$1.509/kg	See paragraph 3 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04061095	"Fresh cheese, and substitutes for cheese, not cont. cows milk, neosi, o/0.5% by wt. of butterfat"	8.5%	A	
04062010	"Roquefort cheese, grated or powdered"	8%	A	
04062015	"Stilton cheese, grated or powdered, subject to add. US note 24 to Ch. 4"	17%	A	
04062022	"Blue-veined cheese (except Roquefort or Stilton), grated or powdered, subject to gen. note 15 of the HTS"	20%	A	
04062024	"Blue-veined cheese (except Roquefort or Stilton), grated or powdered, subject to add. US note 17 to Ch.4"	20%	A	
04062028	"Blue-veined cheese (except Roquefort or Stilton), grated or powdered, not subject to gen nte 15 or add. US note 17 to Ch.4"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062029	"Cheddar cheese, grated or powdered, subject to gen. note 15 of the HTS"	16%	A	
04062031	"Cheddar cheese, grated or powdered, subject to add. US note 18 to Ch. 4"	16%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04062033	"Cheddar cheese, grated or powdered, not subject to gen. note 15 or add. US note 18 to Ch. 4"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062034	"Colby cheese, grated or powdered, subject to gen. note 15 of the HTS"	20%	A	
04062036	"Colby cheese, grated or powdered, subject to add. US note 19 to Ch. 4"	20%	A	
04062039	"Colby cheese, grated or powdered, not describ. in gen. note 15 or add. US note 19 to Ch. 4"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062043	"Edam and gouda cheese, grated or powdered, subject to gen. note 15 of the HTS"	15%	A	
04062044	"Edam and gouda cheese, grated or powdered, subject to add. US note 20 to Ch. 4"	15%	A	
04062048	"Edam and gouda cheese, grated or powdered, not subject to gen note 15 or add. US nte 20 to Ch. 4"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062049	"Romano (cows milk), reggiano, provolone, provoletti, sbrinz and goya, grated or powdered, subject to gen. note 15 to HTS"	15%	A	
04062051	"Romano, reggiano, provolone, provoletti, sbrinz and goya, made from cow's milk, grated or powdered, subject to add US note 21 to Ch.4"	15%	A	
04062053	"Romano, reggiano, provolone, provoletti, sbrinz and goya, made from cow's milk, grated or powdered, not subj to Ch4 US nte 21 or GN15"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062054	"Reggiano, provolone, provoletti, sbrinz and goya cheeses, not made from cow's milk, grated or powdered"	9.6%	A	
04062055	"Cheeses made from sheep's milk, including mixtures of such cheeses, grated or powdered"	9.6%	A	
04062056	"Cheese (including mixtures) nesoi, grated or powdered, subject to gen. note 15 of the HTS"	10%	A	
04062057	"Cheese containing or processed from bryndza, gjetost, gammelost, nokkelost or roquefort cheeses, grated or powdered"	8.5%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04062061	"Cheese containing or processed from blue-veined cheese (except roquefort), grated/powdered, subject to add US note 17 to Ch.4"	10%	A	
04062063	"Cheese containing or processed from blue-veined cheese (except roquefort), grated/powdered, not subject to add US note 17 to Ch.4"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062065	"Cheese containing or processed from cheddar cheese, grated or powdered, subject to add US note 18 to Ch. 4"	10%	A	
04062067	"Cheese containing or processed from cheddar cheese, grated or powdered, not subject to add US note 18 to Ch. 4"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062069	"Cheese containing or processed from american-type cheese (except cheddar), grated or powdered, subject to add US note 19 to Ch. 4"	10%	A	
04062071	"Cheese containing or processed from american-type cheese (except cheddar), grated or powdered, not subject to add US note 19 to Ch. 4"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062073	"Cheese containing or processed from edam or gouda cheeses, grated or powdered, subject to add US note 20 to Ch.4"	10%	A	
04062075	"Cheese containing or processed from edam or gouda cheeses, grated or powdered, not subject to add US note 20 to Ch. 4"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062077	"Cheese containing or processed from italian-type cheeses made from cow's milk, grated or powdered, subject to add US note 21 to Ch. 4"	10%	A	
04062079	"Cheese containing or processed from italian-type cheeses made from cow's milk, grated or powdered, not subject to add US note 21 to Ch. 4"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062081	"Cheese containing or processed from swiss, emmentaler or gruyere-process cheeses, grated or powdered, subject to add US nte 22 to Ch.4"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
04062083	"Cheese containing or processed from swiss, emmentaler or gruyere-process cheeses, grated or powdered, not subject to add US nte 22 to Ch. 4"	\$1.386/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062085	"Cheese (including mixtures), nesoi, n/o 0.5% by wt. of butterfat, grated or powdered, subject to add US note 23 to Ch. 4"	10%	A	
04062087	"Cheese (including mixtures), nesoi, n/o 0.5% by wt. of butterfat, grated or powdered, not subject to add US note 23 to Ch. 4"	\$1.128/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062089	"Cheese (including mixtures), nesoi, o/0.5% by wt of butterfat, w/cow's milk, grated or powdered, subject to add US note 16 to Ch. 4"	10%	A	
04062091	"Cheese (including mixtures), nesoi, o/0.5% by wt of butterfat, w/cow's milk, grated or powdered, not subject to add US note 16 to Ch. 4"	\$1.509/kg	See paragraph 3 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04062095	"Cheese (including mixtures), nesoi, o/0.5% by wt of butterfat, not containing cow's milk, grated or powdered"	8.5%	A	
04063005	"Stilton cheese, processed, not grated or powdered, subject to add US note 24 to Ch. 4"	17%	A	
04063012	"Blue-veined cheese (except roquefort), processed, not grated or powdered, subject to gen. note 15 of the HTS"	20%	A	
04063014	"Blue-veined cheese (except roquefort), processed, not grated or powdered, subject to add. US note 17 to Ch. 4"	20%	A	
04063018	"Blue-veined cheese (except roquefort), processed, not grated or powdered, not subject to gen. note 15 or add. US note 17 to Ch. 4"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063022	"Cheddar cheese, processed, not grated or powdered, subject to gen. note 15 of the HTS"	16%	A	
04063024	"Cheddar cheese, processed, not grated or powdered, subject to add US note 18 to Ch. 4"	16%	A	
04063028	"Cheddar cheese, processed, not grated or powdered, not subject to gen note 15 or in add US note 18 to Ch. 4"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063032	"Colby cheese, processed, not grated or powdered, subject to gen. note 15 of the HTS"	20%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04063034	"Colby cheese, processed, not grated or powdered, subject to add US note 19 to Ch. 4"	20%	A	
04063038	"Colby cheese, processed, not grated or powdered, not subject to gen note 15 or add US note 19 to Ch. 4"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063042	"Edam and gouda cheese, processed, not grated or powdered, subject to gen. note 15 of the HTS"	15%	A	
04063044	"Edam and gouda cheese, processed, not grated or powdered, subject to add. US note 20 to Ch. 4"	15%	A	
04063048	"Edam and gouda cheese, processed, not grated or powdered, not subject to gen note 15 or add. US note 20 to Ch. 4"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063049	"Gruyere-process cheese, processed, not grated or powdered, subject to gen. note 15 of the HTS"	6.4%	A	
04063051	"Gruyere-process cheese, processed, not grated or powdered, subject to add. US note 22 to Ch. 4"	6.4%	A	
04063053	"Gruyere-process cheese, processed, not grated or powdered, not subject to gen note 15 or add. US note 22 to Ch. 4"	\$1.386/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063055	"Processed cheeses made from sheep's milk, including mixtures of such cheeses, not grated or powdered"	9.6%	A	
04063056	"Cheese (including mixtures) nesoi, processed, not grated or powdered, subject to gen. note 15 of the HTS"	10%	A	
04063057	"Processed cheese containing or processed from bryndza, gjetost, gammelost, nokkelost or roquefort, not grated or powdered, not GN15"	8.5%	A	
04063061	"Processed cheese cont/procd fr blue-veined cheese (ex roquefort), not grated/powdered, subject to add US note 17 to Ch. 4, not GN15"	10%	A	
04063063	"Processed cheese cont/procd fr blue-veined cheese (ex roquefort), not grated/powdered, not subject to add US note 17 to Ch. 4, not GN15"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04063065	"Processed cheese cont/procd fr cheddar cheese, not grated/powdered, subject to add US note 18, not GN15"	10%	A	
04063067	"Processed cheese cont/procd fr cheddar cheese, not grated/powdered, not subject to add US note 18, not GN15"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063069	"Processed cheese cont/procd fr american-type cheese (ex cheddar), not grated/powdered, subject to add US note 19 to Ch. 4, not GN15"	10%	A	
04063071	"Processed cheese cont/procd fr american-type cheese (ex cheddar), not grated/powdered, not subject to add US note 19 to Ch. 4, not GN15"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063073	"Processed cheese cont/procd fr edam or gouda, not grated/powdered, subject to add US note 20 to Ch. 4, not GN15"	10%	A	
04063075	"Processed cheese cont/procd from edam or gouda, not grated/powdered, not subject to add US note 20 to Ch. 4, not GN15"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063077	"Processed cheese cont/procd from italian-type, not grated/powdered, subject to add US note 21 to Ch. 4, not GN15"	10%	A	
04063079	"Processed cheese cont/procd from italian-type, not grated/powdered, not subject to add US note 21 to Ch. 4, not GN15"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063081	"Processed cheese cont/procd from swiss, emmentaler or gruyere-process, n/ grated/powdered, subject to add US note 22 to Ch. 4, not GN15"	10%	A	
04063083	"Processed cheese cont/procd from swiss/emmentaler/gruyere-process, n/ grated/powdered, not subject to add US note 22 to Ch. 4, not GN15"	\$1.386/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063085	"Processed cheese (incl. mixtures), nesoi, n/o 0.5% by wt. butterfat, not grated or powdered, subject to Ch4 US note 23, not GN15"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
04063087	"Processed cheese (incl. mixtures), nesoi, n/o 0.5% by wt. butterfat, not grated or powdered, not subj to Ch 4 US note 23 or not GN15"	\$1.128/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063089	"Processed cheese (incl. mixtures), nesoi, w/cow's milk, not grated or powdered, subject to add US note 16 to Ch. 4, not GN15"	10%	A	
04063091	"Processed cheese (incl. mixtures), nesoi, w/cow's milk, not grated or powdered, not subject to add US note 16 to Ch. 4, not GN15"	\$1.509/kg	See paragraph 3 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04063095	"Processed cheese (incl. mixtures), nesoi, w/o cows milk, not grated or powdered, not GN15"	8.5%	A	
04064020	"Roquefort cheese in original loaves, not grated or powdered, not processed"	2.7%	A	
04064040	"Roquefort cheese, other than in original loaves, not grated or powdered, not processed"	4.5%	A	
04064044	"Stilton cheese, nesoi, in original loaves, subject to add. US note 24 to Ch. 4"	12.8%	A	
04064048	"Stilton cheese, nesoi, not in original loaves, subject to add. US note 24 to Ch. 4"	17%	A	
04064051	"Blue-veined cheese, nesoi, in original loaves, subject to gen. note 15 of the HTS"	15%	A	
04064052	"Blue-veined cheese, nesoi, not in original loaves, subject to gen. note 15 of the HTS"	20%	A	
04064054	"Blue-veined cheese, nesoi, in original loaves, subject to add. US note 17 to Ch. 4"	15%	A	
04064058	"Blue-veined cheese, nesoi, not in original loaves, subject to add. US note 17 to Ch. 4"	20%	A	
04064070	"Blue-veined cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 17 to Ch. 4"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069005	"Bryndza cheese, not grated or powdered, not processed"	7.2%	A	
04069006	"Cheddar cheese, neosi, subject to gen. note 15 of the & entered pursuant to its provisions"	12%	A	
04069008	"Cheddar cheese, neosi, subject to add. US note 18 to Ch. 4"	12%	A	
04069012	"Cheddar cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 18 to Ch. 4"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04069014	"Edam and gouda cheese, nesoi, subject to gen. note 15 of the HTS"	15%	A	
04069016	"Edam and gouda cheese, nesoi, subject to add. US note 20 to Ch. 4"	15%	A	
04069018	"Edam and gouda cheese, nesoi, not subject to gen. note 15 of the HTS or to add. US note 20 to Ch. 4"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069020	"Gjetost cheese from goat's milk, whey or whey obtained from a mixture of goat's & n/o 20% cow's milk, not grated, powdered or processed"	4.2%	A	
04069025	"Gjetost cheese, made from goats' milk, whey or whey obtained from a mixture of goats' & n/o 20% cows milk, not grated, powdered or processed"	8.5%	A	
04069028	"Goya cheese, nesoi, subject to gen. note 15 of the HTS"	25%	A	
04069031	"Goya cheese from cow's milk, not in original loaves, nesoi, subject to add. US note 21 to Ch. 4"	25%	A	
04069032	"Goya cheese from cow's milk, not in original loaves, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch. 4"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069033	"Goya cheese not from cow's milk, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch. 4"	21.3%	A	
04069034	"Sbrinz cheese, nesoi, subject to gen. note 15 of the HTS"	19%	A	
04069036	"Sbrinz cheese from cow's milk, nesoi, subject to add. US note 21 to Ch. 4"	19%	A	
04069037	"Sbrinz cheese from cow's milk, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch. 4"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069038	"Sbrinz cheese not from cow's milk, nesoi, not subject to gen. note 15 or to add. US note 21 to Ch. 4"	12.2%	A	
04069039	"Romano from cows milk, Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, subject to gen. note 15 of the HTS"	15%	A	
04069041	"Romano, Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, from cow's milk, subject to add. US note 21 to Ch. 4"	15%	A	

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HTS8	Description	Base Rate	Category	Safeguard
04069042	"Romano, Reggiano, Parmesan, Provolone, and Provoletti cheese, nesoi, from cow's milk, not subj to GN 15 or Ch4 US note 21"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069043	"Reggiano, Parmesan, Provolone, and Provoletti cheese, nesoi, not from cow's milk, not subject to gen. note 15"	9.6%	A	
04069044	"Swiss or emmenthaler cheese with eye formation, nesoi, subject to gen. note 15 of the HTS"	6.4%	A	
04069046	"Swiss or emmenthaler cheese with eye formation, nesoi, subject to add. US note 25 to Ch. 4"	6.4%	A	
04069048	"Swiss or emmenthaler cheese with eye formation, nesoi, not subject to gen. note 15 or to add. US note 25 to Ch. 4"	\$1.877/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069049	"Gammelost and nokkelost cheese, nesoi"	5.4%	A	
04069051	"Colby cheese, nesoi, subject to gen. note 15 of the HTS and entered pursuant to its provisions"	20%	A	
04069052	"Colby cheese, nesoi, subject to add. US note 19 to Ch. 4 and entered pursuant to its provisions"	20%	A	
04069054	"Colby cheese, nesoi, not subject to gen. note 15 or to add. US note 19 to Ch. 4"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069056	"Cheeses, nesoi, from sheep's milk in original loaves and suitable for grating"	Free	I	
04069057	"Pecorino cheese, from sheep's milk, in original loaves, not suitable for grating"	Free	I	
04069059	"Cheeses, substitute for cheese (including mixtures of cheeses), nesoi, made from sheep's milk"	9.6%	A	
04069061	"Cheeses & substitutes for cheese (incl.mixtures) w/romano/reggiano/parmesan/provolone/etc from cows milk, subj. to gen. note 15"	7.5%	A	
04069063	"Cheeses & substitutes for cheese (incl.mixtures) not cont.romano/reggiano/parmesan/provolone/etc from cows milk, subj. to gen. note 15"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
04069066	"Cheeses & subst. for cheese(incl. mixt.), nesoi, w/romano/reggiano/parmesan/provolone/etc, f/cow milk, subj. Ch4 US note 21, not GN15"	7.5%	A	
04069068	"Cheeses & subst. for cheese(incl. mixt.), nesoi, w/romano/reggiano/parmesan/provolone/etc, f/cow milk, not subj. Ch4 US note 21, not GN15"	\$2.146/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069072	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from blue-veined cheese, subj. to add. US note 17 to Ch.4, not GN15"	10%	A	
04069074	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from blue-veined cheese, not subj. to add. US note 17 to Ch.4, not GN15"	\$2.269/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069076	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from cheddar cheese, subj. to add. US note 18 to Ch.4, not GN15"	10%	A	
04069078	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from cheddar cheese, not subj. to add. US note 18 to Ch.4, not GN15"	\$1.227/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069082	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from Am. cheese except cheddar, subj. to add. US note 19 to Ch.4, not GN15"	10%	A	
04069084	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from Am. cheese except cheddar, not subj. to add. US note 19 to Ch.4, not GN15"	\$1.055/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069086	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from edam or gouda cheese, subj. to add. US note 20 to Ch.4, not GN15"	10%	A	
04069088	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from edam or gouda cheese, not subj. to add. US note 20 to Ch.4, not GN15"	\$1.803/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069090	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from swiss, emmentaler or gruyere, subj. to add. US note 22 to Ch.4, not GN15"	10%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
04069092	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/ or from swiss, emmentaler or gruyere, not subj. Ch4 US note 22, not GN15"	\$1.386/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069093	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/butterfat n/o 0.5% by wt, subject to add. US note 23 to Ch. 4, not GN15"	10%	A	
04069094	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/butterfat n/o 0.5% by wt, not subject to add. US note 23 to Ch. 4, not GN15"	\$1.128/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069095	"Cheeses & subst. for cheese (incl. mixt.), nesoi, containing cow's milk (not soft-ripened), subject to add. US note 16 to Ch. 4 (quota)"	10%	A	
04069097	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/cows milk, w/butterfat o/0.5% by wt, not subject to Ch4 US note 16, not GN15"	\$1.509/kg	See paragraph 3 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
04069099	"Cheeses & subst. for cheese (incl. mixt.), nesoi, w/o cows milk, w/butterfat o/0.5% by wt, not GN15"	8.5%	A	
04070000	"Birds' eggs, in shell, fresh, preserved or cooked"	2.8 cents/doz.	A	
04081100	"Egg yolks, dried, whether or not containing added sweeteners"	47.6 cents/kg	A	
04081900	"Egg yolks, other than dried, whether or not containing added sweeteners"	9.7 cents/kg	A	
04089100	"Birds' eggs, not in shell, dried, whether or not containing added sweeteners"	47.6 cents/kg	A	
04089900	"Birds' eggs, not in shell, other than dried, whether or not containing added sweeteners"	9.7 cents/kg	A	
04090000	Natural honey	1.9 cents/kg	A	
04100000	"Edible products of animal origin, nesi"	1.1%	A	
05010000	"Human hair, unworked, whether or not washed and scoured; waste of human hair"	1.4%	A	
05021000	"Pigs', hogs' or boars' bristles and hair and waste thereof"	0.8 cents/kg	A	
05029000	"Badger hair and other brushmaking hair, nesi, and waste thereof"	Free	I	
05030000	"Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material"	Free	I	
05040000	"Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof"	Free	I	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
05051000	"Feathers of a kind used for stuffing, and down"	Free	I	
05059020	Feather meal and waste	2.3%	A	
05059060	Skins and parts of birds with their feathers or down (except meal and waste) nesoi	Free	I	
05061000	Ossein and bones treated with acid	Free	I	
05069000	"Bones & horn-cores, unworked, defatted, simply prepared (but not cut to shape) or degelatinized; powder & waste of these products"	Free	I	
05071000	"Ivory, ivory powder and waste"	Free	I	
05079000	"Tortoise shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared; waste and powder"	Free	I	
05090000	Natural sponges of animal origin	3%	A	
05100020	"Ambergris, castoreum, civet, and musk used in the preparation of pharmaceutical products"	5.1%	A	
05100040	"Cantharides; bile; glands and other animal products nesi, used in pharmaceutical products"	Free	I	
05111000	Bovine semen	Free	I	
05119920	Parings and similar waste of raw hides or skins; glue stock nesi	Free	I	
05119930	"Animal products chiefly used as food for animals or as ingredients in such food, nesi"	Free	I	
05119940	"Animal products nesi; dead animals of chapter 1, unfit for human consumption"	1.1%	A	
06011015	"Tulip bulbs, dormant"	89.6 cents/1000	A	
06011030	"Hyacinth bulbs, dormant"	38.4 cents/1000	A	
06011045	"Lily bulbs, dormant"	55.7 cents/1000	A	
06011060	"Narcissus bulbs, dormant"	\$1.34/1000	A	
06011075	"Crocus corms, dormant"	19.2 cents/1000	A	
06011085	"Lily of the valley pips, dormant"	\$1.44/1000	A	
06011090	"Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, nesi, dormant"	3.5%	A	
06012010	"Hyacinth bulbs, without soil attached, in growth or in flower"	38.4 cents/1000	A	
06012090	"Bulbs nesi, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots"	1.4%	A	
06021000	Unrooted cuttings and slips of live plants	4.8%	A	
06022000	"Trees, shrubs, and bushes, grafted or not of kinds which bear edible fruits or nuts"	Free	I	
06023000	"Rhododendron and azalea plants, grafted or not"	1.9%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
06024000	"Rose plants, grafted or not"	Free	I	
06029020	Live orchid plants	Free	I	
06029030	"Live herbaceous perennials, other than orchid plants, with soil attached to roots"	1.4%	A	
06029040	"Live herbaceous perennials, other than orchid plants, without soil attached to roots"	3.5%	A	
06029050	Live mushroom spawn	1.4 cents/kg	A	
06029060	"Other live plants nesoi, with soil attached to roots"	1.9%	A	
06029090	"Other live plants nesoi, other than those with soil attached to roots"	4.8%	A	
06031030	"Miniature (spray) carnations, fresh cut"	3.2%	A	
06031060	"Roses, fresh cut"	6.8%	A	
06031070	"Chrysanthemums, standard carnations, anthuriums and orchids, fresh cut"	6.4%	A	
06031080	"Cut flowers and flower buds suitable for bouquets or ornamental purposes, fresh cut, nesi"	6.4%	A	
06039000	"Cut flowers and flower buds, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared"	4%	A	
06041000	Mosses and lichens	Free	I	
06049100	"Foliage, branches and other parts of plants without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, fresh"	Free	I	
06049930	"Foliage, branches, parts of plants without flowers or buds, and grasses, suitable for bouquets or ornamental purposes, dried or bleached"	Free	I	
06049960	"Foliage, branches, parts of plants and grasses, suitable for bouquets or ornamental purposes, dyed, impregnated or otherwise prepared"	7%	A	
07011000	"Seed potatoes, fresh or chilled"	0.5 cents/kg	A	
07019010	"Yellow (Solano) potatoes, excluding seed"	0.5 cents/kg	A	
07019050	"Fresh potatoes, other than yellow (Solano) potatoes or seed potatoes"	0.5 cents/kg	A	
07020020	"Tomatoes, fresh or chilled, entered during Mar.1 to July 14, or the period Sept.1 to Nov.14 in any year"	3.9 cents/kg	A	
07020040	"Tomatoes, fresh or chilled, entered during July 15 to Aug.31 in any year"	2.8 cents/kg	A	
07020060	"Tomatoes, fresh or chilled, entered from Nov. 15 thru the last day of Feb. of the following year"	2.8 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
07031020	"Onion sets, fresh or chilled"	0.83 cents/kg	A	
07031030	"Pearl onions not over 16 mm in diameter, fresh or chilled"	0.96 cents/kg	A	
07031040	"Onions, other than onion sets or pearl onions not over 16 mm in diameter, and shallots, fresh or chilled"	3.1 cents/kg	A	
07032000	"Garlic, fresh or chilled"	0.43 cents/kg	A	
07039000	"Leeks and other alliaceous vegetables nesi, fresh or chilled"	20%	A	
07041020	"Cauliflower and headed broccoli, fresh or chilled, if entered June 5 to October 15, inclusive, in any year"	2.5%	A	
07041040	"Cauliflower and headed broccoli, fresh or chilled, not reduced in size, if entered Oct. 16 through June 4, inclusive"	10%	A	
07041060	"Cauliflower and headed broccoli, fresh or chilled, reduced in size, if entered Oct. 16 through June 4, inclusive"	14%	A	
07042000	"Brussels sprouts, fresh or chilled"	12.5%	A	
07049020	"Cabbage, fresh or chilled"	0.54 cents/kg	A	
07049040	"Kohlrabi, kale and similar edible brassicas nesi, including sprouting broccoli, fresh or chilled"	20%	A	
07051120	"Head lettuce (cabbage lettuce), fresh or chilled, if entered June 1 to October 31, inclusive, in any year"	0.4 cents/kg	A	
07051140	"Head lettuce (cabbage lettuce), fresh or chilled, if entered Nov. 1 through May 30, inclusive, in any year"	3.7 cents/kg	A	
07051920	"Lettuce, other than head lettuce, fresh or chilled, if entered June 1 to October 31, inclusive, in any year"	0.4 cents/kg	A	
07051940	"Lettuce, other than head lettuce, fresh or chilled, if entered Nov. 1 through May 30, inclusive, in any year"	3.7 cents/kg	A	
07052100	"Witloof chicory, fresh or chilled"	0.15 cents/kg	A	
07052900	"Chicory, other than witloof chicory, fresh or chilled"	0.15 cents/kg	A	
07061005	"Carrots, fresh or chilled, reduced in size"	14.9%	A	
07061010	"Carrots, fresh or chilled, not reduced in size, under 10 cm in length"	1.4 cents/kg	A	
07061020	"Carrots, fresh or chilled, not reduced in size, 10 cm or over in length"	0.7 cents/kg	A	
07061040	"Turnips, fresh or chilled"	Free	I	
07069020	"Radishes, fresh or chilled"	2.7%	A	
07069030	"Beets and horseradish, fresh or chilled"	1.9%	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
07069040	"Salsify, celeriac, radishes and similar edible roots nesi, fresh or chilled"	10%	A	
07070020	"Cucumbers, including gherkins, fresh or chilled, if entered 'December 2004 1 in any year to the last day of the following February, inclusive"	4.2 cents/kg	A	
07070040	"Cucumbers, including gherkins, fresh or chilled, if entered March 1 to April 30, inclusive, in any year"	5.6 cents/kg	A	
07070050	"Cucumbers, including gherkins, fresh or chilled, if entered May 1 to June 30, inclusive, or Sept. 1 to Nov. 30, inclusive, in any year"	5.6 cents/kg	A	
07070060	"Cucumbers, including gherkins, fresh or chilled, if entered July 1 to 'August 2004 31, inclusive, in any year"	1.5 cents/kg	A	
07081020	"Peas, fresh or chilled, shelled or unshelled, if entered July 1 to Sept. 30, inclusive, in any year"	0.5 cents/kg	A	
07081040	"Peas, fresh or chilled, shelled or unshelled, if entered Nov. 1 through the following June 30, inclusive"	2.8 cents/kg	A	
07082010	"Lima beans, fresh or chilled, shelled or unshelled, if entered November 1 through the following May 31, inclusive"	2.3 cents/kg	A	
07082020	"Cowpeas (other than black-eye peas), fresh or chilled, shelled or unshelled"	Free	I	
07082090	"Beans nesi, fresh or chilled, shelled or unshelled"	4.9 cents/kg	A	
07089005	"Chickpeas (garbanzos), fresh or chilled, shelled or unshelled"	1 cent/kg	A	
07089015	"Lentils, fresh or chilled, shelled or unshelled"	0.1 cents/kg	A	
07089025	"Pigeon peas, fresh or chilled, shelled or unshelled, if entered from July 1 to September 30, inclusive, in any year"	Free	I	
07089030	"Pigeon peas, fresh or chilled, shelled or unshelled, if entered Oct. 1 through the following June 30, inclusive"	0.8 cents/kg	A	
07089040	"Leguminous vegetables nesi, fresh or chilled, shelled or unshelled"	4.9 cents/kg	A	
07091000	"Globe artichokes, fresh or chilled"	11.3%	A	
07092010	"Asparagus, fresh or chilled, not reduced in size, if entered September 15 to November 15, inclusive, and transported to the U.S. by air"	5%	A	
07092090	"Asparagus, nesi, fresh or chilled"	21.3%	A	
07093020	"Eggplants (aubergines), fresh or chilled, if entered April 1 to November 30, inclusive, in any year"	2.6 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
07093040	"Eggplants (aubergines), fresh or chilled, if entered 'December 2004 1 through the following March 31, inclusive"	1.9 cents/kg	A	
07094020	"Celery, other than celeriac, fresh or chilled, reduced in size"	14.9%	A	
07094040	"Celery, other than celeriac, fresh or chilled, not reduced in size, if entered April 15 to July 31, inclusive, in any year"	0.25 cents/kg	A	
07094060	"Celery, other than celeriac, fresh or chilled, not reduced in size, if entered 'August 2004 1 through the following April 14, inclusive"	1.9 cents/kg	A	
07095101	"Mushrooms of the genus Agaricus, fresh or chilled"	8.8 cents/kg + 20%	A	
07095200	"Truffles, fresh or chilled"	Free	I	
07095900	"Mushrooms, other than of the genus Agaricus, fresh or chilled"	8.8 cents/kg + 20%	A	
07096020	"Chili peppers, fresh or chilled"	4.4 cents/kg	A	
07096040	"Fruits of the genus capsicum (peppers) (ex. chili peppers) or of the genus pimenta (e.g., Allspice), fresh or chilled"	4.7 cents/kg	A	
07097000	"Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled"	20%	A	
07099005	"Jicamas, pumpkins and breadfruit, fresh or chilled"	11.3%	A	
07099010	"Chayote, fresh or chilled"	5.6%	A	
07099014	"Okra, fresh or chilled"	20%	A	
07099020	"Squash, fresh or chilled"	1.5 cents/kg	A	
07099030	"Fiddlehead greens, fresh or chilled"	8%	A	
07099035	"Olives, fresh or chilled"	8.8 cents/kg	A	
07099045	"Sweet corn, fresh or chilled"	21.3%	A	
07099091	"Vegetables, not elsewhere specified or included, fresh or chilled"	20%	A	
07101000	"Potatoes, uncooked or cooked by steaming or boiling in water, frozen"	14%	A	
07102120	"Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered July 1 through September 30, inclusive, in any year"	1 cent/kg	A	
07102140	"Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Jan. 1 through June 30, or Oct. 1 through Dec. 31, inclusive"	2 cents/kg	A	
07102210	"Lima beans, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size, entered Nov. 1 through the following May 31"	2.3 cents/kg	A	
07102215	"Lima beans, frozen, entered June 1 - October 31"	4.9 cents/kg	A	

Agricultural Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Category	Safeguard
07102220	"Cowpeas (other than black-eye peas), uncooked or cooked by steaming or boiling in water, frozen, not reduced in size"	Free	I	
07102225	"Frozen string beans (snap beans), not reduced in size"	4.9 cents/kg	A	
07102237	"Frozen beans nesi, not reduced in size"	4.9 cents/kg	A	
07102240	"Beans nesi, uncooked or cooked by steaming or boiling in water, frozen, reduced in size"	11.2%	A	
07102905	"Chickpeas (garbanzos), uncooked or cooked by steaming or boiling in water, frozen"	1 cent/kg	A	
07102915	"Lentils, uncooked or cooked by steaming or boiling in water, frozen"	0.1 cents/kg	A	
07102925	"Pigeon peas, uncooked or cooked by steaming or boiling in water, frozen, if entered July 1 through September 30, inclusive, in any year"	Free	I	
07102930	"Pigeon peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Oct. 1 through the following June 30, inclusive"	0.8 cents/kg	A	
07102940	"Leguminous vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen"	3.5 cents/kg	A	
07103000	"Spinach, New Zealand spinach and orache spinach (garden spinach), uncooked or cooked by steaming or boiling in water, frozen"	14%	A	
07104000	"Sweet corn, uncooked or cooked by steaming or boiling in water, frozen"	14%	A	
07108015	"Bamboo shoots and water chestnuts (other than Chinese water chestnuts), uncooked or cooked by steaming or boiling in water, frozen"	Free	I	
07108020	"Mushrooms, uncooked or cooked by steaming or boiling in water, frozen"	5.7 cents/kg + 8%	A	
07108040	"Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Mar. 1 thru July 14, incl. or Sept. 1 thru Nov. 14, incl."	2.9 cents/kg	A	
07108045	"Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered July 15 through August 31, inclusive, in any year"	2.1 cents/kg	A	
07108050	"Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Nov. 15 through the following February, incl."	2.1 cents/kg	A	
07108060	"Fiddlehead greens, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size"	8%	A	
07108065	"Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size"	12.5%	A	

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HTS8	Description	Base Rate	Category	Safeguard
07108070	"Vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size"	11.3%	A	
07108085	"Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, reduced in size"	14%	A	
07108093	"Okra, reduced in size, frozen"	14.9%	A	
07108097	"Vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen, reduced in size"	14.9%	A	
07109011	"Mixtures of pea pods and water chestnuts (other than Chinese water chestnuts), uncooked or cooked by steaming or boiling in water, frozen"	7.9%	A	
07109091	"Mixtures of vegetables not elsewhere specified or included, uncooked or cooked by steaming or boiling in water, frozen"	14%	A	
07112018	"Olives, n/pitted, green, in saline sol., in contain. > 8 kg, drained wt, for repacking or sale, subject to add. US note 5 to Ch. 7"	3.7 cents/kg on drained weight	A	
07112028	"Olives, n/pitted, green, in saline sol., in contain. > 8 kg, drained wt, for repacking or sale, not subject to add. US note 5 to Ch. 7"	5.9 cents/kg on drained weight	C	
07112038	"Olives, n/pitted, nesoi"	5.9 cents/kg on drained weight	A	
07112040	"Olives, pitted or stuffed, provisionally preserved but unsuitable in that state for immediate consumption"	8.6 cents/kg on drained weight	A	
07113000	"Capers, provisionally preserved but unsuitable in that state for immediate consumption"	8%	A	
07114000	"Cucumbers including gherkins, provisionally preserved but unsuitable in that state for immediate consumption"	7.7%	A	
07115100	"Mushrooms of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption"	5.7 cents/kg on drained weight + 8%	A	
07115910	"Mushrooms, other than of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption"	5.7 cents/kg on drained weight + 8%	A	
07115990	"Truffles, provisionally preserved but unsuitable in that state for immediate consumption"	7.7%	A	
07119020	"Leguminous vegetables, provisionally preserved but unsuitable in that state for immediate consumption"	Free	I	
07119050	"Onions, provisionally preserved but unsuitable in that state for immediate consumption"	5.1%	A	

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HTS8	Description	Base Rate	Category	Safeguard
07119065	"Vegetables nesoi, and mixtures of vegetables, provisionally preserved but unsuitable in that state for immediate consumption"	7.7%	A	
07122020	Dried onion powder or flour	29.8%	A	
07122040	"Dried onions whole, cut, sliced or broken, but not further prepared"	21.3%	A	
07123110	"Air dried or sun dried mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared"	1.3 cents/kg + 1.8%	A	
07123120	"Dried (not air or sun dried) mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared"	1.9 cents/kg + 2.6%	A	
07123200	"Dried wood ears (Auricularia spp.), whole, cut, sliced, broken or in powder, but not further prepared"	8.3%	A	
07123300	"Dried jelly fungi (Tremella spp), whole, cut, sliced, broken or in powder, but not further prepared"	8.3%	A	
07123910	"Air dried or sun dried mushrooms (other than of the genus Agaricus), whole, cut, sliced, broken or in powder, but not further prepared"	1.3 cents/kg + 1.8%	A	
07123920	"Dried (not air or sun dried) mushrooms (other than of the genus Agaricus), whole, cut, sliced, broken or in powder, but not further prepared"	1.9 cents/kg + 2.6%	A	
07123940	"Dried truffles, whole, cut, sliced, broken or in powder, but not further prepared"	Free	I	
07129010	"Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared"	1.3%	A	
07129015	"Dried olives, not ripe"	5.5 cents/kg	A	
07129020	"Dried olives, ripe"	2.5 cents/kg	A	
07129030	"Dried potatoes, whether or not cut or sliced but not further prepared"	2.3 cents/kg	A	
07129040	"Dried garlic, whole, cut, sliced, broken or in powder, but not further prepared"	29.8%	A	
07129060	"Dried fennel, marjoram, parsley, savory and tarragon, crude or not manufactured"	Free	I	
07129065	"Dried parsley nesi, whole, cut, sliced, broken or in powder, but not further prepared"	3.8%	A	
07129070	"Dried fennel, marjoram, savory and tarragon nesi, whole, cut, sliced, broken or in powder, but not further prepared"	1.9%	A	
07129074	"Tomatoes, dried in powder"	8.7%	A	
07129078	"Tomatoes, dried, whole, other"	8.7%	A	
07129085	"Dried vegetables nesoi, and mixtures of dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared"	8.3%	A	

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HTS8	Description	Base Rate	Category	Safeguard
07131010	Seeds of peas of a kind used for sowing	1.5 cents/kg	A	
07131020	"Dried split peas, shelled"	Free	I	
07131040	"Dried peas, nesi, shelled"	0.4 cents/kg	A	
07132010	Seeds of chickpeas (garbanzos) of a kind used for sowing	1.5 cents/kg	A	
07132020	"Dried chickpeas (garbanzos), shelled"	1.4 cents/kg	A	
07133110	Seeds of beans of a kind used for sowing	0.8 cents/kg	A	
07133120	"Dried beans, shelled, if entered May 1 through 'August 2004 31, inclusive, in any year"	Free	I	
07133140	"Dried beans, shelled, if entered September 1 through the following April 30, or withdrawn for consumption at any time"	0.3 cents/kg	A	
07133210	Seeds of small red (adzuki) beans of a kind used for sowing	1.5 cents/kg	A	
07133220	"Dried small red (adzuki) beans, shelled"	1.2 cents/kg	A	
07133310	"Seeds of kidney beans, including white pea beans of a kind used for sowing"	1.5 cents/kg	A	
07133320	"Dried kidney beans, including white pea beans, shelled, if entered May 1 through 'August 2004 31, inclusive, in any year"	1 cent/kg	A	
07133340	"Dried kidney beans, including white pea beans, shelled, if entered Sept. 1 through April 30, or withdrawn for consumption at any time"	1.5 cents/kg	A	
07133910	"Seeds of beans nesi, of a kind used for sowing"	1.5 cents/kg	A	
07133915	"Dried cowpeas, shelled"	Free	I	
07133920	"Dried beans nesi, shelled, if entered for consumption from May 1 through 'August 2004 31, inclusive, in any year"	0.8 cents/kg	A	
07133940	"Dried beans nesi, shelled, if entered for consumption September 1 through April 30, or withdrawn for consumption at any time"	0.8 cents/kg	A	
07134010	Lentil seeds of a kind used for sowing	1.5 cents/kg	A	
07134020	"Dried lentils, shelled"	0.15 cents/kg	A	
07135010	Seeds of broad beans and horse beans of a kind used for sowing	1.5 cents/kg	A	
07135020	"Dried broad beans and horse beans, shelled"	1.2 cents/kg	A	
07139010	"Seeds of leguminous vegetables nesi, of a kind used for sowing"	1.5 cents/kg	A	
07139050	"Dried guar seeds, shelled"	Free	I	
07139060	"Dried leguminous vegetables nesi, shelled, if entered for consumption during the period from May 1 through 'August 2004 31, inclusive, in any year"	0.8 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
07139080	"Dried leguminous vegetables nesi, shelled, if entered Sept. 1 through the following April 30, or withdrawn for consumption at any time"	1.5 cents/kg	A	
07141010	"Cassava (manioc), frozen, whether or not sliced or in the form of pellets"	7.9%	A	
07141020	"Cassava (manioc), fresh, chilled or dried, whether or not sliced or in the form of pellets"	11.3%	A	
07142010	"Sweet potatoes, frozen, whether or not sliced or in the form of pellets"	6%	A	
07142020	"Sweet potatoes, fresh, chilled or dried, whether or not sliced or in the form of pellets"	4.5%	A	
07149005	"Chinese water chestnuts, fresh or chilled"	20%	A	
07149010	"Fresh or chilled dasheens, whether or not sliced or in the form of pellets"	2.3%	A	
07149020	"Fresh or chilled yams, whether or not sliced or in the form of pellets"	6.4%	A	
07149040	"Fresh or chilled arrowroot, salep, Jerusalem artichokes and similar roots and tubers nesoi, whether or not sliced or in the form of pellets"	16%	A	
07149041	"Mixtures of pea pods and Chinese water chestnuts, frozen"	7.9%	A	
07149042	"Other mixtures of Chinese water chestnuts, frozen"	14%	A	
07149044	"Chinese water chestnuts, not mixed, frozen"	Free	I	
07149045	"Frozen dasheens/yams/arrowroot/salep/Jerusalem artichokes/similar roots & tubers (but not cassava, sweet potatoes & Chinese water chestnuts)"	6%	A	
07149048	"Chinese water chestnuts, dried"	8.3%	A	
07149050	"Dried dasheens, yams, arrowroot, salep, Jerusalem artichokes and similar roots and tubers nesoi, in the form of pellets"	Free	I	
07149060	"Dried dasheens, yams, arrowroot, salep, Jerusalem artichokes, and similar roots and tubers nesoi, whether or not sliced but not in pellets"	8.3%	A	
08011100	"Coconuts, desiccated"	Free	I	
08011900	"Coconuts, fresh, in shell or shelled"	Free	I	
08012100	"Brazil nuts, fresh or dried, in shell"	Free	I	
08012200	"Brazil nuts, fresh or dried, shelled"	Free	I	
08013100	"Cashew nuts, fresh or dried, in shell"	Free	I	
08013200	"Cashew nuts, fresh or dried, shelled"	Free	I	
08021100	"Almonds, fresh or dried, in shell"	7.7 cents/kg	A	
08021200	"Almonds, fresh or dried, shelled"	24 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
08022100	"Hazelnuts or filberts, fresh or dried, in shell"	7 cents/kg	A	
08022200	"Hazelnuts or filberts, fresh or dried, shelled"	14.1 cents/kg	A	
08023100	"Walnuts, fresh or dried, in shell"	7 cents/kg	A	
08023200	"Walnuts, fresh or dried, shelled"	26.5 cents/kg	A	
08024000	"Chestnuts, fresh or dried, shelled or in shell"	Free	I	
08025020	"Pistachios, fresh or dried, in shell"	0.9 cents/kg	A	
08025040	"Pistachios, fresh or dried, shelled"	1.9 cents/kg	A	
08029010	"Pecans, fresh or dried, in shell"	8.8 cents/kg	A	
08029015	"Pecans, fresh or dried, shelled"	17.6 cents/kg	A	
08029020	"Pignolias, fresh or dried, in shell"	0.7 cents/kg	A	
08029025	"Pignolias, fresh or dried, shelled"	1 cent/kg	A	
08029080	"Nuts nesi, fresh or dried, in shell"	1.3 cents/kg	A	
08029094	"Kola nuts, fresh or dried, shelled"	5 cents/kg	A	
08029098	"Nuts nesi, fresh or dried, shelled"	5 cents/kg	A	
08030020	"Bananas, fresh or dried"	Free	I	
08030030	"Plantains, fresh"	Free	I	
08030040	"Plantains, dried"	1.4%	A	
08041020	"Dates, fresh or dried, whole, with or without pits, packed in units weighing (with immediate container, if any) not over 4.6 kg"	13.2 cents/kg	A	
08041040	"Dates, fresh or dried, whole, with pits, packed in units weighing over 4.6 kg"	1 cent/kg	A	
08041060	"Dates, fresh or dried, whole, without pits, packed in units weighing over 4.6 kg"	2.8 cents/kg	A	
08041080	"Dates, fresh or dried, other than whole"	29.8%	A	
08042040	"Figs, fresh or dried, whole, in units weighing more than 0.5 kg each"	7.9 cents/kg	A	
08042060	"Figs, fresh or dried, whole, in immediate containers weighing with their contents 0.5 kg or less"	6.2 cents/kg	A	
08042080	"Figs, fresh or dried, other than whole (including fig paste)"	8.8 cents/kg	A	
08043020	"Pineapples, fresh or dried, not reduced in size, in bulk"	0.51 cents/kg	A	
08043040	"Pineapples, fresh or dried, not reduced in size, in crates or other packages"	1.1 cents/kg	A	
08043060	"Pineapples, fresh or dried, reduced in size"	0.44 cents/kg	A	
08044000	"Avocados, fresh or dried"	11.2 cents/kg	A	
08045040	"Guavas, mangoes, and mangosteens, fresh, if entered during the period September 1 through May 31, inclusive"	6.6 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
08045060	"Guavas, mangoes, and mangosteens, fresh, if entered during the period June 1 through 'August 2004 31, inclusive"	6.6 cents/kg	A	
08045080	"Guavas, mangoes, and mangosteens, dried"	1.5 cents/kg	A	
08051000	"Oranges, fresh or dried"	1.9 cents/kg	A	
08052000	"Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried"	1.9 cents/kg	A	
08054040	"Grapefruit, fresh or dried, entered during the period 'August 2004 1 through September 30, inclusive"	1.9 cents/kg	A	
08054060	"Grapefruit, fresh or dried, if entered during the month of October"	1.5 cents/kg	A	
08054080	"Grapefruit, fresh or dried, if entered during the period November 1 through the following July 31, inclusive"	2.5 cents/kg	A	
08055020	"Lemons, fresh or dried"	2.2 cents/kg	A	
08055030	"Tahitian limes, Persian limes and other limes of the Citrus latifolia variety, fresh or dried"	0.8%	A	
08055040	"Limes of the Citrus aurantifolia variety, fresh or dried"	1.8 cents/kg	A	
08059001	"Citrus fruit, not elsewhere specified or included, fresh or dried, including kumquats, citrons and bergamots"	0.8%	A	
08061020	"Grapes, fresh, if entered during the period February 15 through March 31, inclusive"	\$1.13/m3	A	
08061040	"Grapes, fresh, if entered during the period April 1 through June 30, inclusive"	Free	I	
08061060	"Grapes, fresh, if entered during the period July 1 through the following February 14, inclusive"	\$1.80/m3	A	
08062010	"Raisins, made from dried seedless grapes"	1.8 cents/kg	A	
08062020	"Raisins, made from other than seedless grapes"	2.8 cents/kg	A	
08062090	"Grapes, dried, other than raisins"	3.5 cents/kg	A	
08071130	"Watermelons, fresh, if entered during the period from 'December 2004 1, in any year, to the following March 31, inclusive"	9%	A	
08071140	"Watermelons, fresh, if entered during the period April 1 through November 30, inclusive"	17%	A	
08071910	"Cantaloupes, fresh, if entered during the period from 'August 2004 1 through September 15, inclusive"	12.8%	A	
08071920	"Cantaloupes, fresh, if entered during the periods from January 1 through July 31 or September 16 to 'December 2004 31, inclusive"	29.8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
08071950	"Ogen and Galia melons, fresh, if entered during the period from 'December 2004 1, in any year, to the following May 31, inclusive"	1.6%	A	
08071960	"Ogen and Galia melons, fresh, if entered during the period from June 1 through November 30, inclusive"	6.3%	A	
08071970	"Other melons nesoi, fresh, if entered during the period from 'December 2004 1, in any year, to the following May 31, inclusive"	5.4%	A	
08071980	"Other melons nesoi, fresh, if entered during the period from June 1 through November 30, inclusive"	28%	A	
08072000	"Papayas (papaws), fresh"	5.4%	A	
08081000	"Apples, fresh"	Free	I	
08082020	"Pears and quinces, fresh, if entered during the period from April 1 through June 30, inclusive"	Free	I	
08082040	"Pears and quinces, fresh, if entered during the period from July 1 through the following March 31, inclusive"	0.3 cents/kg	A	
08091000	"Apricots, fresh"	0.2 cents/kg	A	
08092000	"Cherries, fresh"	Free	I	
08093020	"Peaches, including nectarines, fresh, if entered during the period from June 1 through November 30, inclusive"	0.2 cents/kg	A	
08093040	"Peaches, including nectarines, fresh, if entered during the period from 'December 2004 1 through the following May 31, inclusive"	Free	I	
08094020	"Plums, prunes and sloes, fresh, if entered during the period from January 1 through May 31, inclusive"	Free	I	
08094040	"Plums, prunes and sloes, fresh, if entered during the period from June 1 through 'December 2004 31, inclusive"	0.5 cents/kg	A	
08101020	"Strawberries, fresh, if entered during the period from June 15 through September 15, inclusive"	0.2 cents/kg	A	
08101040	"Strawberries, fresh, if entered during the period from September 16 through the following June 14, inclusive"	1.1 cents/kg	A	
08102010	"Raspberries and loganberries, fresh, if entered during the period from September 1 through the following June 30, inclusive"	0.18 cents/kg	A	
08102090	"Raspberries and loganberries, fresh, if entered July 1 - 'August 2004 31, inclusive; blackberries & mulberries, fresh, entered any time"	Free	I	
08103000	"Black, white or red currants and gooseberries, fresh"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
08104000	"Cranberries, blueberries and other fruits of the genus <i>Vaccinium</i> , fresh"	Free	I	
08105000	"Kiwi fruit, fresh"	Free	I	
08106000	"Durians, fresh"	2.2%	A	
08109025	"Berries and tamarinds, fresh"	Free	I	
08109045	"Fruit, not elsewhere specified or included, fresh"	2.2%	A	
08111000	"Strawberries, frozen, in water or containing added sweetening"	11.2%	A	
08112020	"Raspberries, loganberries, black currants and gooseberries, frozen, in water or containing added sweetening"	4.5%	A	
08112040	"Blackberries, mulberries and white or red currants, frozen, in water or containing added sweetening"	9%	A	
08119010	"Bananas and plantains, frozen, in water or containing added sweetening"	3.4%	A	
08119020	"Blueberries, frozen, in water or containing added sweetening"	Free	I	
08119022	"Boysenberries, frozen, in water or containing added sweetening"	11.2%	A	
08119025	"Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, frozen, in water or containing added sweetening"	3.2%	A	
08119030	"Coconut meat, frozen, in water or containing added sweetening"	Free	I	
08119035	"Cranberries, frozen, in water or containing added sweetening"	Free	I	
08119040	"Papayas, frozen, in water or containing added sweetening"	11.2%	A	
08119050	"Pineapples, frozen, in water or containing added sweetening"	0.25 cents/kg	A	
08119052	"Mangoes, frozen, whether or not previously steamed or boiled"	10.9%	A	
08119055	"Melons, frozen, in water or containing added sweetening"	11.2%	A	
08119080	"Fruit, nesi, frozen, whether or not previously steamed or boiled"	14.5%	A	
08121000	"Cherries, provisionally preserved, but unsuitable in that state for immediate consumption"	13.4 cents/kg	A	
08129010	"Mixtures of two or more fruits, provisionally preserved, but unsuitable in that state for consumption"	11.2%	A	
08129020	"Citrus fruit, provisionally preserved, but unsuitable in that state for immediate consumption"	1.8 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
08129030	"Figs, provisionally preserved, but unsuitable in that state for immediate consumption"	2.6 cents/kg	A	
08129040	"Pineapples, provisionally preserved, but unsuitable in that state for immediate consumption"	0.25 cents/kg	A	
08129050	"Strawberries, provisionally preserved, but unsuitable in that state for immediate consumption"	0.8 cents/kg	A	
08129090	"Fruit and nuts nesi, including mixtures containing nuts, provisionally preserved, but not for immediate consumption"	0.1 cents/kg	A	
08131000	"Apricots, dried"	1.8 cents/kg	A	
08132010	"Prunes and plums, soaked in brine and dried"	2 cents/kg	A	
08132020	"Prunes and plums, dried, (except if presoaked in brine)"	14%	A	
08133000	"Apples, dried"	0.74 cents/kg	A	
08134010	"Papayas, dried"	1.8%	A	
08134015	"Barberries, dried"	3.5 cents/kg	A	
08134020	"Berries except barberries, dried"	1.4 cents/kg	A	
08134030	"Cherries, dried"	10.6 cents/kg	A	
08134040	"Peaches, dried"	1.4 cents/kg	A	
08134080	"Tamarinds, dried"	6.8%	A	
08134090	"Fruit nesi, dried, other than that of headings 0801 to 0806, and excluding mixtures"	2.5%	A	
08135000	Mixtures of nuts or dried fruits of Chapter 8	14%	A	
08140010	"Peel of orange or citron, fresh, frozen, dried or provisionally preserved in brine, in sulfur water or other preservative solutions"	Free	I	
08140040	"Lime peel, fresh, frozen or in brine"	1.6 cents/kg	A	
08140080	"Peel of citrus fruit, excl. orange or citron and peel, nesi, of melon, fresh, frozen, dried or provisionally preserved"	1.6 cents/kg	A	
09011100	"Coffee, not roasted, not decaffeinated"	Free	I	
09011200	"Coffee, not roasted, decaffeinated"	Free	I	
09012100	"Coffee, roasted, not decaffeinated"	Free	I	
09012200	"Coffee, roasted, decaffeinated"	Free	I	
09019010	Coffee husks and skins	Free	I	
09019020	Coffee substitutes containing coffee	1.5 cents/kg	A	
09021010	"Green tea in packages not over 3 kg, flavored"	6.4%	A	
09021090	"Green tea in packages not over 3 kg, not flavored"	Free	I	
09022010	"Green tea in packages over 3 kg, flavored"	6.4%	A	
09022090	"Green tea in packages over 3 kg, not flavored"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
09023000	"Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg"	Free	I	
09024000	"Black tea (fermented) and partly fermented tea, other than in immediate packings of a content not exceeding 3 kg"	Free	I	
09030000	Mate	Free	I	
09041100	"Pepper of the genus Piper, neither crushed nor ground"	Free	I	
09041200	"Pepper of the genus Piper, crushed or ground"	Free	I	
09042020	"Paprika, dried or crushed or ground"	3 cents/kg	A	
09042040	"Anaheim and ancho pepper, dried or crushed or ground"	5 cents/kg	A	
09042060	"Fruits of the genus Capsicum, other than paprika or anaheim and ancho pepper, not ground"	2.5 cents/kg	A	
09042073	"Mixtures of mashed or macerated hot red peppers and salt, nesoi"	Free	I	
09042076	"Fruits of the genus capsicum, ground, nesoi"	5 cents/kg	A	
09042080	"Fruits of the genus Pimenta (including allspice), dried or crushed or ground"	Free	I	
09050000	Vanilla beans	Free	I	
09061000	"Cinnamon and cinnamon-tree flowers, neither crushed nor ground"	Free	I	
09062000	"Cinnamon and cinnamon-tree flowers, crushed or ground"	Free	I	
09070000	"Cloves (whole fruit, cloves and stems)"	Free	I	
09081000	Nutmeg	Free	I	
09082020	"Mace, bombay or wild, ground"	7.4 cents/kg	A	
09082040	"Mace, other than ground Bombay or wild mace"	Free	I	
09083000	Cardamoms	Free	I	
09091000	Seeds of anise or badian	Free	I	
09092000	Seeds of coriander	Free	I	
09093000	Seeds of cumin	Free	I	
09094000	Seeds of caraway	Free	I	
09095000	Seeds of fennel or juniper berries	Free	I	
09101020	"Ginger, not ground"	Free	I	
09101040	"Ginger, ground"	1 cent/kg	A	
09102000	Saffron	Free	I	
09103000	Tumeric (curcuma)	Free	I	
09104020	"Thyme; bay leaves, crude or not manufactured"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
09104030	"Thyme, other than crude or not manufactured"	4.8%	A	
09104040	"Bay leaves, other than crude or not manufactured"	3.2%	A	
09105000	Curry	Free	I	
09109100	Mixtures of spices	1.9%	A	
09109920	"Origanum, crude or not manufactured"	Free	I	
09109940	"Origanum, other than crude or not manufactured"	3.4%	A	
09109950	Dill	Free	I	
09109960	"Spices, nesi"	1.9%	A	
10011000	Durum wheat	0.65 cents/kg	A	
10019010	Seed of wheat and meslin	2.8%	A	
10019020	Wheat & meslin other than durum or seed wheat	0.35 cents/kg	A	
10020000	Rye	Free	I	
10030020	"Barley, for malting purposes"	0.1 cents/kg	A	
10030040	"Barley, other than for malting purposes"	0.15 cents/kg	A	
10040000	Oats	Free	I	
10051000	Seed corn (maize)	Free	I	
10059020	Yellow dent corn	0.05 cents/kg	A	
10059040	"Corn (maize), other than seed and yellow dent corn"	0.25 cents/kg	A	
10061000	Rice in the husk (paddy or rough)	1.8 cents/kg	A	
10062020	"Basmati rice, husked"	0.83 cents/kg	A	
10062040	"Husked (brown) rice, other than Basmati"	2.1 cents/kg	A	
10063010	"Rice semi-milled or wholly milled, whether or not polished or glazed, parboiled"	11.2%	A	
10063090	"Rice semi-milled or wholly milled, whether or not polished or glazed, other than parboiled"	1.4 cents/kg	A	
10064000	Broken rice	0.44 cents/kg	A	
10070000	Grain sorghum	0.22 cents/kg	A	
10081000	Buckwheat	Free	I	
10082000	Millet	0.32 cents/kg	A	
10083000	Canary seed	0.12 cents/kg	A	
10089000	Cereals nesi (including wild rice)	1.1%	A	
11010000	Wheat or meslin flour	0.7 cents/kg	A	
11021000	Rye flour	0.23 cents/kg	A	
11022000	Corn (maize) flour	0.3 cents/kg	A	
11023000	Rice flour	0.09 cents/kg	A	
11029020	Buckwheat flour	Free	I	
11029030	"Cereal flours nesi, mixed together"	12.8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
11029060	"Cereal flours, other than of wheat or meslin, rye, corn, rice or buckwheat"	9%	A	
11031100	Groats and meal of wheat	0.5 cents/kg	A	
11031300	Groats and meal of corn (maize)	0.3 cents/kg	A	
11031912	Groats and meal of oats	0.8 cents/kg	A	
11031914	Groats and meal of rice	0.09 cents/kg	A	
11031990	"Groats and meal of cereals other than wheat, oats, corn (maize) or rice"	9%	A	
11032000	Pellets of cereals	Free	I	
11041200	Rolled or flaked grains of oats	1.2 cents/kg	A	
11041910	Rolled or flaked grains of barley	2 cents/kg	A	
11041990	"Rolled or flaked grains of cereals, other than of barley or oats"	0.45 cents/kg	A	
11042200	"Grains of oats, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked"	0.5%	A	
11042300	"Grains of corn (maize), hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked"	0.45 cents/kg	A	
11042910	"Grains of barley, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked"	1.2%	A	
11042990	"Grains of cereals other than barley, oats or corn, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked"	2.7%	A	
11043000	"Germ of cereals, whole, rolled, flaked or ground"	4.5%	A	
11051000	"Flour, meal and powder of potatoes"	1.7 cents/kg	A	
11052000	"Flakes, granules and pellets, of potatoes"	1.3 cents/kg	A	
11061000	"Flour, meal and powder of the dried leguminous vegetables of heading 0713"	8.3%	A	
11062010	"Flour, meal and powder of Chinese water chestnuts"	8.3%	A	
11062090	"Flour, meal and powder of sago, or of roots or tubers of heading 0714 (excluding Chinese water chestnuts)"	Free	I	
11063020	"Flour, meal and powder of banana and plantain"	2.8%	A	
11063040	"Fruit and nut flour, meal and powder of the products of chapter 8, other than of banana and plantain"	9.6%	A	
11071000	"Malt, not roasted"	0.3 cents/kg	A	
11072000	"Malt, roasted"	0.42 cents/kg	A	
11081100	Wheat starch	0.54 cents/kg	A	
11081200	Corn (maize) starch	0.54 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
11081300	Potato starch	0.56 cents/kg	A	
11081400	Cassava (manioc) starch	Free	I	
11081900	"Starches other than wheat, corn (maize), potato or cassava (manioc) starches"	Free	I	
11082000	Inulin	2.6%	A	
11090010	"Wheat gluten, whether or not dried, to be used as animal feed"	1.8%	A	
11090090	"Wheat gluten, whether or not dried, to be used for other than animal feed"	6.8%	A	
12010000	"Soybeans, whether or not broken"	Free	I	
12021005	"Peanuts (ground-nuts), not roasted or cooked, in shell, subject to gen note 15 of the HTS"	9.35 cents/kg	A	
12021040	"Peanuts (ground-nuts), not roasted or cooked, in shell, subject to add. US note 2 to Ch.12"	9.35 cents/kg	A	
12021080	"Peanuts (ground-nuts), not roasted or cooked, in shell, not subject to gen note 15 or add. US note 2 to Ch.12"	163.8%	F	
12022005	"Peanuts (ground-nuts), not roasted or cooked, shelled, subject to gen note 15 of the HTS"	6.6 cents/kg	A	
12022040	"Peanuts (ground-nuts), not roasted or cooked, shelled, subject to add. US note 2 to Ch.12"	6.6 cents/kg	A	
12022080	"Peanuts (ground-nuts), not roasted or cooked, shelled, not subject to gen note 15 or add. US note 2 to Ch.12"	131.8%	F	
12030000	Copra	Free	I	
12040000	"Flaxseed (linseed), whether or not broken"	0.39 cents/kg	A	
12051000	"Low erucic acid rape or colza seeds, whether or not broken"	0.58 cents/kg	A	
12059000	"Rape or colza seeds (other than of low erucic acid), whether or not broken"	0.58 cents/kg	A	
12060000	"Sunflower seeds, whether or not broken"	Free	I	
12071000	"Palm nuts and kernels, whether or not broken"	Free	I	
12072000	"Cotton seeds, whether or not broken"	0.47 cents/kg	A	
12073000	"Castor beans, whether or not broken"	Free	I	
12074000	"Sesame seeds, whether or not broken"	Free	I	
12075000	"Mustard seeds, whether or not broken"	Free	I	
12076000	"Safflower seeds, whether or not broken"	Free	I	
12079100	"Poppy seeds, whether or not broken"	0.06 cents/kg	A	
12079901	"Oil seeds and oleaginous fruits not elsewhere specified or included, whether or not broken"	Free	I	
12081000	Flours and meals of soybeans	1.9%	A	
12089000	Flours and meals of oil seeds or oleaginous fruits other than those of mustard or soybeans	1.4%	A	
12091000	Sugar beet seed of a kind used for sowing	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
12092100	Alfalfa (lucerne) seed of a kind used for sowing	1.5 cents/kg	A	
12092220	White and ladino clover seed of a kind used for sowing	1.6 cents/kg	A	
12092240	"Clover seed, other than white and ladino, of a kind used for sowing"	Free	I	
12092300	Fescue seed of a kind used for sowing	Free	I	
12092400	Kentucky blue grass seed of a kind used for sowing	1.2 cents/kg	A	
12092500	Rye grass seed of a kind used for sowing	1.4 cents/kg	A	
12092600	Timothy grass seed of a kind used for sowing	Free	I	
12092910	"Beet seed, other than sugar beet seed, of a kind used for sowing"	Free	I	
12092990	"Seeds of forage plants of a kind used for sowing, not elsewhere specified or included"	Free	I	
12093000	Seeds of herbaceous plants cultivated principally for their flowers	1 cent/kg	A	
12099110	Cauliflower seeds of a kind used for sowing	5.9 cents/kg	A	
12099120	Celery seeds of a kind used for sowing	Free	I	
12099140	Onion seeds of a kind used for sowing	Free	I	
12099150	Parsley seeds of a kind used for sowing	0.68 cents/kg	A	
12099160	Pepper seeds of a kind used for sowing	Free	I	
12099180	"Vegetable seeds, nesi, of a kind used for sowing"	1.5 cents/kg	A	
12099920	Tree and shrub seeds of a kind used for sowing	Free	I	
12099940	"Seeds, fruits and spores, of a kind used for sowing, nesi"	0.83 cents/kg	A	
12101000	"Hop cones, fresh or dried, neither ground, powdered nor in the form of pellets"	13.2 cents/kg	A	
12102000	"Hop cones, fresh or dried, ground, powdered or in the form of pellets; lupulin"	13.2 cents/kg	A	
12111000	"Licorice roots, fresh or dried, of a kind used in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes"	Free	I	
12112000	"Ginseng roots, fresh or dried, of a kind used in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes"	Free	I	
12113000	"Coca leaf, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	Free	I	
12114000	"Poppy straw, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	Free	I	
12119020	"Mint leaves, crude or not manufactured, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
12119040	"Mint leaves nesi, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	4.8%	A	
12119060	"Tonka beans, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	6.6 cents/kg	A	
12119090	"Plants and parts of plants nesoi, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes"	Free	I	
12121000	"Locust beans, including locust bean seeds, fresh, chilled, frozen or dried, whether or not ground"	Free	I	
12122000	"Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground"	Free	I	
12123010	"Nectarine stones and kernels of a kind used primarily for human consumption, not elsewhere specified or included"	Free	I	
12123090	"Apricot, peach (other than nectarine) or plum stones and kernels used primarily for human consumption, not elsewhere specified or included"	1.5 cents/kg	A	
12129100	"Sugar beet, fresh, chilled, frozen or dried, whether or not ground"	39.7 cents/t	A	
12129910	"Sugar cane, fresh, chilled, frozen or dried, whether or not ground"	\$1.24/t	A	
12129990	"Fruit stone & kernel (not apricot/peach/plum) & other vegetable products (eg, unroasted chicory roots) used primary human consumption, nesoi"	Free	I	
12130000	"Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets"	Free	I	
12141000	Alfalfa (lucerne) meal and pellets	1.4%	A	
12149000	"Rutabagas, mangolds, fodder roots, hay, clover, sainfoin, kale, lupines, vetches & forage products nesi"	Free	I	
13011000	Lac	Free	I	
13012000	Gum Arabic	Free	I	
13019040	Turpentine gum (oleoresinous exudate from living trees)	1.3%	A	
13019090	"Natural gums, resins, gum-resins and oleoresins (e.g., balsams), nesoi"	Free	I	
13021100	Saps and extracts of opium	Free	I	
13021200	Saps and extracts of licorice	3.8%	A	
13021300	Saps and extracts of hops	89 cents/kg	A	
13021400	Saps and extracts of pyrethrum or of the roots of plants containing rotenone	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
13021921	Poppy straw extract	Free	I	
13021940	"Ginseng; substances having anesthetic, prophylactic or therapeutic properties, other than poppy straw extract"	1%	A	
13021990	Vegetable saps and extracts nesi	Free	I	
13022000	"Pectic substances, pectinates and pectates"	Free	I	
13023100	Agar-agar	Free	I	
13023200	"Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds"	Free	I	
13023900	"Mucilages and thickeners derived from vegetable products other than locust beans, locust bean seeds or guar seeds, and excluding agar-agar"	3.2%	A	
14011000	"Bamboos, of a kind used primarily for plaiting"	Free	I	
14012020	"Rattans, in the rough or cut transversely into sections, of a kind used primarily for plaiting"	Free	I	
14012040	"Rattans, other than those in the rough or cut transversely into sections, of a kind used primarily for plaiting"	2%	A	
14019020	"Willow (osier), of a kind used primarily for plaiting"	4.4%	A	
14019040	"Lime bark, raffia, reeds, rushes, cleaned, bleached or dyed cereal straw, other vegetable materials nesi, used primarily for plaiting"	3.2%	A	
14020091	"Vegetable hair of a kind used primarily as stuffing or padding, whether or not supported"	0.5 cents/kg	A	
14020099	"Kapok, eel grass and other vegetable materials nesoi, of a kind used primarily as stuffing or padding, whether or not supported"	Free	I	
14030010	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>) of a kind used primarily in brooms or brushes	\$4.95/t	A	
14030092	Istle of a kind used primarily in brooms or brushes	Free	I	
14030094	"Piassava, couch-grass and other vegetable materials nesoi, of a kind used primarily in brooms or brushes"	2.3%	A	
14041000	Raw vegetable materials of a kind used primarily in dyeing or tanning	Free	I	
14042000	Cotton linters	Free	I	
14049000	Vegetable products nesi	Free	I	
15010000	"Pig fat (including lard) and poultry fat, other than that of head 0209 or 1503"	3 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
15020000	"Fats of bovine animals, sheep or goats, other than those of heading 1503"	0.43 cents/kg	A	
15030000	"Lard stearin, lard oil, oleostearin, oleo-oil, and tallow oil, not emulsified or mixed or otherwise prepared"	2 cents/kg	A	
15043000	"Fats and oils and their fractions, of marine mammals"	1.7 cents/kg + 5%	A	
15050010	"Wool grease, crude"	1.3 cents/kg	A	
15050090	Fatty substances derived from wool grease (including lanolin)	2.4%	A	
15060000	"Animal fats and oils and their fractions nesi, whether or not refined, but not chemically modified"	2.3%	A	
15071000	"Crude soybean oil, whether or not degummed"	19.1%	A	
15079020	"Pharmaceutical grade soybean oil meeting FDA requirements for use in intravenous fat emulsions, valued over \$5 per kg"	Free	I	
15079040	"Soybean oil, other than crude, and its fractions, whether or not refined, but not chemically modified, nesi"	19.1%	A	
15081000	Crude peanut (ground-nut) oil	7.5 cents/kg	A	
15089000	"Peanut (ground-nut) oil, other than crude, and its fractions, whether or not refined, but not chemically modified"	7.5 cents/kg	A	
15091020	"Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container under 18 kg"	5 cents/kg on contents and container	A	
15091040	"Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container 18 kg or over"	3.4 cents/kg	A	
15099020	"Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container under 18 kg"	5 cents/kg on contents and container	A	
15099040	"Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container 18 kg or over"	3.4 cents/kg	A	
15100020	"Olive oil, including blends, and their fractions, not chemically modified, rendered unfit for use as food"	Free	I	
15100040	"Edible oil including blends, and their fractions, nesi, not chemically modified, weighing under 18 kg"	5 cents/kg on contents and container	A	
15100060	"Edible oil including blends, and their fractions, nesi, not chemically modified, weighing 18 kg or over"	3.4 cents/kg	A	
15111000	"Palm oil, crude, and its fractions, whether or not refined, not chemically modified"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
15119000	"Palm oil, other than crude, and its fractions, whether or not refined, but not chemically modified"	Free	I	
15121100	"Sunflower-seed or safflower oil, crude, and their fractions, whether or not refined, not chemically modified"	1.7 cents/kg + 3.4%	A	
15121900	"Sunflower seed or safflower oil, other than crude, and their fractions, whether or not refined, but not chemically modified"	1.7 cents/kg + 3.4%	A	
15122100	"Cottonseed oil, crude, and its fractions, whether or not gossypol has been removed"	5.6 cents/kg	A	
15122900	"Cottonseed oil, other than crude, and its fractions, whether or not refined, but not chemically modified"	5.6 cents/kg	A	
15131100	"Coconut (copra) oil, crude, and its fractions, not chemically modified"	Free	I	
15131900	"Coconut (copra) oil, other than crude, and its fractions, whether or not refined, but not chemically modified"	Free	I	
15132100	"Palm kernel or babassu oil, crude, and their fractions, not chemically modified"	Free	I	
15132900	"Palm kernel oil or babassu oil, other than crude, and their fractions, whether or not refined, but not chemically modified"	Free	I	
15141100	"Low erucic acid rapeseed or colza oil, crude, but not chemically modified"	6.4%	A	
15141900	"Low erucic acid rapeseed or colza oil, other than crude, and their fractions, whether or not refined, but not chemically modified"	6.4%	A	
15149110	"Rapeseed/colza (not low erucic) or mustard oil, for use in manufacture of rubber substitutes or lubricating oil, crude, not chem modified"	Free	I	
15149190	"Rapeseed or colza (not low erucic acid) or mustard oil, crude, not chemically modified, nesoi"	6.4%	A	
15149910	"Rapeseed/colza(not low erucic) or mustard oil, for use manufacture rubber substitute or lube oil,not crude,& its fractions,not chem modified"	Free	I	
15149950	"Denatured rapeseed or colza (not low erucic acid) or mustard oil, other than crude, and their fractions, whether or not refined, nesoi"	1.3 cents/kg	A	
15149990	"Rapeseed/colza (not low erucic) or mustard oil, other than crude, & their fractions, whether or not refined, not chemically modified, nesoi"	6.4%	A	
15151100	"Linseed oil, crude, and its fractions, not chemically modified"	6.3 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
15151900	"Linseed oil, other than crude, and its fractions, whether or not refined, not chemically modified"	6.3 cents/kg	A	
15152100	"Corn (maize) oil, crude, and its fractions, not chemically modified"	3.4%	A	
15152900	"Corn (maize) oil, other than crude, and its fractions, whether or not refined, not chemically modified"	3.4%	A	
15153000	"Castor oil and its fractions, whether or not refined, but not chemically modified"	Free	I	
15154000	"Tung oil and its fractions, whether or not refined, not chemically modified"	Free	I	
15155000	"Sesame oil and its fractions, whether or not refined, not chemically modified"	0.68 cents/kg	A	
15159020	"Nut oils, whether or not refined, not chemically modified"	Free	I	
15159060	"Jojoba oil and its fractions, whether or not refined, not chemically modified"	2.3%	A	
15159080	"Fixed vegetable fats and oils and their fractions nesoi, whether or not refined, not chemically modified"	3.2%	A	
15161000	"Animal fats and oils, partly or wholly hydrogenated, interesterified, reesterified or elaidinized, not further prepared"	7 cents/kg	A	
15162010	"Rapeseed oil, hydrogenated or hardened"	7.7%	A	
15162090	"Vegetable fats and oils nesi, partly or wholly hydrogenated, interesterified, reesterified or elaidinized, not further prepared"	8.8 cents/kg	A	
15171000	"Margarine, excluding liquid margarine"	12.3 cents/kg	A	
15179010	"Edible artificial mixtures of products provided for in headings 1501 to 1515, cont. 5% or more by weight of soybean oil or fraction thereof"	18%	A	
15179020	"Edible artificial mixtures of products provided for in headings 1501 to 1515, nesi"	8%	A	
15179045	"Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: subject to gen. note 15 of the HTS"	11 cents/kg	A	
15179050	"Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: subject to add. US note 10 to Ch. 4"	11 cents/kg	A	
15179060	"Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: not subj. to gen. note 15 or add. US note 10 to Ch. 4"	34.2 cents/kg	E	
15179090	"Edible mixt. & preps (ex. dairy products descr. in add. US note 1 to Ch. 4), nesoi"	8.8 cents/kg	A	
15180020	"Linseed or flaxseed oil, and their fractions, boiled, oxidized, dehydrated, sulfurized, blown or otherwise chemically modified"	6.3 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
15180040	"Animal or vegetable fats and oils, nesi, oxidized, dehydrated or otherwise chemically modified; inedible mixtures of fats and oils nesi"	8%	A	
15200000	"Glycerol, crude; glycerol waters and glycerol lyes"	Free	I	
15211000	"Vegetable waxes (other than triglycerides), whether or not refined or colored"	Free	I	
15219020	Bleached beeswax	4.8%	A	
15219040	"Insect waxes, other than bleached beeswax, and spermaceti, whether or not refined or colored"	Free	I	
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	3.8%	A	
16010020	"Pork sausages and similar products of pork, pork offal or blood; food preparations based on these products"	0.8 cents/kg	A	
16010040	"Sausages and similar products of beef, beef offal or blood; food preparations based on these products, in airtight containers"	3.4%	A	
16010060	"Sausage and similar products of meats, meat offal or blood nesi; food preparations based on these products"	3.2%	A	
16021000	"Homogenized preparations of meat, meat offal or blood, nesi"	1.9%	A	
16022020	Prepared or preserved liver of goose	4.9 cents/kg	A	
16022040	Prepared or preserved liver of any animal other than of goose	3.2%	A	
16023100	"Prepared or preserved meat or meat offal of turkeys, nesi"	6.4%	A	
16023200	"Prepared or preserved meat or meat offal of chickens, nesi"	6.4%	A	
16023900	"Prepared or preserved meat or meat offal of ducks, geese or guineas, nesi"	6.4%	A	
16024110	"Prepared or preserved pork ham and cuts thereof, containing cereals or vegetables"	6.4%	A	
16024120	"Pork hams and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers"	5.3 cents/kg	A	
16024190	"Prepared or preserved pork hams and cuts thereof, not containing cereals or vegetables, nesi"	1.4 cents/kg	A	
16024220	"Pork shoulders and cuts thereof, boned and cooked and packed in airtight containers"	4.2 cents/kg	A	
16024240	"Prepared or preserved pork shoulders and cuts thereof, other than boned and cooked and packed in airtight containers"	1.4 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
16024910	"Prepared or preserved pork offal, including mixtures"	3.2%	A	
16024920	"Pork other than ham and shoulder and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers"	4.2 cents/kg	A	
16024940	"Prepared or preserved pork, not containing cereals or vegetables, nesi"	1.4 cents/kg	A	
16024960	Prepared or preserved pork mixed with beef	3.2%	A	
16024990	"Prepared or preserved pork, nesi"	6.4%	A	
16025005	Prepared or preserved offal of bovine animals	2.3%	A	
16025009	"Prepared or preserved meat of bovine animals, cured or pickled, not containing cereals or vegetables"	4.5%	A	
16025010	Corned beef in airtight containers	Free	I	
16025020	"Prepared or preserved beef in airtight containers, other than corned beef, not containing cereals or vegetables"	1.4%	A	
16025060	"Prepared or preserved meat of bovine animals, not containing cereals or vegetables, nesi"	1.8%	A	
16025090	"Prepared or preserved meat of bovine animals, containing cereals or vegetables"	2.5%	A	
16029010	Prepared or preserved frog meat	2.7%	A	
16029090	"Prepared or preserved meat, meat offal or blood, nesi"	6.4%	A	
16030010	Clam juice	8.5%	A	
16030090	"Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates, other than clam juice"	Free	I	
17011105	"Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS"	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
17011110	"Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17"	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) not less than than 0.943854 cents/kg	A	
17011120	"Cane sugar, raw, in solid form, to be used for certain polyhydric alcohols"	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854 cents/kg	A	
17011150	"Cane sugar, raw solid form, w/o flavoring or coloring, nesoi, not subject to gen. note 15 or add. US 5 to Ch.17"	33.87 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17011205	"Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
17011210	"Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	
17011250	"Beet sugar, raw, in solid form, w/o added flavoring or coloring, nesoi, not subject to gen. note 15 or add. US 5 to Ch.17"	35.74 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17019105	"Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to gen. note 15 of the HTS"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	
17019110	"Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to add. US 5 to Ch.17"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	
17019130	"Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., not subject to gen. note 15 or add. US 5 to Ch.17"	35.74 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	

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HTS8	Description	Base Rate	Category	Safeguard
17019142	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, subj. to gen nte 15"	6%	A	
17019144	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, subj. to Ch17 US nte 7"	6%	A	
17019148	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, not GN 15/Ch 17 US nte 7"	33.9 cents/kg + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17019152	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to gen nte 15"	6%	A	
17019154	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to Ch17 US nte 8"	6%	A	
17019158	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, not GN15/Ch.17 US nte 8"	33.9 cents/kg + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17019180	"Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, nesoi"	5.1%	A	
17019905	"Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to gen. note 15 of the HTS"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
17019910	"Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to add. US 5 to Ch.17"	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A	
17019950	"Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, not subject to gen. note 15 or add. US 5 to Ch.17"	35.74 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17021100	"Lactose and lactose syrup containing by weight 99% or more lactose, calculated on the dry matter"	6.4%	A	
17021900	"Lactose and lactose syrup containing by weight less than 99% lactose, calculated on the dry matter"	6.4%	A	
17022022	"Maple syrup, blended, described in add. US note 4 to Ch.17: subject to gen. note 15 of the HTS"	6%	A	
17022024	"Maple syrup, blended, described in add. US note 4 to Ch.17: subject to add. US note 9 to Ch.17"	6%	A	
17022028	"Maple syrup, blended, described in add. US note 4 to Ch.17: not subject to gen note 15 or add. US note 9 to Ch.17"	16.9 cents/kg of total sugars + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17022040	"Maple sugar and maple syrup, nesi"	Free	I	
17023022	"Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose; blended, see gen. note 15 of the schedule & prov."	6%	A	

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HTS8	Description	Base Rate	Category	Safeguard
17023024	"Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose; blended, see add'l U.S. note 9 (chap. 17) & Prov."	6%	A	
17023028	"Glucose & glucose syrup not containing or containing in dry state less than 20% fructose; blended syrups (chap 17-note 4), nesoi"	16.9 cents/kg of total sugars + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17023040	"Glucose and glucose syrup, not containing fructose or in the dry state less than 20 percent by weight of fructose, nesoi"	2.2 cents/kg	A	
17024022	"Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, see gen. note 15 of the HTS & prov."	6%	A	
17024024	"Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, see add'l U.S. note 9 (chap.17) & Prov."	6%	A	
17024028	"Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, nesoi"	33.9 cents/kg of total sugars + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17024040	"Glucose in solid form & glucose syrup, containing in dry state at least 20% but less than 50% by weight of fructose, nesoi"	5.1%	A	
17025000	Chemically pure fructose	9.6%	A	
17026022	"Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17) & see gen. note 15"	6%	A	
17026024	"Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17) & see add'l U.S. note 9"	6%	A	
17026028	"Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17), nesoi"	33.9 cents/kg of total sugars + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17026040	"Glucose and glucose syrup, w/50% or more fructose, other than blended syrups described in add. US note 4 to Ch.17"	5.1%	A	
17029005	"Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj to GN 15"	3.6606 cents/kg of total sugars	A	

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HTS8	Description	Base Rate	Category	Safeguard
17029010	"Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj Ch17 US note 5"	3.6606 cents/kg of total sugars	A	
17029020	"Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, not subj to GN15/Ch17 US nte 5"	35.74 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17029035	Invert molasses	0.35 cents/liter	A	
17029040	Other cane/beet syrups nesi	0.35 cents/liter	A	
17029052	"Sugar syrups, artificial honey, caramel, nesoi, subject to gen. note 15 of the HTS"	6%	A	
17029054	"Blended syrups described in add. US note 4 to chap. 17, nesoi, subject to add. US note 9 to Ch. 17"	6%	A	
17029058	"Blended syrups described in add. US note 4 to chap. 17, nesoi, not subject to add. US note 9 to Ch. 17"	33.9 cents/kg of total sugars + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17029064	"Sugars nesoi w/o 65% by dry wt. sugar, described in add. U.S note 2 to Ch.17: and subj. to add. US note 7 to Ch.17"	6%	A	
17029068	"Sugars nesoi w/o 65% by dry wt. sugar, described in add. U.S note 2 to Ch.17: and not subj. to add. US note 7 to Ch.17"	33.9 cents/kg + 5.1%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17029090	"Sugars and sugar syrups, and articles containing sugar, nesoi"	5.1%	A	
17031030	Cane molasses imported for (a) the commercial extraction of sugar or (b) human consumption	0.35 cents/liter	A	
17031050	Cane molasses nesi	0.01 cents/kg of total sugars	A	
17039030	"Molasses, other than cane, imported for (a) the commercial extraction of sugar or (b) human consumption"	0.35 cents/liter	A	
17039050	Molasses nesi	0.01 cents/kg of total sugars	A	
17041000	"Chewing gum, not containing cocoa, whether or not sugar-coated"	4%	A	
17049010	"Candied nuts, not containing cocoa"	4.5%	A	
17049025	"Sugar confectionary cough drops, not containing cocoa"	Free	I	
17049035	"Sugar confections or sweetmeats ready for consumption, not containing cocoa, other than candied nuts or cough drops"	5.6%	A	

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HTS8	Description	Base Rate	Category	Safeguard
17049052	"Sugar confectionery nesoi, not containing cocoa, subject to gen. note 15 of the HTS"	12.2%	A	
17049054	"Sugar confectionery nesoi, w/o cocoa, dairy products subject to add. US note 1 to chap. 4: subject to add US note 10 to chapter 4"	12.2%	A	
17049058	"Sugar confectionery nesoi, w/o cocoa, dairy products subject to add. US note 1 to chap. 4: not subject to add US note 10 to chapter 4"	40 cents/kg + 10.4%	E	
17049064	"Sugar confectionery nesoi o/65% by dry wt. of sugar described in add. US note 2 to Ch. 17, w/o cocoa, subj. to add. US note 7 to Ch.17"	12.2%	A	
17049068	"Sugar confectionery nesoi o/65% by dry wt. of sugar described in add. US note 2 to Ch. 17, w/o cocoa, not subj. to Ch17 US note 7"	40 cents/kg + 10.4%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17049074	"Sugar confectionery nesoi o/10% by dry wt. of sugar described in add. US note 3 to Ch. 17, w/o cocoa, subj. to add. US note 8 to Ch.17"	12.2%	A	
17049078	"Sugar confectionery nesoi o/10% by dry wt. of sugar described in add. US note 3 to Ch. 17, w/o cocoa, not subj. to Ch17 US note 8"	40 cents/kg + 10.4%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
17049090	"Sugar confectionery, w/o cocoa, nesoi"	10.4%	A	
18010000	"Cocoa beans, whole or broken, raw or roasted"	Free	I	
18020000	"Cocoa shells, husks, skins and other cocoa waste"	Free	I	
18031000	"Cocoa paste, not defatted"	Free	I	
18032000	"Cocoa paste, wholly or partly defatted"	0.2 cents/kg	A	
18040000	"Cocoa butter, fat and oil"	Free	I	
18050000	"Cocoa powder, not containing added sugar or other sweetening matter"	0.52 cents/kg	A	
18061005	"Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, subject to gen. note 15 of the HTS"	Free	I	
18061010	"Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, subject to add US note 1 to Ch. 18"	Free	I	
18061015	"Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, not subject to gen note 15 or add US note 1 to Ch. 18"	21.7 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	

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HTS8	Description	Base Rate	Category	Safeguard
18061022	"Cocoa powder, o/65% but less than 90% by dry wt of sugar, subject to gen. note 15 of the HTS"	10%	A	
18061024	"Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch.17: subj. to add US note 7 to Ch. 17"	10%	A	
18061028	"Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch.17: not subj. to add US note 7 to Ch. 17"	33.6 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18061034	"Cocoa powder, sweetened, neosi, subject to add US note 1 to Ch. 18"	10%	A	
18061038	"Cocoa powder, sweetened, neosi, not subject to add US note 1 to Ch. 18"	33.6 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18061043	"Cocoa powder, o/90% by dry wt of sugar, subject to gen. note 15 of the HTS"	10%	A	
18061045	"Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17: subject to add US note 7 to Ch. 17"	10%	A	
18061055	"Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17: not subject to add US note 7 to Ch. 17"	33.6 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18061065	"Cocoa powder, o/90% by dry wt of sugar, neosi, subject to add. US note 1 to Ch. 18"	10%	A	
18061075	"Cocoa powder, o/90% by dry wt of sugar, neosi"	33.6 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18062020	"Preparation consist wholly of ground cocoa beans, cont. n/o 32% butterfat and 60% sugar, in blocks or slabs 4.5 kg or more each"	Free	I	
18062022	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to gen. note 15 of the HTS"	5%	A	
18062024	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to add US note 2 to Ch. 18, not GN15, ov 5.5 pc bf"	5%	A	
18062026	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not subj. Ch18 US note 2/GN15, ov 5.5 pc bf, less th 21% milk solids"	37.2 cents/kg + 4.3%	E	

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HTS8	Description	Base Rate	Category	Safeguard
18062028	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not GN15, ov 5.5 pc bf ov 21 pc milk solids"	52.8 cents/kg + 4.3%	E	
18062034	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not ov 5.5 pc bf, subj. to add US note 3 to Ch. 18, not GN15"	5%	A	
18062036	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, less than 21 pc milk solids, not subj. to Ch18 US note 3/GN15"	37.2 cents/kg + 4.3%	E	
18062038	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, 21 pc or more milk solids, not GN15"	52.8 cents/kg + 4.3%	E	
18062050	"Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, no milk solids, not GN15"	4.3%	A	
18062060	"Confectioners' coatings & other products, not less than 6.8% non-fat solids of the cocoa bean nib and not less than 15% vegetable fats"	2%	A	
18062067	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, subject to gen. note 15 of the HTS"	10%	A	
18062071	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 2 to Ch. 17: subj. to add note 7 to Ch. 17"	10%	A	
18062073	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in Ch17 US nte 2, not subj. to Ch17 US note 7"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18062075	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 3 to Ch. 17: subj. to Ch17 US note 8"	10%	A	
18062077	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 3 to Ch. 17: not subj. to Ch17 US note 8"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18062078	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, neosi"	8.5%	A	
18062079	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, n/o 65% by wt of sugar, not in blocks 4.5 kg or more, subj to GN 15"	10%	A	
18062081	"Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, (dairy prod. descr. in Ch.4 US note 1), n/o 65% sugar, subj to Ch.4 nte 10, not GN15"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
18062082	"Chocolate/oth preps w/cocoa, o/2kg but n/o4.5 kg (dairy prod. of Ch4 US note 1), n/o 65% sugar, less th 21% milk solid, not GN15"	37.2 cents/kg + 8.5%	E	
18062083	"Chocolate/oth preps w/cocoa, o/2kg but n/o4.5 kg (dairy prod. of Ch4 US note 10), n/o 65% sugar, 21% or more milk solids, not GN15"	52.8 cents/kg + 8.5%	E	
18062085	"Low-fat chochoate crumb, n/o 65% by wt of sugar, ov 2kg but n/o 4.5 kg, subject to add US note 3 to Ch. 18, not GN15"	10%	A	
18062087	"Low-fat chocolate crumb, n/o 65% by wt of sugar, ov 2kg but n/o 4.5 kg, less than 21% milk solids, not GN15, not subj to ch 18 US note 3"	37.2 cents/kg + 8.5%	E	
18062089	"Low-fat chocolate crumb, n/o 65% by wt of sugar, 21% or more milk solids, not ov 2kg, not GN15, not subj to ch 18 US note 3"	52.8 cents/kg + 8.5%	E	
18062091	"Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, descr in Ch17 US note 4, subj. to Ch17 US note 9, not GN15"	10%	A	
18062094	"Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, descr in Ch 17 US note 4, not subj. to Cha7 US note 9, not GN15"	37.2 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18062095	"Chocolate and preps w/cocoa, nesoi, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note 3, subj. to Ch17 US note 8, not GN15"	10%	A	
18062098	"Chocolate and preps w/cocoa, neosi, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note 3, not subj to Ch.17 US note 8, not GN15"	37.2 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18062099	"Chocolate and preps with cocoa, nesoi, ov 2kg but n/o 4.5 kg, n/o 65% sugar, nesoi"	8.5%	A	
18063100	"Chocolate and other cocoa preparations, in blocks, slabs or bars, filled, not in bulk"	5.6%	A	
18063201	"Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to GN15"	5%	A	
18063204	"Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to add US note 2 to Ch. 18"	5%	A	
18063206	"Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less"	37.2 cents/kg + 4.3%	E	
18063208	"Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less"	52.8 cents/kg + 4.3%	E	
18063214	"Chocolate, not filled, in blocks/slabs/bars 2kg or less, subj. to add US note 3 to Ch. 18"	5%	A	
18063216	"Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less"	37.2 cents/kg + 4.3%	C	

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HTS8	Description	Base Rate	Category	Safeguard
18063218	"Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less"	52.8 cents/kg + 4.3%	E	
18063230	"Chocolate, not filled, w/o butterfat/milk solids, in blocks/slabs/bars 2kg or less"	4.3%	A	
18063255	"Cocoa preps, not filled, in blocks, slabs or bars weighing 2 kg or less, subject to gen. note 15 of the HTS"	7%	A	
18063260	"Cocoa preps, (dairy prod. of Ch4 US note 1), not filled, in blocks, slabs or bars, w/wt 2 kg or less, subj. to add. US note 10 to Ch 4"	7%	A	
18063270	"Cocoa preps, (dairy prod. of Ch4 US note 1), less than 21% milk solids, not filled, in blocks/slabs/bars, 2 kg or less, not Ch.4 US nte 10"	37.2 cents/kg + 6%	C	
18063280	"Cocoa preps, (dairy prod. of Ch4 US note 1), 21% or more milk solids, not filled, in blocks/slabs/bars, 2 kg or less, not Ch.4 US nte 10"	52.8 cents/kg + 6%	E	
18063290	"Cocoa preps, not filled, in blocks, slabs or bars weighing 2kg or less."	6%	A	
18069001	"Cocoa preps, not in blocks/slabs/bars, subj. to gen. note 15 of the HTS"	3.5%	A	
18069005	"Cocoa preps, (dairy prod. descr. in add US note 1 to Ch.4), not in blocks, slabs or bars, subj. to add. US note 10 to Ch 4, not GN15"	3.5%	A	
18069008	"Cocoa preps, (dairy prod. descr. in add US note 1 to Ch.4), less than 21% milk solids, not in blocks, slabs or bars, not GN15"	37.2 cents/kg + 6%	E	
18069010	"Cocoa preps, (dairy prod. descr. in Ch4 US note 1), 21% or more milk solids, not in blocks, slabs or bars, not Ch4 USNote 10, not GN15"	52.8 cents/kg + 6%	E	
18069015	"Cocoa preps, o/5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 2 to Ch. 18, not GN15"	3.5%	A	
18069018	"Cocoa preps, o/5.5% butterfat by wt, w/less than 21% milk solids, not in blocks/slabs/bars, not GN15"	37.2 cents/kg + 6%	E	
18069020	"Cocoa preps, o/5.5% butterfat by wt, 21% or more milk solids, not in blocks/slabs/bars, not GN15"	52.8 cents/kg + 6%	E	
18069025	"Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 3 to Ch. 18, not GN15"	3.5%	A	
18069028	"Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, w/less than 21% milk solids, not blocks/slabs/bars, not Ch18 US note 3, not GN15"	37.2 cents/kg + 6%	C	

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HTS8	Description	Base Rate	Category	Safeguard
18069030	"Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, 21% or more milk solids, not in blocks/slabs/bars, not Ch18 US note 3, not GN15"	52.8 cents/kg + 6%	E	
18069035	"Blended syrups w/chocolate or cocoa, nesoi, described in add US note 4 to Ch.17: subj. to add US note 9 to Ch. 17, not GN15"	3.5%	A	
18069039	"Blended syrups w/chocolate or cocoa, nesoi, described in add US note 4 to Ch.17: not subj. to add US note 9 to Ch. 17, not GN15"	37.2 cents/kg + 6%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18069045	"Chocolate and preps w/cocoa, nesoi, o/65% by dry wt of sugar, described in add US note 2 to Ch.17: subj. to Ch17 US note 7, not GN15"	3.5%	A	
18069049	"Chocolate and preps w/cocoa, nesoi, o/65% by dry wt of sugar, described in add US note 2 to Ch.17: not subj to Ch17 US note 7, not GN15"	37.2 cents/kg + 6%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18069055	"Chocolate and preps w/cocoa, nesoi, o/10% by dry wt of sugar, described in add US note 3 to Ch.17: subj to Ch17 US note 8, not GN15"	3.5%	A	
18069059	"Chocolate and preps w/cocoa, nesoi, o/10% by dry wt of sugar, described in add US note 3 to Ch.17: not subj to Ch17 US note 8, not GN15"	37.2 cents/kg + 6%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
18069090	"Chocolate and preps w/cocoa, nesoi, not put up for retail sale"	6%	A	
19011005	"Preps for infant use, for retail sale, o/10% milk solids, subject to gen. note 15"	17.5%	A	
19011015	"Preps for infant use, infant formula containing oligosaccharides and > 10% milk solids, described in add'l U.S. note 2: provisional"	17.5%	A	
19011030	"Infant formula w/oligosaccharides, for retail sale, o/10% milk solids, not subject to add US note 2 to Ch. 19, not GN15"	\$1.035/kg + 14.9%	E	
19011035	"Preps for infant use (dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, subject to Ch4 US note 10, not GN15"	17.5%	A	
19011040	"Preps for infant use (dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, not subject to add US note 10 to Ch. 4"	\$1.035/kg + 14.9%	E	
19011045	"Preps for infant use (not dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, not GN15, nesoi"	14.9%	A	

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HTS8	Description	Base Rate	Category	Safeguard
19011055	"Preps for infant use, for retail sale, n/o 10% milk solids, subject to gen. note 15"	17.5%	A	
19011060	"Infant formula w/oligosaccharides, for retail sale, n/o 10% milk solids, subject to add US note 2 to Ch. 19, not GN15"	17.5%	A	
19011075	"Infant formula w/oligosaccharides, for retail sale, n/o 10% milk solids, not subject to add US note 2 to Ch. 19, not GN15"	\$1.035/kg + 14.9%	E	
19011080	"Preps for infant use (dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, subject to add US note 10 to Ch. 4, not GN15"	17.5%	A	
19011085	"Preps for infant use (dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, not subject to add US note 10 to Ch. 4, not GN15"	\$1.035/kg + 14.9%	E	
19011095	"Preps for infant use (not dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, nesoi"	14.9%	A	
19012002	"Mixes for bakers wares, o/25% butterfat, not retail, subject to gen. note 15 of the HTS"	10%	A	
19012005	"Mixes for bakers wares (dairy prod. of Ch4 US note 1), o/25% by wt butterfat, not retail, subj. to add. US nte 10 to Ch.4, not GN15"	10%	A	
19012015	"Mixes for bakers wares (dairy prod. of Ch4 US note 1), o/25% by wt butterfat, not retail, not subj. to add. US nte 10 to Ch.4, not GN15"	42.3 cents/kg + 8.5%	E	
19012020	"Mixes for bakers wares, o/65% sugar, o/25% bf, not retail, descr in add US note 2 to Ch. 17: subj. to add. US nte 7 to Ch.17, not GN15"	10%	A	
19012025	"Mixes and doughs for the prep of bakers wares of heading 1905, containing over 25% by weight of butterfat, not put up for retail sale, nesoi"	42.3 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19012030	"Mixes for bakers wares, o/25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15"	10%	A	
19012035	"Mixes for bakers wares, o/25% bf, not retail, descr in add US note 1 to Ch. 19: not subj. to add. US nte 3 to Ch.19, not GN15"	42.3 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19012040	"Mixes for bakers wares, o/25% bf, not retail, nesoi"	8.5%	A	
19012042	"Mixes for bakers wares, n/o 25% bf, not retail, subject to gen. note 15 of the HTS"	10%	A	
19012045	"Mixes for bakers wares (dairy prod. of Ch4 US note 1), n/o 25% bf, not retail, subj. to add. US nte 10 to Ch.4, not GN15"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
19012050	"Mixes for bakers wares (dairy prod. of Ch4 US note 1), n/o 25% bf, not retail, not subj. to add. US nte 10 to Ch.4, not GN15"	42.3 cents/kg + 8.5%	E	
19012055	"Mixes for bakers wares, o/65% sugar, n/o 25% bf, not retail, descr in add US note 2 to Ch. 17: subj. to Ch17 US nte 7, not GN15"	10%	A	
19012060	"Mixes for bakers wares, o/65% sugar, n/o 25% bf, not retail, descr in add US note 2 to Ch. 17: not subj. to Ch17 US nte 7, not GN15"	42.3 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19012065	"Mixes for bakers wares, n/o 25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15"	10%	A	
19012070	"Mixes for bakers wares, n/o 25% bf, not retail, descr in add US note 1 to Ch. 19: not subj. to add. US nte 3 to Ch.19, not GN15"	42.3 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19012080	"Mixes for bakers wares, n/o 25% bf, not retail, nesoi"	8.5%	A	
19019010	"Malt extract, fluid"	3.2 cents/liter	A	
19019020	"Malt extract, solid or condensed"	9.6%	A	
19019025	"Puddings, ready for immediate consumption without further preparation"	Free	I	
19019028	"Dry mix. w/less than 31% bf & 17.5% or more sodium caseinate, bf, whey solids o/5.5% b'fat & dry whole milk, n/contng dry milk/whey/b'fat"	0.37 cents/kg	A	
19019032	Cajeta not made from cow's milk	11.2%	A	
19019033	Margarine cheese subject to gen. note 15 of the HTS and entered pursuant to its provisions	10%	A	
19019034	Margarine cheese subject to add. US note 23 to Ch. 4 and entered pursuant to its provisions	10%	A	
19019036	Margarine cheese not subject to gen. note 15 or add US note 23 to Ch. 4	\$1.128/kg	See paragraph 2 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
19019038	"Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to gen. note 15 of the HTS"	16%	A	
19019042	"Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to add US note 10 to Ch.4"	16%	A	

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HTS8	Description	Base Rate	Category	Safeguard
19019043	"Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, not subject to gen note 15 or add US note 10 to Ch.4"	\$1.035/kg + 13.6%	E	
19019044	"Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to gen. note 15 of the HTS"	16%	A	
19019046	"Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to add US note 10 to Ch.4"	16%	A	
19019047	"Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, not subject to gen note 15 or add US note 10 to Ch.4"	\$1.035/kg + 13.6%	E	
19019048	"Malt extract and other preps of flour, etc., nesoi, subject to gen. note 15 of the HTS"	10%	A	
19019052	"Food preps of flour, etc., nesoi, o/65% by dry wt of sugar, described in add. US note 2 to chap. 17: subj. to add US note 7 to Ch.17"	10%	A	
19019054	"Food preps of flour, etc., nesoi, o/65% by dry wt of sugar, described in add. US note 2 to chap. 17: not subj. to add US note 7 to Ch.17"	23.7 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19019056	"Food preps of flour, etc., nesoi, o/10% by dry wt of sugar, described in add. US note 3 to chap. 17: subj. to add US note 8 to Ch.17"	10%	A	
19019058	"Food preps of flour, etc., nesoi, o/10% by dry wt of sugar, described in add. US note 3 to chap. 17: not subj. to add US note 8 to Ch.17"	23.7 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
19019070	"Food preps of flour, etc., nesoi, o/5.5% by wt of butterfat, not pkgd for retail sale, nesoi"	10.2%	A	
19019090	"Flour-, meal-, starch-, malt extract- or dairy-based food preps not containing cocoa and not containing specific amounts of dairy, nesoi"	6.4%	A	
19021120	"Uncooked pasta, not stuffed or otherwise prepared, containing eggs, exclusively pasta"	Free	I	
19021140	"Uncooked pasta, not stuffed or otherwise prepared, containing eggs, nesi, including pasta packaged with sauce preparations"	6.4%	A	
19021920	"Uncooked pasta, not stuffed or otherwise prepared, not containing eggs, exclusively pasta"	Free	I	
19021940	"Uncooked pasta, not stuffed or otherwise prepared, not containing eggs, nesi, including pasta packaged with sauce preparations"	6.4%	A	

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HTS8	Description	Base Rate	Category	Safeguard
19022000	"Stuffed pasta, whether or not cooked or otherwise prepared"	6.4%	A	
19023000	Pasta nesi	6.4%	A	
19024000	"Couscous, whether or not prepared"	6.4%	A	
19030020	"Tapioca and substitutes prepared from arrowroot, cassava or sago, in the form of flakes, grains, pearls, siftings or in similar forms"	Free	I	
19030040	"Tapioca and substitutes, prepared from starch nesi, in the form of flakes, grains, pearls, siftings or in similar forms"	0.8 cents/kg	A	
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	1.1%	A	
19042010	"Prep food in airtight cont.,of unroast cereal flake/mixture of unroasted/roasted cereal flake/swelled cereal,no apricot/citrus/peach/pear"	5.6%	A	
19042090	"Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals, nesoi"	14.9%	A	
19043000	"Bulgur wheat, in grain form or in form of flakes or other worked grain (except flour,groats & meal), pre-cooked or otherwise prepared, nesoi"	14%	A	
19049001	"Cereals,other than corn,in grain form or form flakes or other worked grain (not flour,groat & meal), pre-cooked or otherwise prepared, nesoi"	14%	A	
19051000	Crispbread	Free	I	
19052000	Gingerbread and the like	Free	I	
19053100	Sweet biscuits	Free	I	
19053200	Waffles and wafers	Free	I	
19054000	"Rusks, toasted bread and similar toasted products"	Free	I	
19059010	"Bread, pastry, cake, biscuit and similar baked products nesi, and puddings whether or not containing chocolate, fruit, nuts or confectionery"	Free	I	
19059090	"Bakers' wares communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesi"	4.5%	A	
20011000	"Cucumbers including gherkins, prepared or preserved by vinegar or acetic acid"	9.6%	A	
20019010	"Capers, prepared or preserved by vinegar or acetic acid, in immediate containers holding more than 3.4 kg"	8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20019020	"Capers, prepared or preserved by vinegar or acetic acid, nesi"	8%	A	
20019025	"Artichokes, prepared or preserved by vinegar or acetic acid"	10.2%	A	
20019030	"Beans, prepared or preserved by vinegar or acetic acid"	5.8%	A	
20019033	"Nopalitos, preserved by vinegar"	7.7%	A	
20019034	"Onions, prepared or preserved by vinegar or acetic acid"	3.6%	A	
20019035	"Pimientos, prepared or preserved by vinegar or acetic acid"	8.1%	A	
20019038	"Vegetables (including olives) nesoi, prepared or preserved by vinegar or acetic acid"	9.6%	A	
20019042	"Chestnuts, prepared or preserved by vinegar or acetic acid"	4.9 cents/kg	A	
20019045	"Mangoes, prepared or preserved by vinegar or acetic acid"	1.5 cents/kg	A	
20019048	"Chinese water chestnuts, prepared or preserved by vinegar or acetic acid"	9.6%	A	
20019050	"Walnuts, prepared or preserved by vinegar or acetic acid"	7 cents/kg	A	
20019060	"Fruits, nuts, and other edible parts of plants, nesi, prepared or preserved by vinegar or acetic acid"	14%	A	
20021000	"Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid"	12.5%	A	
20029040	"Tomato prep/pres ex by vinegar/acetic acid, powder"	11.6%	A	
20029080	"Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, nesoi"	11.6%	A	
20031001	"Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid"	6 cents/kg on drained weight + 8.5%	A	
20032000	"Truffles, prepared or preserved otherwise than by vinegar or acetic acid"	Free	I	
20039000	"Mushrooms other than of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid"	6 cents/kg on drained weight + 8.5%	A	
20041040	"Yellow (Solano) potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen"	6.4%	A	
20041080	"Potatoes (not Solano), prepared or preserved otherwise than by vinegar or acetic acid, frozen"	8%	A	
20049010	"Antipasto, prepared or preserved otherwise than by vinegar or acetic acid, frozen"	3.2%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20049080	"Beans, prepared or preserved otherwise than by vinegar or acetic acid, frozen"	2.1 cents/kg on entire contents of container	A	
20049085	"Vegetables and mixtures of vegetables, nesoi, prepared or preserved other than by vinegar or acetic acid, frozen, not preserved by sugar"	11.2%	A	
20051000	"Homogenized vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	11.2%	A	
20052000	"Potato preparations, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	6.4%	A	
20054000	"Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	Free	I	
20055120	"Black-eye cowpeas, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	1.5 cents/kg on entire contents of container	A	
20055140	"Beans other than black-eye cowpeas, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	2.1 cents/kg on entire contents of container	A	
20055900	"Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	1.5 cents/kg on entire contents of container	A	
20056000	"Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	14.9%	A	
20057002	"Olives, green, not pitted, in saline, ripe, in containers holding 13 kg or less, aggregate quantity not to exceed 730 m ton/yr"	5.4 cents/kg on drained weight	A	
20057004	"Olives, green, not pitted, in saline, ripe, in containers holding 13 kg or less, aggregate quantity exceeding 730 m ton/yr"	3.7 cents/kg on drained weight	B	
20057006	"Olives, green, not pitted, in saline, not ripe, in containers holding o/8 kg for repkg, subject to add. US note 4 to Ch. 20"	3.7 cents/kg on drained weight	A	
20057008	"Olives, green, not pitted, in saline, not ripe, in containers holding o/8 kg for repkg, not subject to add. US note 4 to Ch. 20"	3.7 cents/kg on drained weight	B	
20057012	"Olives, green, not pitted, in saline, not ripe"	3.7 cents/kg on drained weight	A	
20057016	"Olives, green, in saline, place packed, stuffed, in containers holding n/o 1 kg, aggregate quantity n/o 2700 m ton/yr"	5.4 cents/kg on drained weight	A	
20057018	"Olives, green, in saline, place packed, stuffed, in containers holding n/o 1 kg, aggregate quantity o/2700 m ton/yr"	6.9 cents/kg on drained weight	B	
20057023	"Olives, green, in saline, place packed, stuffed, not in containers holding 1 kg or less"	6.9 cents/kg on drained weight	A	

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HTS8	Description	Base Rate	Category	Safeguard
20057025	"Olives, green, in a saline solution, pitted or stuffed, not place packed"	8.6 cents/kg on drained weight	A	
20057050	"Olives (not green), in a saline solution, canned, not pitted"	9.3 cents/kg on drained weight	A	
20057060	"Olives (not green), in a saline solution, canned, pitted"	10.1 cents/kg on drained weight	A	
20057070	"Olives (not green), in a saline solution, in airtight containers of glass or metal but not canned"	9.9 cents/kg on drained weight	A	
20057075	"Olives (not green), in a saline solution, not canned, nesi"	4.3 cents/kg on drained weight	A	
20057091	"Olives, green, container less 13 kg, quota of 550 m tons/year, prepared or preserved otherwise than by vinegar/acetic acid, not in saline"	5.5 cents/kg on drained weight	A	
20057093	"Olives, green, container less than 13 kg, exceed 550 m tons/year, prepared or preserved otherwise than by vinegar/acetic acid, not in saline"	8.8 cents/kg on drained weight	B	
20057097	"Olives, prepared or preserved otherwise than by vinegar, acetic acid or saline soln, not frozen, nesoi"	8.8 cents/kg on drained weight	A	
20058000	"Sweet corn, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen"	5.6%	A	
20059010	"Carrots in airtight containers, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen"	6.4%	A	
20059020	"Onions, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	4.5%	A	
20059030	"Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	4.8%	A	
20059041	"Water chestnuts, other than Chinese water chestnuts, prepared or preserved otherwise than by vinegar or acetic acid or sugar, not frozen"	Free	I	
20059050	"Pimientos, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	8.1%	A	
20059055	"Fruits of the genus Capsicum or Pimenta, not pimientos, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	14.9%	A	
20059060	"Bamboo shoots in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not preserved by sugar"	Free	I	
20059080	"Artichokes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	14.9%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20059085	"Chickpeas (garbanzos), prepared or preserved otherwise than by vinegar or acetic acid, not frozen"	0.8 cents/kg on entire contents of container	A	
20059097	"Vegetables nesoi, & mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not preserved by sugar"	11.2%	A	
20060020	"Cherries, preserved by sugar (drained, glace or crystallized)"	9.9 cents/kg + 6.4%	A	
20060030	"Ginger root, preserved by sugar (drained, glace or crystallized)"	2.4%	A	
20060040	"Pineapples, preserved by sugar (drained, glace or crystallized)"	2.1%	A	
20060050	"Mixtures of vegetables, fruit, nuts, fruit-peel or other parts of plants, preserved by sugar (drained, glace or crystallized)"	16%	A	
20060060	"Citrus fruit or peel of citrus or other fruit, except mixtures, preserved by sugar (drained, glace or crystallized)"	6 cents/kg	A	
20060070	"Fruit nesi, and nuts, except mixtures, preserved by sugar (drained, glace or crystallized)"	8%	A	
20060090	"Vegetables and parts of plants, nesoi, preserved by sugar (drained, glace or crystallized), except mixtures."	16%	A	
20071000	"Homogenized cooked preparations of fruit put up for retail sale as infant food or for dietetic purposes, in cont. not over 250 grams, net"	12%	A	
20079110	"Citrus fruit pastes and purees, being cooked preparations"	11.2%	A	
20079140	Orange marmalade	3.5%	A	
20079190	"Citrus jams, fruit jellies, and marmalades (other than orange)"	4.5%	A	
20079905	Lingonberry and raspberry jams	1.8%	A	
20079910	Strawberry jam	2.2%	A	
20079915	"Currant and other berry jams, nesi"	1.4%	A	
20079920	Apricot jam	3.5%	A	
20079925	Cherry jam	4.5%	A	
20079930	Guava jam	Free	I	
20079935	Peach jam	7%	A	
20079940	Pineapple jam	4%	A	
20079945	"Jams, nesi"	5.6%	A	
20079948	"Apple, quince and pear pastes and purees, being cooked preparations"	12%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20079950	"Guava and mango pastes and purees, being cooked preparations"	1.3%	A	
20079955	"Papaya pastes and purees, being cooked preparations"	14%	A	
20079960	"Strawberry pastes and purees, being cooked preparations"	12%	A	
20079965	"Fruit pastes and purees, nesi, and nut pastes and purees, being cooked preparations"	10%	A	
20079970	Currant and berry fruit jellies	1.4%	A	
20079975	"Fruit jellies, other than currant and berry"	3.2%	A	
20081102	"Peanut butter and paste, subject to gen. note 15 of the HTS"	Free	I	
20081105	"Peanut butter and paste, subject to add. US note 5 to Ch. 20, not GN15"	Free	I	
20081115	"Peanut butter and paste, nesoi, not subject to gen note 15 or add US note 5 to Ch. 20"	131.8%	F	
20081122	"Blanched peanuts, subject to gen. note 15 of the HTS"	6.6 cents/kg	A	
20081125	"Blanched peanuts, subject to add. US note 2 to Ch. 12, not GN15"	6.6 cents/kg	A	
20081135	"Blanched peanuts, nesoi, not subject to gen note 15 or add US note 2 to Ch. 12"	131.8%	F	
20081142	"Peanuts, otherwise prepared or preserved, nesoi, subject to gen. note 15 of the HTS"	6.6 cents/kg	A	
20081145	"Peanuts, otherwise prepared or preserved, nesoi, subject to add. US note 2 to chap. 12, not GN15"	6.6 cents/kg	A	
20081160	"Peanuts, otherwise prepared or preserved, nesoi, not subject to gen note 15 or add US note 2 to Ch. 12"	131.8%	F	
20081910	"Brazil nuts and cashew nuts, otherwise prepared or preserved, nesi"	Free	I	
20081915	"Coconuts, otherwise prepared or preserved, nesi"	1%	A	
20081920	"Filberts, otherwise prepared or preserved, nesi"	11.3 cents/kg	A	
20081925	"Pecans, otherwise prepared or preserved, nesi"	9.9 cents/kg	A	
20081930	"Pignolia and pistachio nuts, otherwise prepared or preserved, nesi"	1 cent/kg	A	
20081940	"Almonds, otherwise prepared or preserved, nesi"	32.6 cents/kg	A	
20081950	"Watermelon seeds, otherwise prepared or preserved, nesi"	6.4%	A	
20081985	"Mixtures of nuts or other seeds otherwise prepared or preserved, nesi"	22.4%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20081990	"Other nuts and seeds nesi, excluding mixtures, otherwise prepared or preserved, nesi"	17.9%	A	
20082000	"Pineapples, otherwise prepared or preserved, nesi"	0.35 cents/kg	A	
20083010	"Peel of oranges, mandarins, clementines, wilkings and similar citrus hybrids, otherwise prepared or preserved, nesi"	2 cents/kg	A	
20083020	"Peel of lemons, otherwise prepared or preserved, nesi"	4.2 cents/kg	A	
20083030	"Peel of citrus fruit, nesi, otherwise prepared or preserved, nesi"	11.3 cents/kg	A	
20083035	"Orange pulp, otherwise prepared or preserved, nesi"	11.2%	A	
20083037	"Citrus fruit pulp other than orange, otherwise prepared or preserved, nesi"	6.8%	A	
20083040	"Oranges (other than peel or pulp), otherwise prepared or preserved, nesi"	1.4 cents/kg	A	
20083042	"Satsumas, prepared or preserved, in airtight containers, aggregate quantity n/o 40,000 metric tons/calandar yr"	Free	I	
20083046	"Satsumas, prepared or preserved, in airtight containers, aggregate quantity o/40,000 metric tons/calandar yr"	0.28 cents/kg	A	
20083048	"Mandarins (other than satsuma), prepared or preserved, nesoi"	0.28 cents/kg	A	
20083055	"Clementines, wilkings and similar citrus hybrids (other than peel or pulp), otherwise prepared or preserved, nesi"	1.4 cents/kg	A	
20083060	"Lemons (other than peel or pulp), otherwise prepared or preserved, nesi"	0.8 cents/kg	A	
20083066	"Limes (other than peel or pulp), otherwise prepared or preserved, not elsewhere specified or included"	14%	A	
20083070	"Grapefruit (other than peel or pulp), otherwise prepared or preserved, nesi"	1.1 cents/kg	A	
20083080	"Kumquats (other than peel or pulp), otherwise prepared or preserved, nesi"	0.55 cents/kg	A	
20083085	"Citron (other than peel or pulp), otherwise prepared or preserved, nesi"	14%	A	
20083096	"Citrus fruit nesoi (including bergamots), other than peel or pulp, otherwise prepared or preserved, nesoi"	14%	A	
20084000	"Pears, otherwise prepared or preserved, nesi"	15.3%	A	
20085020	"Apricot pulp, otherwise prepared or preserved, nesi"	10%	A	
20085040	"Apricots, other than pulp, otherwise prepared or preserved, nesi"	29.8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20086000	"Cherries, otherwise prepared or preserved, nesi"	6.9 cents/kg + 4.5%	A	
20087010	"Nectarines, otherwise prepared or preserved, not elsewhere specified or included"	16%	A	
20087020	"Peaches (excluding nectarines), otherwise prepared or preserved, not elsewhere specified or included"	17%	A	
20088000	"Strawberries, otherwise prepared or preserved, nesi"	11.9%	A	
20089100	"Palm hearts, otherwise prepared or preserved, nesi"	0.9%	A	
20089210	"Mixtures of fruit or edible parts of plants, in airtight cont. excl. apricots, citrus, peaches or pears (incl. canned tropical fruit salad)"	5.6%	A	
20089290	"Mixtures of fruit or other edible parts of plants, otherwise prepared or preserved, nesi (excluding tropical fruit salad)"	14.9%	A	
20089905	"Apples, otherwise prepared or preserved, nesi"	0.9 cents/kg	A	
20089910	"Avocados, otherwise prepared or preserved, nesi"	10.6 cents/kg	A	
20089913	"Banana pulp, otherwise prepared or preserved, nesi"	3.4%	A	
20089915	"Bananas, other than pulp, otherwise prepared or preserved, nesi"	0.8%	A	
20089918	"Blueberries, otherwise prepared or preserved, nesi."	2.2%	A	
20089920	"Berries, other than blueberries and strawberries, otherwise prepared or preserved, nesi"	4.5%	A	
20089923	"Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, otherwise prepared or preserved, nesi"	1.3%	A	
20089925	"Dates, otherwise prepared or preserved, nesi"	22.4%	A	
20089928	"Figs, otherwise prepared or preserved, nesi"	9.6%	A	
20089929	"Grapes, otherwise prepared or preserved, nesi"	7%	A	
20089930	"Guavas, otherwise prepared or preserved, nesi"	Free	I	
20089935	"Lychees and longans, otherwise prepared or preserved, nesi"	7%	A	
20089940	"Mangoes, otherwise prepared or preserved, nesi"	1.5 cents/kg	A	
20089945	"Papaya pulp, otherwise prepared or preserved, nesi"	14%	A	
20089950	"Papayas, other than pulp, otherwise prepared or preserved, nesi"	1.8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
20089960	"Plums (including prune plums and sloes), otherwise prepared or preserved, nesi"	11.2%	A	
20089961	"Soybeans, otherwise prepared or preserved, nesi"	3.8%	A	
20089963	"Sweet ginger, otherwise prepared or preserved, nesi"	4.4%	A	
20089965	"Yucca, otherwise prepared or preserved, nesi"	7.9%	A	
20089970	"Chinese water chestnuts, otherwise prepared or preserved, frozen, not elsewhere specified or included"	11.2%	A	
20089971	"Chinese water chestnuts, otherwise prepared or preserved, not frozen, not elsewhere specified or included"	Free	I	
20089980	"Pulp of fruit nesi, and other edible parts of plants nesi, excluding mixtures, otherwise prepared or preserved, nesi"	9.6%	A	
20089990	"Fruit nesi, and other edible parts of plants nesi, other than pulp and excluding mixtures, otherwise prepared or preserved, nesi"	6%	A	
20091100	"Orange juice, frozen, unfermented and not containing added spirit"	7.85 cents/liter	A	
20091225	"Orange juice, not frozen, Brix value not exceed 20, not concentrate & not made from juice degree concentration of 1.5 or >, unfermented"	4.5 cents/liter	A	
20091245	"Orange juice, not frozen, of a Brix value not exceeding 20, concentrated, unfermented"	7.85 cents/liter	A	
20091900	"Orange juice, not frozen, of a Brix value exceeding 20, unfermented"	7.85 cents/liter	A	
20092120	"Grapefruit juice, Brix value not exceeding 20, not concentrated and not made from a juice degree of concentration of 1.5 or >, unfermented"	4.5 cents/liter	A	
20092140	"Grapefruit juice, of a Brix value not exceeding 20, concentrated, unfermented"	7.9 cents/liter	A	
20092900	"Grapefruit juice, of a Brix value exceeding 20, unfermented"	7.9 cents/liter	A	
20093110	"Lime juice, of a Brix value not exceeding 20, unfit for beverage purposes, unfermented"	1.8 cents/kg	A	
20093120	"Lime juice, of a Brix value not exceeding 20, fit for beverage purposes, unfermented"	1.7 cents/liter	A	
20093140	"Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), Brix value not exceeding 20, not concentrated, unfermented"	3.4 cents/liter	A	
20093160	"Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value not exceeding 20, concentrated, unfermented"	7.9 cents/liter	A	

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HTS8	Description	Base Rate	Category	Safeguard
20093910	"Lime juice, of a Brix value exceeding 20, unfit for beverage purposes, unfermented"	1.8 cents/kg	A	
20093920	"Lime juice, of a Brix value exceeding 20, fit for beverage purposes, unfermented"	1.7 cents/liter	A	
20093960	"Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value exceeding 20, unfermented"	7.9 cents/liter	A	
20094120	"Pineapple juice, of a Brix value not exceeding 20, not concentrated, or not having a degree of concentration of > 3.5, unfermented"	4.2 cents/liter	A	
20094140	"Pineapple juice, of a Brix value not exceeding 20, concentrated (in degree of concentration greater than 3.5), unfermented"	1 cent/liter	A	
20094920	"Pineapple juice, of a Brix value exceeding 20, not concentrated, or not having a degree of concentration of > 3.5, unfermented"	4.2 cents/liter	A	
20094940	"Pineapple juice, of a Brix value exceeding 20, concentrated (in degree of concentration greater than 3.5)"	1 cent/liter	A	
20095000	"Tomato juice, concentrated or not concentrated"	0.14 cents/liter	A	
20096100	"Grape juice (including grape must), of a Brix value not exceeding 30, unfermented"	4.4 cents/liter	A	
20096900	"Grape juice (including grape must), of a Brix value exceeding 30, unfermented"	4.4 cents/liter	A	
20097100	"Apple juice, of a Brix value not exceeding 20, unfermented"	Free	I	
20097900	"Apple juice, of a Brix value exceeding 20, unfermented"	Free	I	
20098020	"Pear juice, concentrated or not concentrated"	Free	I	
20098040	"Prune juice, concentrated or not concentrated"	0.64 cents/liter	A	
20098060	"Juice of any other single fruit, nesi, (including cherries and berries), concentrated or not concentrated"	0.5 cents/liter	A	
20098080	"Juice of any single vegetable, other than tomato, concentrated or not concentrated"	0.2 cents/liter	A	
20099020	"Mixtures of vegetable juices, concentrated or not concentrated"	0.2 cents/liter	A	
20099040	"Mixtures of fruit juices, or mixtures of vegetable and fruit juices, concentrated or not concentrated"	7.4 cents/liter	A	
21011121	"Instant coffee, not flavored"	Free	I	
21011129	"Extracts, essences and concentrates of coffee other than unflavored instant coffee"	Free	I	
21011232	"Preparations with a basis of extracts, essences or concentrates or with a basis of coffee, subject to general note 15 (outside quota)"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
21011234	"Blend syrup (Ch17 add US note 4) preparation w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 9"	10%	A	
21011238	"Blend syrup (Ch17 add US note 4) preparation w/basis of extract, essence or concentrate or w/ basis of coffee, over Ch17 add US note 9 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21011244	"Preparation ov 65% sugar (Ch17 add US nte 2) w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 7"	10%	A	
21011248	"Preparation ov 65% sugar (Ch17 add US note 2) w/ basis of extract, essence or concentrate or w/ basis of coffee, ov Ch17 add US note 9 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21011254	"Preparation ov 10% sugar (Ch17 add US nte 3) w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 8"	10%	A	
21011258	"Preparation ov 10% sugar (Ch17 add US note 3) w/ basis of extract, essence or concentrate or w/ basis of coffee, ov Ch17 add US note 8 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21011290	"Preparations nesoi, with a basis of extracts, essences or concentrates or with a basis of coffee"	8.5%	A	
21012020	"Extracts, essences or concentrates of tea or mate"	Free	I	
21012032	"Preparations with a basis of extracts, essences or concentrates or with a basis of tea or mate, subject to general note 15 (outside quota)"	10%	A	
21012034	"Blend syrup (Ch17 add US nte 4) preparation w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US nte 9"	10%	A	
21012038	"Blend syrup (Ch17 add US note 4) preparation w/basis of extract/essence/concentrate or w/basis of tea or mate, over Ch17 add US note 9 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	

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HTS8	Description	Base Rate	Category	Safeguard
21012044	"Preparation ov 65% sugar (Ch17 add US nte 2) w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US note 7"	10%	A	
21012048	"Preparation ov 65% sugar (Ch17 add US note 2) w/basis of extract/essence/concentrate or w/basis of tea or mate, ov Ch17 add US note 9 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21012054	"Preparation ov 10% sugar (Ch17 add US nte 3) w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US note 8"	10%	A	
21012058	"Preparation ov 10% sugar (Ch17 add US note 3) w/basis of extract/essence/concentrate or w/basis of tea or mate, ov Ch17 add US note 8 quota"	30.5 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21012090	"Preparations nesoi, with a basis of extracts, essences or concentrates or with a basis of tea or mate"	8.5%	A	
21013000	"Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof"	2.1 cents/kg	A	
21021000	Active yeasts	6.4%	A	
21022020	Inactive yeasts (except dried brewers' yeast)	6.4%	A	
21022040	"Dried brewers' yeast, crude"	Free	I	
21022060	"Single-cell micro-organisms, dead, excluding yeasts, (but not including vaccines of heading 3002)"	3.2%	A	
21023000	Prepared baking powders	Free	I	
21031000	Soy sauce	3%	A	
21032020	Tomato ketchup	6%	A	
21032040	"Tomato sauces, nesi"	11.6%	A	
21033020	Mustard flour and meal	Free	I	
21033040	Prepared mustard	2.8 cents/kg	A	
21039020	Sauces derived or prepared from fish	Free	I	
21039040	Nonalcoholic preparations of yeast extract (other than sauces)	3.2%	A	
21039072	"Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to gen. note 15 of the HTS"	7.5%	A	
21039074	"Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to add. US note 8(a) to Ch.17, not GN15"	7.5%	A	

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HTS8	Description	Base Rate	Category	Safeguard
21039078	"Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), not subject to gen note 15 or add. US note 8(a) to Ch.17"	30.5 cents/kg + 6.4%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21039080	"Mixed condiments and mixed seasonings, not described in add US note 3 to Ch. 21"	6.4%	A	
21039090	"Sauces and preparations therefor, nesoi"	6.4%	A	
21041000	Soups and broths and preparations therefor	3.2%	A	
21042000	Homogenized composite food preparations	2.5%	A	
21050005	"Ice cream, whether or not w/cocoa, subject to gen. note 15 of the HTS"	20%	A	
21050010	"Ice cream, whether or not w/cocoa, subject to add. US note 5 to Ch. 21, not GN15"	20%	A	
21050020	"Ice cream, whether or not containing cocoa, not subject to gen note 15 or add. US note 5 to Ch.21"	50.2 cents/kg + 17%	See paragraph 5 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	See Annex 3.17
21050025	"Edible ice (dairy prod. described in add US note 1 to Ch. 4), subject to gen note 15 of the HTS"	20%	A	
21050030	"Edible ice (dairy prod. described in add US note 1 to Ch. 4), subject to add US note 10 to Ch. 4, not GN15"	20%	A	
21050040	"Edible ice except ice cream, dairy products described in add'l U.S. note 1 to chap. 4, nesoi"	50.2 cents/kg + 17%	E	
21050050	"Edible ice, except ice cream, not described in add US note 1 to Ch. 4, nesoi"	17%	A	
21061000	Protein concentrates and textured protein substances	6.4%	A	
21069003	"Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to GN15"	2.9 cents/kg	A	
21069006	"Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to Ch4 US nte 10, not GN15"	2.9 cents/kg	A	
21069009	"Food preps, nesoi, n/o 5.5% b'fat, mixed w/other ingredi., if o/16% milk solids by wt, capable of being further proc, bulk, nesoi, not GN15"	86.2 cents/kg	E	
21069012	"Compound alcoholic preparations of a kind used for the manufacture of beverages, over 20% weight alcohol but not over 0.5% vol alcohol"	4.2 cents/kg + 1.9%	A	

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HTS8	Description	Base Rate	Category	Safeguard
21069015	"Compound alcoholic preparations used in the manufacture of beverages, cont. over 20% not over 50% of alcohol by weight"	8.4 cents/kg + 1.9%	A	
21069018	"Compound alcoholic preparations of a kind used for the manufacture of beverages, containing over 50% of alcohol by weight"	17 cents/kg + 1.9%	A	
21069022	"Butter substitutes o/10% by wt of milk solids, o/45% butterfat, subject to gen. note 15 to the HTS"	15.4 cents/kg	A	
21069024	"Butter substitutes o/10% by wt of milk solids, o/45% butterfat, subject to add US note 14 to Ch.4, not GN15"	15.4 cents/kg	A	
21069026	"Butter substitutes o/10% by wt of milk solids, o/45% butterfat, not subject to gen note 15 or add US note 14 to Ch.4"	\$1.996/kg	E	
21069028	"Butter substitutes o/10% by wt of milk solids, n/o 45% butterfat, neosi"	13.1 cents/kg	A	
21069032	"Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, subject to gen. note 15 to the HTS"	15.4 cents/kg	A	
21069034	"Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, subject to add US note 14 to Ch.4, not GN15"	15.4 cents/kg	A	
21069036	"Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, not subject to gen note 15 or add US note 14 to Ch.4"	\$1.996/kg	E	
21069038	"Butter substitutes n/o 10% by wt of milk solids, n/o 45% butterfat, neosi"	13.1 cents/kg	A	
21069039	Artificially sweetened cough drops	Free	I	
21069042	"Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, subject to gen. note 15 of the HTS"	3.6606 cents/kg of total sugars	A	
21069044	"Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, subject to add US note 5 to Ch. 17, not GN15"	3.6606 cents/kg of total sugars	A	
21069046	"Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, not subject to gen note 15 or add US note 5 to Ch. 17"	35.74 cents/kg	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069048	"Orange juice, fortified with vitamins or minerals"	7.85 cents/liter	A	
21069052	"Juice of any single fruit or vegetables juices (o/t orange), concentrated, fortified with vitamins or minerals"	The rate applicable to the natural juice in heading 2009	A	

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HTS8	Description	Base Rate	Category	Safeguard
21069054	"Mixtures of fruit or vegetable juices, fortified with vitamins or minerals, nesoi, mixtures of juices in concentrated form"	The rate applicable to the natural juice in heading 2009	A	
21069058	"Food preparations of gelatin, neosi"	4.8%	A	
21069062	"Food preps, nesoi, o/10% by wt of milk solids, subject to gen. note 15 of the HTS"	10%	A	
21069064	"Food preps, nesoi, o/10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: subject to add US note 10 to Ch.4, not GN15"	10%	A	
21069066	"Food preps, nesoi, o/10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: not subject to Ch4 US note 10, not GN15"	70.4 cents/kg + 8.5%	E	
21069068	"Blended syrups, neosi, o/10% milk solids, descr. in add US note 4 to Ch 17: subject to add US note 9 to Ch. 17, not GN15"	10%	A	
21069072	"Blended syrups, neosi, o/10% milk solids, descr. in add US note 4 to Ch 17: not subject to add US note 9 to Ch. 17, not GN15"	70.4 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069074	"Food preps, nesoi, o/10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, subject to add US note 7 to Ch. 17, not GN15"	10%	A	
21069076	"Food preps, nesoi, o/10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, not subject to add US note 7 to Ch. 17, not GN15"	70.4 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069078	"Food preps, nesoi, o/10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, subject to add US note 8 to Ch. 17, not GN15"	10%	A	
21069080	"Food preps, nesoi, o/10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, not subject to add US note 8 to Ch. 17, not GN15"	70.4 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069082	"Food preps, nesoi, o/10% milk solids, neosi"	6.4%	A	
21069083	"Food preps, nesoi, n/o 10% by wt of milk solids, subject to gen. note 15 of the HTS"	10%	A	
21069085	"Food preps, nesoi, n/o 10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: subject to add US note 10 to Ch.4, not GN15"	10%	A	

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HTS8	Description	Base Rate	Category	Safeguard
21069087	"Food preps, nesoi, n/o 10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: n/subject to add US note 10 to Ch. 4, n/GN15"	28.8 cents/kg + 8.5%	E	
21069089	"Blended syrups, neosi, n/o 10% milk solids, descr. in add US note 4 to Ch 17: subject to add US note 9 to Ch. 17, not GN15"	10%	A	
21069091	"Blended syrups, neosi, n/o/10% milk solids, descr. in add US note 4 to Ch 17: not subject to add US note 9 to Ch. 17, not GN15"	28.8 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069092	"Food preps, nesoi, n/o 10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, subject to add US note 7 to Ch. 17, not GN15"	10%	A	
21069094	"Food preps, nesoi, n/o 10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, not subject to add US note 7 to Ch. 17, not GN15"	28.8 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069095	"Food preps, nesoi, n/o 10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, subject to add US note 8 to Ch. 17, not GN15"	10%	A	
21069097	"Food preps, nesoi, n/o 10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, not subject to add US note 8 to Ch. 17, not GN15"	28.8 cents/kg + 8.5%	See paragraph 6 of Appendix I to the General Notes of the Schedule of the United States to Annex 3.3	
21069099	"Food preparations not elsewhere specified or included, not canned or frozen"	6.4%	A	
22011000	"Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored"	0.26 cents/liter	A	
22019000	"Waters (incl. ice, snow and steam), ot/than mineral waters or aerated waters, not cont. added sugar or other sweetening matter nor flavored"	Free	I	
22021000	"Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored"	0.2 cents/liter	A	
22029010	Chocolate milk drink	17%	A	
22029022	"Non-alcoholic milk-based drinks (except chocolate), subject to gen. note 15 of the HTS"	17.5%	A	
22029024	"Non-alcoholic milk-based drinks (except chocolate), subject to add US note 10 to Ch. 4, not GN15"	17.5%	A	

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HTS8	Description	Base Rate	Category	Safeguard
22029028	"Non-alcoholic milk-based drinks (except chocolate), not subject to gen note 15 or add US note 10 to Ch. 4"	23.5 cents/liter + 14.9%	C	
22029030	"Orange juice, fortified with vitamins or minerals, not concentrated and not prepared from concentrate"	4.5 cents/liter	A	
22029035	"Orange juice, fortified with vitamins or minerals, prepared from concentrate"	7.85 cents/liter	A	
22029036	"Single fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated"	The rate applicable to the natural juice in heading 2009	A	
22029037	"Mixed fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated"	The rate applicable to the natural juice in heading 2009	A	
22029090	"Nonalcoholic beverages, nesi, not including fruit or vegetable juices of heading 2009"	0.2 cents/liter	A	
22030000	Beer made from malt	Free	I	
22041000	"Sparkling wine, made from grapes"	19.8 cents/liter	A	
22042120	"Effervescent grape wine, in containers holding 2 liters or less"	19.8 cents/liter	A	
22042130	"Tokay wine (not carbonated) not over 14% alcohol, in containers not over 2 liters"	6.3 cents/liter	A	
22042150	"Wine other than Tokay (not carbonated), not over 14% alcohol, in containers not over 2 liters"	6.3 cents/liter	A	
22042160	"Marsala wine, over 14% vol. alcohol, in containers holding 2 liters or less"	5.3 cents/liter	A	
22042180	"Grape wine, other than Marsala, not sparkling or effervescent, over 14% vol. alcohol, in containers holding 2 liters or less"	16.9 cents/liter	A	
22042920	"Grape wine, other than sparkling, not over 14% vol. alcohol, in containers holding over 2 but not over 4 liters"	8.4 cents/liter	A	
22042940	"Grape wine, other than sparkling, over 14% vol. alcohol, in containers holding over 2 but not over 4 liters"	22.4 cents/liter	A	
22042960	"Grape wine, other than sparkling, not over 14% vol. alcohol, in containers holding over 4 liters"	14 cents/liter	A	

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HTS8	Description	Base Rate	Category	Safeguard
22042980	"Grape wine, other than sparkling, over 14% vol. alcohol, in containers holding over 4 liters"	22.4 cents/liter	A	
22043000	"Grape must, nesi, in fermentation or with fermentation arrested otherwise than by addition of alcohol"	4.4 cents/liter + 31.4 cents/pf. Liter	A	
22051030	Vermouth in containers holding 2 liters or less	3.5 cents/liter	A	
22051060	"Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in	4.2 cents/liter	A	
22059020	Vermouth in containers each holding over 2 liters but not over 4 liters	3.5 cents/liter	A	
22059040	Vermouth in containers each holding over 4 liters	3.8 cents/liter	A	
22059060	"Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in containers holding over 2 liters"	4.2 cents/liter	A	
22060015	"Cider, fermented, whether still or sparkling"	0.4 cents/liter	A	
22060030	Prune wine	3.1 cents/liter + 22.1 cents/pf. liter on ethyl alcohol content	A	
22060045	Rice wine or sake	3 cents/liter	A	
22060060	"Effervescent wine, nesi"	13.9 cents/liter	A	
22060090	"Fermented beverages (other than grape wine, beer, cider, prune wine, sake, vermouth, or other effervescent wines)"	4.2 cents/liter	A	
22071030	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for beverage purposes	18.9 cents/pf. liter	A	
22071060	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for nonbeverage purposes	<i>See subdivision below</i>	<i>See subdivision below</i>	
22071060a	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for nonbeverage purposes if such ethyl alcohol is to be used as a fuel or is suitable for use in producing a mixture of gasoline and alcohol, a mixture of a special fuel and alcohol, or any other mixture to be used as a fuel.	2.5%	See paragraph 4 of the General Notes to the Schedule of the United States to Annex 3.3	
22071060b	Other undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for nonbeverage purposes	2.5%	A	
22072000	Ethyl alcohol and other spirits, denatured, of any strength	<i>See subdivision below</i>	<i>See subdivision below</i>	

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HTS8	Description	Base Rate	Category	Safeguard
22072000a	Ethyl alcohol and other spirits, denatured, of any strength if such ethyl alcohol is to be used as a fuel or is suitable for use in producing a mixture of gasoline and alcohol, a mixture of a special fuel and alcohol, or any other mixture to be used as a fuel	1.9%	See paragraph 4 of the General Notes to the Schedule of the United States to Annex 3.3	
22072000b	Other ethyl alcohol and other spirits, denatured, of any strength	1.9%	A	
22082010	Pisco and singani	Free	I	
22082020	"Grape brandy, excluding pisco and singani, in containers not over 4 liters, not over \$2.38/liter"	Free	I	
22082030	"Grape brandy, excluding pisco and singani, in containers not over 4 liters, valued over \$2.38 to \$3.43/liter"	Free	I	
22082040	"Grape brandy, excluding pisco and singani, in containers not over 4 liters, valued over \$3.43/liter"	Free	I	
22082050	"Grape brandy, excluding pisco and singani, in containers over 4 liters, not over \$2.38/liter"	Free	I	
22082060	"Grape brandy, excluding pisco and singani, in containers over 4 liters, over \$2.38/liter"	Free	I	
22083030	Irish and Scotch whiskies	Free	I	
22083060	"Whiskies, other than Irish and Scotch whiskies"	Free	I	
22084020	"Rum and tafia, in containers each holding not over 4 liters, valued not over \$3/proof liter"	23.7 cents/pf. liter	A	
22084040	"Rum and tafia, in containers each holding not over 4 liters, valued over \$3/proof liter"	Free	I	
22084060	"Rum and tafia, in containers each holding over 4 liters, valued not over \$0.69/proof liter"	23.7 cents/pf. liter	A	
22084080	"Rum and tafia, in containers each holding over 4 liters, valued over \$0.69/proof liter"	Free	I	
22085000	Gin and Geneve	Free	I	
22086010	"Vodka, in containers each holding not over 4 liters, valued not over \$2.05/liter"	Free	I	
22086020	"Vodka, in containers each holding not over 4 liters, valued over \$2.05/liter"	Free	I	
22086050	"Vodka, in containers each holding over 4 liters"	Free	I	
22087000	Liqueurs and cordials	Free	I	
22089001	Aquavit	Free	I	
22089005	"Bitters, not fit for use as beverages"	Free	I	
22089010	"Bitters, fit for use as beverages"	Free	I	
22089012	"Slivovitz brandy, valued not over \$3.43/liter, in containers each holding not over 4 liters"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
22089014	"Slivovitz brandy, valued not over \$3.43/liter, in containers each holding over 4 liters"	Free	I	
22089015	"Slivovitz brandy, valued over \$3.43/liter"	Free	I	
22089020	"Brandy, except slivovitz, in containers each holding not over 4 liters, valued not over \$2.38/liter"	Free	I	
22089025	"Brandy, except grape brandy and slivovitz, in containers each holding not over 4 liters, valued over \$2.38 but not over \$3.43/liter"	Free	I	
22089030	"Brandy, except grape brandy and slivovitz, in containers each holding not over 4 liters, valued over \$3.43/liter"	Free	I	
22089035	"Brandy, except grape brandy and slivovitz, in containers each holding over 4 liters, valued not over \$2.38/liter"	Free	I	
22089040	"Brandy, except grape brandy and slivovitz, in containers each holding over 4 liters, valued over \$2.38/liter"	Free	I	
22089046	Kirschwasser and ratafia	Free	I	
22089050	"Tequila, in containers each holding not over 4 liters"	Free	I	
22089055	"Tequila, in containers each holding over 4 liters"	Free	I	
22089071	Imitations of brandy and other spirituous beverages containing alcohol	Free	I	
22089072	Mescal in containers each holding not over 4 liters	Free	I	
22089075	"Spirits nesi, fit for use as beverages or for beverage purposes"	Free	I	
22089080	"Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol., nesi"	21.1 cents/pf. liter	A	
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	0.5 cents/pf. Liter	A	
23011000	"Flours, meals, and pellets, of meat or meat offal unfit for human consumption; greaves (cracklings)"	Free	I	
23021000	"Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of corn (maize)"	Free	I	
23022000	"Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of rice"	Free	I	
23023000	"Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of wheat"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
23024000	"Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of cereals, excluding corn, rice and wheat"	Free	I	
23025000	"Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of leguminous plants"	1.4%	A	
23031000	Residues of starch manufacture and similar residues	1.4%	A	
23032000	"Beet-pulp, bagasse and other waste of sugar manufacture"	Free	I	
23033000	Brewing or distilling dregs and waste	Free	I	
23040000	"Oilcake and other solid residues, resulting from the extraction of soybean oil"	0.45 cents/kg	A	
23050000	"Oilcake and other solid residues, resulting from the extraction of peanut (ground-nut) oil"	0.32 cents/kg	A	
23061000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of cotton seeds"	0.56 cents/kg	A	
23062000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of linseed"	0.12 cents/kg	A	
23063000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of sunflower seeds"	0.45 cents/kg	A	
23064100	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of low erucic acid rape or colza seeds"	0.17 cents/kg	A	
23064900	"Oilcake and other solid residues, resulting from the extraction of vegetable fats/oils, of rape or colza seeds (other than low erucic acid)"	0.17 cents/kg	A	
23065000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of coconut or copra"	0.45 cents/kg	A	
23066000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of palm nuts or kernels"	0.32 cents/kg	A	
23067000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of corn (maize) germ"	0.32 cents/kg	A	
23069000	"Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, nesi"	0.32 cents/kg	A	
23070000	Wine lees; argol	Free	I	
23080010	"Acorns and horse-chestnuts, of a kind used in animal feeding, not elsewhere specified or included"	1.4%	A	

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HTS8	Description	Base Rate	Category	Safeguard
23080093	"Screenings, scalplings, chaff or scorings, ground or not ground of flaxseed (linseed), of a kind used in animal feeding, nesoi"	Free	I	
23080095	"Dehydrated marigolds, of a kind used in animal feeding, not elsewhere specified or included"	1.9%	A	
23080098	"Vegetable materials and vegetable waste, vegetable residues and byproducts, of a kind used in animal feeding, nesoi"	1.4%	A	
23091000	"Dog or cat food, put up for retail sale"	Free	I	
23099010	Mixed feed or mixed feed ingredients used in animal feeding	Free	I	
23099022	"Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, subject to gen. note 15 of the HTS"	7.5%	A	
23099024	"Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, subject to add note 2 to Ch. 23, not GN15"	7.5%	A	
23099028	"Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, not subject to gen note 15 or add note 2 to Ch. 23"	80.4 cents/kg + 6.4%	E	
23099042	"Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, subject to gen. note 15 of the HTS"	7.5%	A	
23099044	"Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, subject to add note 2 to Ch. 23, not GN15"	7.5%	A	
23099048	"Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, not subject to gen note 15 or add note 2 to Ch. 23"	80.4 cents/kg + 6.4%	C	
23099060	"Animal feeds containing egg, other than mixed feeds or mixed feed ingredients, not containing milk or milk derivatives"	1.9%	A	
23099070	"Other preps nes with a basis of vitamin B12, for supplementing animal in animal feeding, not cont milk or egg prods"	1.4%	A	
23099095	"Other preps nes of a kind used in animal feeding, not cont milk or egg prods"	1.4%	A	
24011021	"Wrapper tobacco, not stemmed/stripped"	Free	I	
24011029	"Tobacco (o/t wrapper tobacco), cont ov 35% wrapper tobacco, not stemmed/stripped"	Free	I	
24011044	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, oriental or turkish type, cigarette leaf"	Free	I	
24011048	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, oriental or turkish type, other than cigarette leaf"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
24011053	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, cigar binder and filler"	Free	I	
24011061	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley etc, not for cigarettes"	23.9 cents/kg	A	
24011063	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley, etc., described in addl US note 5 to chap 24"	23.9 cents/kg	A	
24011065	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley, etc., other nesi"	350%	F	
24011095	"Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, not flue-cured burley, etc., other nesi"	32.7 cents/kg	A	
24012005	"Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together, partly or wholly stemmed, not threshed"	\$5.48/kg	A	
24012014	"Wrapper tobacco, partly or wholly stemmed (stripped), not threshed or similarly processed"	Free	I	
24012018	"Tobacco containing over 35% wrapper tobacco, partly or wholly stemmed (stripped), not threshed or similarly processed"	Free	I	
24012023	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, oriental or turkish, cigarette lea"	Free	I	
24012026	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, not cigarette leaf"	Free	I	
24012029	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, cigar binder and filler"	Free	I	
24012031	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, flue-cured burley etc, not for cigaret"	40.9 cents/kg	A	
24012033	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, des. in addl US note 5 to ch. 24"	40.9 cents/kg	A	
24012035	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, flue-cured burley etc, other nesi"	350%	F	

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HTS8	Description	Base Rate	Category	Safeguard
24012057	"Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, not flue-cured burley etc., other nesi"	39.7 cents/kg	A	
24012060	"Tobacco, partly or wholly stemmed (stripped), threshed or similarly processed, from cigar leaf"	Free	I	
24012075	"Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , oriental or turkish"	Free	I	
24012083	"Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , not oriental or turkish, not for cigarett"	37.5 cents/kg	A	
24012085	"Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , described in addl US note 5 to chap 24"	37.5 cents/kg	A	
24012087	"Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , not oriental or turkish, other nesi"	350%	F	
24013003	"Tobacco refuse, tobacco stems, not cut, ground or pulverized"	Free	I	
24013006	"Tobacco refuse, from cigar leaf, tobacco stems, cut, ground or pulverized"	Free	I	
24013009	"Tobacco refuse, from cigar leaf, other than tobacco stems"	Free	I	
24013013	"Tobacco refuse, from oriental or turkish type, tobacco stems, not cut, ground or pulverized"	Free	I	
24013016	"Tobacco refuse, from oriental or turkish type, tobacco stems, cut, ground or pulverized"	Free	I	
24013019	"Tobacco refuse, from oriental or turkish type, other than tobacco stems"	Free	I	
24013023	"Tobacco refuse, from other tobacco, other than for cigarettes, tobacco stems, not cut, ground or pulverized"	Free	I	
24013025	"Tobacco refuse, from other tobacco, other than for cigarettes, tobacco stems, cut, ground or pulverized"	97 cents/kg	A	
24013027	"Tobacco refuse, from other tobacco, other than for cigarettes, tother than tobacco stems"	28.4 cents/kg	A	
24013033	"Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, tobacco stems, not cut, ground or pulverized"	Free	I	
24013035	"Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, tobacco stems, cut, ground or pulverized"	97 cents/kg	A	

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HTS8	Description	Base Rate	Category	Safeguard
24013037	"Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, <u>not tobacco stems</u> "	28.4 cents/kg	A	
24013070	"Tobacco refuse, from other tobacco, for cigarettes, other nesi"	350%	F	
24021030	"Cigars, cheroots and cigarillos containing tobacco, each valued less than 15 cents"	\$1.89/kg + 4.7%	A	
24021060	"Cigars, cheroots and cigarillos containing tobacco, each valued 15 cents or over but less than 23 cents"	57 cents/kg + 1.4%	A	
24021080	"Cigars, cheroots and cigarillos containing tobacco, each valued 23 cents or over"	57 cents/kg + 1.4%	A	
24022010	Cigarettes containing tobacco and clove	41.7 cents/kg + 0.9%	A	
24022080	"Cigarettes containing tobacco but not containing clove, paper-wrapped"	\$1.05/kg + 2.3%	A	
24022090	"Cigarettes containing tobacco, nesi"	\$1.50/kg + 3.2%	A	
24029000	"Cigars, cheroots and cigarillos and cigarettes of tobacco substitutes"	\$1.05/kg + 2.3%	A	
24031020	"Smoking tobacco, whether or not containing tobacco substitutes, prepared for marketing <u>directly to consumer as packaged</u> "	32.8 cents/kg	A	
24031030	"Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in products <u>other than cigarettes</u> "	32.8 cents/kg	A	
24031060	"Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in cigarettes, described in addl US note 5 to chap 24"	32.8 cents/kg	A	
24031090	"Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in cigarettes, <u>other nesi</u> "	350%	F	
24039120	""Homogenized"" or ""reconstituted"" tobacco suitable for use as wrapper tobacco"	62 cents/kg	A	
24039143	""Homogenized"" or ""reconstituted"" tobacco, not suitable for use as wrapper tobacco, to be used in products other than cigarettes"	19.9 cents/kg	A	
24039145	""Homogenized"" or ""reconstituted"" tobacco, not suitable for use as wrapper tobacco, to be used in cigarettes, des. in addl US note 5 to chap"	19.9 cents/kg	A	
24039147	""Homogenized"" or ""reconstituted"" tobacco, not suitable for use as wrapper tobacco, to be used in cigarettes, <u>other nesi</u> "	350%	F	

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HTS8	Description	Base Rate	Category	Safeguard
24039920	"Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, prepared for marketing directly to consumer as packaged"	24.7 cents/kg	A	
24039930	"Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, other, to be used in products other than cigarettes"	24.7 cents/kg	A	
24039960	"Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, to be used in cigarettes, described in addl US note 5 to chap"	24.7 cents/kg	A	
24039990	"Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, other, to be used in cigarettes, other nesoi"	350%	F	
29054300	Mannitol	4.6%	A	
29054400	D-glucitol (Sorbitol)	4.9%	A	
29054500	Glycerol	0.5 cents/kg	A	
29391100	"Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, and other specified INNs; salts thereof"	Free	I	
33011100	Essential oils of bergamot	Free	I	
33011200	Essential oils of orange	2.7%	A	
33011300	Essential oils of lemon	3.8%	A	
33011400	Essential oils of lime	Free	I	
33011910	Essential oils of grapefruit	2.7%	A	
33011950	"Essential oils of citrus fruit, nesoi"	Free	I	
33012100	Essential oils of geranium	Free	I	
33012200	Essential oils of jasmine	Free	I	
33012300	Essential oils of lavender or of lavandin	Free	I	
33012400	Essential oils of peppermint (<i>Mentha piperita</i>)	4.2%	A	
33012500	"Essential oils of mints, other than peppermint"	Free	I	
33012600	Essential oils of vetiver	Free	I	
33012910	Essential oils of eucalyptus	1.8%	A	
33012920	Essential oils of orris	1.1%	A	
33012950	"Essential oils other than those of citrus fruits, nesoi"	Free	I	
33013000	Resinoids	Free	I	
33019010	Extracted oleoresins consisting essentially of nonvolatile components of the natural raw plant	3.8%	A	

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HTS8	Description	Base Rate	Category	Safeguard
33019050	Concentrates of essential oils; terpenic by-product of the deterpenation of essential oils; aqueous distillates& solutions of essential oils	Free	I	
33021010	"Mixtures of odoriferous substances, mixtures with a basis of these substances, used in the food or drink industries, not containing alcohol"	Free	I	
33021020	"Mixtures of or with a basis of odoriferous substances, used in the food or drink industries, not over 20 percent alcohol by weight"	Free	I	
33021040	"Mixtures of/with basis of odoriferous substances,with 20% to 50% alcohol by weight, needs only addn of ethyl alcohol or water to be beverage"	8.4 cents/kg + 1.9%	A	
33021050	"Mixtures of/with basis of odoriferous substances,over 50% of alcohol by weight, requiring only addn of ethyl alcohol or water to be beverage"	17 cents/kg + 1.9%	A	
33021090	"Mixtures of or with a basis of odoriferous substances, used in the food or drink industries, over 20 percent of alcohol by weight, nesoi"	Free	I	
35011010	"Casein, milk protein concentrate"	0.37 cents/kg	A	
35011050	"Casein, other than milk protein concentrate"	Free	I	
35019020	Casein glues	6%	A	
35019060	"Caseinates and other casein derivatives, nesoi"	0.37 cents/kg	A	
35021100	"Egg albumin, dried"	47.6 cents/kg	A	
35021900	"Egg albumin, other than dried"	9.7 cents/kg	A	
35022000	"Milk albumin, including concentrates of two or more whey proteins"	Free	I	
35029000	"Albumins, albuminates and other albumin derivatives, nesoi"	Free	I	
35030010	Fish glue	1.2 cents/kg + 1.5%	A	
35030020	Inedible gelatin and animal glue valued under 88 cents per kg	1.2 cents/kg + 3.2%	A	
35030040	Inedible gelatin and animal glue valued 88 cents or more per kg	2.8 cents/kg + 3.8%	A	
35030055	"Gelatin sheets and derivatives, nesoi; isinglass; other glues of animal origin, nesoi"	2.8 cents/kg + 3.8%	A	
35040010	Protein isolates	5%	A	
35040050	"Peptones and their derivatives; protein substances and their derivatives, nesoi; hide powder"	4%	A	

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HTS8	Description	Base Rate	Category	Safeguard
35051000	Dextrins and other modified starches	0.7 cents/kg	A	
35052000	Glues based on starches or on dextrins or other modified starches	2.1 cents/kg + 2.9%	A	
38091000	"Finishing agents, dye carriers and like products, nesoi, with a basis of amylaceous substances"	2.2 cents/kg + 3%	A	
38231100	Stearic acid	2.1 cents/kg + 3.8%	A	
38231200	Oleic acid	2.1 cents/kg + 3.2%	A	
38231300	Tall oil fatty acids	3.2%	A	
38231920	"Industrial monocarboxylic fatty acids or acid oils from refining derived from coconut, palm-kernel, or palm oil"	2.3%	A	
38231940	"Industrial monocarboxylic fatty acids or acid oils from refining, nesoi"	3.2%	A	
38237020	Oleyl alcohol derived from fatty substances of animal or vegetable origin	5.1%	A	
38237040	"Industrial fatty alcohols, other than oleyl, derived from fatty substances of animal or vegetable origin"	2%	A	
38237060	Industrial fatty alcohols other than derived from fatty substances of animal or vegetable origin	2.4%	A	
38246000	Sorbitol other than that of subheading 2905.44	4.9%	A	
41012010	"Whole raw hide/skin of bovine/equines (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), not pretanned"	Free	I	
41012020	"Whole bovine hides/skin upper/lining (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), n/o 2.6 m2, nesoi"	Free	I	
41012030	"Whole bovine hides/skin nesoi (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), n/o 2.6 m2, nesoi"	2.4%	A	
41012035	"Whole raw buffalo hides/skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), over 2.6 m2, nesoi"	2.4%	A	
41012040	"Whole bovine hides/skins (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, vegetable pretanned"	5%	A	

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HTS8	Description	Base Rate	Category	Safeguard
41012050	"Whole bovine hide/skin (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, not vegetable pretann"	3.3%	A	
41012070	"Whole equine hides and skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), other than not pretanned"	3.3%	A	
41015010	"Whole raw hides and skins of bovine or equine animals, of a weight exceeding 16 kg, not pretanned"	Free	I	
41015020	"Whole raw bovine hides and skins upper/lining, of a weight over 16 kg, unit surface area n/o 2.6 m2, pretanned but not further prepared"	Free	I	
41015030	"Whole raw bovine hides and skins, of a weight over 16 kg, unit surface area n/o 2.6 sq m, pretanned but not further prepared"	2.4%	A	
41015035	"Whole raw buffalo hidess and skins, of a weight over 16 kg, surface area over 2.6 sq m, pretanned but not further prepared."	2.4%	A	
41015040	"Whole raw bovine hides and skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, vegetable pretanned but not further prepared"	5%	A	
41015050	"Whole raw bovine hides/skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, pretanned (not vegetable) but not further prepared"	3.3%	A	
41015070	"Whole raw equine hides and skins, of a weight exceeding 16 kg, pretanned but not further prepared"	3.3%	A	
41019010	"Raw hides and skins (other than whole) of bovine or equine animals, not pretanned"	Free	I	
41019035	"Raw buffalo hides and skins (other than whole), pretanned but not further prepared"	2.4%	A	
41019040	"Raw bovine hides and skins (other than whole), vegetable pretanned but not further prepared"	5%	A	
41019050	"Raw bovine hides and skins (other than whole), pretanned (other than vegetable pretanned) but not further prepared"	3.3%	A	
41019070	"Raw equine hides and skins (other than whole), pretanned but further prepared"	3.3%	A	
41021010	"Raw skins of sheep or lambs (not excluded by note 1(c) to chapter 41), with wool on, not pretanned"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
41021020	"Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), with wool on, vegetable pretanned but not further prepared"	Free	I	
41021030	"Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), with wool on, pretanned other than vegetable but not further prepared"	2%	A	
41022100	"Raw skins of sheep or lambs, without wool on, pickled, other than those excluded by note 1(c) to chapter 41"	Free	I	
41022910	"Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), without wool on, not pretanned"	Free	I	
41022920	"Raw sheep or lamb skins (not excluded by note 1(c) to chapter 41), without wool on, vegetable pretanned but not further prepared"	Free	I	
41022930	"Raw sheep or lamb skins (not excluded by note 1(c) to chapter 41), without wool on, pretanned other than vegetable but not further prepared"	2%	A	
41031010	"Raw hides and skins of goats or kids (not excluded by note 1(c) to chapter 41), not pretanned"	Free	I	
41031020	"Raw hides and skins of goats or kids (not excluded by note 1(c) to chapter 41), vegetable pretanned but not further prepared"	Free	I	
41031030	"Raw hides and skins of goat or kid (not excluded by note 1(c) to chapter 41), pretanned (other than vegetable) but not prepared"	3.7%	A	
41032010	"Raw hides and skins of reptiles, not pretanned"	Free	I	
41032020	"Raw hides and skins of reptiles, vegetable pretanned but not further prepared"	5%	A	
41032030	"Raw hides and skins of reptiles, pretanned other than vegetable pretanned but not further prepared"	Free	I	
41033010	"Raw hides and skins of swine, not pretanned"	Free	I	
41033020	"Raw hides and skins of swine, pretanned but not further prepared"	4.2%	A	
41039010	"Raw hides and skins of animals nesoi (other than those excluded by note 1(b) or 1(c) to chapter 41), not pretanned"	Free	I	
41039020	"Raw hides and skins of animals nesoi (other than those excluded by note 1(b) or 1(c) to chapter 41), pretanned but not further prepared"	3.3%	A	

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HTS8	Description	Base Rate	Category	Safeguard
43011000	"Raw furskins of mink, whole, with or without head, tail or paws"	Free	I	
43013000	"Raw lamb furskins of Astrakhan, Broadtail, Caracul, Persian, Indian, Chinese, Mongolian, Tibetan, whole"	Free	I	
43016030	"Raw furskins of silver, black or platinum fox (including mutations of these), whole, with or without head, tail or paws"	5.1%	A	
43016060	"Raw furskins of fox, other than of silver, black or platinum fox, whole, with or without head, tail or paws"	Free	I	
43017000	"Raw furskins of seal, whole, with or without head, tail or paws"	Free	I	
43018001	"Raw furskins, whole, with or without head, tail or paws, not elsewhere specified or included"	Free	I	
43019000	"Heads, tails, paws and other pieces or cuttings of raw furskins, suitable for furriers' use"	Free	I	
50010000	Silkworm cocoons suitable for reeling	Free	I	
50020000	Raw silk (not thrown)	Free	I	
50031000	"Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) not carded or combed"	Free	I	
50039000	"Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) carded or combed"	2.5%	A	
51011110	"Unimproved wool and other wool not finer than 46s, greasy, shorn, not carded or combed, for special uses"	Free	I	
51011120	"Unimproved wool and other wool not finer than 40s, greasy, shorn, not carded or combed, not for special uses"	Free	I	
51011140	"Wool, excluding unimproved, finer than 40s but not 44s, greasy, shorn, not carded or combed, not for special uses"	Free	I	
51011150	"Wool, excluding unimproved, finer than 44s but not 46s, greasy, shorn, not carded or combed, not for special uses"	Free	I	
51011160	"Wool, excluding unimproved, finer than 46s, greasy, shorn, not carded or combed"	18.7 cents/clean kg	A	
51011910	"Unimproved wool and other wool not finer than 46s, greasy, not shorn, not carded or combed, for special uses"	Free	I	
51011920	"Unimproved wool and other wool not finer than 40s, greasy, not shorn, not carded or combed, not for special uses"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
51011940	"Wool, excl. unimproved, finer than 40s, but not 44s, greasy, not shorn, not carded or combed, not for special uses"	Free	I	
51011950	"Wool, excluding unimproved, finer than 44s but not 46s, greasy, not shorn, not carded or combed, not for special uses"	Free	I	
51011960	"Wool, excluding unimproved, finer than 46s, greasy, incl. fleece-washed, not shorn, not carded or combed"	18.7 cents/clean kg	A	
51012110	"Unimproved wool and other wool not finer than 46s, degreased, not further processed, shorn, not carded or combed, for special uses"	Free	I	
51012115	"Unimproved wool and other wool not finer than 40s, degreased, not further processed, shorn, not carded or combed, not for special uses"	Free	I	
51012130	"Wool, excl. unimproved, finer than 40s but not 44s, degreased, not further processed, shorn, not carded or combed, not for special uses"	Free	I	
51012135	"Wool, excl. unimproved, finer than 44s but not 46s, degreased, not further processed, shorn, not carded or combed, not for special uses"	Free	I	
51012140	"Wool, excl. unimproved, finer than 46s, degreased, not further processed, shorn, not carded or combed, not for special uses"	20.6 cents/clean kg	A	
51012165	"Unimproved wool and other wool, not finer than 46s, degreased, shorn, not carbonized, not carded or combed"	Free	I	
51012170	"Unimproved wool and other wool, finer than 46s, degreased, shorn, not carbonized, not carded or combed"	6.5 cents/kg + 5.3%	C	
51012910	"Unimproved wool and other wool not finer than 46s, degreased, not further processed, not shorn, not carded or combed, for special uses"	Free	I	
51012915	"Unimproved wool and other wool not finer than 40s, degreased, not further processed, not shorn, not carded or combed, not for special uses"	Free	I	
51012930	"Wool, excl. unimproved, finer than 40s but not 44s, degreased, not further processed, not shorn, not carded or combed, not for special uses"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
51012935	"Wool, excl. unimproved, finer than 44s but not 46s, degreased, not further processed, not shorn, not carded or combed, not for special uses"	Free	I	
51012940	"Wool, excl. unimproved, finer than 46s, degreased, not further processed, not shorn, not carded or combed, not for special uses"	20.6 cents/clean kg	A	
51012965	"Unimproved wool and other wool, not finer than 46s, not shorn, not carbonized, degreased and further processed, not carded or combed"	Free	I	
51012970	"Wool, finer than 46s, not carded or combed, not carbonized, not shorn, degreased and processed to remove grease"	6.5 cents/kg + 5.3%	C	
51013010	"Unimproved wool and other wool, not finer than 40s, carbonized, not further processed, not carded or combed"	Free	I	
51013015	"Wool, excluding unimproved, finer than 40s but not finer than 44s, carbonized, not further processed, not carded or combed"	Free	I	
51013030	"Wool, excluding unimproved, finer than 44s but not finer than 46s, carbonized, not further processed, not carded or combed"	Free	I	
51013040	"Wool, excluding unimproved, finer than 46s, carbonized, not further processed, not carded or combed"	24.4 cents/kg	A	
51013065	"Unimproved wool and other wool, not finer than 46s, carbonized and further processed, not carded or combed"	Free	I	
51013070	"Unimproved wool and other wool, finer than 46s, carbonized and further processed, not carded or combed"	6.5 cents/kg + 5.3%	C	
51021110	"Fine hair of Kashmir (cashmere) goats, not processed in any manner beyond the degreased or carbonized condition, not carded or combed"	5.1 cents/clean kg	A	
51021190	"Fine hair of Kashmir (cashmere) goats, processed beyond the degreased or carbonized condition, not carded or combed"	4.9 cents/kg + 4%	B	
51021920	"Fine hair of the camel, not processed in any manner beyond the degreased or carbonized condition, not carded or combed"	5 cents/clean kg	A	
51021960	"Fine animal hair (other than Kashmir or camel), not processed beyond the degreased or carbonized condition, not carded or combed"	0.4%	A	
51021980	"Fur, prepared for hatters' use, not carded or combed"	Free	I	

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HTS8	Description	Base Rate	Category	Safeguard
51021990	"Fine animal hair, further processed, not carded or combed"	4.9 cents/kg + 4%	B	
51022000	"Coarse animal hair, not carded or combed"	Free	I	
51031000	Noils of wool or of fine animal hair	2.6 cents/kg	A	
51032000	"Waste, other than noils, of wool or of fine animal hair, including yarn waste but excluding garnetted stock"	2.6 cents/kg	A	
51033000	"Waste of coarse animal hair, including yarn waste but excluding garnetted stock"	7%	A	
52010005	"Cotton, not carded or combed, having a staple length under 19.05 mm (3/4 inch), harsh or rough"	Free	I	
52010012	"Cotton, n/carded or combed, having a staple length < 28.575 mm (1-1/8 inches), n/harsh or rough, described in gen. note 15"	Free	I	
52010014	"Cotton, n/carded or combed, having a staple length < 28.575 mm (1-1/8 inches), n/harsh or rough, quota described in ch 52 add'l US note 5"	Free	I	
52010018	"Cotton, not carded or combed, having a staple length under 28.575 mm (1-1/8 inches), n/harsh or rough, nesoi"	31.4 cents/kg	F	
52010022	"Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, described in gen. note 15"	4.4 cents/kg	A	
52010024	"Cotton, n/carded or combed, harsh or rough, staple length 29.36875 mm or more but n/o 34.925 mm, white in color, quota descrd ch 52 add US note 6"	4.4 cents/kg	A	
52010028	"Cotton, not carded or combed, harsh or rough, staple length of 29.36875 mm or more but under 34.925 mm & white in color, nesoi"	31.4 cents/kg	F	
52010034	"Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, other, quota described in chapter 52 add'l US note 7"	4.4 cents/kg	A	
52010038	"Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, nesoi"	31.4 cents/kg	F	
52010055	"Cotton, not carded or combed, having a staple length of 34.925 mm or more, described in the gen. note 15"	1.5 cents/kg	A	
52010060	"Cotton, not carded or combed, having a staple length of 34.925 mm or more, quota described in chapter 52 add'l US note 8"	1.5 cents/kg	A	
52010080	"Cotton, not carded or combed, having a staple length of 34.925 mm or more, nesoi"	31.4 cents/kg	F	

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HTS8	Description	Base Rate	Category	Safeguard
52021000	Cotton yarn waste (including thread waste)	Free	I	
52029100	Cotton garnetted stock	4.3%	A	
52029905	"Cotton card strips made from cotton waste having staple length under 30.1625 mm & lap, sliver & roving waste described in gen. nte 15"	Free	I	
52029910	"Cotton card strips made from cotton waste w/staple length under 30.1625 mm & lap, sliver & roving waste, quota dscrbd in ch 52 add US note 9"	Free	I	
52029930	"Cotton card strips made from cotton waste having staple length under 30.1625 mm & lap, sliver & roving waste, nesoi"	7.8 cents/kg	F	
52029950	"Cotton waste, other than yarn waste and garnetted stock, nesoi"	Free	I	
52030005	"Cotton fibers, carded or combed, of cotton fiber processed but not spun, described in gen. note 15"	5%	A	
52030010	"Cotton fibers, carded or combed, of cotton fiber processed but not spun, quota described in chapter	5%	A	
52030030	"Cotton fibers, carded or combed, of cotton fiber processed, but not spun, nesoi"	31.4 cents/kg	F	
52030050	"Cotton carded or combed, excluding fibers of cotton processed but not spun"	4.3%	A	
53011000	"Flax, raw or retted"	Free	I	
53012100	"Flax, broken or scutched"	0.2 cents/kg	A	
53012900	"Flax, hackled or otherwise processed, except broken or scutched but not spun"	3.8%	A	
53013000	Flax tow and waste (including yarn waste and garnetted stock)	Free	I	
53021000	"True hemp, raw or retted"	Free	I	
53029000	"True hemp, processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)"	Free	I	

Industrial and Textiles Tariff Schedule to Annex 3.3 -- United States of America

HTS8	Description	Base Rate	Staging Category	Notes
03011000	Live ornamental fish	Free	I	
03019100	Live trout	Free	I	
03019200	Live eels	Free	I	
03019300	Live carp	Free	I	
03019900	Live fish, other than trout, eel, carp or ornamental fish	Free	I	
03021100	Trout, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03021200	Pacific, Atlantic and Danube salmon, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03021900	Salmonidae other than trout or Pacific, Atlantic & Danube salmon, fresh or chilled, excluding fillets, other meat portions, livers & roes	Free	I	
03022100	Halibut and Greenland turbot, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03022200	Plaice, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03022300	Sole, fresh or chilled, excluding fillets, other meat portions, livers and roes	1.1 cents/kg	A	
03022900	Flat fish, nesi, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023100	Albacore or longfinned tunas, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023200	Yellowfin tunas, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023300	Skipjack or stripe-bellied bonito, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023400	Bigeye tunas (Thunnas obesus), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023500	Bluefin tunas (Thunnas thynnus), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023600	Sourther bluefin tunas (Thunnas maccoyii), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03023901	Tunas not elsewhere specified or included, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03024000	Herrings, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03025000	Cod, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03026100	Sardines, sardinella, brisling or sprats, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03026200	Haddock, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03026300	Atlantic pollock, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
03026400	Mackerel, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03026500	Dogfish and other sharks, fresh or chilled, excluding fillets, livers, roes and fish meat of 0304	Free	I	
03026600	Eels, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	I	
03026910	Fish, nesi, excl. fillets, livers and roes, fresh or chilled, scaled, in immediate containers weighing with their contents 6.8 kg or less	3%	A	
03026920	Smelts, cusk, hake, etc. excl. fillets, livers & roes, fresh or chilled, not scaled, or scaled in immediate containers over 6.8 kg	Free	I	
03026940	Fish, nesi, excl. fillets, livers and roes, fresh or chilled, not scaled, or scaled in immediate containers weighing over 6.8 kg	Free	I	
03027020	Sturgeon roe, fresh or chilled	15%	A	
03027040	Fish roes and livers, other than sturgeon, fresh or chilled	Free	I	
03031100	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>), frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03031900	Pacific salmon, other than sockeye, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03032100	Trout, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03032200	Atlantic salmon and Danube salmon, frozen, excluding livers and roes	Free	I	
03032900	Salmonidae, other than trout or Atlantic and Danube salmon, nesi, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03033100	Halibut and Greenland turbot, frozen, excluding fillets, other meat portions & livers and roes	Free	I	
03033200	Plaice, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03033300	Sole, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg	A	
03033900	Flat fish, other than halibut, Greenland turbot, plaice and sole, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg	A	
03034100	Albacore or longfinned tunas, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034200	Yellowfin tunas, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034300	Skipjack or stripe-bellied bonito, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034400	Bigeye tunas (<i>Thunnus obesus</i>), frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034500	Bluefin tunas (<i>Thunnus thynnus</i>), frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034600	Souther bluefin tunas (<i>Thunnus maccoyii</i>), frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03034901	Tunas, not elsewhere specified or included, frozen, excluding fillets, other meat portions, livers and roes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
03035000	Herrings, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03036000	Cod, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037100	Sardines, sardinella, brisling or sprats, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg	A	
03037200	Haddock, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037300	Atlantic pollock, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037400	Mackerel frozen excluding fillets, livers and roes	Free	I	
03037500	Dogfish and other sharks, frozen, excluding fillets, livers, roes and fish meat of 0304	1.1 cents/kg	A	
03037600	Eels, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037700	Sea bass, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037800	Whiting and hake, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037920	Smelts, cusk, pollock, shad, sturgeon, swordfish, and fresh-water fish, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03037940	Fish, nesi, frozen, excluding fillets, other meat portions, livers and roes	Free	I	
03038020	Sturgeon roe, frozen	15%	A	
03038040	Fish livers and roes, other than sturgeon roe, frozen	Free	I	
03041010	Cod, cusk, haddock, pollock, Atlantic ocean perch, filleted or minced, fresh or chilled	Free	I	
03041030	Hake, filleted or minced, fresh or chilled	Free	I	
03041040	Fillets and other meat portions of other fish nesi, fresh or chilled	Free	I	
03042020	Frozen fish fillets, skinned, in blocks weighing over 4.5 kg, to be minced, ground or cut into pieces of uniform weight and dimension	Free	I	
03042030	Fillets and minced meat, frozen, of cod, cusk, haddock, pollock or Atlantic ocean perch	Free	I	
03042050	Fillets and minced meat, frozen, of hake	Free	I	
03042060	Frozen fillets of fresh-water fish, flat fish, etc., nesi	Free	I	
03049010	Frozen fish meat (excluding fillets), in bulk or in immediate containers weighing with their contents over 6.8 kg each	Free	I	
03049090	Frozen fish meat (excluding fillets), other than in bulk or in immediate containers weighing with their contents over 6.8 kg each	6%	A	
03051020	Flours, meals and pellets of fish, fit for human consumption, in bulk or in immediate containers weighing with contents over 6.8 kg each	Free	I	
03051040	Flours, meals and pellets of fish, fit for human consumption, other than in bulk or immediate containers weighing contents over 6.8 kg each	6%	A	
03052020	Sturgeon roe, dried, smoked, salted or in brine	7.50%	A	
03052040	Fish livers and roes, other than sturgeon roe, dried, smoked, salted or in brine	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
03053020	Filletts of herrings, dried, salted or in brine, but not smoked, in immediate containers weighing with their contents 6.8 kg or less each	4%	A	
03053040	Filletts of mackerel, dried, salted or in brine, but not smoked, in immediate containers weighing with their contents 6.8 kg or less each	5%	A	
03053060	Fish filletts, nesi, dried, salted or in brine, but not smoked	Free	I	
03054100	Smoked Pacific, Atlantic and Danube salmon, including filletts	5%	A	
03054200	Smoked herrings, including filletts	Free	I	
03054920	Smoked mackerel, including filletts	Free	I	
03054940	Smoked fish, including filletts, other than Pacific, Atlantic and Danube salmon, herrings or mackerel	Free	I	
03055100	Dried cod, whether or not salted but not smoked	Free	I	
03055920	Dried shark fins, whether or not salted but not smoked	Free	I	
03055940	Dried fish, other than cod or shark fins, whether or not salted but not smoked	Free	I	
03056120	Herrings, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6.8 kg or less each	4%	A	
03056140	Herrings, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6.8 kg or less each	Free	I	
03056200	Cod, in brine or salted but not dried or smoked	Free	I	
03056320	Anchovies, in brine or salted but not dried or smoked, in immediate airtight containers weighing with their contents 6.8 kg or less each	5%	A	
03056340	Anchovies, in brine or salted but not dried or smoked, in immediate containers, nesi, weighing with their contents 6.8 kg or less each	Free	I	
03056360	Anchovies, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6.8 kg or less each	Free	I	
03056910	Cusk, haddock, hake, and pollock, in brine or salted but not dried or smoked	Free	I	
03056920	Mackerel, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6.8 kg or less each	5%	A	
03056930	Mackerel, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6.8 kg or less each	Free	I	
03056940	Salmon, in brine or salted but not dried or smoked	3%	A	
03056950	Fish, nesi, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6.8 kg or less each	Free	I	
03056960	Fish, nesi, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6.8 kg or less each	0.50%	A	
03061100	Rock lobster and other sea crawfish, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	I	
03061200	Lobsters excluding rock lobster, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	I	
03061300	Shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	I	
03061420	Crabmeat, frozen	7.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
03061440	Crabs, cooked in shell or uncooked (whether in shell or not), dried, salted or in brine, frozen	Free	I	
03061900	Crustaceans, nesi (including flours, meals and pellets of crustaceans fit for human consumption), cooked in shell or uncooked, etc., frozen	Free	I	
03062100	Rock lobster and other sea crawfish, live, cooked in shell, or uncooked, dried, salted or in brine, not frozen	Free	I	
03062200	Lobsters, (<i>Homarus</i> spp.), live, cooked in shell, or uncooked, dried, salted or in brine, not frozen	Free	I	
03062300	Shrimps and prawns, live, cooked in shell, or uncooked (whether in shell or not), dried, salted or in brine, not frozen	Free	I	
03062420	Crabmeat, not frozen	7.50%	A	
03062440	Crabs, live, cooked in shell, or uncooked (whether in shell or not), dried, salted or in brine, not frozen	Free	I	
03062900	Crustaceans, nesi, live, cooked in shell, uncooked, dried, salted, in brine, not frozen	Free	I	
03071000	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine	Free	I	
03072100	Scallops, including queen scallops, whether in shell or not, live, fresh or chilled	Free	I	
03072900	Scallops, including queen scallops, whether in shell or not, frozen, dried, salted or in brine	Free	I	
03073100	Mussels, whether in shell or not, live, fresh or chilled	Free	I	
03073900	Mussels, whether in shell or not, frozen, dried, salted or in brine	Free	I	
03074100	Cuttle fish and squid, live, fresh or chilled	Free	I	
03074900	Cuttle fish and squid, frozen, dried, salted or in brine	Free	I	
03075100	Octopus, live, fresh or chilled	Free	I	
03075900	Octopus, frozen, dried, salted or in brine	Free	I	
03076000	Snails, other than sea snails, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine	5%	A	
03079100	Molluscs and other aquatic invertebrates, excluding crustaceans, nesi, whether in shell or not, live, fresh or chilled	Free	I	
03079900	Molluscs and other aquatic invertebrates, excluding crustaceans, whether in shell or not, frozen, dried, salted or in brine	Free	I	
05080000	Coral, shells, cuttlebone and similar materials, unworked or simply prepared, but not cut to shape; powder and waste thereof	Free	I	
05119100	Products of fish, crustaceans, molluscs or other aquatic invertebrates nesi; dead animals of chapter 3, unfit for human consumption	Free	I	
15041040	Fish-liver oils and their fractions, other than cod-liver oil and its fractions	2.50%	A	
15042020	Cod oil and its fractions, other than liver oil	Free	I	
15042040	Herring oil and its fractions, other than liver oil	1 cents/kg	A	
15042060	Fats and oils and their fractions, of fish other than cod and herring, excluding liver oil	1.5 cents/kg + 5%	A	
16041120	Prepared or preserved salmon, whole or in pieces, but not minced, in oil, in airtight containers	6%	A	

HTS8	Description	Base Rate	Staging Category	Notes
16041140	Prepared or preserved salmon, whole or in pieces, but not minced, other than in oil and in airtight containers	Free	I	
16041220	Prepared or preserved herrings, whole or in pieces, but not minced, in oil, in airtight containers	4%	A	
16041240	Herrings, whole or in pieces, but not minced, in tomato sauce, smoked or kippered, in immediate containers over 0.45 kg each	Free	I	
16041260	Herrings prepared or preserved, whole or in pieces, but not minced, nesi	Free	I	
16041310	Smoked sardines, in oil, not skinned nor boned, \$1/kg or more in tin-plate containers, or \$1.10/kg or more in other airtight containers	Free	I	
16041320	Sardines, not smoked, sardinella, brisling or sprats, neither skinned nor boned, in oil, in airtight containers	15%	A	
16041330	Sardines, sardinella, brisling or sprats, skinned or boned, in oil, in airtight containers	20%	A	
16041340	Sardines, sardinella, brisling, sprats in containers with their contents under 225 g each, except those in oil and in airtight containers	Free	I	
16041390	Sardines, sardinella and brisling or sprats (not in oil and airtight cont.), prepared or preserved, not minced, cont. 225 g or more	3.10%	A	
16041410	Tunas and skipjack, whole or in pieces, but not minced, in oil, in airtight containers	35%	A	
16041422	Tunas and skipjack, not in oil, in airtight cont., n/o 7 kg, not of U.S. possessions, product within quota	6%	J	
16041430	Tunas and skipjack, not in oil, in airtight containers, n/o 7 kg, not of U.S. possessions, over quota	12.50%	J	
16041440	Tunas and skipjack, not in airtight containers, not in oil, in bulk or in immediate containers weighing with contents over 6.8 kg each	1.1 cents/kg	A	
16041450	Tunas and skipjack, not in airtight containers, not in bulk or in immediate containers weighing with contents over 6.8 kg each	6%	A	
16041470	Bonito (Sarda spp.), in oil	4.90%	A	
16041480	Bonito (Sarda spp.), not in oil	6%	A	
16041500	Prepared or preserved mackerel, whole or in pieces, but not minced	3%	A	
16041610	Anchovies, whole or in pieces but not minced, in oil, in airtight containers, the first 3,000 metric tons per year	Free	I	
16041630	Anchovies, whole or in pieces but not minced, in oil, in airtight containers, after the first 3,000 metric tons per year	Free	I	
16041640	Prepared or preserved anchovies, whole or in pieces, not minced, not in oil, in immediate containers with their contents 6.8 kg or less ea.	5%	A	
16041660	Prepared or preserved anchovies, whole or in pieces, but not minced, not in oil, nesi	Free	I	
16041910	Bonito, yellowtail and pollock, whole or in pieces, but not minced, in airtight containers, not in oil	4%	A	
16041920	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, not in oil	4%	A	

HTS8	Description	Base Rate	Staging Category	Notes
16041925	Bonito, yellowtail and pollock, whole or in pieces, but not minced, in airtight containers, in oil	5%	A	
16041930	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, in oil	4%	A	
16041940	Fish sticks and like products of any size or shape, fillets or other portions of fish, breaded, coated with batter, not cooked nor in oil	10%	A	
16041950	Fish sticks and like products of any size or shape, fillets or other portions of fish, if breaded, coated with batter, cooked or in oil	7.50%	A	
16041960	Prepared or preserved fish nesi, in oil and in bulk or in immediate containers weighing over 7 kg each	Free	I	
16041980	Prepared or preserved fish, whole or in pieces, but not minced, nesi	6%	A	
16042005	Products containing meat of crustaceans, molluscs or other aquatic invertebrates, prepared meals	10%	A	
16042010	Fish pastes	Free	I	
16042015	Fish balls, cakes and puddings, in oil	Free	I	
16042020	Fish balls, cakes and puddings, not in oil, in immediate airtight containers, weighing with their contents not over 6.8 kg each	Free	I	
16042025	Fish balls, cakes and puddings, not in oil, and in immediate nonairtight containers weighing with their contents not over 6.8 kg each	Free	I	
16042030	Fish balls, cakes and puddings, not in oil, not in immediate containers, weighing with their contents not over 6.8 kg each	Free	I	
16042040	Fish sticks and similar products of any size or shape, if breaded, coated with batter or similarly prepared, not cooked nor in oil	10%	A	
16042050	Fish sticks and similar products of any size or shape, if breaded, coated with batter or similarly prepared, cooked or in oil	7.50%	A	
16042060	Prepared or preserved fish, other than whole or in pieces, nesi	Free	I	
16043020	Caviar	15%	A	
16043030	Caviar substitutes prepared from fish eggs, boiled and in airtight containers	Free	I	
16043040	Caviar substitutes prepared from fish eggs, nesi	Free	I	
16051005	Crab products containing fish meat; prepared meals of crab	10%	A	
16051020	Crabmeat, prepared or preserved, in airtight containers	Free	I	
16051040	Crabmeat, prepared or preserved, other than in airtight containers	5%	A	
16051060	Crabs, other than crabmeat, prepared or preserved	Free	I	
16052005	Shrimp and prawn products containing fish meat; prepared meals of shrimps or prawns	5%	A	
16052010	Shrimps and prawns, prepared or preserved, not containing fish meat, nesi	Free	I	
16053005	Lobster products containing fish meat; prepared meals of lobster	10%	A	
16053010	Lobster, prepared or preserved, not containing fish meat, nesi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
16054005	Crustacean products nesi, containing fish meat; prepared meals of crustaceans, nesi	Free	I	
16054010	Crustaceans nesi, prepared or preserved, not containing fish meat, nesi	Free	I	
16059005	Products of molluscs and other aquatic invertebrates containing fish meat; prepared meals of molluscs or other aquatic invertebrates	Free	I	
16059006	Razor clams, in airtight containers, prepared or preserved, nesi	Free	I	
16059010	Boiled clams in immediate airtight containers, the contents of which do not exceed 680 g gross weight	10%	A	
16059020	Clams, prepared or preserved, excluding boiled clams, in immediate airtight containers, nesi	Free	I	
16059030	Clams, prepared or preserved, other than in airtight containers	Free	I	
16059040	Smoked oysters	Free	I	
16059050	Oysters, prepared or preserved, but not smoked	4.70%	A	
16059055	Prepared or preserved snails, other than sea snails	5%	A	
16059060	Molluscs other than clams and oysters, and aquatic invertebrates nesi, prepared or preserved	Free	I	
23012000	Flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Free	I	
25010000	Salt & pure sodium chloride, whether or not in aqueous solution or cont. added anticaking or free-flowing agents; sea water	Free	I	
25020000	Iron pyrites, unroasted	Free	I	
25030000	Sulfur of all kinds, other than sublimed, precipitated and colloidal sulfur	Free	I	
25041010	Natural graphite, crystalline flake (not including flake dust)	Free	I	
25041050	Natural graphite in powder or flakes (other than crystalline flake)	Free	I	
25049000	Natural graphite, other than in powder or in flakes	Free	I	
25051010	Natural silica and quartz sands, containing by weight 95% or more of silica and not more than 0.6% of oxide of iron	Free	I	
25051050	Natural silica and quartz sands, nesoi	Free	I	
25059000	Natural sands, other than silica or quartz sands and other than metal-bearing sands of chapter 26	Free	I	
25061000	Quartz (other than natural sands)	Free	I	
25062100	Quartzite, crude or roughly trimmed	Free	I	
25062900	Quartzite, cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	I	
25070000	Kaolin and other kaolinic clays, whether or not calcined	Free	I	
25081000	Bentonite clay, whether or not calcined	Free	I	
25082000	Decolorizing earths and fuller's earth, whether or not calcined	Free	I	
25083000	Fire-clay, whether or not calcined	Free	I	
25084000	Clays, (not including expanded clays of heading 6806), nesoi, whether or not calcined	Free	I	
25085000	Andalusite, kyanite and sillimanite, whether or not calcined	Free	I	
25086000	Mullite	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
25087000	Chamotte or dinas earths	Free	I	
25090010	Chalk, crude	Free	I	
25090020	Chalk, other than crude	Free	I	
25101000	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, unground	Free	I	
25102000	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, ground	Free	I	
25111010	Natural barium sulfate (barytes), ground	Free	I	
25111050	Natural barium sulfate (barytes), not ground	\$1.25/t	A	
25112000	Natural barium carbonate (witherite), whether or not calcined	Free	I	
25120000	Siliceous fossil meals and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	I	
25131100	Pumice, crude or in irregular pieces, including crushed	Free	I	
25131900	Pumice, other than crude, crushed or in irregular pieces	Free	I	
25132010	Emery; natural corundum, nat. garnet and other nat. abrasives, whether or not heat-treated, all the foregoing crude or in irregular pieces	Free	I	
25132090	Emery; natural corundum, nat. garnet and other nat. abrasives, whether or not heat-treated, all the foregoing not crude or irregular pieces	Free	I	
25140000	Slate, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	Free	I	
25151100	Marble and travertine, crude or roughly trimmed	Free	I	
25151210	Marble, merely cut into blocks or slabs of a rectangular (including square) shape	Free	I	
25151220	Travertine, merely cut into blocks or slabs of a rectangular (including square) shape	3%	A	
25152000	Calcareous monument or build. stone (other than marble/travertine) of spec. gravity ≥ 2.5 & alabaster, crude, rough, trimmed or cut blocks or slabs	3%	A	
25161100	Granite, crude or roughly trimmed	Free	I	
25161200	Granite, merely cut into blocks or slabs of a rectangular (including square) shape	2.80%	A	
25162100	Sandstone, crude or roughly trimmed	Free	I	
25162200	Sandstone, merely cut into blocks or slabs of a rectangular (including square) shape	3%	A	
25169000	Porphyry, basalt and other monument. or build. stone (except granite/sandstone), crude or roughly trimmed or cut into rect. blocks/slabs	3%	A	
25171000	Pebbles, gravel, broken or crushed stones, for concrete aggregates, road metalling, ballast, shingle or flint, whether or not heat-treated	Free	I	
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, etc.	Free	I	
25173000	Tarred macadam	Free	I	
25174100	Granules, chippings and powder of marble, whether or not heat-treated	Free	I	
25174900	Granules, chippings and powder, of travertine/calcareous monument. or build. stone (except marble)/granite/porphyry/basalt/sandstone etc.	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
25181000	Dolomite, not calcined, whether or not or roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	Free	I	
25182000	Dolomite, calcined, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	3%	A	
25183000	Agglomerated dolomite (including tarred dolomite)	Free	I	
25191000	Natural magnesium carbonate (magnesite)	Free	I	
25199010	Fused magnesia; dead-burned (sintered) magnesia, whether or not cont. small quant. of other oxides added before sintering	Free	I	
25199020	Caustic calcined magnesite	Free	I	
25199050	Magnesium oxide, nesi, whether or not pure	Free	I	
25201000	Gypsum; anhydrite	Free	I	
25202000	Plasters (of calcined gypsum or calcium sulfate), whether or not colored, with or without small quantities of accelerators or retarders	Free	I	
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	I	
25221000	Quicklime (other than calcium oxide and hydroxide of heading 2825)	Free	I	
25222000	Slaked lime (other than calcium oxide and hydroxide of heading 2825)	Free	I	
25223000	Hydraulic lime (other than calcium oxide and hydroxide of heading 2825)	Free	I	
25231000	Clinkers of portland, aluminous, slag, supersulfate and similar hydraulic cements	Free	I	
25232100	Portland cement (white cement), whether or not artificially colored	Free	I	
25232900	Portland cement (other than white cement), whether or not colored	Free	I	
25233000	Aluminous cement, whether or not colored	Free	I	
25239000	Slag cement, supersulfate cement and other hydraulic cements, nesoi, whether or not colored	Free	I	
25240000	Asbestos	Free	I	
25251000	Mica, crude or rifted into sheets or splittings	Free	I	
25252000	Mica, powder	Free	I	
25253000	Mica, waste	Free	I	
25261000	Steatite, natural n/crushed or powdered, whether or not roughly trimmed or cut into rect. blocks or slabs; talc n/crushed or powdered	Free	I	
25262000	Steatite, natural; talc; the foregoing crushed or powdered	Free	I	
25281000	Sodium borates, natural, and concentrates thereof (whether or not calcined), but not incl. borates separated from nat. brine	Free	I	
25289000	Borates (except sodium borates), natural and conc., but n/incl. borates from nat. brine; nat. boric acid w/not over 85% H3B03 by dry weight	Free	I	
25291000	Feldspar	Free	I	
25292100	Fluorspar, containing by weight 97 percent or less of calcium fluoride	Free	I	
25292200	Fluorspar, containing by weight more than 97 percent of calcium fluoride	Free	I	
25293000	Leucite; nepheline and nepheline syenite	Free	I	
25301000	Vermiculite, perlite and chlorites, unexpanded	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
25302010	Kieserite	Free	I	
25302020	Epsom salts (natural magnesium sulfates)	Free	I	
25309010	Natural cryolite; natural chiolite	Free	I	
25309020	Natural micaceous iron oxides	2.90%	A	
25309080	Other mineral substances, not elsewhere specified or included	Free	I	
26011100	Iron ores and concentrates (other than roasted iron pyrites), not agglomerated	Free	I	
26011200	Iron ores and concentrates (other than roasted iron pyrites), agglomerated	Free	I	
26012000	Roasted iron pyrites	Free	I	
26020000	Manganese ores and concentrates including ferruginous manganese ores & concentrates with manganese content over 20% calculated on dry weight	Free	I	
26030000	Copper ores and concentrates	1.7 cents/kg on lead content	A	
26040000	Nickel ores and concentrates	Free	I	
26050000	Cobalt ores and concentrates	Free	I	
26060000	Aluminum ores and concentrates	Free	I	
26070000	Lead ores and concentrates	1.1 cents/kg on lead content	A	
26080000	Zinc ores and concentrates	Free	I	
26090000	Tin ores and concentrates	Free	I	
26100000	Chromium ores and concentrates	Free	I	
26110030	Tungsten ores	Free	I	
26110060	Tungsten concentrates	37.5 cents/kg on tungsten content	A	
26121000	Uranium ores and concentrates	Free	I	
26122000	Thorium ores and concentrates	Free	I	
26131000	Molybdenum ores and concentrates, roasted	12.8 cents/kg on molybdenum content + 1.8%	A	
26139000	Molybdenum ores and concentrates, not roasted	17.8 cents/kg on molybdenum content	A	
26140030	Synthetic rutile	Free	I	
26140060	Titanium ores and concentrates, other than synthetic rutile	Free	I	
26151000	Zirconium ores and concentrates	Free	I	
26159030	Synthetic tantalum-niobium concentrates	Free	I	
26159060	Niobium, tantalum or vanadium ores and concentrates, nesoi	Free	I	
26161000	Silver ores and concentrates	0.8 cents/kg on lead content	A	
26169000	Precious metal (other than silver) ores and concentrates	1.7 cents/kg on lead content	A	
26171000	Antimony ores and concentrates	Free	I	
26179000	Metal ores and concentrates, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	Free	I	
26190030	Ferrous scale	Free	I	
26190090	Slag, dross and other waste (except ferrous scale) from the manufacture of iron or steel	Free	I	
26201100	Hard zinc spelter	Free	I	
26201930	Zinc dross and skimmings (not from from the mfr. of iron or steel)	Free	I	
26201960	Ash and residues (not from the mfr. of iron or steel), containing mainly zinc, other than hard zinc spelter/zinc dross & skimmings	0.7 cents/kg on copper content + 0.7 cents/kg on lead content	A	
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges, containing mainly lead	Free	I	
26202900	Ash and residues (other than from the manufacture of iron or steel), containing mainly lead, nesoi	Free	I	
26203000	Ash and residues (not from the mfr. of iron or steel), containing mainly copper	Free	I	
26204000	Ash and residues (not from the mfr. of iron or steel), containing mainly aluminum	Free	I	
26206010	Ash/residues contain arsenic, mercury, thallium or their mixtures, kind used only for extraction of arsenic or manufacture of its compounds	5%	A	
26206090	Ash/residue contain arsenic,mercury,thallium/their mixtures,kind used only for extraction of those metals or manufacture of their compounds	Free	I	
26209100	Ash and residues (other than from the manufacture of iron or steel), containing antimony, beryllium, cadmium, chromium or their mixtures	Free	I	
26209910	Ash and residues (other than from the manufacture of iron or steel), containing mainly vanadium	Free	I	
26209920	Ash and residues (other than from the manufacture of iron or steel), containing mainly tungsten	17.6 cents/kg on tungsten content + 3.8%	A	
26209930	Materials (ash and residues) not provided for elsewhere in heading 2620 containing by weight over 10 percent nickel	Free	I	
26209950	Slag (other than from the manufacture of iron or steel) contains over 40% titanium & if has over 2% Cu/Pb/Zn is not for recovery thereof	Free	I	
26209975	Residues (not from mfr. of iron or steel) cont. metals/metal compounds nesoi, and n/adv. in value or cond. & if > 2% Cu/Pb/Zn n/for recovery	Free	I	
26209985	Other ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds, nesoi	Free	I	
26211000	Ash and residues from the incineration of municipal waste	Free	I	
26219000	Other slag and ash, including seaweed ash (kelp), not elsewhere specified or included	Free	I	
27011100	Coal, anthracite, whether or not pulverized, but not agglomerated	Free	I	
27011200	Coal, bituminous, whether or not pulverized, but not agglomerated	Free	I	
27011900	Coal, other than anthracite or bituminous, whether or not pulverized, but not agglomerated	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
27012000	Coal, briquettes, ovoids and similar solid fuels manufactured from coal	Free	I	
27021000	Lignite (excluding jet), whether or not pulverized, but not agglomerated	Free	I	
27022000	Lignite (excluding jet), agglomerated	Free	I	
27030000	Peat (including peat litter), whether or not agglomerated	Free	I	
27040000	Coke and semicoke of coal, lignite or peat, whether or not agglomerated; retort carbon	Free	I	
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases or other gaseous hydrocarbons	Free	I	
27060000	Tars (including reconstituted tars), distill. from coal, lignite or peat, and other mineral tars, whether dehydrated or partially distilled	Free	I	
27071000	Benzene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	I	
27072000	Toluene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	I	
27073000	Xylenes, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	I	
27074000	Naphthalene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	I	
27075000	Aromatic hydrocarbon mix. (from dist. of hi-temp coal tar or wt. of aromatic > nonaromatic), 65%+ by vol. (incl. losses) dist. at 250 C/ASTM D 86	Free	I	
27076005	Phenols > 50% by wt hydroxybenzene	2.9 cents/kg + 12.5%	A	
27076010	Metacresol/orthocresol/paracresol/metaparcresol (from dist. of hi-temp coal tar or wt. of aromatic > nonaromatic), w/purity of 75%+ by wt.	0.9 cents/kg + 3%	A	
27076090	Phenols, nesi	Free	I	
27079100	Creosote oils, from dist. of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	I	
27079910	Light oil, from dist. of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	I	
27079920	Picolines, from dist. of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	I	
27079940	Carbazole, from dist. of hi-temp coal tar or wt. of aromatic exceeds nonaromatic, w/purity of 65% or more by wt.	0.9 cents/kg + 3%	A	
27079950	Other products of hi-temp coal tar distillation and like products in which aromatic constituents exceed nonaromatic constituents, nesi	Free	I	
27081000	Pitch, obtained from coal tar or other mineral tars	Free	I	
27082000	Pitch coke, obtained from coal tar or other mineral tars	Free	I	
27090010	Petroleum oils and oils from bituminous minerals, crude, testing under 25 degrees A.P.I.	5.25 cents/bbl	A	
27090020	Petroleum oils and oils from bituminous minerals, crude, testing 25 degrees A.P.I. or more	10.5 cents/bbl	A	

HTS8	Description	Base Rate	Staging Category	Notes
27101115	Light oil motor fuel from petroleum oils and bituminous minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A	
27101118	Light oil motor fuel blending stock from petroleum oils & bituminous minerals (o/than crude) or prep 70%+ by wt. from petroleum oils	52.5 cents/bbl	A	
27101125	Naphthas (exc. motor fuel/mtr fuel blend. stock) fr petroleum oils & bitumin minerals (o/than crude) or preps 70%+ by wt. fr petroleum oils	10.5 cents/bbl	A	
27101145	Light oil mixt. of hydrocarbons fr petro oils & bitum min(o/than crude) or prep 70%+ wt. fr petro oils, nesoi,n/o 50% any single hydrocarbon	10.5 cents/bbl	A	
27101190	Light oils and preparations from petroleum oils & oils from bituminous min. or preps 70%+ by wt. from petro. oils or bitum. min., nesoi	7%	A	
27101905	Distillate and residual fuel oil (including blends) derived from petroleum or oils from bituminous minerals, testing under 25 degrees A.P.I.	5.25 cents/bbl	A	
27101910	Distillate and residual fuel oil (including blends) derived from petroleum oils or oil of bituminous minerals, testing 25 degree A.P.I. or >	10.5 cents/bbl	A	
27101915	Kerosene-type jet fuel from petroleum oils and oils of bitumin minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A	
27101921	Kerosene motor fuel (not jet) from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A	
27101922	kerosene motor fuel blending stock (not jet), from petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. from petro oils	52.5 cents/bbl	A	
27101923	Kerosene (ex. motor fuel/mtr fuel blend stock/jet), fr petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. fr petro oils	10.5 cents/bbl	A	
27101930	Lubricating oils, w/or w/o additives, fr. petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. fr. petro oils	84 cents/bbl	A	
27101935	Lubricating greases from petro oil/bitum min/70%+ by wt. fr. petro. oils but n/o 10% by wt. of fatty acid salts animal/vegetable origin	5.80%	A	
27101940	Lubricating greases from petro oil/bitum min/70%+ by wt. fr. petro. oils but over 10% by wt. of fatty acid salts animal/vegetable origin	1.3 cents/kg + 5.7%	A	
27101945	Mixture of hydrocarbons from petro oils & bitum. min. or preps.70%+ by wt. fr. petro. oils, nesoi, n/o 50% any single hydrocarbon	10.5 cents/bbl	A	
27101990	Petroleum oils & oils from bituminous minerals or preps nesoi 70%+ by wt. from petroleum oils or bitum. min., not waste, nesoi	7%	A	
27109100	Waste oils from petro oils/bitum minerals/preps 70%+ by wt. fr. petro oils/bitum minerals containing PCBs, PCTs or PBBs	10.5 cents/bbl	A	
27109905	Wastes of distillate and residual fuel oil (including blends) derived from petroleum oil/bituminous minerals, testing under 25 degree A.P.I.	5.25 cents/bbl	A	
27109910	Wastes of distillate and residual fuel oil (including blends) derived from petroleum oil/bituminous minerals, testing 25 degrees A.P.I. or >	10.5 cents/bbl	A	

HTS8	Description	Base Rate	Staging Category	Notes
27109916	Waste motor fuel or motor fuel blending stock from petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. from petro oils	52.5 cents/bbl	A	
27109921	Waste kerosene or naphthas from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. From petro oils/bitumin minerals	10.5 cents/bbl	A	
27109931	Waste lubricating oils, w/or w/o additives, from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. from petro oils	84 cents/bbl	A	
27109932	Waste lubricating greases from petro oil/bitum min/70%+ by wt. fr petro oils but n/o 10% by wt. of fatty acid salts animal/vegetable origin	5.80%	A	
27109939	Waste lubricating greases from petro oil/bitum min/70%+ by wt. fr petro oils but over 10% by wt. of fatty acid salts animal/vegetable origin	1.3 cents/kg + 5.7%	A	
27109945	Waste mixtures of hydrocarbons from petro oils & bitum. min. or preps.70%+ by wt. fr. petro oils, nesoi, n/o 50% any single hydrocarbon	10.5 cents/bbl	A	
27109990	Waste petroleum oils & oils from bitum. min. or preps nesoi 70%+ by wt. from petro. oils or bitum. min., nesoi	7%	A	
27111100	Natural gas, liquefied	Free	I	
27111200	Propane, liquefied	Free	I	
27111300	Butanes, liquefied	Free	I	
27111400	Ethylene, propylene, butylene and butadiene, liquefied	Free	I	
27111900	Liquefied petroleum gases and other gaseous hydrocarbons, nesoi	Free	I	
27112100	Natural gas, in gaseous state	Free	I	
27112900	Petroleum gases and other gaseous hydrocarbons, except natural gas	Free	I	
27121000	Petroleum jelly	Free	I	
27122000	Paraffin wax (whether or not colored), obtained by synthesis or other process and less than 0.75% oil by wt.	Free	I	
27129010	Montan wax (whether or not colored), obtained by synthesis or other process	Free	I	
27129020	Mineral waxes (i.e.,paraffin w/0.75%+ oil, microcrystall. wax, slack lignite & peat waxes, ozokerite), obtained by synthesis	Free	I	
27131100	Coke, petroleum, not calcined	Free	I	
27131200	Coke, petroleum coke, calcined	Free	I	
27132000	Petroleum bitumen	Free	I	
27139000	Residues (except petroleum coke or petroleum bitumen) of petroleum oils or of oils obtained from bituminous materials	Free	I	
27141000	Bituminous or oil shale and tar sands	Free	I	
27149000	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	Free	I	
27150000	Bituminous mixtures based on natural asphalt, natural bitumen, petroleum bitumen, mineral tar or mineral tar pitch	Free	I	
27160000	Electrical energy	Free	I	
28011000	Chlorine	Free	I	
28012000	Iodine	Free	I	
28013010	Fluorine	3.70%	A	
28013020	Bromine	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
28020000	Sulfur, sublimed or precipitated; colloidal sulfur	Free	I	
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	Free	I	
28041000	Hydrogen	3.70%	A	
28042100	Argon	3.70%	A	
28042900	Rare gases, other than argon	3.70%	A	
28043000	Nitrogen	3.70%	A	
28044000	Oxygen	3.70%	A	
28045000	Boron; tellurium	Free	I	
28046100	Silicon containing by weight not less than 99.99 percent of silicon	Free	I	
28046910	Silicon, containing by weight less than 99.99 percent but not less than 99 percent of silicon	5.30%	A	
28046950	Silicon, containing by weight less than 99 percent of silicon	5.50%	A	
28047000	Phosphorus	Free	I	
28048000	Arsenic	Free	I	
28049000	Selenium	Free	I	
28051100	Sodium	5.30%	A	
28051200	Calcium	3%	A	
28051910	Strontium	3.70%	A	
28051920	Barium	Free	I	
28051990	Alkali metals, other than sodium	5.50%	A	
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	A	
28054000	Mercury	1.70%	A	
28061000	Hydrogen chloride (Hydrochloric acid)	Free	I	
28062000	Chlorosulfuric acid	4.20%	A	
28070000	Sulfuric acid; oleum	Free	I	
28080000	Nitric acid; sulfonitric acids	Free	I	
28091000	Diphosphorus pentoxide	Free	I	
28092000	Phosphoric acid and polyphosphoric acids	Free	I	
28100000	Oxides of boron; boric acids	1.50%	A	
28111100	Hydrogen fluoride (Hydrofluoric acid)	Free	I	
28111910	Arsenic acid	2.30%	A	
28111930	Hydrobromic acid	Free	I	
28111960	Other inorganic acids	4.20%	A	
28112100	Carbon dioxide	3.70%	A	
28112210	Synthetic silica gel	3.70%	A	
28112250	Silicon dioxide, other than synthetic silica gel	Free	I	
28112300	Sulfur dioxide	4.20%	A	
28112910	Arsenic trioxide	Free	I	
28112920	Selenium dioxide	Free	I	
28112950	Other inorganic oxygen compounds of nonmetals, nesoi	3.70%	A	
28121010	Phosphorus pentachloride	Free	I	
28121050	Chlorides and chloride oxides other than phosphorus pentachloride	3.70%	A	
28129000	Halides and halide oxides of nonmetals, excluding chlorides and chloride oxides	3.70%	A	
28131000	Carbon disulfide	3.70%	A	
28139010	Arsenic sulfides	Free	I	
28139020	Phosphorus sulfides	Free	I	
28139050	Sulfides of nonmetals, excluding carbon disulfide and sulfides of arsenic or phosphorus	3.70%	A	
28141000	Anhydrous ammonia	Free	I	
28142000	Ammonia in aqueous solution	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
28151100	Sodium hydroxide (Caustic soda), solid	Free	I	
28151200	Sodium hydroxide (Caustic soda), in aqueous solution (Soda lye or liquid soda)	Free	I	
28152000	Potassium hydroxide (Caustic potash)	Free	I	
28153000	Peroxides of sodium or potassium	3.70%	A	
28161000	Hydroxide and peroxide of magnesium	3.10%	A	
28164010	Oxides, hydroxides and peroxides of strontium	4.20%	A	
28164020	Oxides, hydroxides and peroxides of barium	2%	A	
28170000	Zinc oxide; zinc peroxide	Free	I	
28181010	Artificial corundum, crude	Free	I	
28181020	Artificial corundum, in grains, or ground, pulverized or refined	1.30%	A	
28182000	Aluminum oxide, other than artificial corundum	Free	I	
28183000	Aluminum hydroxide	Free	I	
28191000	Chromium trioxide	3.70%	A	
28199000	Chromium oxides and hydroxides, other than chromium trioxide	3.70%	A	
28201000	Manganese dioxide	4.70%	A	
28209000	Manganese oxides, other than manganese dioxide	4.70%	A	
28211000	Iron oxides and hydroxides	3.70%	A	
28212000	Earth colors containing 70 percent or more by weight of combined iron evaluated as Fe ₂ O ₃	5.50%	A	
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	0.10%	A	
28230000	Titanium oxides	5.50%	A	
28241000	Lead monoxide (Litharge, massicot)	3%	A	
28242000	Red lead and orange lead	3.40%	A	
28249010	Lead suboxide (Leady litharge)	5.50%	A	
28249050	Lead oxides, nesoi	4.80%	A	
28251000	Hydrazine and hydroxylamine and their inorganic salts	3.70%	A	
28252000	Lithium oxide and hydroxide	3.70%	A	
28253000	Vanadium oxides and hydroxides	5.50%	A	
28254000	Nickel oxides and hydroxides	Free	I	
28255010	Cupric oxide	4.30%	A	
28255020	Cuprous oxide	5%	A	
28255030	Copper hydroxides	3.90%	A	
28256000	Germanium oxides and zirconium dioxide	3.70%	A	
28257000	Molybdenum oxides and hydroxides	3.20%	A	
28258000	Antimony oxides	Free	I	
28259010	Beryllium oxide and hydroxide	3.70%	A	
28259015	Niobium oxide	3.70%	A	
28259020	Tin oxides	4.20%	A	
28259030	Tungsten oxides	5.50%	A	
28259045	Mercuric oxide	Free	I	
28259075	Cadmium oxide	Free	I	
28259090	Other inorganic bases; other metal oxides, hydroxides and peroxides, nesoi	3.70%	A	
28261110	Ammonium fluoride	3.10%	A	
28261150	Sodium fluoride	3.70%	A	
28261200	Fluorides of aluminum	Free	I	
28261900	Fluorides, other than of ammonium, sodium or aluminum	3.90%	A	
28262000	Fluorosilicates of sodium or of potassium	4.10%	A	
28263000	Sodium hexafluoroaluminate (Synthetic cryolite)	Free	I	
28269000	Other complex fluorine salts, nesoi	3.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
28271000	Ammonium chloride	2.90%	A	
28272000	Calcium chloride	Free	I	
28273100	Magnesium chloride	1.50%	A	
28273200	Aluminum chloride	Free	I	
28273300	Iron chlorides	3.70%	A	
28273400	Cobalt chlorides	4.20%	A	
28273500	Nickel chloride	3.70%	A	
28273600	Zinc chloride	1.60%	A	
28273910	Vanadium chlorides	5.50%	A	
28273920	Mercury chlorides	5.10%	A	
28273925	Tin chlorides	4.20%	A	
28273930	Titanium chlorides	4.90%	A	
28273940	Tungsten hexachloride	5.50%	A	
28273945	Barium chloride	4.20%	A	
28273950	Chlorides, nesoi	3.70%	A	
28274100	Chloride oxides and chloride hydroxides of copper	3.90%	A	
28274910	Chloride oxides and chloride hydroxides of vanadium	5.50%	A	
28274950	Chloride oxides and chloride hydroxides other than of copper or of vanadium	5.50%	A	
28275100	Bromides of sodium or potassium	Free	I	
28275925	Bromides or bromide oxides of ammonium, calcium, or zinc	Free	I	
28275950	Bromides and bromide oxides, nesoi	3.60%	A	
28276010	Iodide and iodide oxide of calcium or copper	Free	I	
28276020	Iodide and iodide oxide of potassium	2.80%	A	
28276050	Iodides and iodide oxides, other than of calcium, copper or potassium	4.20%	A	
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	2.40%	A	
28289000	Hypochlorites, except of calcium; hypobromites; chlorites	3.70%	A	
28291100	Sodium chlorate	Free	I	
28291900	Chlorates, other than of sodium	3.30%	A	
28299005	Potassium bromate	Free	I	
28299025	Sodium bromate	Free	I	
28299040	Perchlorates, perbromates, iodates, periodates; of potassium	3.10%	A	
28299060	Perchlorates, perbromates, iodates, periodates, excluding potassium nesoi	3.70%	A	
28301000	Sodium sulfides	3.70%	A	
28302010	Zinc sulfide, luminescent grade, purity >= 99.99 % By wt.	Free	I	
28302020	Zinc sulfide excluding luminescent grade	2.80%	A	
28303000	Cadmium sulfide	3.10%	A	
28309000	Polysulfides; sulfides, other than those of sodium, zinc and cadmium	3%	A	
28311010	Sodium formaldehyde sulfoxylate	Free	I	
28311050	Dithionites and sulfoxylates of sodium	5.50%	A	
28319000	Dithionites and sulfoxylates, other than those of sodium	5.50%	A	
28321000	Sodium sulfites	1.50%	A	
28322000	Sulfites, except sodium sulfites	3.10%	A	
28323010	Sodium thiosulfate	1.50%	A	
28323050	Thiosulfates, except sodium thiosulfate	3.10%	A	
28331110	Disodium sulfate, crude (Salt cake)	Free	I	
28331150	Disodium sulfate, other than crude	0.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
28331900	Sodium sulfates, other than disodium sulfate	Free	I	
28332100	Magnesium sulfate	3.70%	A	
28332200	Aluminum sulfate	Free	I	
28332300	Chromium sulfate	3.70%	A	
28332400	Nickel sulfate	3.20%	A	
28332500	Copper sulfate	1.40%	A	
28332600	Zinc sulfate	1.60%	A	
28332700	Barium sulfate	0.60%	A	
28332910	Cobalt sulfate	1.40%	A	
28332920	Iron sulfate	Free	I	
28332930	Vanadium sulfate	5.50%	A	
28332950	Other sulfates nesoi	3.70%	A	
28333000	Alums	1.60%	A	
28334020	Sodium peroxosulfates (sodium persulfates)	3.70%	A	
28334060	Peroxosulfates (persulfates), nesoi	3.10%	A	
28341010	Sodium nitrite	5.50%	A	
28341050	Nitrites, other than of sodium	3.10%	A	
28342100	Potassium nitrate	Free	I	
28342905	Bismuth nitrate	5.50%	A	
28342910	Calcium nitrate	Free	I	
28342920	Strontium nitrate	4.20%	A	
28342950	Nitrates, nesoi	3.50%	A	
28351000	Phosphinates (hypophosphites) and phosphonates (phosphites)	3.10%	A	
28352200	Mono- or disodium phosphates	1.40%	A	
28352300	Trisodium phosphate	2.20%	A	
28352400	Potassium phosphate	3.10%	A	
28352500	Calcium hydrogenorthophosphate ("Dicalcium phosphate")	Free	I	
28352600	Other phosphates of calcium, nesoi	Free	I	
28352910	Aluminum phosphate	Free	I	
28352920	Triammonium phosphate	1.50%	A	
28352950	Phosphates, nesoi	4.10%	A	
28353100	Sodium triphosphate (Sodium tripolyphosphate)	1.40%	A	
28353910	Potassium polyphosphate	3.10%	A	
28353950	Polyphosphates, other than sodium triphosphate and potassium polyphosphate	3.70%	A	
28361000	Commercial ammonium carbonate, containing ammonium carbamate, and other ammonium carbonates	1.70%	A	
28362000	Disodium carbonate	1.20%	A	
28363000	Sodium hydrogencarbonate (Sodium bicarbonate)	Free	I	
28364010	Dipotassium carbonate	1.90%	A	
28364020	Potassium hydrogencarbonate (Potassium bicarbonate)	1.30%	A	
28365000	Calcium carbonate	Free	I	
28366000	Barium carbonate	2.30%	A	
28367000	Lead carbonate	0.50%	A	
28369100	Lithium carbonates	3.70%	A	
28369200	Strontium carbonate	4.20%	A	
28369910	Cobalt carbonates	4.20%	A	
28369920	Bismuth carbonate	5.50%	A	
28369950	Carbonates nesoi, and peroxocarbonates (percarbonates)	3.70%	A	
28371100	Sodium cyanide	Free	I	
28371900	Cyanides and cyanide oxides, except those of sodium	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
28372010	Potassium ferricyanide	1.10%	A	
28372050	Complex cyanides, excluding potassium ferricyanide	1.70%	A	
28380000	Fulminates, cyanates and thiocyanates	3.10%	A	
28391100	Sodium metasilicates	1.10%	A	
28391900	Sodium silicates except sodium metasilicates	1.10%	A	
28392000	Potassium silicate	3.10%	A	
28399000	Silicates and commercial alkali metal silicates, excluding those of sodium and potassium	3.10%	A	
28401100	Anhydrous disodium tetraborate (refined borax)	0.30%	A	
28401900	Disodium tetraborate (refined borax) except anhydrous	0.10%	A	
28402000	Borates, other than disodium tetraborate (refined borax)	3.70%	A	
28403000	Peroxyborates (perborates)	3.70%	A	
28411000	Aluminates	3.10%	A	
28412000	Chromates of zinc or of lead	3.70%	A	
28413000	Sodium dichromate	2.40%	A	
28415010	Potassium dichromate	1.50%	A	
28415090	Chromates except of zinc or lead and dichromates except of sodium or potassium; peroxychromates	3.10%	A	
28416100	Potassium permanganate	5%	A	
28416900	Manganites, manganates and permanganates (except potassium permanganate)	5%	A	
28417010	Ammonium molybdate	4.30%	A	
28417050	Molybdates, other than of ammonium	3.70%	A	
28418000	Tungstates (wolframates)	5.50%	A	
28419010	Vanadates	5.50%	A	
28419020	Ammonium perchlorate	3.10%	A	
28419030	Potassium stannate	3.10%	A	
28419050	Salts of oxometallic or peroxyometallic acids nesoi	3.70%	A	
28421000	Double or complex silicates	3.70%	A	
28429000	Salts of inorganic acids or peroxyacids nesoi, excluding azides	3.30%	A	
28431000	Colloidal precious metals	5.50%	A	
28432100	Silver nitrate	3.70%	A	
28432900	Silver compounds, other than silver nitrate	3.70%	A	
28433000	Gold compounds	5%	A	
28439000	Inorganic or organic compounds of precious metals, excluding those of silver and gold; amalgams of precious metals	3.70%	A	
28441010	Natural uranium metal	5%	A	
28441020	Natural uranium compounds	Free	I	
28441050	Alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	A	
28442000	Uranium enriched in U235 and plutonium and their compounds; alloys, dispersions, ceramic products and mixtures containing these products	Free	I	
28443010	Thorium compounds	5.50%	A	
28443020	Compounds of uranium depleted in U235	Free	I	
28443050	Uranium depleted in U235, thorium; alloys, dispersions, ceramic products and mixtures of these products and their compounds	5%	A	
28444000	Radioactive elements, isotopes, compounds nesoi; alloys, dispersions, ceramic products and mixtures of these products; radioactive residues	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	I	
28451000	Heavy water (Deuterium oxide)	Free	I	
28459000	Isotopes not in heading 2844 and their compounds other than heavy water	Free	I	
28461000	Cerium compounds	5.50%	A	
28469020	Mixtures of rare-earth oxides or of rare-earth chlorides	Free	I	
28469040	Yttrium materials and compounds containing by wt. >19% But < 85% yttrium oxide equivalent	Free	I	
28469080	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium, or of mixtures of these metals, nesoi	3.70%	A	
28470000	Hydrogen peroxide, whether or not solidified with urea	3.70%	A	
28480010	Phosphide of copper (phosphor copper), containing more than 15 percent by weight of phosphorus	2.60%	A	
28480090	Phosphides of metals or nonmetals, excluding ferrophosphorus and phosphor copper containing more than 15 percent by weight of phosphorus	Free	I	
28491000	Calcium carbide	1.80%	A	
28492010	Silicon carbide, crude	Free	I	
28492020	Silicon carbide, in grains, or ground, pulverized or refined	0.50%	A	
28499010	Boron carbide	3.70%	A	
28499020	Chromium carbide	4.20%	A	
28499030	Tungsten carbide	5.50%	A	
28499050	Carbides, nesoi	3.70%	A	
28500005	Hydride, nitride, azide, silicide and boride of calcium	Free	I	
28500007	Hydride, nitride, azide, silicide and boride of titanium	4.90%	A	
28500010	Hydride, nitride, azide, silicide and boride of tungsten	5.50%	A	
28500020	Hydride, nitride, azide, silicide and boride of vanadium	5.50%	A	
28500050	Hydrides, nitrides, azides, silicides and borides other than of calcium, titanium, tungsten or vanadium	3.70%	A	
28510000	Inorganic compounds, nesoi; liquid air; compressed air; amalgams, other than of precious metals	2.80%	A	
29011010	Ethane and butane	Free	I	
29011030	n-Pentane and isopentane	Free	I	
29011040	Saturated acyclic hydrocarbon (not ethane, butane, n-pentane or isopentane), derived in whole or part from petroleum, shale oil or natural gas	Free	I	
29011050	Saturated acyclic hydrocarbon (not ethane, butane, n-pentane or isopentane), not derived in whole or part from petroleum, shale oil or natural gas	Free	I	
29012100	Ethylene	Free	I	
29012200	Propene (Propylene)	Free	I	
29012300	Butene (Butylene) and isomers thereof	Free	I	
29012410	Buta-1,3-diene	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29012420	Isoprene, having a purity of 95 percent or more by weight	Free	I	
29012450	Isoprene less than 95 percent pure	Free	I	
29012910	Unsaturated acyclic hydrocarbons, nesoi, derived in whole or in part from petroleum, shale oil or natural gas	Free	I	
29012950	Unsaturated acyclic hydrocarbons, nesoi, not derived in whole or in part from petroleum, shale oil or natural gas	Free	I	
29021100	Cyclohexane	Free	I	
29021900	Cyclanic hydrocarbons (except cyclohexane), cyclenic hydrocarbons and cycloterpenes	Free	I	
29022000	Benzene	Free	I	
29023000	Toluene	Free	I	
29024100	o-Xylene	Free	I	
29024200	m-Xylene	Free	I	
29024300	p-Xylene	Free	I	
29024400	Mixed xylene isomers	Free	I	
29025000	Styrene	Free	I	
29026000	Ethylbenzene	Free	I	
29027000	Cumene	Free	I	
29029010	Pseudocumene	Free	I	
29029020	Acenaphthene, chrysene, cymene, dimethylnaphthalenes, fluoranthene, fluorene, indene, mesitylene, and other specified cyclic hydrocarbons	Free	I	
29029030	Alkylbenzenes and polyalkylbenzenes	Free	I	
29029040	Anthracene and 1,4-di-(2-methylstyryl)benzene	Free	I	
29029060	Biphenyl (diphenyl), in flakes	Free	I	
29029090	Cyclic hydrocarbons, nesoi	Free	I	
29031100	Chloromethane (Methyl chloride) & chloroethane (Ethyl chloride)	5.50%	A	
29031200	Dichloromethane (Methylene chloride)	3.70%	A	
29031300	Chloroform (Trichloromethane)	5.50%	A	
29031400	Carbon tetrachloride	2.30%	A	
29031500	1,2-Dichloroethane (Ethylene dichloride)	5.50%	A	
29031905	1,2-Dichloropropane (Propylene dichloride) and dichlorobutanes	5.10%	A	
29031910	Hexachloroethane and tetrachloroethane	3.70%	A	
29031930	sec-Butyl chloride	Free	I	
29031960	Saturated chlorinated derivatives of acyclic hydrocarbons, nesoi	5.50%	A	
29032100	Vinyl chloride (Chloroethylene)	5.50%	A	
29032200	Trichloroethylene	4.20%	A	
29032300	Tetrachloroethylene (Perchloroethylene)	3.40%	A	
29032900	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nesoi	5.50%	A	
29033005	Ethylene dibromide	5.40%	A	
29033015	Acetylene tetrabromide; alkyl bromides; methylene dibromide; and vinyl bromide	Free	I	
29033020	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons, nesoi	3.70%	A	
29034100	Trichlorofluoromethane	3.70%	A	
29034200	Dichlorodifluoromethane	3.70%	A	
29034300	Trichlorotrifluoroethanes	3.70%	A	
29034400	Dichlorotetrafluoroethanes and chloropentafluoroethane	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29034500	Other halogenated acyclic hydrocarbon derivatives perhalogenated only with fluorine and chlorine	3.70%	A	
29034600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3.70%	A	
29034700	Other perhalogenated acyclic hydrocarbon derivatives, nesoi	3.70%	A	
29034910	Bromochloromethane	Free	I	
29034990	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nesoi	3.70%	A	
29035100	1,2,3,4,5,6-Hexachlorocyclohexane	5.50%	A	
29035905	Dibromoethyldibromocyclohexane	Free	I	
29035910	Halogenated pesticides derived in whole or in part from benzene or other aromatic hydrocarbon, nesoi	5.50%	A	
29035915	Halogenated products derived in whole or in part from benzene or other aromatic hydrocarbon, described in additional U.S. note 3 to sec. VI	5.50%	A	
29035920	Halogenated derivatives derived in whole or in part from benzene or other aromatic hydrocarbon, nesoi	5.50%	A	
29035930	Chlorinated, but not otherwise halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons, nesoi	5.50%	A	
29035940	1,3,5,7,9,11-Hexabromocyclododecane	3.70%	A	
29035960	Tetrabromocyclooctane	Free	I	
29035970	Other halogenated derivatives of cyclanic etc hydrocarbons not deriv from benzene or other aromatic hydrocarbons	3.70%	A	
29036110	Chlorobenzene	5.50%	A	
29036120	o-Dichlorobenzene	5.50%	A	
29036130	p-Dichlorobenzene	5.50%	A	
29036200	Hexachlorobenzene and DDT (1,1,1-Trichloro-2,2-bis(p-chlorophenyl)ethane)	5.50%	A	
29036905	3-Bromo-alpha, alpha, alpha-trifluorotoluene; and other specified halogenated derivatives of aromatic hydrocarbons	5.50%	A	
29036908	p-Chlorobenzotrifluoride; and 3,4-Dichlorobenzotrifluoride	5.50%	A	
29036910	m-Dichlorobenzene; 1,1-dichloro-2,2-bis(p-ethylphenyl)ethane; and trichlorobenzenes	5.50%	A	
29036915	Triphenylmethyl chloride	Free	I	
29036920	Benzyl chloride (alpha-Chlorotoluene); benzotrifluoride (alpha, alpha, alpha-trichlorotoluene)	5.50%	A	
29036923	Pentabromoethylbenzene	Free	I	
29036927	Tribromocumene	5.50%	A	
29036930	Pesticides derived from halogenated derivatives of aromatic hydrocarbons	5.50%	A	
29036980	Other halogenated derivatives of aromatic hydrocarbons, nesoi	5.50%	A	
29041004	2-Anthracenesulfonic acid	5.50%	A	
29041008	Benzenesulfonyl chloride	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29041010	m-Benzenedisulfonic acid, sodium salt; 1,5-naphthalenedisulfonic acid; and p-toluenesulfonyl chloride	5.50%	A	
29041015	Mixtures of 1,3,6-naphthalenetrisulfonic acid and 1,3,7-naphthalenetrisulfonic acid	5.50%	A	
29041032	Aromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, described in add. U.S. note 3 to sec. VI	5.50%	A	
29041037	Aromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, nesoi	5.50%	A	
29041050	Nonaromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, nesoi	4.20%	A	
29042010	p-Nitrotoluene	5.50%	A	
29042015	p-Nitro-o-xylene	5.50%	A	
29042020	Trinitrotoluene	Free	I	
29042030	5-tert-Butyl-2,4,6-trinitro-m-xylene (Musk xylol) and other artificial musks	5.50%	A	
29042035	Nitrated benzene, nitrated toluene (except p-nitrotoluene) or nitrated naphthalene	5.50%	A	
29042040	Aromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, described in additional U.S. note 3 to section VI	5.50%	A	
29042045	Aromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, nesoi	5.50%	A	
29042050	Nonaromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, nesoi	5.50%	A	
29049004	o- and p-Nitrochlorobenzenes	5.50%	A	
29049008	m-Nitrochlorobenzene	5.50%	A	
29049015	4-Chloro-3-nitro-alpha,alpha,alpha-trifluorotoluene; and other specified aromatic sulfonated, nitrated or nitrosated deriv. of hydrocar.	5.50%	A	
29049020	Nitrotoluenesulfonic acids	5.50%	A	
29049030	1-Bromo-2-nitrobenzene; 1-chloro-3,4-dinitrobenzene; 1,2-dichloro-4-nitrobenzene; and o-fluoronitrobenzene	5.50%	A	
29049035	4,4'-Dinitrostilbene-2,2'-disulfonic acid	5.50%	A	
29049040	Aromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons nesoi, described in additional U.S. note 3 to section VI	5.50%	A	
29049047	Aromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons, nesoi	5.50%	A	
29049050	Nonaromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons nesoi	3.70%	A	
29051110	Methanol (Methyl alcohol) imported only for use in producing synthetic natural gas (SNG) or for direct use as a fuel	Free	I	
29051120	Methanol (Methyl alcohol), other than imported only for use in producing synthetic natural gas (SNG) or for direct use as fuel	5.50%	A	
29051200	Propan-1-ol (Propyl alcohol) and Propan-2-ol (isopropyl alcohol)	5.50%	A	
29051300	Butan-1-ol (n-Butyl alcohol)	5.50%	A	
29051410	tert-Butyl alcohol, having a purity of less than 99 percent by weight	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29051450	Butanols other than butan-1-ol and tert-butyl alcohol having a purity of less than 99 percent by weight	5.50%	A	
29051500	Pentanol (Amyl alcohol) and isomers thereof	5.50%	A	
29051600	Octanol (Octyl alcohol) and isomers thereof	3.70%	A	
29051700	Dodecan-1-ol (Lauryl alcohol); hexadecan-1-ol (Cetyl alcohol); octadecan-1-ol (Stearyl alcohol)	5%	A	
29051900	Saturated monohydric alcohols, nesoi	3.70%	A	
29052210	Geraniol	3%	A	
29052220	Isophytol	3.70%	A	
29052250	Acyclic terpene alcohols, other than geraniol and isophytol	4.80%	A	
29052910	Allyl alcohol	5.50%	A	
29052990	Unsaturated monohydric alcohols, other than allyl alcohol or acyclic terpene alcohols	3.70%	A	
29053100	Ethylene glycol (Ethanediol)	5.50%	A	
29053200	Propylene glycol (Propane-1,2-diol)	5.50%	A	
29053910	Butylene glycol	5.50%	A	
29053920	Neopentyl glycol	5.50%	A	
29053960	Hexylene glycol	Free	I	
29053990	Dihydric alcohols (diols), nesoi	5.50%	A	
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (Trimethylolpropane)	3.70%	A	
29054200	Pentaerythritol	3.70%	A	
29054910	Triols and tetrols	3.70%	A	
29054920	Esters of glycerol formed with the acids of heading 2904	5.50%	A	
29054930	Xylitol	Free	I	
29054940	Polyhydric alcohols derived from sugars, nesoi	5.50%	A	
29054950	Polyhydric alcohols, nesoi	5.50%	A	
29055100	Ethchlorvynol (INN)	Free	I	
29055910	Halogenated, sulfonated, nitrated or nitrosated derivatives of monohydric alcohols	5.50%	A	
29055930	Dibromoneopentylglycol	Free	I	
29055990	Halogenated, sulfonated, nitrated or nitrosated derivatives of acyclic alcohols, nesoi	5.50%	A	
29061100	Menthol	2.10%	A	
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.50%	A	
29061310	Inositols	Free	I	
29061350	Sterols	3.70%	A	
29061400	Terpineols	5.50%	A	
29061910	4,4'-Isopropylidenedicyclohexanol; and mixt. w/not less 90% stereoisomers of 2-isopropyl-5-methylcyclohexanol but n/o 30% any 1 stereoisomer	Free	I	
29061950	Other cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.50%	A	
29062100	Benzyl alcohol	5.50%	A	
29062910	Phenethyl alcohol	5.50%	A	
29062920	Odoriferous or flavoring compounds of aromatic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29062930	1,1-Bis(4-chlorophenyl)-2,2,2-trichloroethanol (Dicofol); and p-nitrobenzyl alcohol	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29062960	Other aromatic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.50%	A	
29071100	Phenol (Hydroxybenzene) and its salts	5.50%	A	
29071200	Cresols and their salts	4.20%	A	
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	5.50%	A	
29071400	Xylenols and their salts	Free	I	
29071510	alpha-Naphthol	5.50%	A	
29071530	2-Naphthol	Free	I	
29071560	Naphthols and their salts, other than alpha-Naphthol and 2-Naphthol	5.50%	A	
29071910	Alkylcresols	5.50%	A	
29071920	Alkylphenols	5.50%	A	
29071940	Thymol	4.20%	A	
29071960	2-t-Butyl ethyl phenol; and 6-t-butyl-2,4-xylenol	Free	I	
29071980	Other monophenols	5.50%	A	
29072100	Resorcinol and its salts	5.50%	A	
29072210	Hydroquinone (Quinol) and its salts, photographic grade	5.50%	A	
29072250	Hydroquinone (Quinol) and its salts, other than photographic grade	5.50%	A	
29072300	4,4'-Isopropylidenediphenol (Bisphenol A, Diphenylolpropane) and its salts	5.50%	A	
29072905	Phenol-alcohols	5.50%	A	
29072910	Pyrogalllic acid	1.30%	A	
29072915	4,4'-Biphenol	Free	I	
29072925	tert-Butylhydroquinone	5.50%	A	
29072990	Other polyphenols, nesoi	5.50%	A	
29081005	2,2-Bis(4-hydroxyphenyl)-1,1,1,3,3,3-hexafluoropropane	Free	I	
29081010	6-Chloro-m-cresol [OH=1]; m-chlorophenol; and chlorothymol	5.50%	A	
29081015	3-Hydroxy-alpha,alpha,alpha-trifluorotoluene	5.50%	A	
29081020	Pentachlorophenol and its salts; and 2,4,5-trichlorophenol and its salts	5.50%	A	
29081025	Tetrabromobisphenol A	5.50%	A	
29081035	Derivatives of phenols or phenol-alcohols containing only halogen substituents and their salts described in add. U.S. note 3 to sec. VI	5.50%	A	
29081060	Other halogenated, sulfonated, nitrated or nitrosated derivatives of phenol or phenol-alcohols	5.50%	A	
29082004	Specified derivatives of phenols or phenol-alcohols containing only sulfo groups, their salts and esters	5.50%	A	
29082008	4-Hydroxy-1-naphthalenesulfonic acid	Free	I	
29082015	1,8-Dihydroxynaphthalene-3,6-disulfonic acid and its sodium salt	5.50%	A	
29082020	Derivatives nesoi,of phenols or phenol-alcohols cont. only sulfo groups, their salts and esters, described in add. U.S. note 3 to section VI	5.50%	A	
29082060	Derivatives of phenol or phenol-alcohols containing only sulfo groups, their salts and esters, nesoi	5.50%	A	
29089004	p-Nitrophenol	5.50%	A	
29089008	Nitrophenols, except p-nitrophenol	5.50%	A	
29089024	4,6-Dinitro-o-cresol	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29089028	4-Nitro-m-cresol	5.50%	A	
29089030	Dinitrobutylphenol and its salts	5.50%	A	
29089040	Halogenated, sulfonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols described in additional U.S. note 3 to section VI	5.50%	A	
29089050	Halogenated, sulfonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols, nesoi	5.50%	A	
29091100	Diethyl ether	1%	A	
29091914	Methyl tertiary-butyl ether. (MTBE)	5.50%	A	
29091918	Ethers of acyc monohydric alcohols & deriv, nesoi	5.50%	A	
29091930	Triethylene glycol dichloride	Free	I	
29091960	Ethers of polyhydric alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives	3.70%	A	
29093005	5-Chloro-2-nitroanisole; 6-chloro-3-nitro-p-dimethoxybenzene; and dimethyl diphenyl ether	5.50%	A	
29093007	Decabromodiphenyl oxide; and octabromodiphenyl oxide	5.50%	A	
29093009	Bis-(tribromophenoxy)ethane; pentabromodiphenyl oxide; and tetradecabromodiphenoxy benzene	Free	I	
29093010	6-tert-Butyl-3-methyl-2,4-dinitroanisole (Musk ambrette) and other artificial musks	5.50%	A	
29093020	Odoriferous or flavoring compounds of aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29093030	Pesticides, of aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.50%	A	
29093040	Aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi, described in add. U.S. note 3 to section VI	5.50%	A	
29093060	Other aromatic ethers and their halogenated, sulfonated, nitrated, or nitrosated derivatives, nesoi	5.50%	A	
29094100	2,2'-Oxydiethanol (Diethylene glycol, Digol)	5.50%	A	
29094200	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.50%	A	
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.50%	A	
29094400	Monoalkyl (except monomethyl) ethers of ethylene glycol or of diethylene glycol	5.50%	A	
29094905	Guaifenesin	Free	I	
29094910	Other aromatic ether-alcohols, their halogenated, sulfonated, nitrated or nitrosated derivatives described in add. US note 3 to section VI	5.50%	A	
29094915	Aromatic ether-alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29094920	Nonaromatic glycerol ethers	3.70%	A	
29094930	Di-pentaerythritol having a purity of 94% or more by weight	Free	I	
29094960	Other non-aromatic ether-alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29095010	4-Ethylguaiacol	5.50%	A	
29095020	Guaiacol and its derivatives	5.50%	A	
29095040	Odoriferous or flavoring compounds of ether-phenols, ether-alcohol-phenols & their halogenated, sulfonated, nitrated, nitrosated derivatives	4.80%	A	
29095045	Ether-phenols, ether-alcohol-phenols & their halogenated, sulfonated, nitrated, nitrosated derivatives nesoi, in add. U.S. note 3 to sec. VI	5.50%	A	
29095050	Ether-phenols, ether-alcohol-phenols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29096010	Aromatic alcohol, ether and ketone peroxides and their halogenated, sulfonated, nitrated, nitrosated derivatives, in add. US note 3 sec. VI	5.50%	A	
29096020	Aromatic alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.50%	A	
29096050	Nonaromatic alcohol, ether and ketone peroxides and their halogenated, sulfonated, nitrated or nitrosated derivatives	3.70%	A	
29101000	Oxirane (Ethylene oxide)	5.50%	A	
29102000	Methyloxirane (Propylene oxide)	5.50%	A	
29103000	1-Chloro-2,3-epoxypropane (Epichlorohydrin)	3.70%	A	
29109010	Butylene oxide	4.60%	A	
29109020	Aromatic epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their derivatives, nesoi	5.50%	A	
29109050	Nonaromatic epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their derivatives, nesoi	4.80%	A	
29110010	1,1-Bis-(1-methylethoxy)cyclohexane	Free	I	
29110050	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.30%	A	
29121100	Methanal (Formaldehyde)	2.80%	A	
29121200	Ethanal (Acetaldehyde)	5.50%	A	
29121300	Butanal (Butyraldehyde, normal isomer)	5.50%	A	
29121910	Citral	5.50%	A	
29121920	Odoriferous or flavoring compounds of acyclic aldehydes without other oxygen function, nesoi	4.80%	A	
29121930	Glyoxal	3.70%	A	
29121940	Isobutanal	5.50%	A	
29121950	Acyclic aldehydes without other oxygen function, nesoi	5.50%	A	
29122100	Benzaldehyde	5.50%	A	
29122910	Phenylacetaldehyde	5.50%	A	
29122930	3,4-Dimethylbenzaldehyde and p-tolualdehyde	Free	I	
29122960	Other cyclic aldehydes without other oxygen function	5.50%	A	
29123010	Aromatic aldehyde-alcohols	5.50%	A	
29123020	Hydroxycitronellal	4.80%	A	
29123050	Nonaromatic aldehyde-alcohols, other than hydroxycitronellal	5.10%	A	
29124100	Vanillin (4-Hydroxy-3-methoxybenzaldehyde)	5.50%	A	
29124200	Ethylvanillin (3-Ethoxy-4-hydroxy-benzaldehyde)	5.50%	A	
29124910	p-Anisaldehyde	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29124915	P-Hydroxybenzaldehyde	Free	I	
29124925	Other aromatic aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	5.50%	A	
29124950	Nonaromatic aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, nesoi	4.80%	A	
29125010	Metlaldehyde from cyclic polymers of aldehydes	Free	I	
29125050	Cyclic polymers of aldehydes, other than Metaldehyde.	5.50%	A	
29126000	Paraformaldehyde	5.10%	A	
29130020	4-Fluoro-3-phenoxybenzaldehyde	Free	I	
29130040	Aromatic halogenated, sulfonated, nitrated or nitrosated derivatives of product of heading 2912	5.50%	A	
29130050	Nonaromatic halogenated, sulfonated, nitrated or nitrosated derivatives of products of heading 2912	5.50%	A	
29141110	Acetone, derived in whole or in part from cumene	5.50%	A	
29141150	Acetone, not derived in whole or in part from cumene	Free	I	
29141200	Butanone (Methyl ethyl ketone)	3.10%	A	
29141300	4-Methylpentan-2-one (Methyl isobutyl ketone)	4%	A	
29141900	Acyclic ketones without other oxygen function, nesoi	4%	A	
29142110	Natural camphor	Free	I	
29142120	Synthetic camphor	2.60%	A	
29142210	Cyclohexanone	5.50%	A	
29142220	Methylcyclohexanone	5.50%	A	
29142300	Ionones and methylionones	5.50%	A	
29142910	Isophorone	4%	A	
29142950	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function, nesoi	4.80%	A	
29143100	Phenylacetone (Phenylpropan-2-one)	5.50%	A	
29143910	7-Acetyl-1,1,3,4,4,6-hexamethyltetrahydronaphthalene; 1-(2-Naphthalenyl)ethanone; and 6-Acetyl-1,1,2,3,3,5-hexamethylindan	Free	I	
29143990	Aromatic ketones without other oxygen function, nesoi	5.50%	A	
29144010	4-Hydroxy-4-methylpentan-2-one (Diacetone alcohol)	4%	A	
29144020	1,2,3-Indantrione monohydrate (Ninhydrin)	5.50%	A	
29144040	Aromatic ketone-alcohols and ketone-aldehydes, nesoi	5.50%	A	
29144060	1,3-Dihydroxyacetone	Free	I	
29144090	Nonaromatic ketone-alcohols and ketone-aldehydes, nesoi	4.80%	A	
29145010	5-Benzoyl-4-hydroxy-2-methoxy-benzenesulfonic acid	Free	I	
29145030	Aromatic ketone-phenols and ketones with other oxygen function	5.50%	A	
29145050	Nonaromatic ketone-phenols and ketones with other oxygen function	4%	A	
29146100	Anthraquinone	Free	I	
29146910	Photographic chemicals of quinones	5.50%	A	
29146920	Drugs of quinones	5.50%	A	
29146960	1,4-Dihydroxyanthraquinone; and 2-ethylanthraquinone	Free	I	
29146990	Quinones, nesoi	5.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29147010	Specified aromatic halogenated, sulfonated, nitrated or nitrosated derivatives of ketones and quinones	5.50%	A	
29147030	Anthraquinone disulfonic acid, sodium salt; and 4-(3,4-dichlorophenyl)-1-tetralone	Free	I	
29147040	Other halogenated, sulfonated, nitrated, or nitrosated derivatives of aromatic ketones & quinones whether or not with other oxygen function	5.50%	A	
29147060	1-Chloro-5-hexanone	Free	I	
29147090	Other halogenated, sulfonated, nitrated or nitrosated derivatives of non-aromatic ketones & quinones whether or not w/other oxygen function	4%	A	
29151100	Formic acid	5.50%	A	
29151200	Salts of formic acid	5.50%	A	
29151310	Aromatic esters of formic acid	5.50%	A	
29151350	Nonaromatic esters of formic acid	3.70%	A	
29152100	Acetic acid	1.80%	A	
29152200	Sodium acetate	3.70%	A	
29152300	Cobalt acetates	4.20%	A	
29152400	Acetic anhydride	3.50%	A	
29152910	Cupric acetate monohydrate	Free	I	
29152950	Other salts of acetic acid	2.80%	A	
29153100	Ethyl acetate	3.70%	A	
29153200	Vinyl acetate	3.80%	A	
29153300	n-Butyl acetate	5.50%	A	
29153400	Isobutyl acetate	5.50%	A	
29153500	2-Ethoxyethyl acetate (Ethylene glycol, monoethyl ether acetate)	5.50%	A	
29153910	Benzyl acetate	5.50%	A	
29153920	Odoriferous or flavoring compounds of aromatic esters of acetic acid, other than benzyl acetate	5.50%	A	
29153930	Aromatic esters of acetic acid described in additional U.S. note 3 to section VI	5.50%	A	
29153935	Aromatic esters of acetic acid, nesoi	5.50%	A	
29153940	Linalyl acetate	5.50%	A	
29153945	Odoriferous or flavoring compounds of nonaromatic esters of acetic acid, nesoi	4.80%	A	
29153947	Acetates of polyhydric alcohols or of polyhydric alcohol ethers	5.50%	A	
29153960	Bis(bromoacetoxy)butene	Free	I	
29153990	Other non-aromatic esters of acetic acid	3.70%	A	
29154010	Chloroacetic acids	1.80%	A	
29154020	Aromatic salts and esters of chloroacetic acids, described in additional U.S. note 3 to section VI	5.50%	A	
29154030	Aromatic salts and esters of chloroacetic acids, nesoi	5.50%	A	
29154050	Nonaromatic salts and esters of chloroacetic acids, nesoi	3.70%	A	
29155010	Propionic acid	4.20%	A	
29155020	Aromatic salts and esters of propionic acid	5.50%	A	
29155050	Nonaromatic salts and esters of propionic acid	3.70%	A	
29156010	Aromatic salts and esters of butyric acids and valeric acids	5.50%	A	
29156050	Butyric acids, valeric acids, their nonaromatic salts and esters	2.10%	A	
29157000	Palmitic acid, stearic acid, their salts and esters	5%	A	
29159010	Fatty acids of animal or vegetable origin, nesoi	5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29159014	Valproic acid	4.20%	A	
29159018	Saturated acyclic monocarboxylic acids, nesoi	4.20%	A	
29159020	Aromatic anhydrides, halides, peroxides and peroxyacids, of saturated acyclic monocarboxylic acids, and their derivatives, nesoi	5.50%	A	
29159050	Nonaromatic anhydrides, halides, peroxides and peroxyacids, of saturated acyclic monocarboxylic acids, and their derivatives, nesoi	3.80%	A	
29161100	Acrylic acid and its salts	4.20%	A	
29161210	Aromatic esters of acrylic acid	6.50%	A	
29161250	Nonaromatic esters of acrylic acid	3.70%	A	
29161300	Methacrylic acid and its salts	4.20%	A	
29161410	Dicyclopentenylxyethyl methacrylate	Free	I	
29161420	Other esters of methacrylic acid	3.70%	A	
29161510	Oleic, linoleic or linolenic acids	6.50%	A	
29161550	Salts and esters of oleic, linoleic or linolenic acids	4.40%	A	
29161910	Potassium sorbate	3.10%	A	
29161920	Sorbic acid	4.20%	A	
29161930	Unsaturated acyclic monocarboxylic acids, nesoi	6.10%	A	
29161950	Unsaturated acyclic monocarboxylic acid anhydrides, halides, peroxides, peroxyacids and their derivatives, nesoi	3.70%	A	
29162010	Tefluthrin	Free	I	
29162050	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3.70%	A	
29163110	Benzoic acid and its salts	6.50%	A	
29163120	Odoriferous or flavoring compounds of benzoic acid esters	6.50%	A	
29163130	Benzoic acid esters, except odoriferous or flavoring compounds, described in additional U.S. note 3 to section VI	6.50%	A	
29163150	Benzoic acid esters, nesoi	6.50%	A	
29163210	Benzoyl peroxide	6.50%	A	
29163220	Benzoyl chloride	6.50%	A	
29163410	Phenylacetic acid (alpha-Toluic acid)	6.50%	A	
29163415	Odoriferous or flavoring compounds of phenylacetic acid and its salts	6.50%	A	
29163425	Phenylacetic acid salts, nesoi, described in additional US note 3 to section VI	6.50%	A	
29163455	Phenylacetic acid salts, nesoi	Free	I	
29163515	Odoriferous or flavoring compounds of phenylacetic acid esters	6.50%	A	
29163525	Phenylacetic acid esters, nesoi, described in additional US note 3 to section VI	6.50%	A	
29163555	Phenylacetic acid esters, nesoi	Free	I	
29163903	Benzoic anhydride; tert-butyl peroxybenzoate; p-nitrobenzoyl chloride; 2-nitro-m-toluic acid; and 3-nitro-o-toluic acid	6.50%	A	
29163904	Specified derivatives of benzoic and toluic acids	Free	I	
29163906	Cinnamic acid	6.50%	A	
29163908	4-Chloro-3-nitrobenzoic acid	6.50%	A	
29163912	4-Chloro-3,5-dinitrobenzoic acid and its esters	6.50%	A	
29163915	Ibuprofen	6.50%	A	
29163916	4-Chlorobenzoic acid	6.50%	A	
29163917	2,2-Dichlorophenylacetic acid ethyl ester and m-toluic acid	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29163920	Odoriferous or flavoring compounds of aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives	6.50%	A	
29163945	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives described in add'l US note 3 to section VI	6.50%	A	
29163975	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.50%	A	
29171100	Oxalic acid, its salts and esters	3.10%	A	
29171210	Adipic acid	6.50%	A	
29171220	Plasticizers of adipic acid salts and esters	6.50%	A	
29171250	Adipic acid salts and esters, nesoi	6.50%	A	
29171300	Azelaic acid, sebacic acid, their salts and esters	4.80%	A	
29171410	Maleic anhydride derived in whole or in part from benzene or other aromatic hydrocarbons	6.50%	A	
29171450	Maleic anhydride, except derived in whole or in part from benzene or other aromatic hydrocarbons	4.20%	A	
29171910	Ferrous fumarate	6.50%	A	
29171915	Fumaric acid, derived in whole or in part from aromatic hydrocarbons	6.50%	A	
29171917	Fumaric acid except derived in whole or in part from aromatic hydrocarbons	4.20%	A	
29171920	Specified acyclic polycarboxylic acids and their derivatives, described in additional U.S. note 3 to section VI	6.50%	A	
29171923	Maleic acid	6.50%	A	
29171927	Succinic acid, glutaric acid, and their derivatives, and derivatives of adipic, fumeric and maleic acids, nesoi	6.50%	A	
29171930	Ethylene brassylate	4.80%	A	
29171935	Malonic acid	Free	I	
29171940	Acyclic polycarboxylic acids, derived from aromatic hydrocarbons, and their derivatives, nesoi	6.50%	A	
29171970	Acyclic polycarboxylic acids and derivative (excluding plasticizers)	4%	A	
29172000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.20%	A	
29173100	Dibutyl orthophthalates	6.50%	A	
29173200	Diocetyl orthophthalates	6.50%	A	
29173300	Dinonyl or didecyl orthophthalates	6.50%	A	
29173400	Esters of orthophthalic acid, nesoi	6.50%	A	
29173500	Phthalic anhydride	6.50%	A	
29173600	Terephthalic acid and its salts	6.50%	A	
29173700	Dimethyl terephthalate	6.50%	A	
29173904	1,2,4-Benzenetricarboxylic acid,1,2-dianhydride(trimellitic anhydride);naphthalic anhydride;phthalic acid;& 4-sulfo-1,8-naphthalic anhydride	6.50%	A	
29173908	Naphthalic anhydride	Free	I	
29173912	4,4'-(Hexafluoroisopropyl-indene)bis(phthalic anhydride)	Free	I	
29173915	Isophthalic acid	6.50%	A	
29173917	Tetrabromophthalic anhydride	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29173920	Plasticizers of aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.50%	A	
29173930	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives nesoi, in add. U.S. note 3 to sec. VI	6.50%	A	
29173970	Other aromatic polycarboxylic acids and their derivatives (excluding those described in additional US note 3 to section VI	6.50%	A	
29181110	Lactic acid	5.10%	A	
29181150	Salts and esters of lactic acid	3.40%	A	
29181200	Tartaric acid	Free	I	
29181310	Potassium antimony tartrate (Tartar emetic)	Free	I	
29181320	Potassium bitartrate (Cream of tartar)	Free	I	
29181330	Potassium sodium tartrate (Rochelle salts)	Free	I	
29181350	Salts and esters of tartaric acid, nesoi	4.40%	A	
29181400	Citric acid	6%	A	
29181510	Sodium citrate	6.50%	A	
29181550	Salts and esters of citric acid, except sodium citrate	3.70%	A	
29181610	Gluconic acid	6%	A	
29181650	Salts and esters of gluconic acid	3.70%	A	
29181910	Benzilic acid; and benzilic acid, methyl ester	5.80%	A	
29181912	Phenylglycolic acid (Mandelic acid)	Free	I	
29181915	Phenylglycolic (Mandelic) acid salts and esters	6.50%	A	
29181920	Aromatic carboxylic acids with alcohol function, w/o other oxygen functions, and their derivatives, described in add. U.S. note 3 to sec. VI	6.50%	A	
29181930	Aromatic carboxylic acids with alcohol function, without other oxygen functions, and their derivatives, nesoi	6.50%	A	
29181960	Malic acid	4%	A	
29181990	Nonaromatic carboxylic acids with alcohol function, without other oxygen function, and their derivatives, nesoi	4%	A	
29182110	Salicylic acid and its salts, suitable for medicinal use	6.50%	A	
29182150	Salicylic acid and its salts, not suitable for medicinal use	6.50%	A	
29182210	O-Acetylsalicylic acid (Aspirin)	6.50%	A	
29182250	Salts and esters Of O-acetylsalicylic acid	6.50%	A	
29182310	Salol (Phenyl salicylate) suitable for medicinal use	6.50%	A	
29182320	Odoriferous or flavoring compounds of other esters of salicylic acid and their salts, nesoi	6.50%	A	
29182330	Esters of salicylic acid and their salts, described in additional U.S. note 3 to section VI	6.50%	A	
29182350	Esters of salicylic acid and their salts, nesoi	6.50%	A	
29182904	2,3-Cresotic acid; m-hydroxybenzoic acid;2-hydroxybenzoic acid, calcium salt; and other specified carboxylic acids w/phenol function	5.80%	A	
29182908	m-Hydroxybenzoic acid	Free	I	
29182920	Gentisic acid; and hydroxycinnamic acid and its salts	6.50%	A	
29182922	p-Hydroxybenzoic acid	6.50%	A	
29182925	3-Hydroxy-2-naphthoic acid	6.50%	A	
29182930	Gallic acid	1%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29182939	4,4-Bis(4-hydroxyphenyl)-pentanoic acid; and 3,5,6-trichlorosalicylic acid	Free	I	
29182965	Carboxylic acids with phenol function but w/o other oxygen function, described in add'l. U.S. note 3 to section VI	6.50%	A	
29182975	Other carboxylic acids w/phenol function but w/o other oxygen function & their derivatives (excluding goods of add. US note 3 to section VI)	6.50%	A	
29183010	1-Formylphenylacetic acid, methyl ester	5.80%	A	
29183015	2-Chloro-4,5-difluoro-beta-oxobenzenepropanoic acid, ethyl ester; and ethyl 2-keto-4-phenylbutanoate	Free	I	
29183025	Aromatic carboxylic acids w/aldehyde or ketone function but w/o other oxygen function & their deriv desc. in add US note 3 to sec VI, nesoi	6.50%	A	
29183030	Aromatic carboxylic acids with aldehyde or ketone function, but without other oxygen function, and derivatives, nesoi	6.50%	A	
29183070	Dimethyl acetyl succinate; oxalacetic acid diethyl ester sodium salt; 4,4,4-trifluoro-3-oxobutanoic acid, both ethyl & methyl ester versions	Free	I	
29183090	Non-aromatic carboxylic acids w/aldehyde or ketone function but w/o other oxygen func. their anhydrides, halides, peroxides, etc derivatives	3.70%	A	
29189005	p-Anisic acid; clofibrate; 1,6-hexanediol-bis(3,5-dibutyl-4-hydroxyphenyl)propionate; and 3-phenoxybenzoic acid	5.80%	A	
29189006	1-Hydroxy-6-octadecyloxy-2-naphthalenecarboxylic acid; and 1-hydroxy-6-docosyloxy-2-naphthalene carboxylic acid	Free	I	
29189014	2-(4-Chloro-2-methyl-phenoxy)propionic acid and its salts	Free	I	
29189018	4-(4-Chloro-2-methyl-phenoxy)butyric acid; p-chlorophenoxyacetic acid; and 2-(2,4-dichlorophenoxy)propionic acid	6.50%	A	
29189020	Aromatic pesticides, derived from carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.50%	A	
29189030	Aromatic drugs derived from carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.50%	A	
29189035	Odoriferous or flavoring compounds of carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.50%	A	
29189043	Aromatic carboxylic acids with add'l oxygen function and their anhydrides, halide, etc deriv described in add US note 3 to sect VI, nesoi	6.50%	A	
29189047	Other aromatic carboxylic acids with add'l oxygen function and their anhydrides, halide, etc deriv (exclud goods in add US note 3 to sec VI)	6.50%	A	
29189050	Nonaromatic carboxylic acids with additional oxygen function, and their derivatives, nesoi	4%	A	
29190015	Triphenyl phosphate plasticizers	Free	I	
29190025	Other aromatic plasticizers	6.50%	A	
29190030	Aromatic phosphoric esters and their salts, including lactophosphates, and their derivatives, not used as plasticizers	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29190050	Nonaromatic phosphoric esters and their salts, including lactophosphates, and their derivatives	3.70%	A	
29201010	O,O-Dimethyl-O-(4-nitro-m-tolyl)-phosphorothioate (Fenitrothion)	6.50%	A	
29201030	O,O-diethyl-O-(4-nitrophenyl) phosphorothioate; and O,O-dimethyl-O-(4-nitrophenyl)phosphorothioate	Free	I	
29201040	Other aromatic thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulfonated, nitrated or nitrosated derivatives	6.50%	A	
29201050	Nonaromatic phosphorothioates, their salts and halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	3.70%	A	
29209010	Aromatic pesticides of esters of other inorganic acids (excluding hydrogen halides), their salts and their derivatives	6.50%	A	
29209020	Aromatic esters of other inorganic acids (excluding hydrogen halides) their salts and their derivatives, nesoi	6.50%	A	
29209050	Nonaromatic esters of other inorganic acids (excluding hydrogen halides), their salts and their derivatives, nesoi	3.70%	A	
29211100	Methylamine, di- or trimethylamine, and their salts	3.70%	A	
29211200	Diethylamine and its salts	3.70%	A	
29211910	Mono- and triethylamines; mono-, di-, and tri(propyl- and butyl-) monoamines; salts of any of the foregoing	3.70%	A	
29211930	3-Amino-3-methyl-1-butyne; 2-chloro-N,N-dimethylethylamine hydrochloride; 2-(diethylamino)ethyl HCl; and dimethylaminoisopropyl Cl HCl	Free	I	
29211960	Other acyclic monoamines and their derivatives	6.50%	A	
29212100	Ethylenediamine and its salts	5.80%	A	
29212205	Hexamethylenediamine adipate (Nylon salt)	6.50%	A	
29212210	Hexamethylenediamine and its salts (except Nylon salt), derived in whole or in part from adipic acid	6.50%	A	
29212250	Hexamethylenediamine and its salts (except Nylon salt), not derived in whole or in part from adipic acid	6.50%	A	
29212900	Acyclic polyamines, their derivatives and salts, other than ethylenediamine or hexamethylenediamine and their salts	6.50%	A	
29213005	1,3-Bis(aminoethyl)cyclohexane	Free	I	
29213010	Cyclanic, cyclenic, cycloterpenic mono- or polyamines, derivatives and salts, from any aromatic compound desc in add US note 3, sec. VI	6.50%	A	
29213030	Cyclanic, cyclenic, cycloterpenic mono- or polyamines and their derivative, deriv from any aromatic cmpd (excl goods in add US note 3 sec VI	6.50%	A	
29213050	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives and salts, from any nonaromatic compounds	3.70%	A	
29214110	Aniline	6.50%	A	
29214120	Aniline salts	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29214210	N,N-Dimethylaniline	6.50%	A	
29214215	N-Ethylaniline and N,N-diethylaniline	6.50%	A	
29214216	2,4,5-Trichloroaniline	Free	I	
29214218	o-Aminobenzenesulfonic acid; 6-chlorometanilic acid; 2-chloro-5-nitroaniline; 4-chloro-3-nitroaniline; dichloroanilines; and other specified	5.80%	A	
29214221	Metanilic acid	6.50%	A	
29214222	Sulfanilic acid	6.50%	A	
29214223	3,4-Dichloroaniline	6.50%	A	
29214236	m-Chloroaniline;2-chloro-4-nitroaniline;2,5-dichloroaniline-4-sulfonic acid & its monosodium salt; & other specified aniline derivatives	Free	I	
29214255	Fast color bases of aniline derivatives and their salts	6.50%	A	
29214265	Aniline derivatives and their salts of products in additional U.S. note 3 to section VI	6.50%	A	
29214290	Other aniline derivatives and their salts	6.50%	A	
29214304	3-Chloro-o-toluidine; and 6-chloro-o-toluidine	Free	I	
29214308	4-Chloro-o-toluidine hydrochloride; 5-chloro-o-o-toluidine; 6-chloro-2-toluidine-sulfonic acid; 4-chloro-a,a,a-trifluoro-o-toluidine;& other	5.80%	A	
29214315	alpha,alpha,alpha-Trifluoro-2,6-dinitro-N,N-dipropyl-p-toluidine (Trifluralin)	6.50%	A	
29214319	alpha,alpha,alpha-Trifluoro-o-toluidine; alpha,alpha,alpha-trifluoro-6-chloro-m-toluidine	6.50%	A	
29214322	N-Ethyl-N-(2-methyl-2-propenyl)-2,6-dinitro-4-(trifluoromethyl)benzenamine	6.50%	A	
29214324	2-Amino-5-chloro-4-ethyl-benzenesulfonic acid; 2-amino-5-chloro-p-toluenesulfonic acid; p-nitro-o-toluidine; and 3-(trifluoromethyl)aniline	Free	I	
29214340	Toluidines and their derivatives; salts thereof; described in additional U.S. note 3 to section VI	6.50%	A	
29214390	Other toluidines and their derivatives; and salts thereof, nesoi	6.50%	A	
29214405	4,4'-Bis(alpha,alpha-dimethylbenzyl)diphenylamine; and N-nitrosodiphenylamine	Free	I	
29214410	Nitrosodiphenylamine	6.50%	A	
29214420	Diphenylamine and its derivatives (except nitrodiphenylamine); salts thereof, described in additional U.S. note 3 to section VI	6.50%	A	
29214470	Diphenylamine and its derivatives; salts thereof; excluding goods in additional U.S. note 3 to section VI	6.50%	A	
29214510	7-Amino-1,3-naphthalenedisulfonic acid, specified naphthalenesulfonic acids and their salts; N-phenyl-2-naphthylamine	6.50%	A	
29214520	Specified aromatic monoamines and their derivatives; salts thereof	5.80%	A	
29214525	Mixture of 5- & 8-amino-2-naphthalenesulfonic acid;2-naphthalamine-o-sulfonic acid;& o-naphthionic acid (1-amino-2-naphthalenesulfonic acid)	Free	I	
29214560	Aromatic monoamines and their derivatives and salts described in additional US note 3 to section VI, nesoi	6.50%	A	
29214590	Aromatic monoamines and their derivatives and salts thereof nesoi	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29214600	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), and other specified INNs; salts thereof	Free	I	
29214910	4-Amino-2-stilbenesulfonic acid and its salts, p-ethylaniline; 2,4,6-trimethylaniline (Mesidine); and specified xylydines	5.80%	A	
29214915	m-Nitro-p-toluidine	Free	I	
29214932	Fast color bases of aromatic monamines and their derivatives	6.50%	A	
29214938	Aromatic monoamine antidepressants, tranquilizers and other psychotherapeutic agents, nesoi	6.50%	A	
29214943	Aromatic monoamine drugs, nesoi	6.50%	A	
29214945	Aromatic monoamines and their derivatives nesoi; salts thereof, described in additional U.S. note 3 to section VI	6.50%	A	
29214950	Aromatic monoamines and their derivatives and salts thereof, nesoi	6.50%	A	
29215110	4-Amino-2-(N,N-diethylamino)toluene hydrochloride; m- and o-phenylenediamine; toluene-2,4- and -2,5-diamine; and toluene-2,5-diamine sulfate	6.50%	A	
29215120	Photographic chemicals of o-, m-, p-phenylenediamine, diaminotoluenes, and their derivatives, and salts thereof	6.50%	A	
29215130	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives, and salts thereof, described in additional U.S. note 3 to section VI	6.50%	A	
29215150	o-, m-, p-Phenylenediamine, and diaminotoluenes and their derivatives, and salts thereof, nesoi	6.50%	A	
29215904	1,8-diaminonaphthalene (1,8-naphthalenediamino)	Free	I	
29215908	5-Amino-2-(p-aminoanilino)benzenesulfonic acid; 4,4-diamino-3-biphenylsulfonic acid; 3,3-dimethylbenzidine (o-tolidine); & other specified	5.80%	A	
29215917	4,4'-Benzidine-2,2'-disulfonic acid; 1,4-diaminobenzene-2-sulfonic acid; 4,4'-methylenebis-(2,6-diethylaniline); m-xylenediamine; and 1 other	Free	I	
29215920	4,4'-Diamino-2,2'-stilbenedisulfonic acid	6.50%	A	
29215930	4,4'-Methylenedianiline	6.50%	A	
29215940	Aromatic polyamines and their derivatives and salts thereof, described in additional U.S. note 3 to section VI	6.50%	A	
29215980	Aromatic polyamines and their derivatives; salts thereof nesoi	6.50%	A	
29221100	Monoethanolamine and its salts	6.50%	A	
29221200	Diethanolamine and its salts	6.50%	A	
29221300	Triethanolamine and its salts	6.50%	A	
29221400	Dextropropoxyphene (INN) and its salts	Free	I	
29221909	Aromatic amino-alcohols drugs, their ethers and esters, other than those containing > one kind of oxygen function; salts thereof; nesoi	6.50%	A	
29221920	4,4'-Bis(dimethylamino)benzhydrol (Michler's hydrol) and other specified aromatic amino-alcohols, their ethers and esters; salts thereof	5.80%	A	
29221933	N1-(2-Hydroxyethyl)-2-nitro-1,4-phenylenediamine; N1,N4,N4-tris(2-hydroxyethyl)-2-nitro-1,4-phenylenediamine; and other specified chemicals	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29221960	Aromatic amino-alcohols, their ethers and esters, other than those containing more than one oxy func described in add. US note 3 to sect VI	6.50%	A	
29221970	Other aromatic amino-alcohols, their ethers & esters, other than those contain more than one oxy func (exc goods of add. US note 3 sect VI)	6.50%	A	
29221995	Other non-aromatic amino-alcohols, their ethers and esters other than those containing more than one oxygen function; salts thereof	6.50%	A	
29222110	1-Amino-8-hydroxy-3,6-naphthalenedisulfonic acid; and other specified aminohydroxynaphthalenesulfonic acids and their salts	5.80%	A	
29222125	1-Amino-8-hydroxy-4,6-naphthalenedisulfonic acid, monosodium salts	Free	I	
29222140	Aminohydroxynaphthalene sulfonic acids and their salts of products described in additional US note 3 to section VI	6.50%	A	
29222150	Aminohydroxynaphthalene sulfonic acids and their salts, nesoi	6.50%	A	
29222210	o-Anisidine; p-anisidine; and p-phenetidine	6.50%	A	
29222220	Anisidines, dianisidines, phenetidines, and their salts, described in additional U.S. note 3 to section VI	6.50%	A	
29222250	Other anisidines, dianisidines, phenetidines, and their salts, nesoi	6.50%	A	
29222906	m-Nitro-p-anisidine and m-nitro-o-anisidine as fast color bases	Free	I	
29222908	m-Nitro-p-anisidine and m-nitro-o-anisidine, nesoi	Free	I	
29222910	2-Amino-6-chloro-4-nitrophenol and other specified amino-naphthols and amino-phenols, their ethers and esters; salts thereof	5.80%	A	
29222913	o-Aminophenol; and 2,2-bis-[4-(4-aminophenoxy)phenyl]propane	Free	I	
29222915	m-Diethylaminophenol; m-dimethylaminophenol; 3-ethylamino-p-cresol; and 5-methoxy-m-phenylenediamine	6.50%	A	
29222920	4-Chloro-2,5-dimethoxyaniline; and 2,4-dimethoxyaniline	Free	I	
29222926	Amino-naphthols and other amino-phenols and their derivatives used as fast color bases	6.50%	A	
29222927	Drugs of amino-naphthols and -phenols, their ethers and esters, except those cont. more than one oxygen function; salts thereof, nesoi	6.50%	A	
29222929	Photographic chemicals of amino-naphthols and -phenols, their ethers/esters, except those cont. more than one oxygen function; salts, nesoi	6.50%	A	
29222960	Amino-naphthols and other amino-phenols and their derivatives of products described in add'l U.S. note 3 to section VI	6.50%	A	
29222980	Amino-naphthols and other amino-phenols; their ethers, esters & salts (not containing more than one oxygen function) thereof nesoi	6.50%	A	
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	I	
29223905	1-Amino-2,4-dibromoanthraquinone; and 2-Amino-5-chlorobenzophenone	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29223910	2'-Aminoacetophenone & other specified aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function	5.80%	A	
29223914	2-Aminoanthraquinone	6.50%	A	
29223917	1-Aminoanthraquinone	Free	I	
29223925	Aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function; salts; desc in add US note 3 sec VI	6.50%	A	
29223945	Aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function; salts thereof; nesoi	6.50%	A	
29223950	Nonaromatic amino-aldehydes, -ketones and -quinones, other than those with more than one kind of oxygen function, salts thereof; nesoi	6.50%	A	
29224100	Amino-naphthols and amino-phenol, their ethers, esters, except those with more than one kind of oxygen function; and salts thereof, nesoi	3.70%	A	
29224210	Monosodium glutamate	6.50%	A	
29224250	Glutamic acid and its salts, other than monosodium glutamate	3.70%	A	
29224310	Anthranilic acid and its salts, described in additional US note 3 to section VI	6.50%	A	
29224350	Anthranilic acid and its salts, nesoi	6.50%	A	
29224400	Tildine (INN) and its salts	Free	I	
29224905	(R)-alpha-Aminobenzenecetic acid; and 2-amino-3-chlorobenzoic acid, methyl ester	Free	I	
29224910	m-Aminobenzoic acid, technical; and other specified aromatic amino-acids and their esters, except those with more than one oxygen function	5.80%	A	
29224926	Aromatic amino-acids drugs and their esters, not containing more than one kind of oxygen function, nesoi	6.50%	A	
29224930	Aromatic amino-acids and their esters, excl. those with more than one oxygen function; salts; described in add. U.S. note 3 to sect VI	6.50%	A	
29224937	Aromatic amino-acids and their esters, not contng more than 1 kind of oxygen function (excluding goods in add U.S. note 3 to sec VI), nesoi	6.50%	A	
29224940	Nonaromatic amino-acids, other than those containing more than one kind of oxygen function, nesoi	4.20%	A	
29224960	3-Aminocrotonic acid, methyl ester; and (R)-alpha-amino-1,4-cyclohexadiene-1-acetic acid	Free	I	
29224980	Non-aromatic esters of amino-acids, other than those containing more than one kind of oxygen function; salts thereof	3.70%	A	
29225007	3,4-Diaminophenetole dihydrogen sulfate; 2-nitro-5-[(2,3-dihydroxy)propoxy]-N-methylaniline; and other specified aromatic chemicals	Free	I	
29225010	Specified aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.80%	A	
29225011	Salts of d(underscored)-(-)-p-Hydroxyphenylglycine	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29225013	Isoetharine hydrochloride and other specified aromatic drugs of amino-compounds with oxygen function	Free	I	
29225014	Other aromatic cardiovascular drugs of amino-compounds with oxygen function	6.50%	A	
29225017	Aromatic dermatological agents and local anesthetics of amino-compounds with oxygen function	6.50%	A	
29225019	Aromatic guaiacol derivatives of amino-compounds with oxygen function	6.50%	A	
29225025	Aromatic drugs of amino-compounds with oxygen function, nesoi	6.50%	A	
29225035	Aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function described in add. US note 3 to section VI	6.50%	A	
29225040	Aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function, nesoi	6.50%	A	
29225050	Nonaromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6.50%	A	
29231000	Choline and its salts	3.70%	A	
29232010	Purified egg phospholipids, pharmaceutical grade meeting requirements of the U.S. FDA for use in intravenous fat emulsion	Free	I	
29232020	Lecithins and other phosphoaminolipids, nesoi	5%	A	
29239000	Quaternary ammonium salts and hydroxides, except choline and its salts	6.20%	A	
29241100	Meprobamate (INN)	Free	I	
29241910	Acyclic amides (including acyclic carbamates)	3.70%	A	
29241980	Acyclic amide derivatives; salts thereof; nesoi	6.50%	A	
29242104	3-(p-Chlorophenyl)-1,1-dimethylurea (Monuron)	6.50%	A	
29242108	1,1-Diethyl-3-(alpha,alpha,alph-trifluoro-m-tolyl)urea (Fluometuron)	Free	I	
29242112	1-(2-Methylcyclohexyl)-3-phenylurea	Free	I	
29242116	Aromatic ureines and their derivatives pesticides, nesoi	6.50%	A	
29242118	sym-Diethyldiphenylurea	6.50%	A	
29242120	Aromatic ureines and their derivatives; salts thereof; described in additional U.S. note 3 to section VI	6.50%	A	
29242145	Aromatic ureines and their derivatives; salts thereof, nesoi	6.50%	A	
29242150	Nonaromatic ureines and their derivatives; and salts thereof	6.50%	A	
29242310	2-Acetamidobenzoic acid	6.50%	A	
29242370	2-Acetamidobenzoic acid salts described in additional U.S. note 3 to section VI	6.50%	A	
29242375	2-Acetamidobenzoic acid salts, nesoi	6.50%	A	
29242400	Ethinamate (INN)	Free	I	
29242901	p-Acetanisidide; p-acetoacetatoluidide; 4'-amino-N-methylacetanilide; 2,5-dimethoxyacetanilide; and N-(7-hydroxy-1-naphthyl)acetamide	Free	I	
29242903	3,5-Dinitro-o-toluamide	Free	I	
29242905	Biligrafin acid; 3,5-diacetamido-2,4,6-triiodobenzoic acid; and metrizoic acid	5.30%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29242910	Acetanilide; N-acetylsulfanilyl chloride; aspartame; and 2-methoxy-5-acetamino-N,N-bis(2-acetoxyethyl)aniline	6.50%	A	
29242920	2-Acetamido-3-chloroanthraquinone; o-acetoacetamide; o-acetoacetotoluidide; 2,4-acetoacetoxylidide; and 1-amino-5-benzamidoanthraquinone	6.50%	A	
29242923	4-Aminoacetanilide; 2-2-oxamidobis[ethyl-3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate]; and other specified cyclic amide chemicals	Free	I	
29242926	3-Aminomethoxybenzanilide	Free	I	
29242928	N-[[[(4-Chlorophenyl)amino]carbonyl]difluorobenzamide; and 3,5-dichloro-N-(1,1-dimethyl-2-propynyl)benzamide (pronamide)	Free	I	
29242931	4-Acetamido-2-aminophenol; p-acetaminobenzaldehyde; acetoacetbenzylamide; p-acetoacetophenetidide; N-acetyl-2,6-xylylidine; & other specified	5.80%	A	
29242933	3-Hydroxy-2-naphthanilide; 3-hydroxy-2-naphtho-o-toluidide; 3-hydroxy-2-naphtho-o-anisidine; 3-hydroxy-2-naphtho-o-phenetidide; & other	Free	I	
29242936	Naphthol AS and derivatives, nesoi	6.50%	A	
29242943	3-Ethoxycarbonylaminophenyl-N-phenylcarbamate (desmedipham); and Isopropyl-N-(3-chlorophenyl)carbamate (CIPC)	6.50%	A	
29242947	Other cyclic amides used as pesticides	6.50%	A	
29242952	Aromatic cyclic amides for use as fast color bases	6.50%	A	
29242957	Diethylaminoacetoxylidide (Lidocaine)	Free	I	
29242962	Other aromatic cyclic amides and derivatives for use as drugs	6.50%	A	
29242965	5-Bromoacetyl-2-salicylamide	6.50%	A	
29242971	Aromatic cyclic amides and their derivatives of products described in additional U.S. note 3 to section VI, nesoi	6.50%	A	
29242976	Aromatic cyclic amides and their derivatives; salts thereof; nesoi	6.50%	A	
29242980	2,2-Dimethylcyclopropylcarboxamide	Free	I	
29242995	Other nonaromatic cyclic amides and their derivatives; salts thereof; nesoi	6.50%	A	
29251100	Saccharin and its salts	6.50%	A	
29251200	Glutethimide (INN)	Free	I	
29251910	Ethylenebistetraabromophthalimide	6.50%	A	
29251930	Bis(o-tolyl)carbodiimide; and 2,2,6,6-tetraisopropylidiphenylcarbodiimide	Free	I	
29251942	Other aromatic imides and their derivatives; salts thereof; nesoi	6.50%	A	
29251970	N-Chlorosuccinimide; and N,N-ethylenebis(5,6-dibromo-2,3-norbornanedicarboximide)	Free	I	
29251990	Other non-aromatic imides and their derivatives	3.70%	A	
29252010	N'-(4-Chloro-o-tolyl)-N,N-dimethylformamidine; bunamidine hydrochloride; and pentamidine	6.50%	A	
29252018	N,N'-diphenylguanidine; 3-dimethylaminomethyleneiminophenol hydrochloride; 1,3-di-o-tolyguanidine; and one other specified chemical	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29252020	Aromatic drugs of imines and their derivatives, nesoi	6.50%	A	
29252060	Aromatic imines and their derivatives; salts thereof (excluding drugs); nesoi	6.50%	A	
29252070	Tetramethylguanidine	Free	I	
29252090	Non-aromatic imines and their derivatives; salts thereof	3.70%	A	
29261000	Acrylonitrile	6.50%	A	
29262000	1-Cyanoguanidine (Dicyandiamide)	Free	I	
29263010	Fenproporex (INN) and its salts	Free	I	
29263020	4-Cyano-2-dimethylamino-4,4-diphenylbutane	6.50%	A	
29269001	2-Cyano-4-nitroaniline	Free	I	
29269005	2-Amino-4-chlorobenzonitrile (5-chloro-2-cyanoaniline); 2-amino-5-chlorobenzonitrile; 4-amino-2-chlorobenzonitrile; and others specified	6.50%	A	
29269008	Benzonitrile	6.50%	A	
29269011	2,6-Dichlorobenzonitrile	Free	I	
29269012	Other dichlorobenzonitriles	6.50%	A	
29269014	p-Chlorobenzonitrile and verapamil hydrochloride	6.50%	A	
29269016	Specifically named derivative of dimethylcyclopropanecarboxylic acid	Free	I	
29269017	o-Chlorobenzonitrile	6.50%	A	
29269019	N,N-Bis(2-cyanoethyl)aniline; and 2,6-diflourobenzonitrile	Free	I	
29269021	Aromatic fungicides of nitrile-function compounds	6.50%	A	
29269023	3,5-Dibromo-4-hydroxybenzonitrile (Bromoxynil)	6.50%	A	
29269025	Aromatic herbicides of nitrile-function compounds, nesoi	6.50%	A	
29269030	Other aromatic nitrile-function pesticides	6.50%	A	
29269043	Aromatic nitrile-function compounds, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
29269048	Aromatic nitrile-function compounds other than those products in additional U.S. note 3 to section VI, nesoi	6.50%	A	
29269050	Nonaromatic nitrile-function compounds, nesoi	Free	I	
29270003	4-Aminoazobenzenedisulfonic acid, monosodium salt	Free	I	
29270006	p-Aminoazobenzenedisulfonic acid; and diazoaminobenzene (1,3-diphenyltriazine)	5.80%	A	
29270015	1,1'-Azobisformamide	3.70%	A	
29270018	1-Naphthalenesulfonic acid, 6-diazo-5,6-dihydro-5-oxo, ester with phenyl compound; and three other specified chemicals	Free	I	
29270025	Diazo-, azo- or azoxy-compounds used as photographic chemicals	6.50%	A	
29270030	Fast color bases and fast color salts, of diazo-, azo- or azoxy-compounds	6.50%	A	
29270040	Diazo-, azo- or azoxy-compounds, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
29270050	Other diazo-, azo- or azoxy-compounds, nesoi	6.50%	A	
29280010	Methyl ethyl ketoxime	3.70%	A	
29280015	Phenylhydrazine	Free	I	
29280025	Aromatic organic derivatives of hydrazine or of hydroxylamine	6.50%	A	
29280030	Nonaromatic drugs of organic derivatives of hydrazine or of hydroxylamine, other than Methyl ethyl ketoxime	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29280050	Nonaromatic organic derivatives of hydrazine or of hydroxylamine, nesoi	6.50%	A	
29291010	Toluenediisocyanates (unmixed)	6.50%	A	
29291015	Mixtures of 2,4- and 2,6-toluenediisocyanates	6.50%	A	
29291020	Bitolylene diisocyanate (TODI); o-Isocyanic acid, o-tolyl ester; and Xylene diisocyanate	5.80%	A	
29291027	N-Butylisocyanate; cyclohexyl isocyanate; 1-isocyanato-3-(trifluoromethyl)benzene; 1,5-naphthalene diisocyanate; and octadecyl isocyanate	Free	I	
29291030	3,4-Dichlorophenylisocyanate	6.50%	A	
29291035	1,6-Hexamethylene diisocyanate	6.50%	A	
29291055	Isocyanates of products described in additional U.S. note 3 to sect VI	6.50%	A	
29291080	Other isocyanates, nesoi	6.50%	A	
29299005	2,2-Bis(4-cyanatophenyl)-1,1,1,3,3,3-hexafluoropropane; 2,2-bis(4-cyanatophenyl)propane; 1,1-ethylidenebis(phenyl-4-cyanate); and 2 others	Free	I	
29299015	Other aromatic compounds with other nitrogen function of products described in additional U.S. note 3 to section VI	6.50%	A	
29299020	Aromatic compounds with other nitrogen function, nesoi	6.50%	A	
29299050	Nonaromatic compounds with other nitrogen functions, except isocyanates	6.50%	A	
29301000	Dithiocarbonates (xanthates)	3.70%	A	
29302010	Aromatic pesticides of thiocarbamates and dithiocarbamates	6.50%	A	
29302020	Aromatic compounds of thiocarbamates and dithiocarbamates, excluding pesticides	6.50%	A	
29302070	S-(2,3,3-trichloroallyl)diisopropylthiocarbamate	Free	I	
29302090	Other non-aromatic thiocarbamates and dithiocarbamates	3.70%	A	
29303030	Tetramethylthiuram monosulfide	Free	I	
29303060	Thiuram mono-, di- or tetrasulfides, other than tetramethylthiuram monosulfide	3.70%	A	
29304000	Methionine	Free	I	
29309010	Aromatic pesticides of organo-sulfur compounds, nesoi	6.50%	A	
29309024	N-Cyclohexylthiophthalimide	6.50%	A	
29309026	3-(4-Aminobenzamido)phenyl-beta-hydroxyethylsulfone; 2-[(4-aminophenyl)sulfonyl]ethanol, hydrogen sulfate ester; diphenylthiourea; & others	Free	I	
29309029	Other aromatic organo-sulfur compounds (excluding pesticides)	6.50%	A	
29309030	Thiocyanates, thiurams and isothiocyanates	3.70%	A	
29309042	O,O-Dimethyl-S-methylcarbamoylmethyl phosphorodithioate; and malathion	Free	I	
29309044	Other non-aromatic organo-sulfur compounds used as pesticides	6.50%	A	
29309046	dl(underscored)-Hydroxy analog of dl(underscored)-methionine	Free	I	
29309049	Nonaromatic organo-sulfur acids, nesoi	4.20%	A	
29309071	Dibutylthiourea	Free	I	
29309090	Other non-aromatic organo-sulfur compounds	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29310005	Diphenyldichlorosilane; and phenyltrichlorosilane	Free	I	
29310010	4,4'-Diphenyl-bis-phosphonous acid, di(2',2'',4',4''-di-tert-butyl)phenyl ester	6.50%	A	
29310015	Sodium tetraphenylboron	5.80%	A	
29310022	Drugs of aromatic organo-inorganic (except organo-sulfur) compounds	6.50%	A	
29310025	Pesticides of aromatic organo-inorganic (except organo-sulfur) compounds	6.50%	A	
29310027	Aromatic organo-mercury compounds	6.50%	A	
29310030	Aromatic organo-inorganic compounds, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
29310060	Other aromatic organo-inorganic compounds (excluding products described in additional U.S. note 3 to section VI)	6.50%	A	
29310070	N,N'-Bis(trimethylsilyl)urea;2-Phosphonobutane-1,2,4-tricarboxylic acid and its salts; and one other specified chemical	Free	I	
29310090	Other non-aromatic organo-inorganic compounds	3.70%	A	
29321100	Tetrahydrofuran	3.70%	A	
29321200	2-Furaldehyde (Furfuraldehyde)	Free	I	
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	3.70%	A	
29321910	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only, containing an unfused furan ring, nesoi	6.50%	A	
29321950	Nonaromatic heterocyclic compounds with oxygen hetero-atom(s) only, containing an unfused furan ring, nesoi	3.70%	A	
29322100	Coumarin, methylcoumarins and ethylcoumarins	6.50%	A	
29322910	Aromatic pesticides of lactones	6.50%	A	
29322920	Aromatic drugs of lactones	6.50%	A	
29322925	4-Hydroxycoumarin	6.50%	A	
29322930	Aromatic lactones, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
29322945	Aromatic lactones, nesoi	6.50%	A	
29322950	Nonaromatic lactones	3.70%	A	
29329100	Isosafrole	6.50%	A	
29329200	1-(1,3-Benzodioxol-5-yl)propan-2-one	6.50%	A	
29329300	Piperonal (heliotropin)	4.80%	A	
29329400	Safrole	6.50%	A	
29329500	Tetrahydrocannabinols (all isomers)	Free	I	
29329904	2,2-Dimethyl-1,3-benzodioxol-4-yl methylcarbamate (Bendiocarb)	Free	I	
29329908	2-Ethoxy-2,3-dihydro-3,3-dimethyl-5-benzofuranylmethanesulfonate	6.50%	A	
29329920	Aromatic pesticides of heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	6.50%	A	
29329932	Benzofuran (Coumarone); and Dibenzofuran (Diphenylene oxide)	Free	I	
29329935	2-Hydroxy-3-dibenzofurancarboxylic acid	6.50%	A	
29329939	Benzointetrahydropyranyl ester; and Xanthen-9-one	5.80%	A	
29329955	Bis-O-[(4-methylphenyl)methylene]-D-glucitol (Dimethylbenzylidene sorbitol); and Rhodamine 2C base	Free	I	
29329961	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only described in additional U.S. note 3 to section VI, nesoi	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29329970	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	6.50%	A	
29329980	Paraldehyde, USP grade	Free	I	
29329990	Nonaromatic heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	3.70%	A	
29331100	Phenazone (Antipyrine) and its derivatives	6.50%	A	
29331904	Aminoethylphenylpyrazole (phenylmethylaminopyrazole); 3-methyl-1-(p-tolyl)-2-pyrazolin-5-one (p-tolylmethylpyrazolone)	Free	I	
29331908	3-(5-Amino-3-methyl-1H-pyrazol-1-yl)benzenesulfonic acid; amino-J-pyrazolone; and another 12 specified chemicals	5.80%	A	
29331915	1,2-Dimethyl-3,5-diphenyl-1H-pyrazolium methyl sulfate (difenzoquat methyl sulfate)	Free	I	
29331918	2-Chloro-5-sulfophenylmethylpyrazolone; phenylcarbethoxyypyrazolone; and 3 other specified chemicals	Free	I	
29331923	Aromatic or modified aromatic pesticides containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	6.50%	A	
29331930	Aromatic or modified aromatic photographic chemicals containing an unfused pyrazole ring (whether or n/hydrogenated) in the structure, nesoi	6.50%	A	
29331935	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyrazole ring	6.50%	A	
29331937	Aromatic or mod. aromatic compound desc in add US note 3 to section VI contain an unfused pyrazole ring (w/wo hydrogenated) in the structure	6.50%	A	
29331943	Aromatic or modified aromatic compounds (excluding products in add US note 3 to sec VI) containing an unfused pyrazole ring in the structure	6.50%	A	
29331945	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyrazole ring	3.70%	A	
29331970	3-Methyl-5-pyrazolone	Free	I	
29331990	Other compound (excluding aromatic, modified aromatic & drugs) containing unfused pyrazole ring (whether or n/hydrogenated) in the structure	6.50%	A	
29332100	Hydantoin and its derivatives	6.50%	A	
29332905	1-[1-((4-Chloro-2-(trifluoromethyl)phenyl)imino)-2-propoxyethyl]-1H-imidazole (triflumizole); and ethylene thiourea	Free	I	
29332910	2-Phenylimidazole	5.80%	A	
29332920	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only cont. an unfused imidazole ring	6%	A	
29332935	Aromatic or mod. aromatic goods in add US note 3 to sect VI containing an unfused imidazole ring (whether or n/hydrogenated) in structure	6.50%	A	
29332943	Aromatic or mod aromatic goods contng unfused imidazole ring (whether or n/hydrogenated) in the structure (exc prod in add US note 3 sec VI)	6.50%	A	
29332945	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring, nesoi	3.70%	A	
29332960	Imidazole	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29332990	Other compounds (excluding drugs, aromatic and modified aromatic compounds) containing an unfused imidazole ring (whether or n/hydrogenated)	6.50%	A	
29333100	Pyridine and its salts	Free	I	
29333210	Piperidine	6.50%	A	
29333250	Piperidine salts	6.50%	A	
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), and other specified INNs; salts thereof	Free	I	
29333908	1-(3-Sulfapropyl)pyridinium hydroxide; N,N-bis(2,2,6,6-tetramethyl-4-piperidinyl)-1,6-hexanediamine; and 5 other specified chemicals	Free	I	
29333910	Collidines, lutidines and picolines	Free	I	
29333920	p-Chloro-2-benzylpyridine & other specified heterocyclic compounds, w nitrogen hetero-atom(s) only cont. an unfused pyridine ring	5.80%	A	
29333921	Fungicides of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.50%	A	
29333923	o-Paraquat dichloride	6.50%	A	
29333925	Herbicides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.50%	A	
29333927	Pesticides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.50%	A	
29333931	Psychotherapeutic agents of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring, nesoi	6.50%	A	
29333941	Drugs containing an unfused pyridine ring (whether or not hydrogenated) in the structure, nesoi	6.50%	A	
29333961	Heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyridine ring, described in add. US note 3 to sec. VI	6.50%	A	
29333991	Heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyridine ring, nesoi	6.50%	A	
29334100	Levorphenol (INN) and its salts	Free	I	
29334908	4,7-Dichloroquinoline	6.50%	A	
29334910	Ethoxyquin (1,2-Dihydro-6-ethoxy-2,2,4-trimethylquinoline)	6.50%	A	
29334915	8-Methylquinoline and Isoquinoline	5.80%	A	
29334917	Ethyl ethyl-6,7,8-trifluoro-1,4-dihydro-4-oxo-3-quinoline carboxylate	Free	I	
29334920	5-Chloro-7-iodo-8-quinolinol (Iodochlorhydroxyquin); Decoquinatate; Diiodohydroxyquin; and Oxyquinoline sulfate	6.50%	A	
29334926	Drugs containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused, nesoi	6.50%	A	
29334930	Pesticides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. a quinoline or isoquinoline ring-system, not further fused	6.50%	A	
29334960	Products described in add. US note 3 to sec VI containing quinoline or isoquinoline ring-system (whether or n/hydrogenated), n/further fused	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29334970	Heterocyclic compounds with nitrogen hetero-atom(s) only, containing a quinoline ring-system, not further fused, nesoi	6.50%	A	
29335210	Malonylurea (barbituric acid)	Free	I	
29335290	Salts of barbituric acid	Free	I	
29335300	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, and other specified INNs; salts thereof	Free	I	
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	3.70%	A	
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	I	
29335910	Aromatic or modified aromatic herbicides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. a pyrimidine or piperazine ring	6.50%	A	
29335915	Aromatic or mod. aromatic pesticides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only cont. pyrimidine or piperazine ring	6.50%	A	
29335918	Nonaromatic pesticides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, nesoi	6.50%	A	
29335921	Antihistamines, including those principally used as antinauseants	6.50%	A	
29335922	Nicarbazin and trimethoprim	6.50%	A	
29335936	Anti-infective agents nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine, piperazine ring	6.50%	A	
29335946	Psychotherapeutic agents of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, nesoi	6.50%	A	
29335953	Other aromatic or modified aromatic drugs containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	6.50%	A	
29335959	Nonaromatic drugs of heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. a pyrimidine or piperazine ring	3.70%	A	
29335970	Aromatic heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, in add. U.S. note 3, sec. VI	6.50%	A	
29335980	Aromatic or modified aromatic heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring	6.50%	A	
29335985	2-Amino-4-chloro-6-methoxypyrimidine; 2-amino-4,6-dimethoxypyrimidine; and 6-methyluracil	Free	I	
29335995	Other (excluding aromatic or mod aromatic) compds containing pyrimidine ring (whether or n/hydrogenated) or piperazine ring in the structure	6.50%	A	
29336100	Melamine	3.50%	A	
29336920	2,4-Diamino-6-phenyl-1,3,5-triazine	Free	I	
29336960	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	3.50%	A	
29337100	6-Hexanelactam (epsilon-Caprolactam)	6.50%	A	
29337200	Clobazam (INN) and methyprylon (INN)	Free	I	
29337904	2,4-Dihydro-3,6-diphenylpyrrolo-(3,4-C)pyrrole-1,4-dione	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29337908	Aromatic or modified aromatic lactams with nitrogen hetero-atoms only described in additional U.S. note 3 to section VI	6.50%	A	
29337915	Aromatic or modified aromatic lactams, nesoi	6.50%	A	
29337920	N-Methyl-2-pyrrolidone; and 2-pyrrolidone	4.20%	A	
29337930	N-Vinyl-2-pyrrolidone, monomer	5.50%	A	
29337940	12-Aminododecanoic acid lactam	Free	I	
29337985	Aromatic or modified aromatic lactams with nitrogen hetero-atoms only, nesoi	6.50%	A	
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, and other specified INNs; salts thereof	Free	I	
29339901	Butyl (R)-2-[4-(5-trifluoromethyl-2-pyridinyloxy)phenoxy]propanoate	Free	I	
29339902	2-[4-[(6-Chloro-2-quinoxalinyloxy)phenoxy]propionic acid, ethyl ester; and 1 other specified aromatic chemical	Free	I	
29339905	Acridine and indole	Free	I	
29339906	alpha-Butyl-alpha-(4-chlorophenyl)-1H-1,2,4-triazole-1-propanenitrile (Mycolbutanil); and one other specified aromatic chemical	6.50%	A	
29339908	Acetoacetyl-5-aminobenzimidazolone; 1,3,3-Trimethyl-2-methyleneindoline; and two other specified aromatic chemicals	Free	I	
29339911	Carbazole	Free	I	
29339913	6-Bromo-5-methyl-1H-imidazo-(4,5-b)pyridine; 2-sec-butyl-4-tert-butyl-6-(benzotriazol-2-yl)phenol; 2-methylindoline; and other specific	5.80%	A	
29339914	5-Amino-4-chloro-alpha-phenyl-3-pyridazinone	6.50%	A	
29339916	o-Diquat dibromide (1,1-Ethylene-2,2-dipyridylum dibromide)	Free	I	
29339917	Aromatic or modified aromatic insecticides with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339922	Other heterocyclic aromatic or modified aromatic pesticides with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339924	Aromatic or modified aromatic photographic chemicals with nitrogen hetero-atom(s) only	6.50%	A	
29339926	Aromatic or modified aromatic antihistamines of heterocyclic compounds with nitrogen hetero-atom(s) only	6.50%	A	
29339942	Acriflavin; Acriflavin hydrochloride; Carbadox; Pyrazinamide	Free	I	
29339946	Aromatic or modified aromatic anti-infective agents of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339951	Hydralazine hydrochloride	Free	I	
29339953	Aromatic or modified aromatic cardiovascular drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339955	Aromatic or modified aromatic analgesics and certain like affecting chemicals, of heterocyclic compounds with nitrogen hetero-atom(s) only	6.50%	A	
29339958	Droperidol; and Imipramine hydrochloride	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29339961	Aromatic/modified aromatic psychotherapeutic agents, affecting the CNS, of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339965	Aromatic or modified aromatic anticonvulsants, hypnotics and sedatives, of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339970	Aromatic or modified aromatic drugs affecting the central nervous system, of heterocyclic compounds with nitrogen atom(s) only, nesoi	6.50%	A	
29339975	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29339979	Aromatic or modified aromatic compounds with nitrogen hetero-atom(s) only described in additional U.S. note 3 to section VI	6.50%	A	
29339982	Aromatic or mod. aromatic compounds with nitrogen hetero-atom(s) only other than products described in add. U.S. note 3 to section VI, nesoi	6.50%	A	
29339985	3-Amino-1,2,4-triazole	3.70%	A	
29339987	Hexamethylenetetramine	6.30%	A	
29339989	Hexamethyleimine	Free	I	
29339990	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	3.70%	A	
29339997	Nonaromatic heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.50%	A	
29341010	Aromatic or modified aromatic heterocyclic compounds cont. an unfused thiazole ring, described in add. U.S. note 3 to section VI	6.50%	A	
29341020	Aromatic or modified aromatic heterocyclic compounds, nesoi, containing an unfused thiazole ring	6.50%	A	
29341070	4,5-Dichloro-2-n-octyl-4-isothiazolin-3-one; thiothiamine hydrochloride; and 4 other specified chemicals	Free	I	
29341090	Other compounds (excluding aromatic or modified aromatic) containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.50%	A	
29342005	N-tert-Butyl-2-benzothiazolesulfenamide	6.50%	A	
29342010	2,2'-Dithiobisbenzothiazole	6.50%	A	
29342015	2-Mercaptobenzothiazole; and N-(Oxydiethylene)benzothiazole-2-sulfenamide	6.50%	A	
29342020	2-Mercaptobenzothiazole, sodium salt (2-Benzothiazolethiol, sodium salt)	6.50%	A	
29342025	2-Amino-5,6-dichlorobenzothiazole; 2-amino-6-nitrobenzothiazole; and 2 other specified chemicals	Free	I	
29342030	2-Amino-6-methoxybenzothiazole and other specified heterocyclic compounds, cont. a benzothiazole ring-system, not further fused	5.80%	A	
29342035	Pesticides containing a benzothiazole ring-system, not further fused	6.50%	A	
29342040	Heterocyclic compounds containing a benzothiazole ring-system, not further fused, described in add. U.S. note 3 to section VI	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29342080	Other compounds containing a benzothiazole ring system (whether or not hydrogenated), not further fused	6.50%	A	
29343012	2-(Trifluoromethyl)phenothiazine	6.50%	A	
29343018	Ethyl (1H-phenothiazin-2,4,1)carbamate	Free	I	
29343023	Antidepressants, tranquilizers and other psychotherapeutic agents containing a phenothiazine ring-system, not further fused	6.50%	A	
29343027	Other drugs containing a phenothiazine ring system (whether or not hydrogenated), not further fused, nesoi	6.50%	A	
29343043	Products described in add. US note 3 to section VI containing a phenothiazine ring system (whether or not hydrogenated), not further fused	6.50%	A	
29343050	Heterocyclic compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused, nesoi	6.50%	A	
29349100	Aminorex (INN), brotizolam (INN), clonazepam (INN), cloxazolam (INN), dextromoramide (INN), and other specified INNs; salts thereof	Free	I	
29349901	Mycophenolate mofetil	Free	I	
29349903	2-Acetylbenzo(b)thiophene; and 2 other specified aromatic or modified aromatic compounds	Free	I	
29349905	5-Amino-3-phenyl-1,2,4-thiadiazole(3-Phenyl-5-amino-1,2,4-thiadiazole); and 3 other specified aromatic/mod. aromatic heterocyclic compounds	5.80%	A	
29349906	7-Nitronaphth[1,2]oxadiazole-5-sulfonic acid and its salts	6.50%	A	
29349907	Ethyl 2-[4-[(6-chloro-2-benzoxazolyl)oxy]phenoxy]propanoate (Fenoxaprop-ethyl)	Free	I	
29349908	2,5-Diphenyloxazole	6.50%	A	
29349909	1,2-Benzisothiazolin-3-one	Free	I	
29349911	2-tert-Butyl-4-(2,4-dichloro-5-isopropoxyphenyl)-delta(squared)-1,3,4-oxadiazolin-5-one; Bentazon; Phosalone	6.50%	A	
29349912	Aromatic or modified aromatic fungicides of other heterocyclic compounds, nesoi	6.50%	A	
29349915	Aromatic or modified aromatic herbicides of other heterocyclic compounds, nesoi	6.50%	A	
29349916	Aromatic or modified aromatic insecticides of other heterocyclic compounds, nesoi	6.50%	A	
29349918	Aromatic or modified aromatic pesticides nesoi, of other heterocyclic compounds, nesoi	6.50%	A	
29349920	Aromatic or modified aromatic photographic chemicals of other heterocyclic compounds, nesoi	6.50%	A	
29349930	Aromatic or modified aromatic drugs of other heterocyclic compounds, nesoi	6.50%	A	
29349939	Aromatic or modified aromatic other heterocyclic compounds described in additional U.S. note 3 to section VI	6.50%	A	
29349944	Aromatic or modified aromatic other heterocyclic compounds, nesoi	6.50%	A	
29349947	Nonaromatic drugs of other heterocyclic compounds, nesoi	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
29349970	Morpholinethyl chloride hydrochloride; 2-methyl-2,5-dioxo-1-oxa-2-phospholan; and 1 other specified nonaromatic chemical	Free	I	
29349990	Nonaromatic other heterocyclic compounds, nesoi	6.50%	A	
29350006	4-Amino-6-chloro-m-benzenedisulfonamide; and Methyl 4-aminobenzenesulfonylcarbamate (Asulam)	6.50%	A	
29350010	2-Amino-N-ethylbenzenesulfonamide; and six other specified sulfonamides	6.50%	A	
29350013	(5-[2-Chloro-4-(trifluoromethyl)phenoxy]-N-(methylsulfonyl)-2-nitrobenzamide) (fomesafen); and seven other specified chemicals	Free	I	
29350015	o-Toluenesulfonamide	6.50%	A	
29350020	Fast color bases and fast color salts, of sulfonamides	6.50%	A	
29350029	Acetylsulfaguanidine	Free	I	
29350030	Sulfamethazine	Free	I	
29350032	Acetylsulfisoxazole; sulfacetamide, sodium; and sulfamethazine, sodium	6.50%	A	
29350033	Sulfathiazole; and sulfathiazole, sodium	Free	I	
29350042	Salicylazosulfapyridine; sulfadiazine; sulfamerazine; sulfaguanidine; and sulfapyridine	Free	I	
29350048	Other sulfonamides used as anti-infective agents	6.50%	A	
29350060	Other sulfonamide drugs (excluding anti-infective agents)	6.50%	A	
29350075	Other sulfonamides (excluding drugs and certain specified chemicals) described in additional U.S. note 3 to section VI	6.50%	A	
29350095	Other sulfonamides (excluding drugs and certain specified chemicals) not described in additional U.S. note 3 to section VI	6.50%	A	
29361000	Provitamins, unmixed	Free	I	
29362100	Vitamins A and their derivatives, unmixed, natural or synthesized	Free	I	
29362200	Vitamin B1 (Thiamine) and its derivatives, unmixed, natural or synthesized	Free	I	
29362300	Vitamin B2 (Riboflavin) and its derivatives, unmixed, natural or synthesized	Free	I	
29362400	Vitamin B3 or B5 (d- or dl-Pantothenic acid) and its derivatives, unmixed, natural or synthesized	Free	I	
29362500	Vitamin B6 (Pyridoxine and related compounds with Vitamin B6 activity) and its derivatives, unmixed, natural or synthesized	Free	I	
29362600	Vitamin B12 (Cyanocobalamin and related compounds with Vitamin B12 activity) and its derivatives, unmixed, natural or synthesized	Free	I	
29362700	Vitamin C (Ascorbic acid) and its derivatives, unmixed, natural or synthesized	Free	I	
29362800	Vitamin E (Tocopherols and related compounds with Vitamin E activity) and its derivatives, unmixed, natural or synthesized	Free	I	
29362910	Folic acid and its derivatives, unmixed	Free	I	
29362915	Niacin an niacinamide	Free	I	
29362920	Aromatic or modified aromatic vitamins and their derivatives, nesoi	Free	I	
29362950	Other vitamins and their derivatives, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29369000	Vitamins or provitamins nesoi (including natural concentrates) and intermixtures of the foregoing, whether or not in any solvent	Free	I	
29371100	Somatotropin, its derivatives and structural analogues	Free	I	
29371200	Insulin and its salts	Free	I	
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nesoi	Free	I	
29372100	Cortisone, hydrocortisone, prednisone (Dehydrocortisone) and prednisolone (Dehydrohydrocortisone)	Free	I	
29372200	Halogenated derivatives of corticosteroidal hormones	Free	I	
29372310	Estrogens and progestins obtained directly or indirectly from animal or vegetable materials	Free	I	
29372325	Estradiol benzoate; and Estradiol cyclopentylpropionate (estradiol cypionate)	Free	I	
29372350	Other estrogens and progestins not derived from animal or vegetable materials, nesoi	Free	I	
29372910	Desonide; and Nandrolone phenpropionate	Free	I	
29372990	Steroidal hormones, their derivatives and structural analogues, nesoi	Free	I	
29373100	Epinephrine	Free	I	
29373910	Epinephrine hydrochloride	Free	I	
29373990	Catecholamine hormones, their derivatives and structural analogues, nesoi	Free	I	
29374010	<u>I</u> (underscoring)-Thyroxine, sodium	Free	I	
29374090	Amino-acid derivatives of hormones and their derivatives, nesoi	Free	I	
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	I	
29379000	Other hormones, their derivatives and structural analogues, other steroid derivatives and structural analogue used primarily as hormones, nesoi	Free	I	
29381000	Rutoside (Rutin) and its derivatives	1.50%	A	
29389000	Glycosides, natural or synthesized, and their salts, ethers, esters, and other derivatives other than rutoside and its derivatives	3.70%	A	
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, and other specified INNs; salts thereof	Free	I	
29391910	Papaverine and its salts	Free	I	
29391920	Synthetic alkaloids of opium and their derivatives; salts thereof; nesoi	Free	I	
29391950	Nonsynthetic alkaloids of opium and their derivatives; salts thereof; nesoi	Free	I	
29392100	Quinine and its salts	Free	I	
29392900	Alkaloids of cinchona, and their derivatives; salts thereof, other than quinine and its salts	Free	I	
29393000	Caffeine and its salts	Free	I	
29394100	Ephedrine and its salts	Free	I	
29394200	Pseudoephedrine and its salts	Free	I	
29394300	Cathine (INN) and its salts	Free	I	
29394901	Ephedrines and their salts, other than cathine and pseudoephedrine and their salts	Free	I	
29395100	Fenetylline (INN) its salts	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
29395900	Theophylline aminophylline (Theophylline-ethylenediamine) and their derivatives; salts thereof; nesoi	Free	I	
29396100	Ergometrine and its salts	Free	I	
29396200	Ergotamine and its salts	Free	I	
29396300	Lysergic acid and its salts	Free	I	
29396900	Alkaloids of rye ergot and their derivatives, nesoi; salts thereof	Free	I	
29399100	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	Free	I	
29399900	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nesoi	Free	I	
29400020	D-Arabinose	Free	I	
29400060	Other sugars, nesoi excluding d-arabinose	5.80%	A	
29411010	Ampicillin and its salts	Free	I	
29411020	Penicillin G salts	Free	I	
29411030	Carfecillin, sodium; cloxacillin, sodium; dicloxacillin, sodium; flucloxacillin (Floxacillin); and oxacillin, sodium	Free	I	
29411050	Penicillins and their derivatives nesoi, with a penicillanic acid structure; salts thereof	Free	I	
29412010	Dihydrostreptomycins and its derivatives; salts thereof	3.50%	A	
29412050	Streptomycins and their derivatives; salts thereof, nesoi	Free	I	
29413000	Tetracyclines and their derivatives; salts thereof	Free	I	
29414000	Chloramphenicol and their derivatives; salts thereof	Free	I	
29415000	Erythromycin and their derivatives; salts thereof	Free	I	
29419010	Natural antibiotics, nesoi	Free	I	
29419030	Antibiotics, nesoi, aromatic or modified aromatic, other than natural	Free	I	
29419050	Antibiotics nesoi, other than aromatic or modified aromatic antibiotics	Free	I	
29420003	[2,2'-Thiobis(4-(1,1,3,3-tetramethyl-n-butyl)phenolato)(2,1)]-O,O',S-s(1-butanamine), nickel II	Free	I	
29420005	Aromatic or modified aromatic drugs of other organic compounds, nesoi	6.50%	A	
29420010	Aromatic or modified aromatic organic compounds, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
29420035	Other aromatic or modified aromatic organic compounds (excluding products described in additional U.S. note 3 to section VI)	6.50%	A	
29420050	Nonaromatic organic compounds, nesoi	3.70%	A	
30011000	Glands and other organs for organotherapeutic uses, dried, whether or not powdered	Free	I	
30012000	Extracts of glands or other organs or of their secretions for organotherapeutic uses	Free	I	
30019000	Heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, nesoi	Free	I	
30021001	Antisera and other blood fractions and modified immunological products	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
30022000	Vaccines for human medicine	Free	I	
30023000	Vaccines for veterinary medicine	Free	I	
30029010	Ferments, excluding yeasts	Free	I	
30029051	Human blood; animal blood prepared for therapeutic, prophylactic, diagnostic uses; toxins, cultures of micro-organisms nesoi & like products	Free	I	
30031000	Medicaments, cont. penicillins or streptomycins, not dosage form and not packed for retail	Free	I	
30032000	Medicaments containing antibiotics, nesoi, not dosage form and not packaged for retail	Free	I	
30033100	Medicaments containing insulin, not dosage form and not packed for retail	Free	I	
30033910	Medicaments containing artificial mixtures of natural hormones, but not antibiotics, not dosage form and not packed for retail	Free	I	
30033950	Medicaments containing products of heading 2937, nesoi, but not antibiotics, not dosage form and not packed for retail	Free	I	
30034000	Medicaments containing alkaloids but not products of heading 2937 or antibiotics, not dosage form and not packed for retail	Free	I	
30039000	Medicaments nesoi, not dosage form and not packed for retail	Free	I	
30041010	Medicaments containing penicillin G salts, in dosage form and packed for retail	Free	I	
30041050	Medicaments cont. penicillins or streptomycins, nesoi, in dosage form or packed for retail	Free	I	
30042000	Medicaments containing antibiotics, nesoi, in dosage form or packed for retail	Free	I	
30043100	Medicaments containing insulin, in dosage form or packed for retail	Free	I	
30043200	Medicaments, containing adrenal cortical hormones, in dosage form or packed for retail	Free	I	
30043900	Medicaments, containing products of heading 2937 nesoi, in dosage form or packed for retail	Free	I	
30044000	Medicaments cont. alkaloids, but not products of heading 2937 or antibiotics, in dosage form or packed for retail	Free	I	
30045010	Medicaments containing vitamin B2 synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	I	
30045020	Medicaments containing vitamin B12 synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	I	
30045030	Medicaments containing vitamin E synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	I	
30045040	Medicaments containing vitamins nesoi, synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	I	
30045050	Medicaments containing vitamins or other products of heading 2936, nesoi, in dosage form or packed for retail	Free	I	
30049010	Medicaments containing antigens or hyaluronic acid or its sodium salt, nesoi, in dosage form or packed for retail	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
30049091	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, in measured doses or put up for retail, nesoi	Free	I	
30051010	Adhesive dressings and other articles having an adhesive layer, coated or impregnated with pharmaceutical substances, packed for retail	Free	I	
30051050	Adhesive dressings and other articles having an adhesive layer, packed for retail for medical, surgical, dental, veterinary purposes	Free	I	
30059010	Wadding, gauze, bandages, & similar articles, not having an adhesive layer, coated, impregnated with pharmaceutical substances, for retail	Free	I	
30059050	Wadding, gauze, bandages, and similar articles, not having an adhesive layer, packed for retail for medical, surgical, like purposes	Free	I	
30061000	Sterile surgical catgut, suture materials, tissue adhesives for wound closure, laminaria, laminaria tents, and absorbable hemostatics	Free	I	
30062000	Blood-grouping reagents	Free	I	
30063010	Opacifying preparation for X-ray examination; diagnostic reagent designed to be administered to the patient; all cont. antigens or antisera	Free	I	
30063050	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient, nesoi	Free	I	
30064000	Dental cements and other dental fillings; bone reconstruction cements	Free	I	
30065000	First-aid boxes and kits	Free	I	
30066000	Chemical contraceptive preparations based on hormones or spermicides	Free	I	
30067000	Gel preparation use human/veterinary medicine lubricant in surgical operation, physical exam or coupling agent tween body & med instrument	5%	A	
30068000	Waste pharmaceuticals	Free	I	
31010000	Animal or vegetable fertilizers; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	Free	I	
31021000	Urea, whether or not in aqueous solution	Free	I	
31022100	Ammonium sulfate	Free	I	
31022900	Double salts and mixtures of ammonium sulfate and ammonium nitrate	Free	I	
31023000	Ammonium nitrate, whether or not in aqueous solution	Free	I	
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilizing substances	Free	I	
31025000	Sodium nitrate	Free	I	
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	I	
31027000	Calcium cyanamide	Free	I	
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	I	
31029000	Mineral or chemical fertilizers, nitrogenous, nesoi, including mixtures not specified elsewhere in heading 3102	Free	I	
31031000	Superphosphates	Free	I	
31032000	Basic slag phosphatic fertilizers	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
31039000	Mineral or chemical fertilizers, phosphatic, other than superphosphates or basic slag	Free	I	
31041000	Carnallite, sylvite and other crude natural potassium salts	Free	I	
31042000	Potassium chloride	Free	I	
31043000	Potassium sulfate	Free	I	
31049000	Mineral or chemical fertilizers, potassic, nesoi	Free	I	
31051000	Fertilizers of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	I	
31052000	Mineral or chemical fertilizers nesoi, containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	I	
31053000	Diammonium hydrogenorthophosphate (Diammonium phosphate)	Free	I	
31054000	Ammonium dihydrogenorthophosphate (Monoammonium phosphate), mixtures thereof with diammonium hydrogenorthophosphate (Diammonium phosphate)	Free	I	
31055100	Mineral or chemical fertilizers nesoi, containing nitrates and phosphates	Free	I	
31055900	Mineral or chemical fertilizers nesoi, containing the two fertilizing elements nitrogen and phosphorus	Free	I	
31056000	Mineral or chemical fertilizers nesoi, containing the two fertilizing elements phosphorous and potassium	Free	I	
31059000	Mineral or chemical fertilizers cont. two or three of the fertilizing elements nitrogen, phosphorus and potassium fertilizers, nesoi	Free	I	
32011000	Quebracho tanning extract	Free	I	
32012000	Wattle tanning extract	Free	I	
32019010	Tannic acid, containing by weight 50 percent or more of tannic acid	1.50%	A	
32019025	Tanning extracts of canaigre,chestnut curupay,divi-divi,eucalyptus,gambier,hemlock,larch,mangrove,myrobalan,oak,sumac,tara,urunday,valonia	Free	I	
32019050	Tanning extracts of vegetable origin nesoi; tannins and their salts, ethers, esters and other derivatives	3.10%	A	
32021010	Aromatic or modified aromatic synthetic organic tanning substances	6.50%	A	
32021050	Synthetic organic tanning substances, nonaromatic	6.50%	A	
32029010	Tanning substances, tanning preparations and enzymatic preparations for pre-tanning consisting wholly of inorganic substances	Free	I	
32029050	Tanning substances, tanning preparations and enzymatic preparations for pre-tanning, nesoi	5%	A	
32030010	Coloring matter of annato, archil, cochineal, cudbear, litmus and marigold meal	Free	I	
32030030	Mixtures of 3,4-dihydroxyphenyl-2,4,6,-trihydroxyphenylmethanone and 2-(2,4-dihydroxyphenyl)-3,5,7-trihydroxy-4H-1-benzopyran-4-one	Free	I	
32030080	Coloring matter of vegetable or animal origin, nesoi	3.10%	A	
32041110	Disperse blue 19 and other specified dispersed dyes and preparations based thereon	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
32041115	Disperse blue 30 and preparations based thereon	6.50%	A	
32041118	N-[2-[2,6-Dicyano-4-methylphenylazo]-5-(diethylamino)phenyl]methanesulfonamide; and 1 other specified disperse dye	Free	I	
32041135	Disperse dyes described in add'l U.S. note 3 to section VI	6.50%	A	
32041150	Disperse dyes and preparations based thereon, nesoi	6.50%	A	
32041205	Acid black 210 powder and presscake	Free	I	
32041213	Acid violet 19	Free	I	
32041217	Acid dyes, whether or not premetallized, and preparations based thereon, acid black 31, and other specified acid or mordant dyes	6.50%	A	
32041220	Acid black 61 and other specified acid and mordant dyes and preparations based thereon	6.50%	A	
32041230	Mordant black 75, blue 1, brown 79, red 81, 84 and preparations based thereon	6.50%	A	
32041245	Acid dyes, whether or not premetallized, and preparations based thereon, described in add'l U.S. note 3 to section VI	6.50%	A	
32041250	Synthetic acid and mordant dyes and preparations based thereon, nesoi	6.50%	A	
32041310	Basic black 7 and other specified basic dyes and preparations based thereon	6.50%	A	
32041320	Basic orange 22, basic red 13 dyes, and preparations based thereon	6.50%	A	
32041325	Basic blue 3; basic red 14; and basic yellow 1, 11, 13; and preparations based thereon	6.50%	A	
32041345	3,7-Bis(dimethylamino)phenazathionium chloride (methylene blue); and basic blue 147	Free	I	
32041360	Basic dyes and preparations based thereon, described in add'l U.S. note 3 to section VI	6.50%	A	
32041380	Basic dyes and preparations based thereon, nesoi	6.50%	A	
32041410	Direct black 62 and other specified basic dyes and preparations based thereon	6.50%	A	
32041420	Direct black 51 and other specified basic dyes and preparations based thereon	6.50%	A	
32041425	Direct blue 86; direct red 83; direct yellow 28 dyes; and preparations based thereon	6.50%	A	
32041430	Direct dyes nesoi, and preparations based thereon, described in additional U.S. note 3 to section VI	6.50%	A	
32041450	Direct dyes and preparations based thereon, nesoi	6.50%	A	
32041510	Vat blue 1 (synthetic indigo) dye, "Colour Index No. 73000" and preparations based thereon	6.50%	A	
32041520	Vat brown 3; vat orange 2, 7; and vat violet 9, 13 dyes and preparations based thereon	6.50%	A	
32041525	Vat red 1	Free	I	
32041530	Solubilized vat blue 5 and specified solubilized vat dyes and preparations based thereon	6.50%	A	
32041535	Solubilized vat orange 3, vat blue 2, vat red 44; and vat yellow 4, 20 and preparations based thereon	6.50%	A	
32041540	Vat dyes (incl. those usable as pigments) and preparations based thereon, described in add. U.S. note 3 to sec. VI	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
32041580	Vat dyes (including those usable in that state as pigments) and preparations based thereon, nesoi	6.50%	A	
32041610	Reactive black 1; blue 1, 2, 4; orange 1; red 1, 2, 3, 5, 6; and yellow 1; and preparations based thereon	6.50%	A	
32041620	Specified reactive dye mixtures and preparations based thereon	6.50%	A	
32041630	Reactive dyes and preparations based thereon nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
32041650	Synthetic reactive dyes and preparations based thereon, nesoi	6.50%	A	
32041704	Pigments and preparations based thereon, pigment black 1, and other specified pigments, nesoi	6.50%	A	
32041708	Pigment red 178; pigment yellow 101, 138	Free	I	
32041720	Copper phthalocyanine ([Phthalocyanato(2-)]copper) not ready for use as a pigment	6.50%	A	
32041740	Pigments and preparations based thereon, isoindoline red pigment; pigment red 242, 245; pigment yellow 155, 183, nesoi	Free	I	
32041760	Pigments and preparations based thereon, products described in add'l U.S. note 3 to section VI, nesoi	6.50%	A	
32041790	Other pigments and preparations based thereon, nesoi	6.50%	A	
32041906	Solvent yellow 43, 44, 85, 172	Free	I	
32041911	Solvent black 2 and other specified solvent dyes and preparations based thereon	6.50%	A	
32041920	Solvent dyes and preparations based thereon, products described in add'l U.S. note 3 to section VI	6.50%	A	
32041925	Solvent dyes and preparations based thereon nesoi	6.50%	A	
32041930	Sulfur black, "Colour Index Nos. 53185, 53190 and 53195" and preparations based thereon	6.50%	A	
32041935	Beta-carotene and other carotenoid coloring matter	3.10%	A	
32041940	Synthetic organic coloring matter and preparations based thereon, nesoi, described in additional U.S. note 3 to section VI	6.50%	A	
32041950	Synthetic organic coloring matter and preparations based thereon nesoi, including mixtures of items from subheading 320411 to 320419	6.50%	A	
32042010	Fluorescent brightening agent 32	6.50%	A	
32042040	Benzoxazol	Free	I	
32042080	Synthetic organic products of a kind used as fluorescent brightening agents, nesoi	6.50%	A	
32049000	Synthetic organic coloring matter or preparations based thereon, nesoi; synthetic organic products used as luminophores	5.90%	A	
32050005	Carmine food coloring solutions, cont cochineal carmine lake and paprika oleoresins, not including any synthetic organic coloring matter	Free	I	
32050015	Carmine color lakes and preparations as specified in note 3 to this chapter, nesoi	6.50%	A	
32050040	Color lakes and preparations based thereon, described in additional U.S. note 3 to section VI	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
32050050	Color lakes and preparations based thereon, nesoi	6.50%	A	
32061100	Pigments & preparations based on titanium dioxide containing 80 percent or more by weight of titanium dioxide calculated on the dry weight	6%	A	
32061900	Pigments and preparations based on titanium dioxide, nesoi	6%	A	
32062000	Pigments and preparations based on chromium compounds	3.70%	A	
32063000	Pigments and preparations based on cadmium compounds	3.10%	A	
32064100	Ultramarine and preparations based thereon	1.50%	A	
32064200	Lithopone and other pigments and preparations based on zinc sulfide	2.20%	A	
32064300	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	3.70%	A	
32064910	Concentrated dispersions of pigments in plastics materials	5.90%	A	
32064920	Coloring preparations based on iron oxides, as specified in note 3 to this chapter 32	6.50%	A	
32064930	Coloring preparations based on zinc oxides, as specified in note 3 to this chapter 32	1.30%	A	
32064940	Coloring preparations based on carbon black, as specified in note 3 to this chapter 32	Free	I	
32064950	Coloring matter and preparations, nesoi, as specified in note 3 to this chapter 32	3.10%	A	
32065000	Inorganic products of a kind used as luminophores	6.50%	A	
32071000	Prepared pigments, opacifiers, colors, and similar preparations, of a kind used in the ceramic, enamelling or glass industry	3.10%	A	
32072000	Vitrifiable enamels and glazes, engobes (slips), and similar preparations, of a kind used in the ceramic, enamelling or glass industry	4.90%	A	
32073000	Liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry	3.10%	A	
32074010	Glass frit and other glass, ground or pulverized	6%	A	
32074050	Glass frit and other glass, in the form of granules or flakes	6.50%	A	
32081000	Paints and varnishes (including enamels and lacquers) based on polyesters in a nonaqueous medium	3.70%	A	
32082000	Paints and varnishes (including enamels and lacquers) based on acrylic or vinyl polymers in a nonaqueous medium	3.60%	A	
32089000	Paints and varnishes based on synthetic polymers or chemically modified natural polymers nesoi, in a nonaqueous medium	3.20%	A	
32091000	Paints and varnishes (including enamels and lacquers) based on acrylic or vinyl polymers in an aqueous medium	5.10%	A	
32099000	Paints and varnishes based on synthetic polymers or chemically modified natural polymers nesoi, in an aqueous medium	5.90%	A	
32100000	Other paints and varnishes (including enamels, lacquers and distempers) nesoi; prepared water pigments of a kind used for finishing leather	1.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
32110000	Prepared driers for paints and varnishes	3.70%	A	
32121000	Stamping foils	4.70%	A	
32129000	Pigments dispersed in nonaqueous media, in liquid or paste form, used in making paints; dyes & coloring matter packaged for retail sale	3.10%	A	
32131000	Artists', students' or signboard painters' colors, in tablets, tubes, jars, bottles, pans or in similar packings, in sets	6.5% on the entire set	A	
32139000	Artists', students' or signboard painters' colors, in tablets, tubes, jars, bottles, pans or in similar packings, not in sets	3.40%	A	
32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	3.70%	A	
32149010	Nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like, based on rubber	Free	I	
32149050	Nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like, not based on rubber	6.50%	A	
32151100	Printing ink, black	1.80%	A	
32151900	Printing ink, other than black	1.80%	A	
32159010	Drawing ink	3.10%	A	
32159050	Inks, other than printing or drawing inks	1.80%	A	
33029010	Mixtures of or with a basis of odoriferous substances, used in other than the food or drink industries, zero to 10% alcohol by weight	Free	I	
33029020	Mixtures of or with a basis of odoriferous substances, used in other than the food or drink industries, over 10 percent alcohol by weight	Free	I	
33030010	Floral or flower waters, not containing alcohol	Free	I	
33030020	Perfumes and toilet waters, other than floral or flower waters, not containing alcohol	Free	I	
33030030	Perfumes and toilet waters, containing alcohol	Free	I	
33041000	Lip make-up preparations	Free	I	
33042000	Eye make-up preparations	Free	I	
33043000	Manicure or pedicure preparations	Free	I	
33049100	Beauty or make-up powders, whether or not compressed	Free	I	
33049910	Petroleum jelly put up for retail sale	Free	I	
33049950	Beauty or make-up preparations & preparations for the care of the skin, excl. medicaments but incl. sunscreen or sun tan preparations, nesoi	Free	I	
33051000	Shampoos	Free	I	
33052000	Preparations for permanent waving or straightening the hair	Free	I	
33053000	Hair lacquers	Free	I	
33059000	Preparations for use on the hair, nesoi	Free	I	
33061000	Dentifrices	Free	I	
33062000	Yarn used to clean between the teeth (dental floss)	Free	I	
33069000	Preparations for oral or dental hygiene, including denture fixative pastes and powders, excluding dentifrices	Free	I	
33071010	Pre-shave, shaving or after-shave preparations, not containing alcohol	4.90%	A	
33071020	Pre-shave, shaving or after-shave preparations, containing alcohol	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
33072000	Personal deodorants and antiperspirants	4.90%	A	
33073010	Bath salts, whether or not perfumed	5.80%	A	
33073050	Bath preparations, other than bath salts	4.90%	A	
33074100	Agarbatti and other odoriferous preparations which operate by burning, to perfume or deodorize rooms or used during religious rites	2.40%	A	
33074900	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites, nesoi	6%	A	
33079000	Depilatories and other perfumery, cosmetic or toilet preparations, nesoi	5.40%	A	
34011110	Castile soap in the form of bars, cakes or molded pieces or shapes	Free	I	
34011150	Soap, nesoi; organic surface-active products used as soap, in bars, cakes, pieces, soap-impregnated paper, wadding, felt, for toilet use	Free	I	
34011900	Soap; organic surface-active products used as soap, in bars, cakes, pieces; soap-impregnated paper, wadding, felt, not for toilet use	Free	I	
34012000	Soap, not in the form of bars, cakes, molded pieces or shapes	Free	I	
34013010	Organic surface-active products for wash skin, in liquid or cream, contain any aromatic/mod aromatic surface-active agent, put up for retail	4%	A	
34013050	Organic surface-active products and preparations for washing the skin, in liquid or cream form, put up for retail sale, nesoi	Free	I	
34021120	Linear alkylbenzene sulfonates	6.50%	A	
34021140	Anionic, aromatic or modified aromatic organic surface-active agents, whether or not put up for retail sale, nesoi	4%	A	
34021150	Nonaromatic anionic organic surface-active agents (other than soap)	3.70%	A	
34021210	Aromatic or modified aromatic cationic organic surface-active agents (other than soap)	4%	A	
34021250	Nonaromatic cationic organic surface-active agents (other than soap)	4%	A	
34021310	Aromatic or modified aromatic nonionic organic surface-active agents (other than soap)	4%	A	
34021320	Nonaromatic nonionic organic surface-active agents (other than soap) of fatty substances of animal or vegetable origin	4%	A	
34021350	Nonaromatic nonionic organic surface-active agents (other than soap), other than of fatty substances of animal or vegetable origin	3.70%	A	
34021910	Aromatic or modified aromatic organic surface-active agents (other than soap) other than anionic, cationic or nonionic	4%	A	
34021950	Nonaromatic organic surface-active agents (other than soap) nesoi	3.70%	A	
34022011	Surface-active/washing/cleaning preparations containing any aromatic or mod aromatic surface-active agent, put up for retail, not head 3401	4%	A	
34022051	Surface-active, washing, and cleaning preparations nesoi, put up for retail sale, not of heading 3401	Free	I	
34029010	Synthetic detergents put up for retail sale	3.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
34029030	Surface-active, washing, and cleaning preparations cont. any aromatic or modified aromatic surface-active agent, put up for retail sale	4%	A	
34029050	Surface-active, washing, and cleaning preparations nesoi, put up for retail sale	3.70%	A	
34031120	Preparations for the treatment of textile materials, containing 50 but not over 70 percent or more by weight of petroleum oils	0.20%	A	
34031140	Preparations for the treatment of textile materials, containing less than 50 percent by weight of petroleum oils	6.10%	A	
34031150	Preparations for the treatment of leather, furskins, other materials nesoi, containing less than 70% petroleum or bituminous mineral oils	1.40%	A	
34031910	Lubricating preparations containing 50% but less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals	0.20%	A	
34031950	Lubricating preparations containing less than 50% by weight of petroleum oils or of oils from bituminous minerals	5.80%	A	
34039110	Preparations for the treatment of textile materials, nesoi	6%	A	
34039150	Preparations nesoi, for the treatment of leather, furskins or other materials nesoi	6.50%	A	
34039900	Lubricating preparations (incl. lubricant-based preparations), nesoi	6.50%	A	
34041000	Artificial waxes and prepared waxes of chemically modified lignite	Free	I	
34042000	Artificial waxes and prepared waxes of polyethylene glycol	4.10%	A	
34049010	Artificial waxes and prepared waxes containing bleached beeswax	Free	I	
34049050	Artificial waxes and prepared waxes, excluding those of chemically modified lignite, polyethylene glycol or containing bleached beeswax	Free	I	
34051000	Polishes, creams and similar preparations for footwear or leather	Free	I	
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	I	
34053000	Polishes and similar preparations for coachwork, other than metal polishes	Free	I	
34054000	Scouring pastes and powders and other scouring preparations	Free	I	
34059000	Polishes, creams and similar preparations for glass or metal	Free	I	
34060000	Candles, tapers and the like	Free	I	
34070020	Modeling pastes, including those put up for children's amusement	Free	I	
34070040	Modeling pastes, nesoi	Free	I	
35061010	Animal glue, including casein glue but not including fish glue, not exceeding a net weight of 1 kg, put up for retail sale	6.50%	A	
35061050	Products suitable for use as glues or adhesives, nesoi, not exceeding 1 kg, put up for retail sale	2.10%	A	
35069100	Adhesive preparations based on rubber or plastics (including artificial resins)	2.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
35069900	Prepared glues and other prepared adhesives, excluding adhesives based on rubber or plastics, nesoi	2.10%	A	
35071000	Rennet and concentrates thereof	Free	I	
35079020	Penicillin G amidase	Free	I	
35079070	Enzymes and prepared enzymes, nesoi	Free	I	
36010000	Propellant powders	6.50%	A	
36020000	Prepared explosives, other than propellant powders	Free	I	
36030030	Safety fuses or detonating fuses	3%	A	
36030060	Percussion caps	4.20%	A	
36030090	Detonating caps, igniters or electric detonators	0.20%	A	
36041010	Display or special fireworks (Class 1.3G)	2.40%	A	
36041090	Fireworks, nesoi	5.30%	A	
36049000	Signaling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks	6.50%	A	
36050000	Matches, other than pyrotechnic articles of heading 3604	Free	I	
36061000	Liquid or liquefied-gas fuels in containers used for filling cigarette or similar lighters of a capacity not exceeding 300 cubic cm	Free	I	
36069030	Ferrocium and other pyrophoric alloys in all forms	5.90%	A	
36069040	Metaldehyde	Free	I	
36069080	Articles of combustible materials as specified in note 2 of chap. 36, nesoi	5%	A	
37011000	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, for X-ray use	3.70%	A	
37012000	Instant print film in the flat, sensitized, unexposed, whether or not in packs	3.70%	A	
37013000	Photographic plates and film nesoi, with any side 255 mm, in the flat, sensitized, unexposed, not of paper, paperboard, or textiles	3.70%	A	
37019100	Photographic plates, film, for color photography, nesoi, in the flat, sensitized, unexposed, not of paper, paperboard, textiles	3.70%	A	
37019930	Photographic dry plates, nesoi, sensitized, unexposed, of any material other than paper, paperboard or textiles	4.90%	A	
37019960	Photographic plates and film, nesoi, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	3.70%	A	
37021000	Photographic film in rolls, sensitized, unexposed, for X-ray use; of any material other than paper, paperboard or textiles	3.70%	A	
37022000	Instant print film in rolls, sensitized, unexposed	3.70%	A	
37023100	Film in rolls, for color photography, without sprocket holes, of a width not exceeding 105 mm, sensitized, unexposed	3.70%	A	
37023200	Film in rolls, with silver halide emulsion, without sprocket holes, of a width not exceeding 105 mm, sensitized, unexposed	3.70%	A	
37023900	Film in rolls without sprocket holes, width not exceeding 105 mm, other than color photography or silver halide emulsion film	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
37024100	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length exceeding 200 m, for color photography	3.70%	A	
37024200	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length exceeding 200 m, other than for color photography	3.70%	A	
37024300	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length not exceeding 200 m	3.70%	A	
37024400	Film in rolls, without sprocket holes, of a width exceeding 105 mm but not exceeding 610 mm	3.70%	A	
37025100	Film for color photography, in rolls, of a width not exceeding 16 mm and of a length not exceeding 14 m	3.70%	A	
37025200	Film for color photography, in rolls, of a width not exceeding 16 mm and of a length exceeding 14 m	3.70%	A	
37025300	Film for color photography, in rolls, exceeding 16 but not 35 mm in width and of a length not exceeding 30 m, for slides	3.70%	A	
37025400	Film for color photography, in rolls, exceeding 16 but not 35 mm in width, of a length not exceeding 30 m, other than for slides	3.70%	A	
37025500	Film for color photography, in rolls, exceeding 16 but not 35 mm in width and of a length exceeding 30 m	Free	I	
37025600	Film for color photography, in rolls, of a width exceeding 35 mm	Free	I	
37029101	Photographic film nesoi in rolls, sensitized, unexposed, of materials nesoi, of a width not exceeding 16 mm	3.70%	A	
37029300	Photographic film nesoi, in rolls, of a width exceeding 16 but not 35 mm and of a length not exceeding 30 m	3.70%	A	
37029400	Photographic film nesoi, in rolls, of a width exceeding 16 but not 35 mm and of a length exceeding 30 m	Free	I	
37029500	Photographic film nesoi, in rolls, of a width exceeding 35 mm	3.70%	A	
37031030	Silver halide photographic papers, sensitized, unexposed, in rolls of a width exceeding 610 mm	3.70%	A	
37031060	Photographic paper (other than silver halide), paperboard and textiles, sensitized, unexposed, in rolls of a width exceeding 610 mm	3.10%	A	
37032030	Silver halide papers, other than in rolls of a width exceeding 610 mm, for color photography, sensitized, unexposed	3.70%	A	
37032060	Photographic paper (not silver halide), paperbd & textiles for color photos, other than in rolls of a width > 610 mm, sensitized, unexposed	3.10%	A	
37039030	Silver halide photographic papers, sensitized, unexposed, not for color photography, other than in rolls of a width exceeding 610 mm	3.70%	A	
37039060	Photographic paper (not silver halide), paperbd, tex., not for color photo, other than in rolls of a width > 610 mm, sensitized, unexposed	2.80%	A	
37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
37051000	Photographic plates and films, exposed and developed, other than motion picture film, for offset reproduction	Free	I	
37052010	Microfilms covered by Nairobi Protocol	Free	I	
37052050	Microfilms not covered by Nairobi Protocol	Free	I	
37059000	Photographic plates and films, exposed and developed, other than motion picture film, nesoi	Free	I	
37061030	Sound recordings on motion-picture film of a width of 35 mm or more, suitable for use with motion-picture exhibits	1.40%	A	
37061060	Motion-picture film of a width of 35 mm or more, exposed and developed, whether or not incorporating sound track, nesoi	Free	I	
37069000	Motion-picture film, exposed and developed, less than 35 mm wide	Free	I	
37071000	Sensitizing emulsions, for photographic uses, nesoi	3%	A	
37079031	Acid violet 19 for photographic uses	Free	I	
37079032	Chemical preparations for photographic uses, nesoi	6.50%	A	
37079060	Unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	1.50%	A	
38011010	Artificial graphite plates, rods, powder and other forms, for manufacture into brushes for electric generators, motors or appliances	3.70%	A	
38011050	Artificial graphite, nesoi	Free	I	
38012000	Colloidal or semi-colloidal graphite	Free	I	
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	4.90%	A	
38019000	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures, nesoi	4.90%	A	
38021000	Activated carbon	4.80%	A	
38029010	Bone black	5.80%	A	
38029020	Activated clays and activated earths	2.50%	A	
38029050	Activated natural mineral products, nesoi; animal black, including spent animal black	4.80%	A	
38030000	Tall oil, whether or not refined	Free	I	
38040010	Lignin sulfonic acid and its salts	Free	I	
38040050	Residual lyes from the manufacture of wood pulp, nesoi, excluding tall oil	3.70%	A	
38051000	Gum, wood or sulfate turpentine oils	5%	A	
38052000	Pine oil containing alpha-terpineol as the main constituent	Free	I	
38059000	Terpenic oils, nesoi, produced by treatment of coniferous woods; crude dipentene; sulfite turpentine and other crude para-cymene	3.70%	A	
38061000	Rosin and resin acids	5%	A	
38062000	Salts of rosin or of resin acids	3.70%	A	
38063000	Ester gums	6.50%	A	
38069000	Resin acids, derivatives of resin acids and rosin, rosin spirit and rosin oils, run gums, nesoi	4.20%	A	
38070000	Wood tar and its oils; wood creosote; wood naphtha; vegetable pitch; preparations based on rosin, resin acids or vegetable pitch	0.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
38081010	Fly ribbons (ribbon fly catchers), put up in packings for retail sale	2.80%	A	
38081015	Mixtures of N-[[chlorophenyl]amino]carbonyl]-2,6-difluorobenzamide and inert substances	Free	I	
38081025	Insecticides containing any aromatic or modified aromatic insecticide, nesoi	6.50%	A	
38081030	Insecticides, nesoi, containing an inorganic substance, put up for retail sale	5%	A	
38081050	Insecticides, nesoi, for retail sale or as preparations or articles	5%	A	
38082005	Mixtures of dinocap and application adjuvants	Free	I	
38082015	Fungicides containing any aromatic or modified aromatic fungicide, nesoi	6.50%	A	
38082024	Maneb; zinab; mancozeb; and metiram	Free	I	
38082028	Fungicides containing any fungicide which is a thioamide, thiocarbamate, dithio carbamate, thiram or isothiocyanate, nesoi	3.70%	A	
38082030	Fungicides, nesoi, containing an inorganic substance, put up for retail sale	5%	A	
38082050	Fungicides nesoi, put up in forms or packing for retail sale or as preparations or articles	5%	A	
38083005	Herbicides, antisprouting products and plant-growth regulators, aromatic or modified aromatic, for retail sale	Free	I	
38083015	Herbicides containing any aromatic or modified aromatic herbicide, antisprouting agent or plant-growth regulator, nesoi	6.50%	A	
38083020	Herbicides, antisprouting products and plant-growth regulators, nesoi, containing an inorganic substance, for retail sale	5%	A	
38083050	Herbicides, antisprouting products and plant-growth regulators nesoi, put up for retail sale	5%	A	
38084010	Disinfectants, containing any aromatic or modified aromatic disinfectant	6.50%	A	
38084050	Disinfectants nesoi	5%	A	
38089004	Mixtures of 1,1-bis(4-chlorophenyl)-2,2,2-trichloroethanol (Dicofol) and application adjuvants	Free	I	
38089008	Rodenticides containing any aromatic or modified aromatic pesticide, nesoi	6.50%	A	
38089030	Formulated biocides based on 2-methyl-4-isothiazolin-3-one, or 2-n-octyl-4-isothiazolin-3-one, or on certain other chemicals; metaldehyde	Free	I	
38089070	Rodenticides containing an inorganic substance	5%	A	
38089095	Rodenticides, nesoi	5%	A	
38099100	Finishing agents, dye carriers and like products, nesoi, used in the textile or like industries	6%	A	
38099210	Finishing agents, dye carriers and other preparations used in paper or like industries, 5% or more by wt. aromatic (mod.) substance(s)	6.50%	A	
38099250	Finishing agents, dye carriers and other preparations used in paper or like industries, < 5% by weight of aromatic (mod.) substance(s)	6%	A	
38099310	Finishing agents, dye carriers and other preparations used in leather and like industries, > 5% by weight aromatic (mod.) substance(s)	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
38099350	Finishing agents, dye carriers and other preparations used in leather and like industries, < 5% by weight aromatic (mod.) substance(s)	6%	A	
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	A	
38109010	Preparations used for soldering or cores or coatings for welding electrodes or rods, 5% or more by weight aromatic (or mod.) substance(s)	6.50%	A	
38109020	Preparations used for soldering or as cores or coatings for welding electrodes or rods, consisting wholly of inorganic substances	Free	I	
38109050	Preparations used for soldering or as cores or coatings for welding electrodes or rods, nesoi	5%	A	
38111110	Antiknock preparations based on tetraethyl lead or on a mixture of tetraethyl lead and tetramethyl lead	Free	I	
38111150	Antiknock preparations based on lead compounds, nesoi	Free	I	
38111900	Antiknock preparations based on other than lead compounds	6.50%	A	
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.50%	A	
38112900	Additives for lubricating oils, nesoi	6.50%	A	
38119000	Prepared additives for mineral oils (incl. gasoline) or other liquids used for the same purposes as mineral oils, nesoi	6.50%	A	
38121010	Prepared rubber accelerators containing any aromatic or modified aromatic rubber accelerator nesoi	6.50%	A	
38121050	Prepared rubber accelerators not containing any aromatic or modified aromatic rubber accelerator nesoi	5%	A	
38122010	Compound plasticizers for rubber or plastics containing any aromatic or modified aromatic plasticizer nesoi	6.50%	A	
38122050	Compound plasticizers for rubber or plastics not containing any aromatic or modified aromatic plasticizer nesoi	5%	A	
38123020	Mixtures of N,N'-diaryl-p-phenylenediamines	6.50%	A	
38123030	Specific master batches of aromatic or mod aromatic antioxidizing preparations and other compound stabilizers for rubber or plastics	Free	I	
38123060	Antioxidizing prep & oth compound stabilizers for rubber/plastics cont any aromatic or modified aromatic antioxidant or o/stabilizer, nesoi	6.50%	A	
38123070	Bis (1,2,2,6,6-pentamethyl-4-piperidiny)sebacate	Free	I	
38123090	Antioxidizing preparations and other compound stabilizers for rubber or plastics, nesoi	5%	A	
38130010	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades; consisting wholly of inorganic substances	Free	I	
38130050	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades; nesoi	3.70%	A	
38140010	Organic composite solvents and thinners containing 5 to 25 percent, by weight of one or more aromatic substances	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
38140020	Organic composite solvents and thinners containing more than 25 percent by weight of one or more aromatic substances	6.50%	A	
38140050	Organic composite solvents and thinners, nesoi; prepared paint or varnish removers; nesoi	6%	A	
38151100	Supported catalysts with nickel or nickel compounds as the active substance	Free	I	
38151200	Supported catalysts with precious metal or precious metal compounds as the active substance	Free	I	
38151900	Supported catalysts other than with nickel or precious metal or their compounds as the active substance	Free	I	
38159010	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of bismuth, of tungsten or of vanadium	6.50%	A	
38159020	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of mercury or of molybdenum	2.80%	A	
38159030	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of inorganic substances nesoi	Free	I	
38159050	Reaction initiators, reaction accelerators and catalytic preparations, nesoi	5%	A	
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	3%	A	
38170010	Mixed linear alkylbenzenes, other than those of heading 2707 or 2902	6.50%	A	
38170015	Mixed alkylbenzenes, other than linear or those of heading 2707 or 2902	6.50%	A	
38170020	Mixed alkylnaphthalenes, other than those of heading 2707 or 2902	6.50%	A	
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers etc., chemical compounds doped for electronic use	Free	I	
38190000	Hydraulic brake fluids and transmission fluids cont. less than 70% by weight of petroleum oils, or bituminous mineral oils	6.50%	A	
38200000	Antifreezing preparations and prepared de-icing fluids	6.50%	A	
38210000	Prepared culture media for development of microorganisms	5%	A	
38220010	Composite diagnostic or laboratory reagents, other than those of heading 3002 or 3006, containing antigens or antisera	Free	I	
38220050	Composite diagnostic or laboratory reagents, nesoi	Free	I	
38220060	Certified reference materials as defined in note 2 to chapter 38	Free	I	
38241000	Prepared binders for foundry molds or cores	6%	A	
38242000	Naphthenic acids, their water-insoluble salts, and their esters	3.70%	A	
38243000	Nonagglomerated metal carbides mixed together or with metallic binders	3.60%	A	

HTS8	Description	Base Rate	Staging Category	Notes
38244010	Prepared additives for cements, mortars or concretes containing 5% or more by weight of aromatic or modified aromatic substances	6.50%	A	
38244020	Prepared additives for cements, mortars or concretes consisting wholly of inorganic substances	Free	I	
38244050	Prepared additives for cements, mortars or concretes, nesoi	5%	A	
38245000	Non-refractory mortars and concretes	Free	I	
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	3.70%	A	
38247900	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nesoi	3.70%	A	
38249011	Cultured crystals (other than optical elements of Chapter 90), in the form of ingots, weighing not less than 2.5 g each	Free	I	
38249019	Cultured crystals (other than optical elements of Chapter 90) weighing not less than 2.5 g each, not in the form of ingots	6.50%	A	
38249021	Mixtures containing 5% or more by weight of aromatic/modified aromatic substance(s), wholly of substances found naturally in coal tar, nesoi	Free	I	
38249022	Mixtures containing polymers of 1,2-dihydro-2,2,4-trimethylquinoline average under 5 monomer units	6.50%	A	
38249025	Aqueous mixtures: triphenyl sulfonium Cl;diphenyl (4-phenylthio)phenyl sulfonium Cl;(thiodi-4,1-phenylene)bis(diphenyl sulfonium) dichloride	6.50%	A	
38249026	Benzene, 2,4-diisocyanate-1,3,5-tris-(1-methylethyl) homopolymer; a specified chemical; and two specified mixtures	Free	I	
38249028	Chemical mixtures nesoi, containing 5% or more by weight of aromatic or modified aromatic substance(s), nesoi	6.50%	A	
38249031	Chemical mixtures nesoi, of two or more inorganic compounds, of bismuth	6.50%	A	
38249032	Chemical mixtures nesoi, of two or more inorganic compounds, of hydrosulfite or sulfoxylate compounds or of both	6.50%	A	
38249033	Chemical mixtures nesoi, of two or more inorganic compounds, of mercury	4.20%	A	
38249034	Chemical mixtures nesoi, of two or more inorganic compounds, of molybdenum	2.80%	A	
38249035	Chemical mixtures nesoi, of two or more inorganic compounds, of tungsten	6.50%	A	
38249036	Chemical mixtures nesoi, of two or more inorganic compounds, of vanadium	6.50%	A	
38249039	Chemical mixtures of two or more inorganic compounds, nesoi	Free	I	
38249040	Fatty substances of animal or vegetable origin and mixtures thereof, nesoi	4.60%	A	
38249045	Mixtures nesoi, that are in whole or in part of hydrocarbons derived in whole or in part from petroleum, shale oil or natural gas	6.50%	A	
38249046	Mixtures of halogenated hydrocarbons, chlorinated but not otherwise halogenated, nesoi	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
38249047	Mixtures of halogenated hydrocarbons other than chlorinated only, nesoi	3.70%	A	
38249070	Various chemicals and mixtures for electroplating and other plating solutions, printed circuit boards, plastics, and metal finishings	Free	I	
38249091	Chemical products, preparations, and residual products of the chemical or allied products industries, nesoi	5%	A	
38251000	Municipal waste	Free	I	
38252000	Sewage sludge	Free	I	
38253000	Clinical waste	Free	I	
38254100	Halogenated waste organic solvents	Free	I	
38254900	Waste organic solvents, other than halogenated	Free	I	
38255000	Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Free	I	
38256100	Other wastes from the chemical or allied industries mainly containing organic constituents	Free	I	
38256900	Other wastes from the chemical or allied industries, other than those mainly containing organic constituents	Free	I	
38259000	Residual products of the chemical or allied industries, nesoi; other wastes, nesoi, specified in note 6 to chapter 38	Free	I	
39011000	Polyethylene having a specific gravity of less than 0.94, in primary forms	6.50%	A	
39012000	Polyethylene having a specific gravity of 0.94 or more, in primary forms	6.50%	A	
39013020	Ethylene copolymer: Vinyl acetate-vinyl chloride-ethylene terpoly w/ < 50% deriv of vinyl acetate, exc polymer aromatic/mod arom monomers	Free	I	
39013060	Ethylene-vinyl acetate copolymers, nesoi	5.30%	A	
39019010	Polymers of ethylene, nesoi, in primary forms, elastomeric	Free	I	
39019055	Ethylene copolymers, in primary forms, other than elastomeric	6.50%	A	
39019090	Polymers of ethylene, nesoi, in primary forms, other than elastomeric	6.50%	A	
39021000	Polypropylene, in primary forms	6.50%	A	
39022010	Polyisobutylene, elastomeric, in primary forms	Free	I	
39022050	Polyisobutylene, other than elastomeric, in primary forms	6.50%	A	
39023000	Propylene copolymers, in primary forms	6.50%	A	
39029000	Polymers of propylene or of other olefins, nesoi, in primary forms	6.50%	A	
39031100	Polystyrene, expandable, in primary forms	6.50%	A	
39031900	Polystyrene, other than expandable, in primary forms	6.50%	A	
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	6.50%	A	
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.50%	A	
39039010	Methyl methacrylate-butadiene-styrene (MBS) copolymers, in primary forms	6.50%	A	
39039050	Polymers of styrene, nesoi, in primary forms	6.50%	A	
39041000	Polyvinyl chloride, not mixed with any other substances, in primary forms	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39042100	Polyvinyl chloride, mixed with other substances, nonplasticized, in primary forms	6.50%	A	
39042200	Polyvinyl chloride, mixed with other substances, plasticized, in primary forms	6.50%	A	
39043020	Vinyl chloride copolymer: Vinyl acetate-vinyl chloride-ethylene terpoly w/< 50% deriv vinyl acetate, exc polymer aromatic/mod arom monomers	Free	I	
39043060	Vinyl chloride-vinyl acetate copolymers, nesoi	5.30%	A	
39044000	Vinyl chloride copolymers nesoi, in primary forms	5.30%	A	
39045000	Vinylidene chloride polymers, in primary forms	6.50%	A	
39046100	Polytetrafluoroethylene (PTFE), in primary forms	5.80%	A	
39046910	Fluoropolymers, elastomeric, other than polytetrafluoroethylene, in primary forms	Free	I	
39046950	Fluoropolymers, other than elastomeric and other than polytetrafluoroethylene, in primary forms	6.50%	A	
39049010	Polymers of vinyl chloride or of other halogenated olefins, nesoi, in primary forms, elastomeric, in primary forms	Free	I	
39049050	Polymers of vinyl chloride or of other halogenated olefins, nesoi, in primary forms, other than elastomeric, in primary forms	6.50%	A	
39051200	Polyvinyl acetate, in aqueous dispersion	4%	A	
39051900	Polyvinyl acetate, other than in aqueous dispersion, in primary forms	4%	A	
39052100	Vinyl acetate copolymers, in aqueous dispersion	4%	A	
39052900	Vinyl acetate copolymers, other than in aqueous dispersion, in primary forms	4%	A	
39053000	Polyvinyl alcohols, whether or not containing unhydrolyzed acetate groups, in primary forms	3.20%	A	
39059110	Copolymers of vinyl esters or other vinyls, in primary forms, containing by weight 50% or more of derivatives of vinyl acetate	4%	A	
39059150	Copolymers of vinyl esters or other vinyls, in primary forms, nesoi	5.30%	A	
39059930	Polyvinyl carbazole (including adjuvants)	Free	I	
39059980	Polymers of vinyl esters or other vinyl polymers, in primary forms, nesoi	5.30%	A	
39061000	Polymethyl methacrylate, in primary forms	6.30%	A	
39069010	Acrylic polymers (except PMMA) in primary forms, elastomeric	Free	I	
39069020	Acrylic plastics polymers (except PMMA), in primary forms, nonelastomeric	6.30%	A	
39069050	Acrylic polymers (except plastics or elastomers), in primary forms, nesoi	4.20%	A	
39071000	Polyacetals in primary forms	6.50%	A	
39072000	Polyethers, other than polyacetals, in primary forms	6.50%	A	
39073000	Epoxide resins in primary forms	6.10%	A	
39074000	Polycarbonates in primary forms	5.80%	A	
39075000	Alkyd resins in primary forms	6.50%	A	
39076000	Polyethylene terephthalate in primary forms	6.50%	A	
39079120	Unsaturated allyl resins, uncompounded	Free	I	
39079140	Unsaturated allyl resins, nesoi	5.80%	A	
39079150	Unsaturated polyesters, other than allyl resins in primary forms	6.50%	A	
39079900	Polyesters nesoi, saturated, in primary forms	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39081000	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 in primary form	6.30%	A	
39089020	Bis(4-amino-3-methylcyclohexyl)methaneisophthalic acid-lauro lactam copolymer	Free	I	
39089070	Other polyamides in primary forms	6.50%	A	
39091000	Urea resins; thiourea resins	6.50%	A	
39092000	Melamine resins	6.50%	A	
39093000	Amino-resins, nesoi	6.50%	A	
39094000	Phenolic resins	6.50%	A	
39095010	Polyurethanes, elastomeric, in primary forms	Free	I	
39095020	Polyurethanes: cements, in primary forms	2.10%	A	
39095050	Polyurethanes, other than elastomeric or cements, in primary forms	6.30%	A	
39100000	Silicones in primary forms	3%	A	
39111000	Petroleum resins, coumarone, indene, or coumarone-indene resins and polyterpenes, in primary forms	6.10%	A	
39119010	Elastomeric polysulfides, polysulfones and other products specified in note 3 to chapter 39, nesoi, in primary forms	Free	I	
39119015	Specified carbodiimide or homopolymer with polyethylene thermoplastic goods	Free	I	
39119025	Thermoplastic polysulfides, polysulfones & oth products spec in note 3, chapt 39, cont aromatic monomer units or derived therefrom	6.10%	A	
39119035	Benzenamine; and hydrocarbon novolac cyanate ester	Free	I	
39119045	Thermosetting polysulfides, polysulfones & oth products spec in note 3, chapt 39, cont aromatic monomer units or derived therefrom	5.80%	A	
39119070	Chlorinated synthetic rubber	Free	I	
39119090	Polysulfides, polysulfones & other products specified in note 3 to chapter 39, nesoi	6.50%	A	
39121100	Cellulose acetates, nesoi, in primary forms, nonplasticized	5.60%	A	
39121200	Cellulose acetates, nesoi, in primary forms, plasticized	5.60%	A	
39122000	Cellulose nitrates (including collodions), in primary forms	5.20%	A	
39123100	Carboxymethylcellulose and its salts	6.40%	A	
39123900	Cellulose ethers, other than carboxymethylcellulose and its salts, in primary forms	4.20%	A	
39129000	Cellulose and its chemical derivatives nesoi, in primary forms	5.20%	A	
39131000	Alginic acid, and its salts and esters, in primary forms	4.20%	A	
39139010	Chemical derivatives of natural rubber, nesoi, in primary forms	Free	I	
39139020	Polysaccharides and their derivatives, nesoi, in primary forms	5.80%	A	
39139050	Natural polymers and modified natural polymers, nesoi, in primary forms	6.50%	A	
39140020	Cross-linked polyvinylbenzyltrimethylammonium chloride (Cholestyramine resin USP)	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
39140060	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms, nesoi	3.90%	A	
39151000	Waste, parings and scraps, of polymers of ethylene	Free	I	
39152000	Waste, parings and scrap, of polymers of styrene	Free	I	
39153000	Waste, parings and scrap, of polymers of vinyl chloride	Free	I	
39159000	Waste, parings and scrap, of plastics, nesoi	Free	I	
39161000	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of polymers of ethylene	5.80%	A	
39162000	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of polymers of vinyl chloride	5.80%	A	
39169010	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of acrylic polymers	6.50%	A	
39169020	Monofilament racket strings of plastics of which any cross-sectional dimension exceeds 1 mm	3.10%	A	
39169030	Monofilament nesoi, of plastics, excluding ethylene, vinyl chloride and acrylic polymers	6.50%	A	
39169050	Rods, sticks and profile shapes, at most surface-worked, of plastics, nesoi	5.80%	A	
39171010	Artificial guts (sausage casings) of cellulosic plastics materials	6.50%	A	
39171060	Artificial guts (sausage casings) of collagen	Free	I	
39171090	Artificial guts (sausage casings) of hardened protein, nesoi	4.20%	A	
39172100	Tubes, pipes and hoses, rigid, of polymers of ethylene	3.10%	A	
39172200	Tubes, pipes and hoses, rigid, of polymers of propylene	3.10%	A	
39172300	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride	3.10%	A	
39172900	Tubes, pipes and hoses, rigid, of other plastics nesoi	3.10%	A	
39173100	Flexible plastic tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	3.10%	A	
39173200	Tubes, pipes and hoses, of plastics, other than rigid, not reinforced or otherwise combined with other materials, without fittings	3.10%	A	
39173300	Flexible plastic tubes, pipes and hoses, nesoi, with fittings, not reinforced or otherwise combined with other materials	3.10%	A	
39173900	Flexible plastic tubes, pipes and hoses, nesoi	3.10%	A	
39174000	Fittings of plastics, for plastic tubes, pipes and hoses, nesoi	5.30%	A	
39181010	Vinyl tile floor coverings	5.30%	A	
39181020	Vinyl flooring, excluding vinyl tile	5.30%	A	
39181031	Wall or ceiling coverings, with a backing of manmade fibers, greater than 70% by weight of PVC	4.20%	A	
39181032	Wall or ceiling coverings, with a backing of manmade fibers, less than or equal to 70% by weight of PVC	6.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39181040	Wall or ceiling coverings of polymers of vinyl chloride with a backing of textile fibers other than of manmade fibers	5.30%	A	
39181050	Wall or ceiling coverings of polymers of vinyl chloride, without a backing of textile fibers	4.20%	A	
39189010	Floor coverings of plastics, other than of polymers of vinyl chloride, nesoi	5.30%	A	
39189020	Wall or ceiling coverings, with a backing of manmade fibers, of plastics other than polymers of vinyl chloride	6.50%	A	
39189030	Wall or ceiling coverings of plastics other than of polymers of vinyl chloride with a backing of textile fibers other than of manmade fiber	5.30%	A	
39189050	Wall or ceiling coverings of plastics other than vinyl chloride, without a backing of textile fibers	4.20%	A	
39191010	Self-adhesive plates, sheets, other flat shapes, of plastics, in rolls n/o 20 cm wide, light-reflecting surface produced by glass grains	6.50%	A	
39191020	Self-adhesive plates, sheets, other flat shapes, of plastics, in rolls n/o 20 cm wide, not having a light-reflecting glass grain surface	5.80%	A	
39199010	Self-adhesive plates, sheets, other flat shapes, of plastics, light-reflecting surface produced by glass grains, nesoi	6.50%	A	
39199050	Self-adhesive plates, sheets, other flat shapes, of plastics, not having a light-reflecting surface produced by glass grains, nesoi	5.80%	A	
39201000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of ethylene	4.20%	A	
39202000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of propylene	4.20%	A	
39203000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of styrene	5.80%	A	
39204310	Nonadhesive plates/sheets/film/foil/strip made imitation of patent leather, of vinyl chloride polymers, not less 6% plasticizers	3.10%	A	
39204350	Nonadhesive plate/sheet/film/foil/strip, noncellular, not comb w/other materials, of vinyl chloride polymers, not less 6% plasticizer, nesoi	4.20%	A	
39204900	Nonadhesive plates, sheets, film, foil, strip, noncellular, not combined w/other materials, of polymers of vinyl chloride, < 6% plasticizers	5.80%	A	
39205110	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polymethyl methacrylate, flexible	6%	A	
39205150	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polymethyl methacrylate, not flexible	6.50%	A	
39205910	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of acrylic polymers, flexible, nesoi	6%	A	
39205940	Transparent sheeting containing 30% or more by weight of lead	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
39205980	Plates, sheets, film, etc, noncellular, not reinforced, laminated, combined, of other acrylic polymers, nesoi	6.50%	A	
39206100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polycarbonates	5.80%	A	
39206200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyethylene terephthalate	4.20%	A	
39206310	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of unsaturated polyesters, flexible	4.20%	A	
39206320	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of unsaturated polyesters, not flexible	5.80%	A	
39206900	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyesters, nesoi	4.20%	A	
39207100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of regenerated cellulose	6.20%	A	
39207200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of vulcanized fiber	3.10%	A	
39207300	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of cellulose acetate	2.90%	A	
39207910	Nonadhesive films, strips, sheets, noncellular, not combined with other materials, of other cellulose derivatives nesoi, n/o 0.076 mm thick	6.20%	A	
39207950	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of cellulose derivatives, nesoi	3.70%	A	
39209100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyvinyl butyral	4.20%	A	
39209200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyamides	4.20%	A	
39209300	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of amino-resins	5.80%	A	
39209400	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of phenolic resins	5.80%	A	
39209910	Nonadhesive film, noncellular, not combined with other materials, of plastics nesoi, flexible, over 0.152mm thick, not in rolls	6%	A	
39209920	Nonadhesive film, strips and sheets, noncellular, not combined with other materials, of plastics nesoi, flexible	4.20%	A	
39209950	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of plastics, nesoi	5.80%	A	
39211100	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of styrene	5.30%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39211211	Nonadhesive plates, sheets, film, foil, strip, cellular, of polymers of vinyl chloride, with man-made textile fibers, over 70% plastics	4.20%	A	
39211215	Nonadhesive plates, sheets, film, foil, strip, cellular, of polymers of vinyl chloride, with man-made textile fibers, n/o 70% plastics	6.50%	A	
39211219	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, combined with textile materials, nesoi	5.30%	A	
39211250	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, not combined with textile materials	6.50%	A	
39211311	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, with man-made textile fibers, over 70% plastics	4.20%	A	
39211315	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, with man-made textile fibers, not over 70 percent plastics	6.50%	A	
39211319	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, combined with textile materials nesoi	5.30%	A	
39211350	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, not combined with textile materials, nesoi	4.20%	A	
39211400	Nonadhesive plates, sheets, film, foil and strip, cellular, of regenerated cellulose	6.50%	A	
39211900	Nonadhesive plates, sheets, film, foil and strip, cellular, of plastics nesoi	6.50%	A	
39219011	Nonadhesive plates, sheets, film, foil, strip, of noncellular plastics combined with man-made fibers, n/o 1.492 kg/sq m, over 70% plastics	4.20%	A	
39219015	Nonadhesive plates, sheets, film, foil, strip, of noncellular plastics combined with man-made fibers, n/o 1.492 kg/sq m, n/o 70% plastics	6.50%	A	
39219019	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with textile materials, nesoi, not over 1.492 kg/sq m	5.30%	A	
39219021	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with cotton, over 1.492 kg/sq m	6.50%	A	
39219025	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with man-made fibers, over 1.492 kg/sq m	6.50%	A	
39219029	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with textile materials, nesoi, over 1.492 kg/sq m	4.40%	A	
39219040	Nonadhesive plates, sheets, film, foil and strip, flexible, nesoi, of noncellular plastics	4.20%	A	
39219050	Nonadhesive plates, sheets, film, foil and strip, nonflexible, nesoi, of noncellular plastics	4.80%	A	
39221000	Baths, shower baths and washbasins, of plastics	6.30%	A	
39222000	Lavatory seats and covers, of plastics	6.30%	A	
39229000	Bidets, lavatory pans, flushing cisterns and similar sanitary ware nesoi, of plastics	6.30%	A	
39231000	Boxes, cases, crates and similar articles for the conveyance or packing of goods, of plastics	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39232100	Sacks and bags (including cones) for the conveyance or packing of goods, of polymers of ethylene	3%	A	
39232900	Sacks and bags (including cones) for the conveyance or packing of goods, of plastics other than polymers of ethylene	3%	A	
39233000	Carboys, bottles, flasks and similar articles for the conveyance or packing of goods, of plastics	3%	A	
39234000	Spools, cops, bobbins and similar supports, of plastics	5.30%	A	
39235000	Stoppers, lids, caps and other closures, of plastics	5.30%	A	
39239000	Articles nesoi, for the conveyance or packing of goods, of plastics	3%	A	
39241010	Salt, pepper, mustard and ketchup dispensers and similar dispensers, of plastics	3.40%	A	
39241020	Plates, cups, saucers, soup bowls, cereal bowls, sugar bowls, creamers, gravy boats, serving dishes and platters, of plastics	6.50%	A	
39241030	Trays, of plastics	5.30%	A	
39241040	Tableware and kitchenware articles, nesoi, of plastics	3.40%	A	
39249010	Curtains and drapes, incl. panels and valances, napkins, table covers, mats, scarves, runners, doilies, and like furnishings, of plastics	3.30%	A	
39249020	Picture frames of plastics	3.40%	A	
39249055	Household articles and toilet articles, nesoi, of plastics	3.40%	A	
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 liters, of plastics	6.30%	A	
39252000	Doors, windows, and their frames and thresholds for doors, of plastics	5.30%	A	
39253010	Blinds (including venetian blinds), of plastics	3.30%	A	
39253050	Shutters and similar articles and parts thereof, nesoi, of plastics	5.30%	A	
39259000	Builders' ware of plastics, nesoi	5.30%	A	
39261000	Office or school supplies, of plastics	5.30%	A	
39262010	Gloves, seamless, of plastics	Free	I	
39262020	Baseball and softball gloves and mitts, of plastics	Free	I	
39262030	Gloves specially designed for use in sports, nesoi, of plastics	3%	A	
39262040	Gloves, nesoi, of plastics	6.50%	A	
39262060	Plastic rainwear, incl jackets, coats, ponchos, parkas & slickers, w/ outer shell PVC and w/wo attached hoods, val not over \$10 per unit	Free	I	
39262090	Articles of apparel & clothing accessories, of plastic, nesoi	5%	A	
39263010	Handles and knobs for furniture, coachwork or the like, of plastics	6.50%	A	
39263050	Fittings for furniture, coachwork or the like, other than handles and knobs, of plastics	5.30%	A	
39264000	Statuettes and other ornamental articles, of plastics	5.30%	A	
39269010	Buckets and pails, of plastics, nesoi	3.40%	A	
39269015	Nursing nipples and pacifiers, of plastics	3.10%	A	
39269020	Specified sanitary, invalid and nursing products, and fittings therefor, of plastics	4.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
39269025	Handles and knobs, not used as fittings for furniture, coachwork or the like, of plastics	6.50%	A	
39269030	Parts for yachts or pleasure boats of heading 8903 and watercraft not used with motors or sails, of plastics	4.20%	A	
39269033	Handbags made of beads, bugles and spangles, of plastics	6.50%	A	
39269035	Beads, bugles and spangles, not strung or set; articles thereof, nesoi, of plastics	6.50%	A	
39269040	Imitation gemstones, of plastics	2.80%	A	
39269045	Gaskets, washers and other seals, of plastics	3.50%	A	
39269050	Frames or mounts for photographic slides, of plastics	3.80%	A	
39269055	V-belts of plastics, containing textile fibers	5.10%	A	
39269056	Belting and belts (except V-belts) for machinery, of plastics, containing predominately vegetable fibers	5.10%	A	
39269057	Belting and belts (except V-belts) for machinery, of plastics, containing predominately man-made fibers	6.50%	A	
39269059	Belting and belts (except V-belts) for machinery, of plastics, containing textile fibers nesoi	2.40%	A	
39269060	Belting and belts (except V-belts) for machinery, of plastics, not containing textile fibers	4.20%	A	
39269065	Clothespins, spring type, of plastics	4.20%	A	
39269070	Clothespins, other than spring type, of plastics	5.30%	A	
39269075	Pneumatic mattresses and other inflatable articles, nesoi, of plastics	4.20%	A	
39269077	Waterbed mattresses and liners and parts of the foregoing, of plastics	2.40%	A	
39269083	Empty cartridges and cassettes for typewriter and machine ribbons, of plastics	5.30%	A	
39269085	Fasteners, in clips suitable for use in a mechanical attaching device, of plastics	6.50%	A	
39269087	Flexible document binders with tabs, rolled or flat, of plastics	5.30%	A	
39269094	Cards, not punched, suit. for jacquard cards; jacquard cards & jacquard heads for power-driven weaving mach, etc;& trans sheet plast 30%lead	Free	I	
39269096	Casing for bicycle derailleur cable;and casing for cable or inner wire for caliper and cantilever brake,whether or not cut length; of plastic	Free	I	
39269098	Other articles of plastic, nesoi	5.30%	A	
40011000	Natural rubber latex, whether or not prevulcanized	Free	I	
40012100	Natural rubber smoked sheets	Free	I	
40012200	Technically specified natural rubber (TSNR), in primary forms	Free	I	
40012900	Natural rubber in primary forms other than latex, smoked sheets or technically specified natural rubber (TSNR)	Free	I	
40013000	Balata, gutta-percha, guayule, chicle and similar natural rubber gums, in primary forms	Free	I	
40021100	Styrene-butadiene rubber (SBR) or carboxylated styrene-butadiene rubber (XSBR), latex, in primary forms or in plates, sheets or strip	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
40021900	Styrene-butadiene rubber (SBR), carboxylated styrene-butadiene rubber (XSBR), except latex, in primary forms or in plates, sheets or strip	Free	I	
40022000	Butadiene rubber (BR), in primary forms or in plates, sheets or strip	Free	I	
40023100	Isobutene-isoprene (butyl) rubber (IIR), in primary forms or in plates, sheets or strip	Free	I	
40023900	Halo-isobutene-isoprene rubber (CIIR or BIIR), in primary forms or in plates, sheets or strip	Free	I	
40024100	Chloroprene (chlorobutadiene) rubber (CR), latex, in primary forms or in plates, sheets or strip	Free	I	
40024900	Chloroprene (chlorobutadiene) rubber (CR), other than latex, in primary forms or in plates, sheets or strip	Free	I	
40025100	Acrylonitrile-butadiene rubber (NBR), latex, in primary forms or in plates, sheets or strip	Free	I	
40025900	Acrylonitrile-butadiene rubber (NBR), other than latex, in primary forms or in plates, sheets or strip	Free	I	
40026000	Isoprene rubber (IR), in primary forms or in plates, sheets or strip	Free	I	
40027000	Ethylene-propylene-nonconjugated diene rubber (EPDM), in primary forms or in plates, sheets or strip	Free	I	
40028000	Mixtures of natural rubber gums with synthetic rubber, in primary forms or in plates, sheets or strip	Free	I	
40029100	Synthetic rubber and factice derived from oils, in latex form, in primary forms or in plates, sheets or strip, nesoi	Free	I	
40029900	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip, nesoi	Free	I	
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	I	
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	I	
40051000	Rubber, unvulcanized, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	Free	I	
40052000	Solutions and dispersions of rubber, unvulcanized, compounded with other than carbon black or silica	Free	I	
40059100	Compounded rubber, unvulcanized, in plates, sheets and strip	Free	I	
40059900	Compounded rubber, unvulcanized, in primary forms, nesoi	Free	I	
40061000	Camel-back strips of unvulcanized rubber, for retreading rubber tires	2.90%	A	
40069010	Rods, tubes, profile shapes, discs, rings, and similar articles, of natural, unvulcanized rubber	Free	I	
40069050	Rods, tubes, profile shapes, discs, rings, and similar articles, of synthetic unvulcanized rubber	2.70%	A	
40070000	Vulcanized rubber thread and cord	Free	I	
40081110	Plates, sheets and strip of vulcanized natural cellular rubber, other than hard rubber	Free	I	
40081150	Plates, sheets and strip of vulcanized synthetic cellular rubber, other than hard rubber	3.30%	A	
40081920	Rods and profile shapes of vulcanized natural cellular rubber, other than hard rubber	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
40081940	Vulcanized natural cellular rubber, other than hard rubber, other than rods and profile shapes, nesi	Free	I	
40081960	Rods and profile shapes of vulcanized, synthetic cellular rubber, other than hard rubber	3.30%	A	
40081980	Vulcanized, synthetic cellular rubber, other than hard rubber, other than rods and profile shapes	3.30%	A	
40082100	Plates, sheets and strip of vulcanized, noncellular rubber, other than hard rubber	Free	I	
40082920	Rods and profile shapes of vulcanized, noncellular rubber, other than hard rubber	2.90%	A	
40082940	Vulcanized, noncellular rubber, other than hard rubber, other than rods and profile shapes, nesoi	2.90%	A	
40091100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, not reinforced or combined w/other materials, without fittings	2.50%	A	
40091200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, not reinforced or combined w/other materials, with fittings	2.50%	A	
40092100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with metal, without fittings	2.50%	A	
40092200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with metal, with fittings	2.50%	A	
40093100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with textile materials, without fittings	2.50%	A	
40093200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with textile materials, with fittings	2.50%	A	
40094100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined with other materials nesoi, without fittings	2.50%	A	
40094200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined with other materials nesoi, with fittings	2.50%	A	
40101100	Conveyor belts or belting of vulcanized rubber reinforced only with metal	3.30%	A	
40101210	Conveyor belts or belting of vulcanized rubber reinforced only with textile materials, in which vegetable fibers predominate ov other fibers	4.10%	A	
40101250	Conveyor belts/belting of vulcanized rubber reinforced w/textile material, mostly man-made fiber, width exceeds 20 cm	8%	A	
40101255	Conveyor belts/belting of vulcanized rubber reinforced only w/textile material, mostly man-made fiber, width not over 20 cm	6.40%	A	
40101290	Conveyor belts or belting of vulcanized rubber reinforced only with textile materials, nesoi	1.90%	A	
40101300	Conveyor belts or belting of vulcanized rubber reinforced only with plastics	3.30%	A	
40101910	Conveyor belts or belting of vulcanized rubber, nesoi, combined with textile materials in which vegetable fibers predominate ov other fibers	4.10%	A	
40101950	Conveyor belts/belting of vulcanized rubber, nesoi, combined w/textile components in which man-made fibers predominate, width exceed 20 cm	8%	A	

HTS8	Description	Base Rate	Staging Category	Notes
40101955	Conveyor belts/belting of vulcanized rubber, nesoi, combined w/textile components in which man-made fibers predominate, width under 20 cm	6.40%	A	
40101980	Conveyor belts/belting of vulcanized rubber, nesoi, combined with textile materials nesoi	1.90%	A	
40101990	Conveyor belts/belting of vulcanized rubber, nesoi, other than combined with textile materials	3.30%	A	
40103130	Transmission V-belts of vulcanized rubber, V-ribbed, circumference exceed 60 cm but not exceed 180 cm, combined with textile materials	3.40%	A	
40103160	Transmission V-belt of vulcanized rubber, V-ribbed, circumference exceed 60 cm but not exceed 180 cm, other than combined w/textile material	2.80%	A	
40103230	Transmission V-belts of vulcanized rubber, not V-ribbed, circumference exceed 60 cm but not exceed 180 cm, combined with textile materials	3.40%	A	
40103260	Transmission V-belt of vulcanized rubber, not V-ribbed, circumference exceed 60 cm not exceed 180 cm, other than combined w/textile material	2.80%	A	
40103330	Transmission V-belts of vulcanized rubber, V-ribbed, circumference exceed 180 cm but not exceed 240 cm, combined with textile materials	3.40%	A	
40103360	Transmission V-belt of vulcanized rubber, V-ribbed, circumference exceed 180 cm not exceed 240 cm, other than combined w/textile material	2.80%	A	
40103430	Transmission V-belts of vulcanized rubber, not V-ribbed, circumference exceed 180 cm but not exceed 240 cm, combined with textile materials	3.40%	A	
40103460	Transmission V-belt of vulcanized rubber, not V-ribbed, circumference exceed 180 cm not exceed 240 cm, other than combined w/textile material	2.80%	A	
40103530	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combined w/textile mat. w/vegetable fiber more than other fibers	4.10%	A	
40103541	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combine w/textile mat.;manmade fiber predominant; width ov 20 cm	8%	A	
40103545	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combine w/text. mat.;manmade fiber predominant; width n/o 20 cm	6.40%	A	
40103550	Endless synchronous transmission belt of vulcanized rubber, circumference 60 to 150 cm, combined with textile materials nesoi	1.90%	A	
40103590	Endless synchronous transmission belt of vulcanized rubber, circumference 60 to 150 cm, other than combined with textile materials	3.30%	A	
40103630	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198 cm, combined w/textile with vegetable fiber predom over other fiber	4.10%	A	
40103641	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198cm, combined w/manmade fiber exceeding other fibers, width ov 20 cm	8%	A	
40103645	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198cm, combined w/manmade fiber exceeding other fiber, width n/o 20 cm	6.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
40103650	Endless synchronous transmission belts of vulcanized rubber, circumference 150 to 198 cm, combined with textile materials nesoi	1.90%	A	
40103690	Endless synchronous transmission belts of vulcanized rubber, circumference 150 to 198 cm, other than combined with textile materials	3.30%	A	
40103910	Transmission V-belts and V-belting of vulcanized rubber, nesoi, combined with textile materials	3.40%	A	
40103920	Transmission V-belts and V-belting of vulcanized rubber, nesoi, other than combined with textile materials	2.80%	A	
40103930	Transmission belts or belting of vulcanized rubber, nesoi, combined with textile materials in which vegetable fiber predominate other fibers	4.10%	A	
40103941	Transmission belts or belting of vulcanized rubber, nesoi, combined w. textile materials with man-made fibers predominant, width over 20 cm	8%	A	
40103945	Transmission belts or belting of vulcanized rubber, nesoi, combined w. textile materials with man-made fibers predominant, width n/o 20 cm	6.40%	A	
40103950	Transmission belts or belting of vulcanized rubber, nesoi, combined with textile materials nesoi	1.90%	A	
40103990	Transmission belts or belting of vulcanized rubber, nesoi, other than combined with textile materials	3.30%	A	
40111010	New pneumatic radial tires, of rubber, of a kind used on motor cars (including station wagons and racing cars)	4%	A	
40111050	New pneumatic tires excluding radials, of rubber, of a kind used on motor cars (including station wagons and racing cars)	3.40%	A	
40112010	New pneumatic radial tires, of rubber, of a kind used on buses or trucks	4%	A	
40112050	New pneumatic tires excluding radials, of rubber, of a kind used on buses or trucks	3.40%	A	
40113000	New pneumatic tires, of rubber, of a kind used on aircraft	Free	I	
40114000	New pneumatic tires, of rubber, of a kind used on motorcycles	Free	I	
40115000	New pneumatic tires, of rubber, of a kind used on bicycles	Free	I	
40116100	New pneumatic tires, of rubber, with a "herring-bone" or like tread, of a kind used on agricultural or forestry vehicles and machines	Free	I	
40116200	New pneumatic tires, of rubber, with a "herring-bone" or like tread, for construction or industrial handling vehicles, rim size n/o 61 cm	Free	I	
40116300	New pneumatic tires, of rubber, with a "herring-bone" or like tread, for construction or industrial handling vehicles, rim size over 61 cm	Free	I	
40116900	New pneumatic tires, of rubber, having a "herring-bone" or similar tread, for equipment or vehicles nesoi	Free	I	
40119200	New pneumatic tires, of rubber, nesoi, of a kind used on agricultural or forestry vehicles and machines	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
40119340	Other new pneumatic radial tires, of rubber, for construction or industrial handling vehicles and machines, rim size not over 61 cm, nesoi	4%	A	
40119380	New pneumatic tires (nonradial), of rubber, for construction or industrial handling vehicles and machines, rim size not over 61 cm, nesoi	3.40%	A	
40119440	Other new pneumatic radial tires, of rubber, for construction or industrial handling vehicles and machines, rim size over 61 cm, nesoi	4%	A	
40119480	New pneumatic tires (nonradial), of rubber, for construction or industrial handling vehicles and machines, rim size over 61 cm, nesoi	3.40%	A	
40119945	Other new pneumatic radial tires, of rubber, nesoi	4%	A	
40119985	New pneumatic tire, of rubber, nesoi	3.40%	A	
40121140	Retreaded radial pneumatic tires, of rubber, of a kind used on motor cars (including station wagons and racing cars)	4%	A	
40121180	Retreaded pneumatic tires (nonradials), of rubber, of a kind used on motor cars (including station wagons and racing cars)	3.40%	A	
40121240	Retreaded pneumatic radial tires, of rubber, of a kind used on buses or trucks	4%	A	
40121280	Retreaded pneumatic tires (nonradials), of rubber, of a kind used on buses or trucks	3.40%	A	
40121300	Retreaded pneumatic tires, of rubber, of a kind used on aircraft	Free	I	
40121920	Retreaded pneumatic tires, of rubber, designed for certain agricultural or horticultural machinery	Free	I	
40121940	Retreaded pneumatic radial tires, of rubber, not elsewhere specified or included	4%	A	
40121980	Retreaded pneumatic tires (nonradials), of rubber, not elsewhere specified or included	3.40%	A	
40122010	Used pneumatic tires of rubber, for aircraft	Free	I	
40122015	Used pneumatic tires of rubber, designed for certain agricultural or horticultural machinery, for on-highway transport of passengers or goods	Free	I	
40122045	Used pneumatic tires of rubber, designed for certain agricultural or horticultural machinery, nesoi	Free	I	
40122060	Used pneumatic tires, of rubber, for vehicles for on-highway transport of passengers or goods nesoi, or vehicles of heading 8705	Free	I	
40122080	Used pneumatic tires, of rubber for machinery, nesoi	Free	I	
40129010	Solid or cushion tires of rubber	Free	I	
40129030	Bicycle rim strips of natural rubber	Free	I	
40129045	Interchangeable tire treads and tire flaps, of natural rubber, nesoi	4.20%	A	
40129070	Bicycle rim strips of rubber other than of natural rubber	Free	I	
40129090	Interchangeable tire treads and tire flaps, of rubber other than natural rubber, except bicycle rim strips, nesoi	2.70%	A	
40131000	Inner tubes of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or trucks	3.70%	A	
40132000	Inner tubes of rubber, of a kind used on bicycles	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
40139010	Inner tubes of rubber designed for tires used on certain agricultural or horticultural machinery	Free	I	
40139050	Inner tubes of rubber for vehicles nesoi	3.70%	A	
40141000	Sheath contraceptives of vulcanized rubber	Free	I	
40149010	Nursing nipples of vulcanized rubber	Free	I	
40149050	Hygienic or pharmaceutical articles nesoi, of vulcanized rubber other than hard rubber, with or without fittings of hard rubber	4.20%	A	
40151101	Surgical gloves of vulcanized rubber other than hard rubber	Free	I	
40151905	Medical gloves of vulcanized rubber other than hard rubber	Free	I	
40151910	Seamless gloves of vulcanized rubber other than hard rubber, other than surgical or medical gloves	3%	A	
40151950	Nonseamless gloves of vulcanized rubber other than hard rubber, other than surgical or medical gloves	14%	A	
40159000	Articles of apparel and clothing accessories, excluding gloves, of vulcanized rubber other than hard rubber	4%	A	
40161000	Articles of vulcanized cellular rubber other than hard rubber	Free	I	
40169100	Floor covering and mats, of noncellular vulcanized rubber other than hard rubber	2.70%	A	
40169200	Erasers, of noncellular vulcanized rubber other than hard rubber	4.20%	A	
40169310	Gaskets, washers and other seals, of noncellular vulcanized rubber other than hard rubber	2.50%	A	
40169350	Gaskets, washers and other seals, of noncellular vulcanized rubber other than hard rubber	2.50%	A	
40169400	Boat or dock fenders, whether or not inflatable, of noncellular vulcanized rubber other than hard rubber	4.20%	A	
40169500	Inflatable articles nesoi, of noncellular vulcanized rubber other than hard rubber	4.20%	A	
40169903	Containers of noncellular vulcanized rubber, other than hard rubber, of a kind for packing, transport or marketing of merchandise	3%	A	
40169905	Household articles nesoi, of noncellular vulcanized rubber other than hard rubber	3.40%	A	
40169910	Handles and knobs, of noncellular vulcanized rubber other than hard rubber	3.30%	A	
40169915	Caps, lids, seals, stoppers and other closures, of noncellular vulcanized rubber other than hard rubber	2.70%	A	
40169920	Toys for pets made of noncellular vulcanized rubber other than hard rubber	4.30%	A	
40169930	Articles made of noncellular vulcanized natural rubber, used as vibration control goods in vehicles of 8701 through 8705	Free	I	
40169935	Articles made of noncellular vulcanized natural rubber, not used as vibration control goods in vehicles of 8701 through 8705 nesoi	Free	I	
40169955	Articles nesoi, of noncellular vulcanized synthetic rubber other than hard rubber, used as vibration control goods in veh 8701/8705	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
40169960	Articles of noncellular vulcanized synthetic rubber other than hard rubber	2.50%	A	
40170000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	2.70%	A	
41041110	Tanned whole bovine skin and hide upper/lining leather, w/o hair on, unit surface area n/o 2.6 sq m, in the wet state	Free	I	
41041120	Tanned whole bovine skin and hide leather (not upper/lining), w/o hair on, unit surface area n/o 2.6 sq m, in the wet state	2.40%	A	
41041130	Full grain unsplit or grain split buffalo hide or skin, w/o hair on, tanned but not further prepared, surface ov 2.6 m2, in the wet state	2.40%	A	
41041140	Full grain unsplit/grain split bovine nesoi and equine upper & sole hides/skins, w/o hair, tanned but not further prepared, in the wet state	5%	A	
41041150	Full grain unsplit/grain split bovine (except buffalo) nesoi and equine hides/skins, w/o hair, tanned not further prepared, in the wet state	3.30%	A	
41041910	Whole bovine skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared, in the wet state	Free	I	
41041920	Whole bovine skin leather (not upper or lining), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared, in the wet state	2.40%	A	
41041930	Buffalo hides and skins nesoi, w/o hair on, unit surface area ov 2.6 m2, tanned but not further prepared, in the wet state	2.40%	A	
41041940	Upper and sole bovine (except buffalo) and equine hides and skins, nesoi, w/o hair, tanned but not further prepared, in the wet state	5%	A	
41041950	Bovine (except buffalo) and equine hides and skins (not upper/sole) nesoi, w/o hair, tanned but not further prepared, in the wet state	3.30%	A	
41044110	Crust whole bovine hide and skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared	Free	I	
41044120	Crust whole bovine hide and skin leather (not upper or lining), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared	2.40%	A	
41044130	Crust full grain unsplit or grain split buffalo hides and skins, surface area over 2.6 m2, without hair on, tanned but not further prepared	2.40%	A	
41044140	Crust full grain unsplit/grain split bovine (ex. buffalo) nesoi/equine hides/skins upper/sole leather, w/o hair, tanned not further prepared	5%	A	
41044150	Crust full grain unsplit/grain split bovine (except buffalo) nesoi and equine hides and skins, nesoi, w/o hair, tanned not further prepared	3.30%	A	
41044910	Crust whole bovine hide and skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared, nesoi	Free	I	
41044920	Crust whole bovine hide and skin (not upper or lining leather), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared, nesoi	2.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
41044930	Crust buffalo hides and skins nesoi, without hair on, surface area over 2.6 m2, tanned but not further prepared	2.40%	A	
41044940	Crust upper and sole equine and bovine (except buffalo) nesoi hides and skins, nesoi, w/o hair, tanned but not further prepared	5%	A	
41044950	Crust bovine (except buffalo) nesoi and equine hides and skins, nesoi, w/o hair, tanned but not further prepared	3.30%	A	
41051010	Sheep or lamb skins, without wool on, tanned but not further prepared, wet blue	2%	A	
41051090	Sheep or lamb skins, without wool on, tanned but not further prepared, in the wet state other than wet blue	2%	A	
41053000	Sheep or lamb skins, without wool on, tanned but not further prepared, in the dry state (crust)	2%	A	
41062110	Hides and skins of goats or kids, without hair on, tanned but not further prepared, wet blue	2.40%	A	
41062190	Hides and skins of goats or kids, without hair on, tanned but not further prepared, in the wet state other than wet blue	2.40%	A	
41062200	Hides and skins of goats or kids, without hair on, tanned but not further prepared, in the dry state (crust)	2.40%	A	
41063110	Hides and skins of swine, without hair on, tanned but not further prepared, wet blue	4.20%	A	
41063190	Hides and skins of swine, without hair on, tanned but not further prepared, in the wet state other than wet blue	4.20%	A	
41063200	Hides and skins of swine, without hair on, tanned but not further prepared, in the dry state (crust)	4.20%	A	
41064000	Tanned or cust hides and skins of reptiles, whether or not split, but not further prepared	Free	I	
41069100	Hides and skins of animals nesoi, without hair on, tanned but not further prepared, in the wet state (including wet-blue)	3.30%	A	
41069200	Hides and skins of animals nesoi, without hair on, tanned but not further prepared, in the dry state (crust)	3.30%	A	
41071110	Full grain unsplit whole bovine upper or lining leather, w/o hair on, surface n/o 2.6 m2, prepared after tanning or crusting, not head 4114	Free	I	
41071120	Full grain unsplit whole bovine leather (not upper/lining), w/o hair on, not fancy, n/o 2.6 m2, prepared after tanning or crust, not head 4114	2.40%	A	
41071130	Full grain unsplit whole bovine leather (not upper/lining), w/o hair on, fancy, n/o 2.6 m2, prepared after tanning or crusting, not head 4114	3.60%	A	
41071140	Full grain unsplit whole buffalo leather, without hair on, surface over 2.6 sq m, prepared after tanning or crusting, not heading 4114	2.50%	A	
41071150	Full grain unsplit upholstery leather of bovines (not buffalo) nesoi and equines, w/o hair on, prepared after tanning or crusting, not 4114	2.80%	A	
41071160	Full grain unsplit upper & sole leather of bovines (not buffalo) nesoi or equine, w/o hair on, prepared after tanning or crusting, not 4114	3.30%	A	

HTS8	Description	Base Rate	Staging Category	Notes
41071170	Full grain unsplit whole bovine (not buffalo) nesoi and equine leather nesoi, w/o hair, prepared after tanning/crusting, not fancy, not 4114	5%	A	
41071180	Full grain unsplit whole bovine (not buffalo) nesoi and equine leather nesoi, w/o hair, prepared after tanning or crusting, fancy, not 4114	2.40%	A	
41071210	Grain split whole bovine skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, prepared after tanning or crusting, not 4114	Free	I	
41071220	Grain split whole bovine skin leather (not upper or lining), w/o hair, not fancy, n/o 2.6 sq m, prepared after tanning or crusting, not 4114	2.40%	A	
41071230	Grain split whole bovine skin leather (not upper or lining), w/o hair on, fancy, n/o 2.6 sq m, prepared after tanning or crusting, not 4114	3.60%	A	
41071240	Grain split whole buffalo leather, without hair on, unit surface area over 2.6 sq m, prepared after tanning or crusting, not of heading 4114	2.50%	A	
41071250	Grain split whole upholstery leather of bovines (not buffalo) nesoi and equines, w/o hair on, prepared after tanning or crusting, not 4114	2.80%	A	
41071260	Grain split whole upper & sole leather of bovines (not buffalo) nesoi or equines, w/o hair on, prepared after tanning or crusting, not 4114	3.30%	A	
41071270	Grain split whole bovine (not buffalo) nesoi and equine nesoi leathers, w/o hair on, prepared after tanning or crusting, not fancy, not 4114	5%	A	
41071280	Grain split whole bovine (not buffalo) nesoi and equine nesoi leathers, without hair on, prepared after tanning or crusting, fancy, not 4114	2.40%	A	
41071910	Whole bovine skin upper or lining leather nesoi, w/o hair on, unit surface n/o 2.6 m2, prepared after tanning or crusting, not of head 4114	Free	I	
41071920	Whole bovine skin leather (not upper or lining) nesoi, w/o hair on, not fancy, n/or 2.6 sq m, prepared after tanning or crusting, not 4114	2.40%	A	
41071930	Whole bovine skin leather (not upper or lining) nesoi, w/o hair on, fancy, surface n/o 2.6 m2, prepared after tanning or crusting, not 4114	3.60%	A	
41071940	Whole buffalo skin leather (not full grain unsplit/grain splits), w/o hair on, over 2.6 sq m, prepared after tanning or crusting, not 4114	2.50%	A	
41071950	Whole upholstery leather of bovines (not buffalo) nesoi and equines nesoi, without hair on, prepared after tanning or crusting, not 4114	2.80%	A	
41071960	Whole upper & sole leather of bovines (not buffalo) nesoi or equines nesoi, without hair on, prepared after tanning or crusting, not 4114	5%	A	
41071970	Whole bovine (not buffalo) and equine leather, nesoi, without hair on, not fancy, prepared after tanning or crusting, not of heading 4114	5%	A	
41071980	Whole bovine (not buffalo) and equine leather, nesoi, without hair on, fancy, prepared after tanning or crusting, not of heading 4114	2.40%	A	
41079140	Full grain unsplit buffalo leather (not whole), w/o hair on, prepared after tanning or crusting (including parchment-dressed), not head 4114	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
41079150	Full grain unsplit upholstery leather of bovines (not buffalo) & equines, not whole, w/o hair, prepared after tanning or crusting, not 4114	2.80%	A	
41079160	Full grain unsplit upper & sole leather of bovines (not buffalo) or equines, not whole, w/o hair, prep. after tanning or crusting, not 4114	3.30%	A	
41079170	Full grain unsplit bovine (not buffalo) & equine leather, not whole, w/o hair on, nesoi, not fancy, prep. after tanning/crusting, not 4114	5%	A	
41079180	Full grain unsplit bovine (not buffalo) & equine leather, not whole, w/o hair on, nesoi, fancy, prepared after tanning or crusting, not 4114	2.40%	A	
41079240	Grain splits buffalo leather (not whole), without hair on, prepared after tanning or crusting, other than of heading 4114	2.50%	A	
41079250	Grain splits upholstery leather of bovines (not buffalo) and equines, not whole, w/o hair on, prepared after tanning or crusting, not 4114	2.80%	A	
41079260	Grain splits upper & sole leather of bovines (not buffalo) or equines, not whole, w/o hair on, prepared after tanning or crusting, not 4114	3.30%	A	
41079270	Grain splits bovine (not buffalo) and equine leather, not whole, w/o hair on, nesoi, not fancy, prepared after tanning or crusting, not 4114	5%	A	
41079280	Grain splits bovine (not buffalo) and equine leather, not whole, without hair on, nesoi, fancy, prepared after tanning or crusting, not 4114	2.40%	A	
41079940	Buffalo leather other than full grains unsplit & grain splits, not whole, w/o hair on, prepared after tanning or crusting, not heading 4114	2.50%	A	
41079950	Upholstery leather of bovines (not buffalo) or equines, not whole, nesoi, without hair on, prepared after tanning or crusting, not 4114	2.80%	A	
41079960	Upper & sole leather of bovines (not buffalo) or equines, not whole, nesoi, w/o hair on, prepare after tanning or crusting, not 4114	5%	A	
41079970	Bovine (not buffalo) and equine leather, not whole, nesoi, without hair on, not fancy, prepared after tanning or crusting, not heading 4114	5%	A	
41079980	Bovine (not buffalo) and equine leather, not whole, nesoi, without hair on, fancy, prepared after tanning or crusting, not of heading 4114	2.40%	A	
41120030	Sheep or lamb skin leather, without wool on, not fancy, prepared after tanning or crusting, other than of heading 4114	2%	A	
41120060	Sheep or lamb skin leather, without wool on, fancy, further prepared after tanning or crusting, other than of heading 4114	2%	A	
41131030	Goat or kidskin leather, without hair on, not fancy, further prepared after tanning or crusting, other than of heading 4114	2.40%	A	
41131060	Goat or kidskin leather, without hair on, fancy, further prepared after tanning or crusting, other than of heading 4114	2.80%	A	
41132000	Leather of swine, without hair on, further prepared after tanning or crusting, other than leather of heading 4114	4.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
41133030	Reptile leather, not fancy, further prepared after tanning or crusting, other than leather of heading 4114	Free	I	
41133060	Reptile leather, fancy, further prepared after tanning or crusting, other than leather of heading 4114	Free	I	
41139030	Leather of animals nesoi, without hair on, not fancy, further prepared after tanning or crusting, other than leather of heading 4114	3.30%	A	
41139060	Leather of animals nesoi, without hair on, fancy, further prepared after tanning or crusting, other than leather of heading 4114	1.60%	A	
41141000	Chamois (including combination chamois) leather	3.20%	A	
41142030	Patent leather	2.30%	A	
41142040	Patent laminated leather or metallized leather, of calf or kip	3.60%	A	
41142070	Patent laminated leather or metallized leather, other than calf or kip	1.60%	A	
41151000	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	Free	I	
41152000	Parings & other waste of leather or composition leather, not suitable for the manufacture of leather articles; leather dust, powder & flour	Free	I	
42010030	Dog leashes, collars, muzzles, harnesses and similar dog equipment, of any material	2.40%	A	
42010060	Saddlery and harnesses for animals nesi, (incl. traces, leads, knee pads, muzzles, saddle cloths and bags and the like), of any material	2.80%	A	
42021100	Trunks, suitcases, vanity & all other cases, occupational luggage & like containers, surface of leather, composition or patent leather	8%	A	
42021220	Trunks, suitcases, vanity and attache cases, occupational luggage and similar containers, with outer surface of plastics	20%	A	
42021240	Trunks, suitcases, vanity & attache cases, occupational luggage & like containers, surfaces of cotton, not of pile or tufted construction	6.30%	A	
42021260	Trunks, suitcases, vanity & attache cases, occupational luggage & like containers, w outer surface of veg. fibers, excl. cotton	5.70%	A	
42021280	Trunks, suitcases, vanity & attache cases, occupational luggage and similar containers, with outer surface of textile materials nesi	17.60%	A	
42021900	Trunks, suitcases, vanity cases, attache cases, occupational luggage & like containers surface of vulcanized fiber or paperboard nesi	20%	A	
42022130	Handbags, with or without shoulder strap or without handle, with outer surface of reptile leather	5.30%	A	
42022160	Handbags, with or without shoulder strap or without handle, with outer surface of leather, composition or patent leather, nesi, n/o \$20 ea.	10%	A	
42022190	Handbags, with or without shoulder strap or without handle, with outer surface of leather, composition or patent leather, nesi, over \$20 ea.	9%	A	

HTS8	Description	Base Rate	Staging Category	Notes
42022215	Handbags, with or without shoulder straps or without handle, with outer surface of sheeting of plastics	16%	A	
42022235	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, wholly or in part of braid, of abaca	8.40%	A	
42022240	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, wholly or in part of braid, nesi	7.40%	A	
42022245	Handbags with or without shoulder strap or without handle, with outer surface of cotton, not of pile or tufted construction or braid	6.30%	A	
42022260	Handbags with or w/o shoulder strap or w/o handle, outer surface of veg. fibers, exc. cotton, not of pile or tufted construction or braid	5.70%	A	
42022270	Handbags with or w/o shoulder strap or w/o handle, with outer surface containing 85% or more of silk, not braided	7%	A	
42022280	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, nesi	17.60%	A	
42022910	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shng. of plas., tex. mat., vul. fib. or paperbd.), paper cov., of plas.	5.30%	A	
42022920	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shng. of plas., tex. mat., vul. fib. or paperbd.), paper cov., of wood	3.30%	A	
42022950	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shng. of plas., tex. mat., vul. fib. or paperbd.), pap.cov.,of mat. nesi	7.80%	A	
42022990	Handbags with or without shoulder straps or without handle, with outer surface of vulcanized fiber or of paperboard, not covered with paper	20%	A	
42023130	Articles of a kind normally carried in the pocket or handbag, with outer surface of reptile leather	3.70%	A	
42023160	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, composition or patent leather, nesi	8%	A	
42023210	Articles of a kind normally carried in the pocket or handbag, with outer surface of reinforced or laminated plastics	12.1 cents/kg + 4.6%	A	
42023220	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting, nesi	20%	A	
42023240	Articles of a kind normally carried in the pocket or handbag, with outer surface of cotton, not of pile or tufted construction	6.30%	A	
42023280	Articles of a kind normally carried in the pocket or handbag,with outer surface of vegetable fibers,not of pile or tufted construction, nesi	5.70%	A	
42023285	Articles of a kind normally carried in the pocket or handbag, with outer surface 85% or more silk or silk waste	Free	I	
42023295	Articles of a kind normally carried in the pocket or handbag, with outer surface of textile materials, nesi	17.60%	A	

HTS8	Description	Base Rate	Staging Category	Notes
42023910	Articles of kind usually carried in pocket or handbag (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of plas.	5.30%	A	
42023920	Articles of kind usually carried in pocket or handbag (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of wood	3.30%	A	
42023950	Articles of kind usu. carried in pocket or handbag (o/t lea., shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of mat. nesi	7.80%	A	
42023990	Articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanized fiber or of paperboard	20%	A	
42029100	Cases, bags and containers nesi, with outer surface of leather, of composition leather or patent leather	4.50%	A	
42029204	Insulated beverage bag w/outer surface textiles, interior only flexible plastic container storing/dispensing beverage thru flexible tubing	7%	A	
42029208	Insulated food or beverage bags with outer surface of textile materials, nesoi	7%	A	
42029210	Insulated food or beverage bags with outer surface of sheeting of plastic	3.40%	A	
42029215	Travel, sports and similar bags with outer surface of cotton, not of pile or tufted construction	6.30%	A	
42029220	Travel, sports and similar bags with outer surface of vegetable fibers, excl. cotton, not of pile construction	5.70%	A	
42029230	Travel, sports and similar bags with outer surface of textile materials other than of vegetable fibers	17.60%	A	
42029245	Travel, sports and similar bags with outer surface of plastic sheeting	20%	A	
42029250	Musical instrument cases, with outer surface of plastic sheeting or of textile materials	4.20%	A	
42029260	Bags, cases and similar containers, nesi, with outer surface of cotton	6.30%	A	
42029290	Bags, cases and similar containers nesi, with outer surface of plastic sheeting or of textile materials, excl. cotton	17.60%	A	
42029910	Cases, bags and sim. containers, nesi, of mat. (o/t leather, shtng. of plas., tex. mat., vul. fib., or paperbd.), pap. cov., of plastic	3.40%	A	
42029920	Cases & sim. cont., nesi, of mat. (o/t lea., shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of wood, not lined with tex.fab.	4.30%	A	
42029930	Cases, bags & sim. cont., nesi, of mat. (o/t lea., plas. shtng., tex. mat., vul. fib. or paperbd.), pap. cov., of wood, lined with tex. fab.	Free	I	
42029950	Cases, bags & sim. cont., nesi, of mat. (o/t lea., plas. shtng., tex. mat., vul. fib. or paperbd.), pap. cov., except of wood or plastic	7.80%	A	
42029990	Cases, bags and similar containers, nesi, with outer surface of vulcanized fiber or of paperboard	20%	A	
42031020	Articles of apparel, of reptile leather	4.70%	A	
42031040	Articles of apparel, of leather or of composition leather, nesi	6%	A	
42032120	Batting gloves, of leather or of composition leather	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
42032140	Baseball and softball gloves and mitts, excluding batting gloves, of leather or of composition leather	Free	I	
42032155	Cross-country ski gloves, mittens and mitts, of leather or of composition leather	3.50%	A	
42032160	Ski or snowmobile gloves, mittens and mitts, nesi, of leather or of composition leather	5.50%	A	
42032170	Ice hockey gloves, of leather or of composition leather	Free	I	
42032180	Gloves, mittens and mitts specially designed for use in sports, nesi, of leather or of composition leather	4.90%	A	
42032905	Gloves, wholly of horsehide or cowhide leather not specially designed for use in sports, with fourchettes or sidewalls	12.60%	A	
42032908	Gloves, wholly of horsehide or cowhide (except calfskin) leather, not specially designed for use in sports, nesi	14%	A	
42032915	Gloves not wholly of horsehide or cowhide leather not specially designed for use in sports, with fourchettes or sidewalls	14%	A	
42032918	Gloves not wholly of horsehide or cowhide leather not specially designed for use in sports, nesi	14%	A	
42032920	Gloves, mittens and mitts of leather or composition leather, nesi, not seamed	12.60%	A	
42032930	Men's gloves, mittens and mitts of leather or composition leather, nesi, seamed	14%	A	
42032940	Gloves, mittens and mitts of leather or composition leather, nesi, not lined, for persons other than men	12.60%	A	
42032950	Gloves, mittens and mitts of leather or composition leather, nesi, lined, for persons other than men	12.60%	A	
42033000	Belts and bandoliers with or without buckles, of leather or of composition leather	2.70%	A	
42034030	Clothing accessories nesi, of reptile leather	4.90%	A	
42034060	Clothing accessories of leather or of composition leather, nesi	Free	I	
42040030	Belting leather cut or wholly or partly manufactured into forms or shapes suit. for conversion into belting for machinery or appliances	2.90%	A	
42040060	Articles of leather or composition leather used in machinery or mechanical appliances or for other technical uses, except belting leathers	Free	I	
42050020	Shoelaces of leather or of composition leather	Free	I	
42050040	Straps and strops of leather or of composition leather	1.80%	A	
42050060	Articles of reptile leather, nesi	4.90%	A	
42050080	Articles of leather or of composition leather, nesi, excluding reptile leather	Free	I	
42061030	Articles of catgut if imported for use in the manufacture of sterile surgical sutures	3.50%	A	
42061090	Articles of catgut, nesi	3.90%	A	
42069000	Articles of gut (other than silkworm gut or catgut), of goldbeater's skin, of bladders or of tendons	Free	I	
43021100	Tanned or dressed whole furskins of mink, with or without head, tail or paws, not assembled	2.10%	A	
43021300	Tanned/dressed whole skins of Astrakhan, Broadtail, Caracul, Persian, Indian, Mongolian, Chinese & Tibetan lamb, not assembled	2.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
43021915	Tanned or dressed whole furskins of silver, black or platinum fox (including mutations), with or without head, tail or paws, not assembled	5.60%	A	
43021930	Tanned or dressed whole furskins of beaver, chinchilla, ermine, lynx, raccoon, sable, other specified animals, not dyed, not assembled	1.50%	A	
43021945	Tanned or dressed whole furskins of beaver, chinchilla, ermine, lynx, raccoon, sable, wolf, other specified animals, dyed, not assembled	2.20%	A	
43021955	Tanned or dressed whole furskins of rabbit or hare, with or without head, tail or paws, not assembled	2.70%	A	
43021960	Tanned or dressed whole furskins, nesi, with or without head, tail or paws, not assembled, not dyed	3.50%	A	
43021975	Tanned or dressed whole furskins, nesi, with or without head, tail or paws, not assembled, dyed	1.70%	A	
43022030	Heads, tails, paws, other pieces or cuttings of dressed or tanned furskins, of beaver, ermine, wolf, other specified animals, nt assembled	2.10%	A	
43022060	Heads, tails, paws and other pieces or cuttings of dressed or tanned furskins, nesi, not assembled, not dyed	3.50%	A	
43022090	Heads, tails, paws and other pieces or cuttings of dressed or tanned furskins, nesi, not assembled, dyed	1.70%	A	
43023000	Whole furskins and pieces or cuttings thereof, tanned and dressed, assembled	5.30%	A	
43031000	Articles of apparel and clothing accessories, of furskins	4%	A	
43039000	Articles of furskin, nesi	Free	I	
43040000	Artificial fur and articles thereof	6.50%	A	
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or similar forms	Free	I	
44012100	Coniferous wood in chips or particles	Free	I	
44012200	Nonconiferous wood in chips or particles	Free	I	
44013020	Artificial fire logs, composed of wax and sawdust, with or without added materials	Free	I	
44013040	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms, nesi	Free	I	
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Free	I	
44031000	Wood in the rough whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stain, creosote or other preservatives	Free	I	
44032000	Coniferous wood in the rough, whether or not stripped of bark or sapwood or roughly squared, not treated with preservatives	Free	I	
44034100	Wood in the rough/roughly squared,of Dark Red Meranti,Light Red Meranti and Meranti Bakau,not treated with paint/stain/cresote/other preserv	Free	I	
44034900	Wood in rough/roughly squared,of tropical wood specified in ch. 44 subhead note 1 nesoi,not treated with paint/stain/cresote/other preserv	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
44039100	Oak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, not treated with preservatives	Free	I	
44039200	Beech wood in the rough, not treated with preservatives	Free	I	
44039900	Wood in the rough, nesi	Free	I	
44041000	Coniferous wood, roughly shaped into poles, pickets, stakes, sticks and other forms, to be finished into specific articles or products	Free	I	
44042000	Nonconiferous wood, roughly shaped into poles, pickets, stakes, sticks and other forms, to be finished into specific articles or products	Free	I	
44050000	Wood wool (excelsior); wood flour	3.20%	A	
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	Free	I	
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	Free	I	
44071000	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Free	I	
44072400	Virola, Mahogany, Imbuia and Balsa wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44072500	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranta and Alan wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44072900	Tropical wood specified in chapter 44 subheading note 1, nesoi, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44079100	Oak wood, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44079200	Beech wood, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44079900	Nonconiferous woods, nesi, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	I	
44081001	Coniferous veneer sheets and sheets for plywood & coniferous wood sawn/sliced/peeled not over 6 mm thick	Free	I	
44083101	Dark Red Meranti, Light Red Meranti and Meranti Bakau veneer sheets and sheets for plywood and other wood sawn/sliced/peeled, n/o 6 mm thick	Free	I	
44083901	Tropical wood specified in ch. 44 subhead note 1, nesoi, veneer sheets and sheets for plywood and other wood sawn/sliced/peeled, n/o 6 mm thick	Free	I	
44089001	Nontropical nonconiferous veneer sheets and sheets for plywood and other wood sawn/sliced/peeled, not over 6 mm thick	Free	I	
44091005	Coniferous wood continuously shaped along any of its ends, wether or not also continuously shaped along any its edges or faces	3.20%	A	
44091010	Coniferous wood siding continuously shaped along any of its edges or faces but not on its ends	Free	I	
44091020	Coniferous wood flooring continuously shaped along any of its edges or faces but not on its ends	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
44091040	Standard wood moldings of pine (Pinus spp.) continuously shaped along any of its edges or faces but not on its ends	Free	I	
44091045	Standard coniferous wood moldings, other than of pine, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44091050	Coniferous wood moldings, other than standard type, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44091060	Coniferous wood dowel rods, plain, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44091065	Coniferous wood dowel rod, sanded/grooved/otherwise advanced in condition, continuously shaped along any of edges or faces but not its ends	4.90%	A	
44091090	Coniferous wood, other than siding, flooring, moldings or dowel rod, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092005	Nonconiferous wood continuously shaped along any of its ends, wether or not also continuously shaped along any its edges or faces	3.20%	A	
44092010	Nonconiferous wood siding continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092025	Nonconiferous wood flooring continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092040	Standard nonconiferous wood moldings continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092050	Nonconiferous wood moldings, other than standard type, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092060	Nonconiferous wood dowel rods, plain, continuously shaped along any of its edges or faces but not on its ends	Free	I	
44092065	Nonconiferous wood dowel rods, sanded/grooved/otherwise advanced in condition, continuously shaped along any of edges or faces but not ends	4.90%	A	
44092090	Nonconiferous wood, other than siding, flooring, molding or dowel rods, continuously shaped along any of edges or faces but not on its ends	Free	I	
44102100	Oriented strand board and waferboard, of wood, unworked or not further worked than sanded	Free	I	
44102900	Oriented strand board and waferboard, of wood, further worked than sanded	Free	I	
44103100	Particle board and similar board of wood, other than oriented strand board or waferboard, unworked or not further worked than sanded	Free	I	
44103200	Particle board and similar board of wood, other than oriented strand board or waferboard, surface-covered with melamine-impregnated paper	Free	I	
44103300	Particle board and similar board of wood, other than oriented strand board/waferboard, surface-covered with decorative laminates of plastic	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
44103900	Particle board and similar board of wood, other than oriented strand board or waferboard, further worked than sanded, nesoi	Free	I	
44109000	Particle board and similar board of ligneous materials other than wood	Free	I	
44111100	Fiberboard of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered	Free	I	
44111920	Fiberboard, of a density exceeding 0.8 g/cm3, mechanically worked, not surface covered (except for oil treatment)	Free	I	
44111930	Fiberboard, of a density exceeding 0.8 g/cm3, mechanically edged-worked, for construction uses	Free	I	
44111940	Fiberboard nesoi, density exceeding 0.8 g/cm3	6%	A	
44112100	Fiberboard of a density over 0.5 but not over 0.8 g/cm3, not mechanically worked or surface covered	Free	I	
44112920	Fiberboard of a density over 0.5 but not over 0.8 g/cm3, edgeworked continuously, laminated, for construction uses	1.9 cents/kg + 1.5%	A	
44112930	Fiberboard of a density over 0.5 but not over 0.8 g/cm3, tongued, grooved or rabbeted continuously, for construction uses, nesoi	Free	I	
44112960	Fiberboard of a density over 0.5 g/cm3 but not over 0.8 g/cm3, not mechanically worked surface covered	Free	I	
44112990	Fiberboard nesoi, density between 0.5 g/cm3 and 0.8 g/cm3	3.90%	A	
44113100	Fiberboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, not mechanically worked or surface covered	Free	I	
44113900	Fiberboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, mechanically worked or surface covered	Free	I	
44119100	Fiberboard of a density 0.35 g/cm3 or less, not mechanically worked or surface covered	Free	I	
44119900	Fiberboard of a density 0.35 g/cm3 or less, mechanically worked or surface covered	Free	I	
44121305	Plywood sheets n/o 6 mm thick, tropical hardwood outer ply, birch face ply, not surface-covered beyond clear/transparent	Free	I	
44121325	Plywood sheet n/o 6 mm thick, tropical hard wood outer ply, face ply of Spanish cedar or walnut, not surface-covered beyond clear/transparent	8%	A	
44121340	Plywood sheets n/o 6 mm thick, with specified tropical wood outer ply, with face ply nesoi, not surface-covered beyond clear/transparent	8%	A	
44121351	Plywood sheets n/o 6 mm thick, tropical wood nesoi at least one outer ply, with face ply nesoi, not surface-covered beyond clear/transparent	8%	A	
44121360	Plywood sheets n/o 6 mm thick, with certain specified tropical wood outer ply, surface covered beyond clear or transparent	8%	A	
44121391	Plywood sheets n/o 6 mm thick, tropical wood nesoi at least one outer ply, surface covered beyond clear or transparent	8%	A	

HTS8	Description	Base Rate	Staging Category	Notes
44121405	Plywood sheets n/o 6 mm thick, outer ply of nontropical hardwood, birch face ply, not surface-covered beyond clear/transparent	Free	I	
44121425	Plywood sheet n/o 6 mm thick, outer ply of nontropical hardwood, face ply Spanish Cedar or walnut, not surface covered beyond clear/transparent	5.10%	A	
44121431	Plywood sheet n/o 6 mm thick, at least one outer ply of nonconiferous wood, with face ply neso, not surface covered beyond clear/transparent	8%	A	
44121456	Plywood sheets n/o 6 mm thick, at least one outer ply of nonconiferous wood, surface covered other than clear or transparent	8%	A	
44121910	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, face ply of Parana pine, not or clear surface covered	Free	I	
44121930	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, European red pine face ply, not or clear surface covered	3.40%	A	
44121940	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, with face ply nesi, not or clear surface covered	8%	A	
44121950	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, nesi, surface covered, nesi	5.10%	A	
44122206	Plywood neso, veneered panel & similar laminated wood w/hardwood outer ply, least on ply of tropical wood, least one layer of particle board	Free	I	
44122210	Plywood neso, at least one hardwood outer ply, not surface-covered beyond clear/transparent, face ply of birch	Free	I	
44122231	Plywood neso, least one hardwood outer ply, w/tropical wood ply, not surface-covered beyond clear/transparent, not w/face ply of birch	8%	A	
44122241	Plywood neso, at least one hardwood outer ply, at least one tropical hardwood ply, surface covered other than clear or transparent	8%	A	
44122251	Veneered panels and similar laminated wood w/ at least one hardwood outer ply, at least one ply of tropical wood, neso	Free	I	
44122301	Plywood neso, veneered panel and similar laminated wood w/least one hardwood outer ply neso, at least one layer of particle board	Free	I	
44122915	Plywood neso, at least one hardwood outer ply neso, no particle board, not surface-covered beyond clear/transparent, birch face ply	Free	I	
44122936	Plywood neso, at least one hardwood outer ply neso, no particle board, not surface-covered beyond clear/transparent, face ply neso	8%	A	
44122946	Plywood neso, at least one hardwood outer ply neso, no particle board, surface covered other than clear/transparent	8%	A	
44122956	Veneer panels and similar laminated wood, neso, at least one hardwood outer ply neso	Free	I	
44129206	Plywood/veneered panel/sim. laminated wood neso, softwood outer plies, least one ply tropical hardwood, least one layer of particle board	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
44129210	Plywood nesoi,softwood outer plies,least 1 ply tropical hardwood,no particle board,not surf.-cov. beyond clear/transp., face ply Parana pine	Free	I	
44129230	Plywood nesoi,softwood outer plies,least 1 ply trop. hardwood,no particle board,not surf.-cov. beyond clear/transp.,face ply Europe red pine	3.40%	A	
44129241	Plywood nesoi,softwood outer plies,least 1 ply trop. hardwood,no particle board,not surface-covered beyond clear/transparent, face ply nesoi	8%	A	
44129251	Plywood nesoi, softwood outer plies, at least 1 ply tropical hardwood, no particle board, surface covered other than clear or transparent	5.10%	A	
44129291	Veneered panels and similar laminated wood nesoi, softwood outer plies, at least one ply tropical hardwood, no particle board	Free	I	
44129301	Veneered panels and similar laminated wood nesoi,softwood outer plies,no tropical hardwood ply, containing least one layer of particle board	Free	I	
44129915	Plywood nesoi,softwood outer plies,no tropical hardwood ply,no particle board, not surface-covered beyond clear/transp.,face ply Parana pine	Free	I	
44129935	Plywood nesoi,softwood outer plies,no trop. hardwood ply,no particle board,not surface-cov. beyond clear/transp.,face ply European red pine	3.40%	A	
44129946	Plywood nesoi, softwood outer plies, no trop. hardwood ply, no particle board, not surface-covered beyond clear/transparent, face ply nesoi	8%	A	
44129956	Plywood nesoi, softwood outer plies, no tropical hardwood ply, no particle board, surface covered other than clear or transparent	5.10%	A	
44129996	Veneered panels and similar laminated wood nesoi, softwood outer plies, no tropical hardwood ply, no particle board, nesoi	Free	I	
44130000	Densified wood, in blocks, plates, strips or profile shapes	3.70%	A	
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	3.90%	A	
44151030	Packing boxes and cases of wood with solid sides, lids and bottoms	Free	I	
44151060	Wooden containers designed for use in the harvesting of fruits and vegetables	Free	I	
44151090	Wood cases, boxes, crates, drums and similar packings nesi; cable-drums of wood	10.70%	A	
44152040	Wooden pallets, box-pallets and other load boards designed for use in the harvesting of fruits and vegetables	Free	I	
44152080	Wooden pallets, box-pallets and other load boards, other than designed for use in the harvesting of fruits and vegetables	10.70%	A	
44160030	Wooden casks, barrels and hogsheads	Free	I	
44160060	Wooden staves and hoops; tight barrelheads of softwood	Free	I	
44160090	Wooden vats, tubs and other coopers' products and parts thereof	3.20%	A	
44170020	Wooden broom and mop handles, 1.9 cm or more in diameter and 97 cm or more in length	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
44170040	Wooden paint brush and paint roller handles	Free	I	
44170060	Wooden brush backs	Free	I	
44170080	Wooden tools, tool bodies, tool handles, broom or brush bodies and handles nes; wooden boot or shoe lasts and trees	5.10%	A	
44181000	Wooden windows, French-windows and their frames	3.20%	A	
44182040	French doors of wood	4.80%	A	
44182080	Doors of wood, other than French doors	4.80%	A	
44183000	Wooden parquet panels	Free	I	
44184000	Wooden formwork (shuttering) for concrete constructional work	3.20%	A	
44185000	Wooden shingles and shakes	Free	I	
44189020	Edge-glued lumber	Free	I	
44189045	Builders' joinery and carpentry of wood, including cellular wood panels, nesoi	3.20%	A	
44190040	Wooden forks and spoons for tableware and kitchenware	5.30%	A	
44190080	Wooden tableware and kitchenware, other than forks and spoons	3.20%	A	
44201000	Wooden statuettes and other wood ornaments	3.20%	A	
44209020	Wooden cigar and cigarette boxes	Free	I	
44209045	Wooden jewelry boxes, silverware chests, microscope, tool or utensil cases, similar boxes, cases and chests, not lined with textile fabrics	4.30%	A	
44209065	Wooden jewelry boxes, silverware chests, microscope, tool or utensil cases, similar boxes, cases and chests, lined with textile fabrics	Free	I	
44209080	Wood marquetry and inlaid wood; wooden articles of furniture, nes	3.20%	A	
44211000	Wooden clothes hangers	3.20%	A	
44219010	Plain coniferous wood dowel pins	Free	I	
44219015	Plain nonconiferous wood dowel pins	Free	I	
44219020	Wood dowel pins, sanded, grooved or otherwise advanced in condition	4.90%	A	
44219030	Wood blinds, shutters, screens and shades consisting of wooden frames in the center of which are fixed louver boards or slats	10.70%	A	
44219040	Wood blinds, shutters, screens and shades, not consisting of wooden frames in the center of which are fixed louver boards or slats	5.10%	A	
44219050	Wooden toothpicks	Free	I	
44219060	Wooden skewers, candy sticks, ice cream sticks, tongue depressors, drink mixers and similar small wares, other than toothpicks	5.10%	A	
44219070	Wooden pickets, palings, posts and rails, which are sawn; assembled wooden fence sections	Free	I	
44219080	Spring-type clothespins made of wood	6.5 cents/gross	A	
44219085	Clothespins made of wood, other than the spring-type	4.80%	A	
44219088	Canoe paddles of wood	Free	I	
44219093	Theatrical, ballet, and operatic scenery and properties, including sets, of wood	Free	I	
44219097	Articles of wood, not elsewhere specified or included	3.30%	A	
45011000	Natural cork, raw or simply prepared	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
45019020	Waste cork	Free	I	
45019040	Crushed, granulated or ground cork	Free	I	
45020000	Natural cork, debacked or roughly squared or in rectangular blocks, plates, sheets or strip (incl. sharp-edged blanks for corks or stoppers)	Free	I	
45031020	Corks and stoppers of natural cork, tapered and of a thickness (or length) greater than the maximum diameter, n/o 19 mm maximum diameter	Free	I	
45031030	Corks and stoppers wholly of natural cork, tapered & of a thickness (or length) greater than the maximum diam., over 19 mm maximum diam.	Free	I	
45031040	Corks and stoppers of natural cork, tapered & of a thickness (or length) greater than the maximum diam., over 19 mm maximum diam., nesi	Free	I	
45031060	Corks and stoppers of natural cork, of a thickness (or length) not greater than the maximum diameter	Free	I	
45039020	Disks, wafers and washers of natural cork	Free	I	
45039040	Natural cork wallcoverings, backed with paper or otherwise reinforced	Free	I	
45039060	Articles of natural cork, other than corks and stoppers	14%	A	
45041010	Vulcanized sheets and slabs wholly of agglomerated ground or pulverized cork and rubber	Free	I	
45041020	Insulation of compressed agglomerated cork, coated or not coated	Free	I	
45041030	Floor coverings of agglomerated cork	Free	I	
45041040	Agglomerated cork wallcoverings, backed with paper or otherwise reinforced	Free	I	
45041045	Agglomerated cork stoppers, not tapered, wholly of cork, of a thickness (or length) greater than the maximum diameter	Free	I	
45041047	Corks, stoppers, disks, wafers and washers of agglomerated cork, nesi	Free	I	
45041050	Blocks, plates, sheets and strip; tiles of any shape; solid cylinder; all the foregoing of cork; all the foregoing, nesi	Free	I	
45049000	Agglomerated cork and articles of cork, nesoi	Free	I	
46012020	Rattan webbing for mats, matting and screens	Free	I	
46012040	Woven or partly assembled materials of one or more of the materials bamboo, rattan or willow for mats, matting and screens	3.30%	A	
46012060	Woven or partly assembled vegetable materials other than bamboo, rattan or willow, for mats, matting and screens	4.80%	A	
46012080	Floor coverings nesi, of vegetable materials	Free	I	
46012090	Mats, matting and screens of vegetable materials, nesi	8%	A	
46019105	Plaits of vegetable materials and similar products of such plaiting materials, whether or not assembled into strips	2.70%	A	
46019120	Products nesoi, of plaiting materials, bound together in parallel strands or woven, in sheet form, of bamboo, rattan, willow or wood	6.60%	A	
46019140	Products nesoi, of plaiting vegetable materials nesoi, bound together in parallel strands or woven, in sheet form	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
46019905	Plaits and similar products of plaiting materials (not vegetable), whether or not assembled into strips	2.70%	A	
46019990	Products nesoi of plaiting materials (not vegetable), bound together in parallel strands or woven, in sheet form, nesoi	3.30%	A	
46021005	Fishing baskets or creels made from vegetable materials	5%	A	
46021007	Baskets and bags of bamboo wickerwork	Free	I	
46021009	Baskets and bags of bamboo other than wickerwork	10%	A	
46021012	Baskets and bags, nesi, whether or not lined, of willow	5.80%	A	
46021014	Baskets and bags of rattan or palm leaf wickerwork	Free	I	
46021016	Baskets and bags of rattan or palm leaf other than wickerwork	5%	A	
46021017	Baskets and bags of vegetable material wickerwork, nesoi	Free	I	
46021018	Baskets and bags of vegetable material, nesoi	4.50%	A	
46021021	Luggage, handbags and flat goods, whether or not lined, of bamboo	6.20%	A	
46021022	Luggage, handbags and flat goods, whether or not lined, of willow	5.80%	A	
46021023	Articles of a kind normally carried in the pocket or in the handbag, of rattan or of palm leaf	9%	A	
46021025	Luggage, handbags and flat goods, whether or not lined, of rattan or of palm leaf, nesi	18%	A	
46021029	Luggage, handbags and flat goods, whether or not lined, made from plaiting materials nesi	5.30%	A	
46021035	Articles of wickerwork, nesoi, of one or more of the following:bamboo, rattan, willow or wood	Free	I	
46021045	Basketwork and other articles, nesoi, of one or more of bamboo, rattan, willow or wood	6.60%	A	
46021060	Articles of wickerwork, nesoi, of vegetable materials, nesoi	Free	I	
46021080	Basketwork and other articles, nesoi, of vegetables materials, nesoi	2.30%	A	
46029000	Basketwork, wickerwork and other articles made directly from plaiting materials or from articles of heading 4601, nesi; loofah articles	3.50%	A	
47010000	Mechanical woodpulp	Free	I	
47020000	Chemical woodpulp, dissolving grades	Free	I	
47031100	Chemical woodpulp, soda or sulfate, other than dissolving grades, of unbleached coniferous wood	Free	I	
47031900	Chemical woodpulp, soda or sulfate, other than dissolving grades, of unbleached nonconiferous wood	Free	I	
47032100	Chemical woodpulp, soda or sulfate, other than dissolving grades, of semibleached or bleached coniferous wood	Free	I	
47032900	Chemical woodpulp, soda or sulfate, other than dissolving grades, of semibleached or bleached nonconiferous wood	Free	I	
47041100	Chemical woodpulp, sulfite, other than dissolving grades, of unbleached coniferous wood	Free	I	
47041900	Chemical woodpulp, sulfite, other than dissolving grades, of unbleached nonconiferous wood	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
47042100	Chemical woodpulp, sulfite, other than dissolving grades, of semibleached or bleached coniferous wood	Free	I	
47042900	Chemical woodpulp, sulfite, other than dissolving grades, of semibleached or bleached nonconiferous wood	Free	I	
47050000	Semichemical woodpulp	Free	I	
47061000	Cotton linters pulp	Free	I	
47062000	Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	Free	I	
47069100	Pulps of fibrous cellulosic material, other than cotton linters pulp, mechanical	Free	I	
47069200	Pulps of fibrous cellulosic material, other than cotton linters pulp, chemical	Free	I	
47069300	Pulps of fibrous cellulosic material, other than cotton linters pulp, semichemical	Free	I	
47071000	Waste and scrap of unbleached kraft paper or paperboard or of corrugated paper or paperboard	Free	I	
47072000	Waste and scrap of other paper or paperboard, made mainly of bleached chemical pulp, not colored in the mass	Free	I	
47073000	Waste and scrap of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals, and similar printed matter)	Free	I	
47079000	Waste and scrap of paper or paperboard nesi, including unsorted waste and scrap	Free	I	
48010000	Newsprint, in rolls or sheets	Free	I	
48021000	Handmade paper and paperboard	Free	I	
48022010	Paper & paperboard use for photo-sensitive/heat-sensitive/electro-sensitive paper/paperboard, in strip/rolls ov 15 cm wide or certain sheets	Free	I	
48022020	Uncoated basic paper for photo-sensitive/heat-sensitive/electro-sensitive paper/paperboard to be sensitized for photography, roll/sheets neso	Free	I	
48022040	Uncoated paper and paperboard of a kind used for photo-sensitive/heat-sensitive/electro-sensitive paper/paperboard, in rolls or sheets neso	Free	I	
48023050	Carbonizing base paper weighing n/ov 15 g/m2, in strip/roll over 15 cm wide or rectangular sheets w/side ov 36 cm and other ov 15 cm unfold	Free	I	
48023060	Carbonizing base paper weighing over 15 g/m2, in strip/roll over 15 cm wide or rectangular sheets w/side ov 36 cm and other ov 15 cm unfold	Free	I	
48023070	Carbonizing base paper of a kind used for writing, printing or other graphic purposes, in rolls or sheets neso	Free	I	
48024000	Wallpaper base (hanging paper), in rolls or sheets	Free	I	
48025410	Writing paper, weigh < 40 g/m2, cont. n/o 10% total fiber content by a mechanical/chemi- process, in strip/roll ov 15 cm wide/certain sheets	Free	I	
48025420	India & bible paper, weigh < 40 g/m2, n/o 10% total fiber content by a mechanical/chemi- process, in strip/roll ov 15 cm wide/certain sheets	Free	I	
48025430	Paper/paperboard neso, weigh < 40 g/m2, n/o 10% total fiber by mechanical/chemi- process, in strip/roll ov 15 cm wide or certain sheets	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48025450	Other basic paper to be sensitized use in photography, wt < 40g/m2, n/o 10% total fiber by mechanical/chem-process, in rolls/sheets nesoi	Free	I	
48025460	Other paper/paperboard kind use writing/printing/other graphic purposes, wt < 40g/m2, n/o fiber by mechanical/chemi process,roll/sheet nesoi	Free	I	
48025510	Writing/cover paper, wt 40 g/m2-150 g/m2, n/o 10% total fiber by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	I	
48025520	Drawing paper, wt 40 g/m2 -150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	I	
48025530	India/bible paper, wt 40 g/m2-150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	I	
48025540	Paper & paperboard, nesoi, 40 g/m2-150 g/m2, n/o 10% total fiber by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	I	
48025560	Other basic paper be sensitized for use photography, 40g/m2-150g/m2, n/o 10% total fiber by mechanical/chemi- process, rolls n/o 15 cm wide	Free	I	
48025570	Other paper/paperboard for writing/printing/other graphic purpose,40g/m2-150g/m2,n/o 10% fiber mechanical/chemi- process,roll n/o 15 cm wide	Free	I	
48025610	Writing & cover paper, wt 40 g/m2-150 g/m2, n/o 10% by weight total fiber content by mechanical/chemi-process, in certain size sheets	Free	I	
48025620	Drawing paper, wt 40 g/m2-150 g/m2, contain n/o 10% weight total fiber content obtained by mechanical/chemi process, in certain size sheets	Free	I	
48025630	India & bible paper, wt 40 g/m2-150 g/m2, n/o 10% by wt. total fiber content obtained by mechanical/chemi-process, in certain size sheets	Free	I	
48025640	Paper & paperboard nesoi, 40 g/m2-150 g/m2, n/o 10% by wt. total fiber content obtained by mechanical/chemi-process, in certain size sheets	Free	I	
48025660	Other basic paper be sensitized use in photography, wt. 40g/m2-150g/m2, n/o 10% total fiber by mechanical/chemi- process, other sized sheets	Free	I	
48025670	Paper/paperboard for writing/printing/other graphic purpose,wt 40g/m2-150g/m2, n/o 10% fiber by mechanical/chemi- process,other sized sheets	Free	I	
48025710	Writing/cover paper, wt 40 g/m2-150 g/m2, cont. n/o 10% by weight total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	I	
48025720	Drawing paper, wt 40 g/m2 to 150 g/m2, cont. n/o 10% by weight total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	I	
48025730	India & bible paper, wt 40 g/m2 to 150 g/m2, cont. n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	I	
48025740	Paper & paperboard nesoi, 40 g/m2-150 g/m2, cont. n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48025810	Writing/cover paper, >150 g/m2, n/o 10% by wt total fiber content by mechanical process/chemi-, in strip/roll ov 15 cm wide or certain sheet	Free	I	
48025820	Paper & paperboard nesoi, >150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in strip/roll ov 15 cm wide or certain sheets	Free	I	
48025850	Basic paper be sensitized for photography, wt >150 g/m2, n/o 10% total fiber content by mechanical process/chemi-, in rolls/sheets nesoi	Free	I	
48025860	Paper/paperboard for writing/printing/other graphic purpose,>150 g/m2, n/o 10% fiber content by mechanical process/chemi-,rolls/sheets nesoi	Free	I	
48026110	Writing & cover paper, over 10% by wt total fiber content consists of fiber obtained by mechanical/chemi-process, in rolls over 15 cm wide	Free	I	
48026120	Drawing paper, over 10% by weight total fiber content consists of fiber obtained by mechanical/chemi-process, in rolls over 15 cm wide	Free	I	
48026130	Paper and paperboard for graphic purpose nesoi, ov 10% total fiber content obtained by mechanical/chemi-process, in rolls over 15 cm wide	Free	I	
48026150	Basic paper to be sensitized for photography, ov 10% total fiber content obtained by mechanical/chemi-process, in rolls n/o 15 cm wide	Free	I	
48026160	Paper/paperboard for writing/printing/other graphic purposes nesoi, ov 10% total fiber by mechanical/chemi- process, in rolls n/o 15 cm wide	Free	I	
48026210	Writing & cover paper, over 10% by wt total fiber content consists of fiber obtained by mechanical/chemi-process, in certain size sheets	Free	I	
48026220	Drawing paper, which ov 10% by weight total fiber content consists of fiber obtained by mechanical/chemi-process, in certain size sheets	Free	I	
48026230	Paper and paperboard for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi-process, in certain size sheets	Free	I	
48026250	Basic paper to be sensitized for use in photography, ov 10% by wt total fiber obtained by mechanical/chemi-process, other sized sheets	Free	I	
48026260	Paper/paperboard used for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi-process, other sized sheets	Free	I	
48026910	Writing & cover paper, of which over 10% by weight total fiber content consists of fiber obtained by mechanical process, sheets nesoi	Free	I	
48026920	Drawing paper, of which over 10% by weight total fiber content consists of fiber obtained by mechanical process, in sheets nesoi	Free	I	
48026930	Paper and paperboard for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi-process, in sheets nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48030020	Cellulose wadding in rolls over 36 cm wide or sheets with at least one side over 36 cm	Free	I	
48030040	Toilet, facial tissue, towel or napkin stock and paper for household/sanitary purposes, in rolls or sheets of specific measure	Free	I	
48041100	Uncoated, unbleached kraftliner, in rolls or sheets	Free	I	
48041900	Uncoated kraftliner, other than unbleached, in rolls or sheets	Free	I	
48042100	Uncoated, unbleached sack kraft paper, in rolls or sheets	Free	I	
48042900	Uncoated sack kraft paper, other than unbleached, in rolls or sheets	Free	I	
48043110	Uncoated, unbleached kraft condenser paper, in rolls or sheets, weighing more than 15 g/m ² but not over 30 g/m ²	Free	I	
48043120	Uncoated, unbleached kraft condenser paper, in rolls or sheets, weighing less than 15 g/m ² or more than 30 g/m ² to 150 g/m ²	Free	I	
48043140	Uncoated, unbleached kraft wrapping paper in rolls or sheets, weighing 150 g/m ² or less	Free	I	
48043160	Uncoated, unbleached kraft paper nesi, in rolls or sheets, weighing 150 g/m ² or less	Free	I	
48043920	Uncoated kraft condenser paper, other than unbleached, in rolls or sheets, weighing 150 g/m ² or less	Free	I	
48043940	Uncoated kraft wrapping paper, other than unbleached, in rolls or sheets, weighing 150 g/m ² or less	Free	I	
48043960	Uncoated kraft paper and paperboard, other than unbleached, in rolls or sheets, weighing 150 g/m ² or less, nesi	Free	I	
48044120	Uncoated, unbleached kraft wrapping paper in rolls or sheets, weighing more than 150 but less than 225 g/m ²	Free	I	
48044140	Uncoated, unbleached kraft paper and paperboard, nesi, in rolls or sheets, weighing more than 150 but less than 225 g/m ²	Free	I	
48044200	Uncoated, bleached kraft paper and paperboard, over 150 but n/o 225 g/m ² , over 95% content of wood fibers by chemical process, rolls or sheets	Free	I	
48044900	Uncoated kraft paper and paperboard, nesi, in rolls or sheets, weighing more than 150 but less than 225 g/m ² , nesi	Free	I	
48045100	Uncoated, unbleached kraft paper and paperboard, in rolls or sheets, weighing 225 g/m ² or more	Free	I	
48045200	Uncoated, bleached kraft paper & paperboard, over 225 g/m ² , over 95% content of wood fibers obtained by chemical process, rolls or sheets	Free	I	
48045900	Uncoated kraft paper and paperboard in rolls or sheets, weighing 225 g/m ² or more, nesi	Free	I	
48051100	Uncoated semichemical fluting paper, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48051210	Uncoated straw fluting paper, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48051220	Uncoated straw fluting pape, weighing over 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48051910	Uncoated fluting paper nesoi, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48051920	Uncoated fluting paper nesoi, weighing over 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48052450	Uncoated testliner (recycled liner board), weighing n/o 15 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48052470	Uncoated testliner, weighing over 15 g/m2 but not over 30 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48052490	Uncoated testliner, weighing over 30 g/m2 but not over 150 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48052500	Uncoated testliner, weighing more than 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48053000	Uncoated sulfite wrapping paper in rolls or sheets	Free	I	
48054000	Uncoated filter paper and paperboard in rolls or sheets	Free	I	
48055000	Uncoated felt paper and paperboard in rolls or sheets	Free	I	
48059110	Uncoated multi-ply paper & paperboard, bibulous & wrapping paper, weigh 150 g/m2 or less, in rolls/sheets, not further worked than in note 3	Free	I	
48059120	Uncoated condenser paper, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48059150	Uncoated paper and paperboard nesoi, weighing not over 15 g/m2, in rolls or sheets, not further worked than as in note 3 to chapter 48	Free	I	
48059170	Uncoated paper and paperboard nesoi, weigh over 15 g/m2 but n/o 30 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48059190	Uncoated paper and paperboard nesoi, weigh ov 30 g/m2 but n/o 150 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48059220	Uncoated pressboard, weighing more than 150 g/m2 but less than 225 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48059240	Uncoated paper & paperboard nesoi, weighing > 150 g/m2 but < 225 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	I	
48059320	Uncoated pressboard weighing 225 g/m2 or more, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	I	
48059340	Uncoated paper and paperboard nesoi, weighing 225 g/m2 or more, in rolls or sheets, not further worked than as in note 3 to chapter 48	Free	I	
48061000	Vegetable parchment in rolls or sheets	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48062000	Greaseproof papers in rolls or sheets	Free	I	
48063000	Tracing papers in rolls or sheets	Free	I	
48064000	Glassine and other glazed transparent or translucent papers, in rolls or sheets	Free	I	
48070010	Composite paper and paperboard, laminated internally with bitumen, tar or asphalt, not surface-coated or impregnated, in rolls or sheets	Free	I	
48070091	Composite straw paper and paperboard, not surface-coated or impregnated, in rolls or sheets	Free	I	
48070092	Composite cloth-lined or reinforced paper, not surface-coated or impregnated, in rolls or sheets	Free	I	
48070094	Composite paper and paperboard nesoi, not surface-coated or impregnated, in rolls or sheets	Free	I	
48081000	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets	Free	I	
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	Free	I	
48083000	Kraft paper, nesi, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	Free	I	
48089020	Paper and paperboard, creped or crinkled, in rolls or sheets, nesi	Free	I	
48089040	Paper and paperboard, embossed, in rolls or sheets, nesi	Free	I	
48089060	Paper and paperboard, in rolls or sheets, nesi	Free	I	
48091020	Carbon or similar copying paper, in rolls over 36 cm wide or rectangular sheets over 36cm on side(s), weighing n/o 15 g/m2	Free	I	
48091040	Carbon or similar copying paper, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s), weighing over 15 g/m2	Free	I	
48092020	Self-copy writing paper in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	I	
48092040	Self-copy paper in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s), other than writing paper	Free	I	
48099020	Stereotype-matrix board and mat in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	I	
48099040	Simplex decalcomania paper in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	I	
48099060	Duplex decalcomania paper in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	I	
48099070	Copying or transfer paper impregnated and/or coated, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	I	
48099080	Copying or transfer papers, nesi, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	I	
48101311	Basic paper be sensitized for photography, coated w/inorganic, n/o 150 g/m2, n/o 10% fiber by mechanical/chemi- process, rolls ov 15 cm wide	Free	I	
48101313	India or bible paper, coated w/inorganic, n/o 150 g/m2, n/o 10% fiber content obtained by a mechanical/chemi-process, rolls ov 15 cm wide	Free	I	
48101319	Paper/paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, rolls ov 15 cm wide	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48101320	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber by mechanical/chemi- process, in rolls over 15 cm wide	Free	I	
48101350	Printed/embossed/perforated paper & paperboard graphic use, coated w/inorganic, n/o 10% fiber by mech/chemi- process, rolls n/o 15 cm wide	Free	I	
48101360	Basic paper be sensitized for photography, coated w/kaolin/inorganic, n/o 10% fiber by mechanical/chemi-process, rolls n/o 15 cm wide	Free	I	
48101370	Paper & paperboard for graphic purposes nesoi, coated w/kaolin/inorganic, n/o 10% fiber by mechanical/chemi-process, rolls n/o 15 cm wide	Free	I	
48101411	Basic paper be sensitized for photography, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, certain size sheets	Free	I	
48101413	India or bible paper, coated w/inorganic, n/o 150 g/m2, of n/o 10% fiber content obtained by mechanical/chemi-process, certain size sheets	Free	I	
48101419	Paper and paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, certain size sheets	Free	I	
48101420	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber obtained mechanical/chemi- process, certain size sheets	Free	I	
48101450	Printed/embossed/perforated paper & paperboard, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi- process, other sized sheets	Free	I	
48101460	Basic paper be sensitized use in photography, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi-process, other sized sheets	Free	I	
48101470	Paper & paperboard for graphic purposes nesoi, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi-process, other sized sheets	Free	I	
48101911	Basic paper be sensitized use in photography, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, sheets nesoi	Free	I	
48101913	India or bible paper, coated w/inorganic, n/o 150 g/m2, of n/o 10% fiber content obtained by a mechanical/chemi- process, sheets nesoi	Free	I	
48101919	Paper & paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber obtained by mechanical/chemi- process, sheets nesoi	Free	I	
48101920	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber obtained by a mechanical/chemi- process, sheets nesoi	Free	I	
48102210	Light-weight coated paper for graphic use, > 10% fiber content obtained by mechanical/chemi- process, strip/roll ov 15 cm wide/sized sheets	Free	I	
48102250	Light-wt coated printed/embossed/perforated paper/paperboard for graphic, > 10% fiber obtained mechanical/chemi- process, roll/sheet nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48102260	Light-weight coated basic paper be sensitized use in photography, > 10% fiber obtained mechanical/chemi-process, rolls/sheets nesoi	Free	I	
48102270	Light-wt coated paper & paperboard used for graphic purposes, > 10% fiber obtained by a mechanical/chemi-process, roll/sheet nesoi	Free	I	
48102910	Paper/paperboard for graphic, coated w/inorganic, > 10% fiber obtained by mechanical/chemi- process, strip/roll ov 15 cm wide & sized sheets	Free	I	
48102950	Printed/embossed/perforated paper/paperboard for graphic, coated w/inorganic, > 10% fiber by mechanical/chemi- process, rolls/sheets nesoi	Free	I	
48102960	Basic paper to be sensitized for use in photography, coated w/inorganic, > 10% fiber by mechanical/chemi-process, rolls/sheets nesoi	Free	I	
48102970	Paper/paperboard used for graphic purposes, coated w/inorganic, > 10% fiber by mechanical/chemi-process, rolls/sheets nesoi	Free	I	
48103110	Nongraphic bleached coated kraft paper/paperboard, >95% wood fiber by chemical process, 150g/m2 or <, strip/roll ov 15 cm wide/certain sheet	Free	I	
48103130	Bleached coated kraft paper cards, not punched, for punchcard machine, >95% wood fiber by chemical process, 150g/m2 or <, rolls/sheets nesoi	Free	I	
48103165	Nongraphic bleached coated kraft paper/paperboard nesoi, of > 95% wood fiber by chemical process, 150 g/m2 or less, in rolls or sheets nesoi	Free	I	
48103210	Nongraphic bleached coated kraft paper/paperboard, > 95% wood fiber by chemical process, >150g/m2, strip/roll ov 15 cm wide/certain sheets	Free	I	
48103230	Bleached coated kraft paper card, not punched, for punchcard machine, >95% wood fiber by chemical process, > 150g/m2, in strips/sheets nesoi	Free	I	
48103265	Nongraphic bleached coated kraft paper/paperboard nesoi, of > 95% wood fiber obtained chemical process, > 150 g/m2, in rolls or sheets nesoi	Free	I	
48103912	Nongraphic nonbleach uniformly kraft paper/paperboard,coated w/inorganic,wheth impreg but not treated,strip/roll ov 15cm wide/certain sheet	Free	I	
48103914	Nongraphic nonbleached uniformly kraft paper and paperboard nesoi, coated w/kaolin/inorganic substances, strip/roll ov 15 cm/certain sheets	Free	I	
48103930	Nonbleached uniformly kraft paper cards, not punched, for punchcard machines, coated w/inorganic substances, strips/sheets nesoi	Free	I	
48103965	Nongraphic nonbleached uniformly kraft paper or paperboard nesoi, coated with kaolin or other inorganic substances, in rolls or sheets nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48109212	Multi-ply paper & paperboard nesoi, coat w/kaolin/other inorganic substances, wt > 150g/m2, strips/rolls ov 15 cm wide or certain sheets	Free	I	
48109214	Multi-ply paper/paperboard nesoi, coat w/kaolin/other inorganic substances, wt 150g/m2 or less, strips/rolls ov 15 cm wide or certain sheets	Free	I	
48109230	Multi-ply paper/paperboard cards, not punched, for punchcard machines, coated w/kaolin/other inorganic substances, in strips/sheets nesoi	Free	I	
48109265	Multi-ply paper or paperboard nesoi, coated with kaolin or other inorganic substances, in rolls n/o 15 cm wide and rectangular sheets nesoi	Free	I	
48109910	Paper & paperboard nesoi, coated with kaolin or other inorganic substances, in strips/rolls ov 15 cm wide or certain size rectangular sheets	Free	I	
48109930	Paper & paperboard cards nesoi, not punched, for punchcard machines, coated w/kaolin/inorganic substances, in strips or sheets nesoi	Free	I	
48109965	Paper and paperboard nesoi, coated with kaolin or other inorganic substances, in rolls n/o 15 cm wide and rectangular sheets nesoi	Free	I	
48111010	Tarred, bituminized or asphalted paper & paperboard, in strip/roll ov 15cm wide or rectangular sheet w/side ov 36cm & other ov 15cm unfolded	Free	I	
48111020	Tarred, bituminized or asphalted paper and paperboard, in strips or rolls not over 15 cm wide or in rectangular sheets nesoi	Free	I	
48114110	Self-adhesive paper & paperboard, in strips/rolls ov 15cm wide or rectangular sheets w/1 side ov 36cm & other side ov 15cm in unfolded	Free	I	
48114120	Self-adhesive paper and paperboard, in strips or rolls not over 15 cm wide	Free	I	
48114130	Self-adhesive paper and paperboard, in rectangular sheets nesoi	Free	I	
48114910	Gummed or adhesive paper and paperboard (other than self-adhesive), in strips or rolls over 15 cm wide or certain sized rectangular sheets	Free	I	
48114920	Gummed or adhesive paper and paperboard (other than self-adhesive), in strips or rolls not over 15 cm wide	Free	I	
48114930	Gummed or adhesive paper and paperboard (other than self-adhesive), in rectangular sheets nesoi	Free	I	
48115120	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt >150g/m2, 0.3mm or more thick, in certain size strips/rolls/sheets	Free	I	
48115140	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt > 150 g/m2, < 0.3 mm thick, in certain size strips/rolls/sheets	Free	I	
48115160	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt > 150 g/m2, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48115920	Bleached nesoi/nonbleached printing paper, coated, impregnated or covered with plastics, in strips/rolls ov 15cm wide or certain size sheets	Free	I	
48115940	Bleached nesoi/nonbleached paper and paperboard nesoi, coated/impregnated/covered with plastics, in certain size strip/rolls/sheets	Free	I	
48115960	Bleached nesoi/nonbleached paper & paperboard, coated/impregnated/covered with plastics, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	I	
48116040	Paper and paperboard, coated/impregnated/covered with wax/paraffin/stearin/oil/glycerol, in strips/rolls ov 15cm wide or certain size sheets	Free	I	
48116060	Paper and paperboard, coated/impregnated/covered with wax/paraffin/stearin/oil/glycerol, in rolls n/o 15cm wide or rectangular sheets nesoi	Free	I	
48119010	Handmade paper of cellulose fibers, in strip or roll ov 15 cm wide or rectangular sheets w/1 side ov 36 cm and other ov 15 cm in unfolded	Free	I	
48119020	Paper/paperboard/cell wadding/webs of cell fibers, all/partly covered w/flock/gelatin/metal/metal solutions, in certain strip/rolls/sheets	Free	I	
48119030	Paper, paperboard, cellulose wadding and webs of cellulose fibers, impregnated with latex, in certain size strips/rolls/sheets	Free	I	
48119040	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, weighing not over 15 g/m2, in certain size strips, rolls or sheets	Free	I	
48119060	Paper, paperboard, cellulose wadding and web of cellulose fibers, nesoi, wt ov 15g/m2 n/o 30g/m2, in certain size strips, rolls or sheets	Free	I	
48119080	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, weighing over 30 g/m2, in certain size strips, rolls or sheets	Free	I	
48119090	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	I	
48120000	Filter blocks, slabs and plates of paper pulp	Free	I	
48131000	Cigarette paper in the form of booklets or tubes	Free	I	
48132000	Cigarette paper in rolls of a width not exceeding 5 cm	Free	I	
48139000	Cigarette paper, whether or not cut to size, nesi	Free	I	
48141000	Ingrain paper	Free	I	
48142000	Wallpaper and similar wallcoverings of paper, coated or covered on the face side with a layer of plastics	Free	I	
48143000	Wallpaper and similar wallcoverings of paper, covered on the face side with plaiting material	Free	I	
48149000	Other wallpaper and similar wallcoverings, nesi; window transparencies of paper, nesi	Free	I	
48150000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	Free	I	
48161000	Carbon or similar copying papers, nesi	Free	I	
48162000	Self-copy paper, nesi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48163000	Duplicator stencils	Free	I	
48169000	Copying or transfer papers, nesi	Free	I	
48171000	Envelopes of paper or paperboard	Free	I	
48172020	Sheets of writing paper with border gummed or perforated, prepared for use as combination sheets and envelopes	Free	I	
48172040	Other letter cards, plain postcards and correspondence cards, nesi	Free	I	
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	I	
48181000	Toilet paper	Free	I	
48182000	Handkerchiefs, cleansing or facial tissues and towels of paper pulp, paper, cellulose wadding or webs of cellulose fiber	Free	I	
48183000	Tablecloths and table napkins of paper pulp, paper, cellulose wadding or webs of cellulose fiber	Free	I	
48184020	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles, of paper pulp	Free	I	
48184040	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles, other than of paper pulp	Free	I	
48185000	Articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibers	Free	I	
48189000	Bedsheets and similar household, sanitary or hospital articles of paper, cellulose wadding or webs of cellulose fibers, nesi	Free	I	
48191000	Cartons, boxes and cases of corrugated paper or paperboard	Free	I	
48192000	Folding cartons, boxes and cases of noncorrugated paper or paperboard	Free	I	
48193000	Sacks and bags, having a base of a width of 40 cm or more, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	I	
48194000	Sacks and bags, nesi, including cones, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	I	
48195020	Sanitary food and beverage containers of paper, paperboard, cellulose wadding or webs of cellulose fibers, nesi	Free	I	
48195030	Record sleeves of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	I	
48195040	Packing containers, nesi, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	I	
48196000	Box files, letter trays, storage & like articles, used in offices & shops, of paper, paperboard, cellulose wadding/webs of cellulose fibers	Free	I	
48201020	Diaries, notebooks and address books, bound; letter and memorandum pads and similar articles, of paper or paperboard	Free	I	
48201040	Registers, account, order and receipt books, and similar articles, of paper or paperboard, nesi	Free	I	
48202000	Exercise books of paper or paperboard	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
48203000	Binders (other than book covers), folders and file covers of paper or paperboard	Free	I	
48204000	Manifold business forms and interleaved carbon sets of paper or paperboard	Free	I	
48205000	Albums for samples or for collections, of paper or paperboard	Free	I	
48209000	Blotting pads and other articles of stationery nesi, and book covers, of paper or paperboard	Free	I	
48211020	Paper and paperboard labels, printed in whole or part by a lithographic process	Free	I	
48211040	Paper and paperboard labels, printed by other than a lithographic process	Free	I	
48219020	Pressure-sensitive paper and paperboard labels, not printed	Free	I	
48219040	Paper and paperboard labels, not printed, nesi	Free	I	
48221000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard of a kind used for winding textile yarn	Free	I	
48229000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, nesi	Free	I	
48231200	Self-adhesive gummed or adhesive paper, in strips or rolls, nesoi	Free	I	
48231901	Gummed or adhesive paper (other than self-adhesive), in strips or rolls, nesoi	Free	I	
48232010	Paint filters and strainers of paper or paperboard	Free	I	
48232090	Filter paper and paperboard, nesi	Free	I	
48234000	Rolls, sheets and dials of paper or paperboard printed for self-recording apparatus	Free	I	
48236000	Trays, dishes, plates, cups and the like, of paper or paperboard	Free	I	
48237000	Molded or pressed articles of paper pulp	Free	I	
48239010	Articles of paper pulp, nesi	Free	I	
48239020	Articles of papier-mache, nesi	Free	I	
48239031	Cards of paper or paperboard, nesoi, not punched, for punchcard machines, whether or not in strips	Free	I	
48239040	Frames or mounts for photographic slides of paper or paperboard	Free	I	
48239050	Hand fans of paper or paperboard	Free	I	
48239060	Gaskets, washers and other seals of coated paper or paperboard	Free	I	
48239066	Articles of coated paper or paperboard, nesoi	Free	I	
48239070	Articles of cellulose wadding, nesi	Free	I	
48239080	Gaskets, washers and other seals of paper, paperboard and webs of cellulose fibers, nesi	Free	I	
48239086	Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers, nesoi	Free	I	
49011000	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded	Free	I	
49019100	Printed dictionaries and encyclopedias and serial installments thereof	Free	I	
49019900	Printed books, brochures, leaflets and similar printed matter, other than in single sheets	Free	I	
49021000	Newspapers, journals and periodicals, appearing at least four times a week	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
49029010	Newspaper supplements printed by a gravure process	Free	I	
49029020	Newspaper, journals and periodicals, except those appearing at least four times a week	Free	I	
49030000	Children's picture, drawing or coloring books	Free	I	
49040000	Music, printed or in manuscript, whether or not bound or illustrated	Free	I	
49051000	Globes, printed	Free	I	
49059100	Maps and hydrographic or similar charts of all kinds, including atlases and topographical plans, printed in book form	Free	I	
49059900	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in other than book form	Free	I	
49060000	Hand-drawn original plans and drawings; hand-written texts; photo reproductions on sensitized paper and carbon copies of the foregoing	Free	I	
49070000	Unused stamps of current or new issue in country to which destined; stamp-impressed paper; check forms; documents of title, etc	Free	I	
49081000	Transfers (decalcomanias), vitrifiable	Free	I	
49089000	Transfers (decalcomanias), not vitrifiable	Free	I	
49090020	Postcards, printed or illustrated	Free	I	
49090040	Printed cards (except postcards) bearing personal greetings, messages or announcements, with or without envelopes or trimmings	Free	I	
49100020	Calendars printed on paper or paperboard in whole or in part by a lithographic process, not over 0.51 mm in thickness	Free	I	
49100040	Calendars printed on paper or paperboard in whole or in part by a lithographic process, over 0.51 mm in thickness	Free	I	
49100060	Printed calendars, including calendar blocks, printed on paper or paperboard by other than a lithographic process	Free	I	
49111000	Printed trade advertising material, commercial catalogs and the like	Free	I	
49119110	Pictures, designs and photographs, printed over 20 years at time of importation	Free	I	
49119115	Pictures, designs and photographs printed not over 20 years at time of importation, used in production of articles of heading 4901	Free	I	
49119120	Lithographs on paper or paperboard, not over 0.51 mm in thickness, printed not over 20 years at time of importation	Free	I	
49119130	Lithographs on paper or paperboard, over 0.51 mm in thickness, printed not over 20 years at time of importation	Free	I	
49119140	Pictures, designs and photographs, excluding lithographs on paper or paperboard, printed not over 20 years at time of importation	Free	I	
49119920	Printed international customs forms (carnets), and parts thereof, in English or French, (whether or not in additional languages)	Free	I	
49119960	Printed matter, nesi, printed on paper in whole or in part by a lithographic process	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
49119980	Printed matter, nesi	Free	I	
50040000	Silk yarns (other than yarn spun from silk waste) not put up for retail sale	Free	I	
50050000	Yarn spun from silk waste, not put up for retail sale	Free	I	
50060010	Spun yarn, containing 85% or more by weight of silk, put up for retail sale; silkworm gut	Free	I	
50060090	Spun silk yarn, containing less than 85% by weight of silk, put up for retail sale	Free	I	
50071030	Woven fabrics of noil silk, containing 85 percent or more by weight of silk or silk waste	0.80%	A	
50071060	Woven fabrics of noil silk, containing less than 85 percent by weight of silk or silk waste	3.90%	A	
50072000	Woven fabrics containing 85 percent or more by weight of silk or of silk waste, other than noil silk	Free	I	
50079030	Woven silk fabrics, containing 85 percent or more by weight of silk or silk waste, nesoi	0.80%	A	
50079060	Other silk woven fabrics, containing less than 85 percent by weight of silk or silk waste, nesoi	3.90%	A	
51040000	Garnetted stock of wool or of fine or coarse animal hair	Free	I	
51051000	Carded wool	6.5 cents/kg + 5.3%	A	
51052100	Combed wool in fragments	3.7 cents/kg + 3%	A	
51052900	Wool tops and other combed wool, except in fragments	3.9 cents/kg + 3.1%	A	
51053100	Fine hair of Kashmir (cashmere) goats, carded or combed	6.8 cents/kg + 5.5%	A	
51053900	Fine animal hair (other than Kashmir), carded or combed	6.8 cents/kg + 5.5%	A	
51054000	Coarse animal hair, carded or combed	Free	I	
51061000	Yarn of carded wool, containing 85 percent or more by weight of wool, not put up for retail sale	6%	A	
51062000	Yarn of carded wool, containing less than 85 percent by weight of wool, not put up for retail sale	6%	A	
51071030	Yarn of combed wool, containing 85% or more by weight of wool, not put up for retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A	
51071060	Yarn of combed wool, containing 85% or more by weight of wool, not put up for retail sale, nesoi	6%	A	
51072030	Yarn of combed wool, containing less than 85 percent by weight of wool, not put up retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A	
51072060	Yarn of combed wool, containing less than 85 percent by weight of wool, not put up retail sale, nesoi	6%	A	
51081030	Yarn of Angora rabbit hair, carded, not put up for retail sale	4%	A	
51081060	Yarn of fine animal hair other than Angora rabbit hair, carded, not put up for retail sale	4%	A	
51082030	Yarn of Angora rabbit hair, combed, not put up for retail sale	4%	A	
51082060	Yarn of fine animal hair other than Angora rabbit hair, combed, not put up for retail sale	4%	A	
51091020	Yarn of wool, containing 85 percent or more by weight of wool, colored, cut into uniform lengths of not over 8 cm, put up for retail sale	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
51091040	Yarn of Angora rabbit hair, containing 85 percent or more by weight of the Angora hair, put up for retail sale	4%	A	
51091080	Yarn of wool nesoi, or fine animal hair nesoi, over 85% or > of that wool/hair, for retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A	
51091090	Yarn of wool nesoi, or fine animal hair nesoi, over 85% or > of that wool/hair, put up for retail sale, nesoi	6%	A	
51099020	Yarn of wool, colored, and cut into uniform lengths of not over 8 cm, containing less than 85% by weight of wool, put up for retail sale	Free	I	
51099040	Yarn of Angora rabbit hair containing less than 85 percent by weight of the Angora hair, put up for retail sale	4%	A	
51099080	Yarn of wool nesoi, or fine animal hair nesoi, < 85% of that wool/hair, for retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A	
51099090	Yarn of wool nesoi, or fine animal hair nesoi, < 85% of that wool/hair, put up for retail sale, nesoi	6%	A	
51100000	Yarn of coarse animal hair or horsehair (including gimped horsehair yarn) whether or not put up for retail sale	Free	I	
51111120	Tapestry and upholstery fabrics of carded wool/fine animal hair, over 85% wool or hair, weighing not over 140 g/m2	7%	A	
51111130	Hand-woven fabrics of carded wool/fine animal hair, 85% or more wool or hair, loom width less than 76 cm, weight not over 300 g/m2	10%	A	
51111170	Woven fabrics, 85% or more by weight of carded wool/fine animal hair, weight not over 300 g/m2, nesoi	25%	A	
51111910	Tapestry and upholstery fabrics, woven, 85% or more by weight of carded wool/fine animal hair, weight over 300 g/m2	7%	A	
51111920	Hand-woven fabrics, with 85 percent or more by weight of carded wool/fine animal hair, loom width of less than 76 cm, weight ov 300 g/m2	10%	A	
51111960	Woven fabrics, with 85 percent or more by weight of carded wool/fine animal hair nesoi, weight over 300 g/m2	25%	A	
51112005	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, weight exceeding 300 g/m2	7%	A	
51112010	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, weight not over 140 g/m2	7%	A	
51112090	Woven fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, nesoi	25%	A	
51113005	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight exceeding 300 g/m2	7%	A	
51113010	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight not over 140 g/m2	7%	A	

HTS8	Description	Base Rate	Staging Category	Notes
51113090	Woven fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made staple fibers, nesoi	25%	A	
51119030	Woven fabrics of carded wool/fine animal hair, containing 30 percent or more by weight of silk or silk waste, valued over \$33/kg	6.90%	A	
51119040	Tapestry and upholstery fabrics of carded wool/fine animal hair, weight over 300 g/m2, containing less than 85% wool or hair, nesoi	7%	A	
51119050	Tapestry and upholstery fabrics of carded wool/fine animal hair, weight not over 140 g/m2, containing less than 85% wool or hair, nesoi	7%	A	
51119090	Woven fabrics of carded wool/fine animal hair, containing less than 85% wool or hair, nesoi	25%	A	
51121110	Tapestry and upholstery fabrics of combed wool/fine animal hair, containing 85% or more wool or hair, weight not over 140 g/m2	7%	A	
51121130	Woven fabrics of combed wool/fine animal hair, over 85% wool or hair, weight not over 200 g/m2, avg wool fiber diameter 18.5 micron or <	25%	A	
51121160	Woven fabrics of combed wool/fine animal hair, over 85% wool or hair, weight not over 200 g/m2, nesoi	25%	A	
51121920	Tapestry and upholstery fabrics of combed wool/fine animal hair, over 85% wool or hair, weight over 300 g/m2	7%	A	
51121960	Woven fabrics of combed wool/fine animal hair, over 85% wool or fine animal hair, ov 200 g/m2, avg wool fiber diameter 18.5 micron or <	25%	A	
51121995	Woven fabrics of combed wool/fine animal hair, over 85% wool or fine animal hair, weight over 200 g/m2, nesoi	25%	A	
51122010	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made filaments, weight over 300 g/m2	7%	A	
51122020	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made filaments, weight not over 140 g/m2	7%	A	
51122030	Woven fabrics of combed wool/fine animal hair, mixed mainly or solely with man-made filaments, nesoi	25%	A	
51123010	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight over 300 g/m2	7%	A	
51123020	Tapestry & upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight not over 140 g/m2	7%	A	
51123030	Woven fabrics of combed wool/fine animal hair, mixed mainly or solely with man-made staple fibers, nesoi	25%	A	
51129030	Woven fabrics of combed wool/fine animal hair, nesoi, containing 30 percent or more by weight of silk or silk waste, valued over \$33/kg	6.90%	A	
51129040	Woven tapestry/upholstery fabrics of combed wool/fine animal hair, con. by wt. under 85% wool/hair & under 30% silk, over 300 g/m2, nesoi	7%	A	

HTS8	Description	Base Rate	Staging Category	Notes
51129050	Woven tapestry/upholstery fabrics of combed wool/fine animal hair, con. by wt. under 85% wool/hair & under 30% silk, n/o 140 g/m2, nesoi	7%	A	
51129090	Woven fabrics of combed wool or combed fine animal hair, nesoi	25%	A	
51130000	Woven fabrics of coarse animal hair or of horsehair	2.70%	A	
52041100	Cotton sewing thread, containing 85 percent or more by weight of cotton, not put up for retail sale	4.40%	A	
52041900	Cotton sewing thread, containing less than 85 percent by weight of cotton, not put up for retail sale	4.40%	A	
52042000	Cotton sewing thread, put up for retail sale	4.40%	A	
52051110	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, not over 14 nm, unbleached, not mercerized, not put up for retail sale	3.70%	A	
52051120	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, n/o 14 nm, bleached or mercerized	5%	A	
52051210	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 14 but n/o 43 nm, unbleached, not mercerized, not put up for retail sale	5.20%	A	
52051220	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 14 nm but n/o 43 nm, bleached or mercerized	6.50%	A	
52051310	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 43 but n/o 52 nm, unbleached, not mercerized, not put up for retail sale	6.50%	A	
52051320	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 43 nm but n/o 52 mm, bleached or mercerized	7.30%	A	
52051410	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 52 but n/o 80 nm, unbleached, not mercerized, not put up for retail sale	7.80%	A	
52051420	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 52 but n/o 80 nm, bleached or mercerized	8.70%	A	
52051510	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 80 nm, unbleached, not mercerized, not put up for retail sale	9.90%	A	
52051520	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 80 nm, bleached or mercerized, not put up for retail sale, nesoi	12%	A	
52052100	Single cotton yarn, 85% or more cotton by weight, of combed fibers, not over 14 nm, not put up for retail sale	5.80%	A	
52052200	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 14 but n/o 43 nm, not put up for retail sale	7.30%	A	
52052300	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 43 but n/o 52 nm, not put up for retail sale	8.60%	A	
52052400	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52052600	Single cotton yarn,85% or > cotton by wt, of combed fiber, meas.<125 but not<106.38 decitex, >80nm but not >94nm, not put up for retail sale	12%	A	
52052700	Single cotton yarn,85% or > cotton by wt,of combed fiber,meas.<106.38 but not<83.33 decitex, >94nm but not >120nm,not put up for retail sale	12%	A	
52052800	Single cotton yarn, 85% or > cotton by wt, of combed fibers, meas.<83.33 decitex, >120 nm, not put up for retail sale	12%	A	
52053100	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, n/o 14 nm per single yarn, not put up for retail sale	5.80%	A	
52053200	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 14 but n/o 43 nm, not put up for retail sale	7.30%	A	
52053300	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 43 but n/o 52 nm, not put up for retail sale	8.60%	A	
52053400	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 52 but n/o 80 nm, not put up for retail sale	9.90%	A	
52053500	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 80 nm per single yarn, not put up for retail sale	12%	A	
52054100	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, not over 14 nm per single yarn, not put up for retail sale	5%	A	
52054200	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 14 but n/o 43 nm, not put up for retail sale	6.50%	A	
52054300	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 43 but n/o 52 nm, not put up for retail sale	8.60%	A	
52054400	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 52 but n/o 80 nm, not put up for retail sale	9.90%	A	
52054600	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >80nm but not >94nm/single yarn, not put up for retail sale	12%	A	
52054700	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >94nm but not >120nm/single yarn, not put up for retail sale	12%	A	
52054800	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >120nm per single yarn, not put up for retail sale	12%	A	
52061100	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, not over 14 nm, not put up for retail sale	9.20%	A	
52061200	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 14 but n/o 43 nm, not put up for retail sale	9.20%	A	
52061300	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 43 but n/o 52 nm, not put up for retail sale	9.20%	A	
52061400	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52061500	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 80 nm, not put up for retail sale	9.20%	A	
52062100	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, not over 14 nm, not put up for retail sale	9.20%	A	
52062200	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 14 but n/o 43 nm, not put up for retail sale	9.20%	A	
52062300	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 43 but n/o 52 nm, not put up for retail sale	9.20%	A	
52062400	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.20%	A	
52062500	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 80 nm, not put up for retail sale	9.20%	A	
52063100	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, not over 14 nm per single yarn, not put up for retail sale	9.20%	A	
52063200	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 14 but n/o 43 nm/single yarn, not put up for retail sale	9.20%	A	
52063300	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 43 but n/o 52 nm/single yarn, not put up for retail sale	9.20%	A	
52063400	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 52 but n/o 80 nm/single yarn, not put up for retail sale	9.20%	A	
52063500	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 80 nm per single yarn, not put up for retail sale	9.20%	A	
52064100	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, n/o 14 nm per single yarn, not put up for retail sale	9.20%	A	
52064200	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 14 but n/o 43 nm per single yarn, not put up for retail sale	9.20%	A	
52064300	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 43 but n/o 52 nm per single yarn, not put up for retail sale	9.20%	A	
52064400	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 52 but n/o 80 nm per single yarn, not put up for retail sale	9.20%	A	
52064500	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 80 nm per single yarn, not put up for retail sale	9.20%	A	
52071000	Cotton yarn, other than sewing thread, containing 85 percent or more cotton by weight, put up for retail sale	Free	I	
52079000	Cotton yarn, other than sewing thread, containing less than 85 percent cotton by weight, put up for retail sale	5%	A	
52081120	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of number 42 or lower	7%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52081140	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of numbers 43-68	9%	A	
52081160	Woven cotton fabric, 85% or more cotton by weight, plain weave, wt n/o 100 g/m2, unbleached, of number 69 or over, for typewriter ribbon	Free	I	
52081180	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of number 69 or over, nesoi	10.50%	A	
52081240	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of numbers 42 or lower	7%	A	
52081260	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of numbers 43-68	9%	A	
52081280	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of number 69 or over	10.50%	A	
52081300	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, containing 85% or more of cotton by weight, weighing not over 200 g/m2	7.90%	A	
52081920	Unbleached satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	7.90%	A	
52081940	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	7%	A	
52081960	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9%	A	
52081980	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	10.50%	A	
52082120	Woven cotton fabric, 85 percent or more cotton by weight, plain weave, not over 100 g/m2, bleached, of number 42 or lower	8.40%	A	
52082140	Woven cotton fabric, 85% or more cotton by weight, plain weave, not over 100 g/m2, bleached, of numbers 43-68	10.20%	A	
52082160	Woven cotton fabric, 85% or more cotton by weight, plain weave, not over 100 g/m2, bleached, of number 69 or higher	11.50%	A	
52082240	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of number 42 or lower	8.40%	A	
52082260	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of numbers 43-68	8.70%	A	
52082280	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of number 69 or higher	11.50%	A	
52082300	Bleached 3- or 4-thread twill fabrics, including cross twill, 85% or more of cotton by weight, weighing not more than 200 g/m2	9.10%	A	
52082920	Bleached satin or twill weave fabrics, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	7.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52082940	Bleached woven fabrics of cotton, nesoi, 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	8.40%	A	
52082960	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	10.20%	A	
52082980	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	13.50%	A	
52083120	Dyed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2	3%	A	
52083140	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of number 42 or lower, nesoi	8.10%	A	
52083160	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of numbers 43-68, nesoi	9.70%	A	
52083180	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of number 69 or higher, nesoi	12.50%	A	
52083210	Dyed plain weave certified hand-loomed fabrics of cotton, cont. 85% or more cotton by weight, weighing over 100 g/m2 but not over 200 g/m2	3%	A	
52083230	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of number 42 or lower	7%	A	
52083240	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of numbers 43-68	9.70%	A	
52083250	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of number 69 or higher	12.50%	A	
52083300	Dyed 3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, weighing not more than 200 g/m2	10.30%	A	
52083920	Dyed satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	8.80%	A	
52083940	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	7%	A	
52083960	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9.70%	A	
52083980	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	12.50%	A	
52084120	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of yarns of different colors	3%	A	
52084140	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, number 42 or lower, of yarns of different colors	8.10%	A	
52084160	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of numbers 43-68, of yarns of different colors	11.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52084180	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of number 69 or higher, of yarn of different colors	14.70%	A	
52084210	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of yarns of different colors	3%	A	
52084230	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of numbers 42 or lower, of yarns of different colors	8.10%	A	
52084240	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of numbers 43-68, of yarns of different colors	11.40%	A	
52084250	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, number 69 or higher, of yarns of different colors	14.70%	A	
52084300	3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, not over 200 g/m2, of yarns of different colors	Free	I	
52084920	Satin or twill weave fabrics of cotton, cont. 85% or more cotton by weight, weighing not over 200 g/m2, of yarns of different colors, nesoi	Free	I	
52084940	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not more than 200 g/m2, of number 42 or lower, of yarns of different colors	8.10%	A	
52084960	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not over 200 g/m2, of numbers 43-68, of yarns of different colors	9.70%	A	
52084980	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not over 200 g/m2, of number 69 or higher, of yarns of different colors	14.70%	A	
52085120	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2	3%	A	
52085140	Printed plain weave fabrics of cotton, containg 85% or more cotton by weight, weighing not over 100 g/m2, of number 42 or lower	8.10%	A	
52085160	Printed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not over 100 g/m2, of numbers 43-68	11.40%	A	
52085180	Printed plain weave fabrics of cotton, containg 85% or more cotton by weight, weighing not over 100 g/m2, of number 69 or higher	12.50%	A	
52085210	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, wt more than 100 g/m2 but not more than 200 g/m2	3%	A	
52085230	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100g/m2 but not more than 200 g/m2, of number 42 or lower	6%	A	
52085240	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100 g/m2 but not more than 200 g/m2, of numbers 43-68	11.40%	A	
52085250	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100g/m2 but not more than 200g/m2, of number 69 or higher	12.50%	A	
52085300	Printed 3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, weighing not more than 200 g/m2	8.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52085920	Printed satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	10.30%	A	
52085940	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	6%	A	
52085960	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9.70%	A	
52085980	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	11.40%	A	
52091100	Unbleached plain weave fabrics of cotton, 85 percent or more cotton by weight, weight more than 200 g/m2	6.50%	A	
52091200	Unbleached 3- or 4-thread twill fabrics of cotton, including cross twill, 85 percent or more cotton by weight, weighing more than 200 g/m2	6.50%	A	
52091900	Unbleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200g/m2	6.50%	A	
52092100	Bleached plain weave fabrics of cotton, 85% or more cotton by weight, weighing more than 200 g/m2	7.70%	A	
52092200	Bleached 3- or 4-thread twill fabrics of cotton, including cross twill, 85 percent or more cotton by weight, weighing more than 200 g/m2	7.70%	A	
52092900	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200g/m2	7.70%	A	
52093130	Dyed, plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2	3%	A	
52093160	Dyed, plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2, nesoi	8.40%	A	
52093200	Dyed 3- or 4-thread twill fabrics of cotton, including cross twill, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.40%	A	
52093900	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.40%	A	
52094130	Plain weave certified hand-loomed fabrics of cotton, cont. 85% or more cotton by weight, weighing over 200 g/m2, of yarns of different colors	3%	A	
52094160	Plain weave fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	7.50%	A	
52094200	Denim containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	8.40%	A	
52094300	3- or 4-thread twill fabrics of cotton, incl. cross twill, nesoi, 85% or more cotton by wt, weighing ov 200g/m2, of yarns of different colors	8.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52094900	Woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	8.40%	A	
52095130	Printed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2	3%	A	
52095160	Printed plain weave fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.40%	A	
52095200	Printed 3- or 4-thread twill fabrics of cotton, including cross twill, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.40%	A	
52095900	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.40%	A	
52101140	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of number 42 or lower	8.40%	A	
52101160	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of numbers 43-68	10.20%	A	
52101180	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of number 69 or higher	13.50%	A	
52101200	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely with mm fibers, n/o 200 g/m2	9.10%	A	
52101920	Unbleached satin or twill weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not more than 200 g/m2	9.10%	A	
52101940	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	8.40%	A	
52101960	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	8.70%	A	
52101980	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2, of number 69 or higher	10.20%	A	
52102140	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	8.10%	A	
52102160	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of numbers 43-68	11.40%	A	
52102180	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	12.50%	A	
52102200	Bleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2	10.30%	A	
52102920	Bleached satin or twill weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, not more than 200 g/m2	10.30%	A	
52102940	Bleached woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, n/o 200 g/m2, of number 42 or lower	8.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52102960	Bleached woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	11.40%	A	
52102980	Bleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	14.70%	A	
52103140	Dyed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of number 42 or lower	10%	A	
52103160	Dyed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of numbers 43-68	12.20%	A	
52103180	Dyed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of number 69 or higher	15.50%	A	
52103200	Dyed 3 or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely with man-made fibers, wt n/o 200 g/m2	10%	A	
52103920	Dyed satin or twill weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing not more than 200 g/m2	10%	A	
52103940	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of number 42 or lower	8.80%	A	
52103960	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of numbers 43-68	12.20%	A	
52103980	Dyed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of number 69 or higher	12.40%	A	
52104140	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, of number 42 or lower, of yarn of diff colors	10%	A	
52104160	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, of numbers 43-68, of yarn of different colors	12.20%	A	
52104180	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, number 69 or higher, of yarn of diff colors	15.50%	A	
52104200	3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, of yarn diff colors	10%	A	
52104920	Satin or twill weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely w/mm fibers, wt n/o 200g/m2, of yarn of different colors, nesoi	10%	A	
52104940	Woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200g/m2, of number 42 or lower, of yarn of diff colors	10%	A	
52104960	Woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2, numbers 43-68, of yarn of diff colors	10.40%	A	
52104980	Woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly with m-m fibers, n/o 200 g/m2, number 69 or higher, of yarn of diff colors	15.50%	A	
52105140	Printed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52105160	Printed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	12.20%	A	
52105180	Printed plain weave cotton fabrics, < 85% cotton by weight, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	15.50%	A	
52105200	Printed 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2	10%	A	
52105920	Printed satin or twill weave cotton fabrics, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing n/o 200 g/m2	10%	A	
52105940	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, wt n/o 200g/m2, of number 42 or lower	8.80%	A	
52105960	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing n/o 200g/m2, of numbers 43-68	10.40%	A	
52105980	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, weighing n/o 200g/m2, number 69 or higher	7.80%	A	
52111100	Unbleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, over 200 g/m2	7.70%	A	
52111200	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fiber, ov 200 g/m2	7.70%	A	
52111900	Unbleached woven fabrics of cotton, nesoi, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200 g/m2	7.70%	A	
52112100	Bleached plain weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, over 200 g/m2	8.40%	A	
52112200	Bleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, over 200 g/m2	8.40%	A	
52112900	Bleached woven fabrics of cotton, nesoi, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200g/m2	8.40%	A	
52113100	Dyed plain weave fabrics of cotton, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200 g/m2	8.10%	A	
52113200	Dyed 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, more than 200g/m2	8.10%	A	
52113900	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	8.10%	A	
52114100	Plain weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, over 200g/m2, of yarns of different colors	8.10%	A	
52114200	Denim containing < 85% cotton by wt, mixed mainly/solely w/man-made fibers, weighing > 200 g/m2, of yarns of different colors	8.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52114300	3-or 4-thread twill fab of cotton,incl cross twill,nesoi,< 85% cotton wt,mixed mainly/solely w/mm fibers,ov 200 g/m2, of yarn of diff colors	8.10%	A	
52114900	Woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/manmade fibers, over 200g/m2, of yarns of different colors	8.10%	A	
52115100	Printed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	Free	I	
52115200	Printed 3- or 4-thread twill fabrics of cotton, incl cross twill, < 85% cotton by wt, mixed mainly/solely with man-made fibers, over 200g/m2	8.10%	A	
52115900	Printed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	8.10%	A	
52121110	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, unbleached	16.50%	A	
52121160	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, unbleached	7.80%	A	
52121210	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, bleached	16.50%	A	
52121260	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, bleached	7.80%	A	
52121310	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, dyed	16.50%	A	
52121360	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, dyed	7.80%	A	
52121410	Other woven fabrics of cotton, containing 36% or more of wool or fine hair, weighing not more than 200 g/m2, of yarns of different colors	16.50%	A	
52121460	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, of yarns of different colors	7.80%	A	
52121510	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, printed	Free	I	
52121560	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, printed	7.80%	A	
52122110	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, unbleached	16.50%	A	
52122160	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, unbleached	7.80%	A	
52122210	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, bleached	16.50%	A	
52122260	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, bleached	7.80%	A	
52122310	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, dyed	16.50%	A	
52122360	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, dyed	7.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
52122410	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, of yarns of different colors	16.50%	A	
52122460	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, of yarns of different colors	7.80%	A	
52122510	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, printed	Free	I	
52122560	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, printed	Free	I	
53031000	Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or retted	Free	I	
53039000	Jute and other textile bast fibers (excluding flax, true hemp and ramie), processed but not spun; tow and waste of these fibers	Free	I	
53041000	Sisal and other textile fibers of genus Agave, raw	Free	I	
53049000	Sisal and other textile fibers of genus Agave, processed but not spun; tow and waste of these fibers (incl. yarn waste and garnetted stock)	Free	I	
53051100	Coconut (coir) fibers, raw	Free	I	
53051900	Coconut (coir) fibers, processed but not spun; coconut tow, noils and waste (including yarn waste and garnetted stock)	Free	I	
53052100	Abaca (Manila hemp or Musa textilis Nee) fibers, raw	Free	I	
53052900	Abaca (Manila hemp or Musa textilis Nee) fibers, processed but not spun; abaca tow, noils and waste (incl. yarn waste and garnetted stock)	Free	I	
53059000	Vegetable textile fibers nesoi, raw or processed but not spun; tow, noils & waste of these fibers (including yarn waste and garnetted stock)	Free	I	
53061000	Flax yarn, single	Free	I	
53062000	Flax yarn, multiple (folded) or cabled	Free	I	
53071000	Yarn of jute or other textile bast fibers (excluding flax, true hemp, and ramie), single	Free	I	
53072000	Yarn of jute or other textile bast fibers (excluding flax, true hemp, and ramie), multiple (folded) or cabled	Free	I	
53081000	Coir yarn	Free	I	
53082000	True hemp yarn	Free	I	
53089010	Paper yarn	2.70%	A	
53089090	Yarn of other vegetable textile fibers, nesoi	Free	I	
53091100	Woven fabrics of flax, containing 85 percent or more by weight of flax, unbleached or bleached	Free	I	
53091900	Woven fabrics of flax, containing 85 percent or more by weight of flax, other than unbleached or bleached	Free	I	
53092120	Woven fabrics of flax, containing less than 85% by weight of flax, containing over 17% of wool or fine animal hair, unbleached or bleached	14.50%	A	
53092130	Woven fabrics of flax, < 85% by wt of flax, unbleached or bleached, containing < 17% by wt of wool and containing cotton and manmade fibers	6.90%	A	
53092140	Woven fabrics of flax, containing less than 85 percent by weight of flax, unbleached or bleached, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
53092920	Woven fabrics of flax, containing < 85% by wt of flax, contain over 17% by wt of wool or fine animal hair, other than unbleached or bleached	14.50%	A	
53092930	Woven fabrics of flax, less than 85% by wt of flax, containing less than 17% by wt of wool and containing cotton and manmade fibers, nesoi	Free	I	
53092940	Woven fabrics of flax, containing less than 85 percent by weight of flax, other than unbleached or bleached, nesoi	Free	I	
53101000	Unbleached woven fabrics of jute or of other textile bast fibers of heading 5303	Free	I	
53109000	Woven fabrics of jute or of other textile bast fibers of heading 5303, other than unbleached	Free	I	
53110020	Woven fabrics of other vegetable textile fibers, containing more than 17% by weight of wool or fine animal hair	14.50%	A	
53110030	Woven fabrics of other vegetable textile fibers, containing cotton and manmade fibers, nesoi	Free	I	
53110040	Woven fabrics of other vegetable textile fibers, nesoi	Free	I	
53110060	Woven fabrics of paper yarn	2.70%	A	
54011000	Sewing thread of synthetic filaments, whether or not put up for retail sale	11.40%	A	
54012000	Sewing thread of artificial filaments, whether or not put up for retail sale	11.40%	A	
54021030	Single high tenacity yarn of nylon or polyamides, not put up for retail sale	8.80%	A	
54021060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of nylon or other polyamides, not put up for retail sale	8%	A	
54022030	Single high tenacity yarn of polyesters, not put up for retail sale	8.80%	A	
54022060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of polyesters, not put up for retail sale	7.50%	A	
54023130	Single textured yarn, of nylon or other polyamides, measuring not more than 500 decitex, not put up for retail sale	8.80%	A	
54023160	Multiple or cabled textured yarn (except sewing thread), of polyamides, single yarn not more than 500 decitex, not put up for retail sale	8%	A	
54023230	Single textured yarn, of nylon or other polyamides, measuring more than 500 decitex, not put up for retail sale	8%	A	
54023260	Multiple or cabled textured yarn (except sewing thread), of polyamides, single yarn more than 500 decitex, not put up for retail sale	8%	A	
54023330	Single textured yarn of polyesters, not put up for retail sale	8.80%	A	
54023360	Multiple or cabled textured yarn (except sewing thread), of polyesters, not put up for retail sale	8%	A	
54023930	Single textured yarn, nesoi, not put up for retail sale	8.80%	A	
54023960	Multiple or cabled textured yarn (except sewing thread), nesoi, not put up for retail sale	8%	A	
54024110	Synth filament yarn, for doll wigs, of colored multifil, untwisted/with twist < 5 turns/meter, of nylon or other polyamide, not retail sale	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
54024190	Syn filament yarn (not for doll wigs), of colored multifil, untwisted/with twist < 5 turns/meter, of nylon or o/polyamides, not retail sale	8%	A	
54024200	Yarn of polyesters, partially oriented, single, untwisted or with a twist not exceeding 50 turns/m, not put up for retail sale	8.80%	A	
54024310	Single yarn, twist of 0-50 turns/m, wholly polyester, 75-80 decitex, 24 filaments, nesoi, not put up for retail sale	8%	A	
54024390	Single yarn, twist of 0-50 turns/m, other than wholly of polyester, nesoi, not put up for retail sale	8%	A	
54024910	Colored multifilament yarn to be used to make wigs for dolls, of modacrylic, untwisted or twisted, < 5 turns per meter, not for retail sale	Free	I	
54024990	Other yarns, monofil; multifil, untwisted or twisted > or = to 5, not exceeding 50 turns per meter of other synthetic, not for retail sale	8%	A	
54025100	Nylon or other polyamide yarns, single, with a twist exceeding 50 turns/m, not put up for retail sale	8.80%	A	
54025210	Single yarn, twist exceeding 50 turns/m, wholly polyester, 75-80 decitex, 24 filaments, nesoi, not put up for retail sale	8.80%	A	
54025290	Single yarn, twist exceeding 50 turns/m, other than wholly of polyester, nesoi, not put up for retail sale	8.80%	A	
54025900	Yarn of synthetic filaments nesoi, single, twist exceeding 50 turns/m, not put up for retail sale	8%	A	
54026100	Nylon or other polyamide yarn, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.50%	A	
54026200	Polyester yarn, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.50%	A	
54026900	Yarn of synthetic filaments nesoi, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.50%	A	
54031030	Single high tenacity yarn of viscose rayon, not put up for retail sale	10%	A	
54031060	Multiple (folded) or cabled high tenacity yarn of viscose rayon (except sewing thread), not put up for retail sale	9.10%	A	
54032030	Single textured artificial filament yarn (other than sewing thread), not put up for retail sale	10%	A	
54032060	Multiple (folded) or cabled textured artificial filament yarn (other than sewing thread), not put up for retail sale	9.10%	A	
54033100	Single yarn of viscose rayon (not high ten. or sewing thread), untwisted or with a twist not over 120 turns/m, not put up for retail sale	10%	A	
54033200	Single yarn of viscose rayon (not high ten. or sewing thread), with twist exceeding 120 turns/m, not put up for retail sale	10%	A	
54033300	Single yarn of cellulose acetate (not high ten. or sewing thread), not put up for retail sale	8.80%	A	
54033900	Artificial filament yarn nesoi, single, not put up for retail sale	8%	A	
54034100	Viscose rayon yarn (except sewing thread), multiple (folded) or cabled, not put up for retail sale	9.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
54034200	Yarn of cellulose acetate (except sewing thread) multiple (folded) or cabled, not put up for retail sale	8%	A	
54034900	Artificial filament yarn (except sewing thread) nesoi, multiple (folded) or cabled, not put up for retail sale	7.50%	A	
54041010	Racket strings of synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	2.70%	A	
54041040	Polypropylene monofilament of 67 decitex or more (not racket strings), and with no cross-sectional dim. > 1 mm, not over 254 mm in length	6.90%	A	
54041080	Synthetic monofilament (exc. polypropylene), of 67 decitex or more and with no cross-sectional dimension > 1 mm, nesoi	6.90%	A	
54049000	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm	Free	I	
54050030	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	6.90%	A	
54050060	Strip and the like of artificial textile materials of an apparent width not exceeding 5 mm	5.80%	A	
54061000	Synthetic filament yarn (except sewing thread), put up for retail sale	7.50%	A	
54062000	Artificial filament yarn (except sewing thread), put up for retail sale	7.50%	A	
54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	13.60%	A	
54072000	Woven fabrics obtained from strip or the like of synthetic textile materials	Free	I	
54073010	Woven fabrics specified in note 9 to section XI, of synthetic filament yarn, over 60 percent by weight of plastics	Free	I	
54073090	Woven fabrics specified in note 9 to section XI, of synthetic filament yarn, nesoi	8%	A	
54074100	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, unbleached or bleached	13.60%	A	
54074200	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, dyed	14.90%	A	
54074310	Woven fabrics, over 85% by wt fil. of nylon/other polyamides, of diff colored yarns, thread count over 69-142/cm warp, over 31-71/cm filling	12.2 cents/kg + 11.3%	A	
54074320	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, of yarns of different colors, nesoi	8.50%	A	
54074400	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, printed	12%	A	
54075100	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, unbleached or bleached	14.90%	A	
54075205	Woven fabrics, over 85 percent textured polyester filaments, dyed, less than 77 cm in width, thread count 69-142/cm warp, 31-71/cm filling	18.9 cents/kg + 17.6%	A	
54075220	Woven fabrics, over 85 percent textured polyester filaments, dyed, nesoi	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
54075310	Woven fabrics, over 85% textured polyester filaments, of different colored yarns, thread count 69-142/cm warp and 31-71/cm filling	18.8 cents/kg + 17.4%	A	
54075320	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, of yarns of different colors, nesoi	12%	A	
54075400	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, printed	14.90%	A	
54076111	Woven fab, dyed, 100% polyester, <77cm wide, >69-142 warp >31-71 filling, of non-tex singles yarn, 75-80dtx, 24 fil/yn, twist 900+ turns/m	19.4 cents/kg + 18%	A	
54076119	Woven fab, dyed, 85%+ non-tex poly. fil., <77cm wide, >69-142 warp >31-71 filling (not 100%poly. sin.yarn, 75-80dtx, 24 fil/yn & 900+ turns/m)	19.4 cents/kg + 18%	A	
54076121	Woven fab, yn diff colors, <77cm wide, >69-142 warp, >31-71 filling, 100% poly.non-tex sin. yarn of 75-80 dtx., 24 fil/yn & twist 900+ turns/m	12.2 cents/kg + 11.3%	A	
54076129	Woven fab, 85%+ non-tex poly, yn diff colors, <77cm wide, >69-142 warp, >31-71 filling (not 100%poly sin yarn, 75-80dtx, 24 fil/yn & 900+ turns/m)	12.2 cents/kg + 11.3%	A	
54076191	Woven fab, 85%+ non-tex poly fil, wholly of polyester, of single yarns 75-80 decitex, 24 fil/yarn & a twist of 900 or more turns/m	14.90%	A	
54076199	Woven fab, of 85%+ non-text. polyester filaments, nesoi (not wholly polyester single yarns, 75-80 dtx, 24 fil/yarn & twist 900+ turns/m)	14.90%	A	
54076910	Woven fab, containing 85%+ by wt of polyester filaments nesoi, unbleached or bleached	14.90%	A	
54076920	Woven fab, containing 85%+ by wt of polyester filaments nesoi, dyed	14.90%	A	
54076930	Woven fab, cont. 85%+ by wt polyester filaments nesoi, thread count >69-142/cm in warp & >31-71/cm filling, of yarns of diff. colors	Free	I	
54076940	Woven fab, containing 85%+ by wt polyester filaments nesoi, of yarns of different colors, nesoi	8.50%	A	
54076990	Woven fab, containing 85%+ by wt polyester filaments nesoi, printed	14.90%	A	
54077100	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, unbleached or bleached	14.90%	A	
54077200	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, dyed	14.90%	A	
54077310	Woven fabrics, cont. 85% or more syn. filaments by weight, thread count >69-142/cm warp and >31-71/cm filling, of different colored yarns	Free	I	
54077320	Woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colors, nesoi	8.50%	A	
54077400	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, printed	14.90%	A	
54078100	Woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached	14.90%	A	
54078200	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, dyed	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
54078300	Woven fabrics, less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colors	8.50%	A	
54078400	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, printed	14.90%	A	
54079105	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, unbleached or bleached	25%	A	
54079110	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, unbleached or bleached, nesoi	12%	A	
54079120	Woven fabrics of synthetic filament yarn nesoi, unbleached or bleached, nesoi	14.90%	A	
54079205	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, dyed	25%	A	
54079210	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, cont. <36% wool/fine animal hair, dyed	12%	A	
54079220	Woven fabrics of synthetic filament yarn nesoi, dyed, nesoi	14.90%	A	
54079305	Woven fabrics of synthetic filament yarn nesoi, containing 36% or more by weight of wool or fine animal hair, of yarns of different colors	25%	A	
54079310	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, of yarns of different colors, nesoi	12%	A	
54079315	Woven fabrics, cont. 85% or more of man-made filaments, thread count >69-142/cm warp and >31-71/cm filling, of different colored yarns	Free	I	
54079320	Woven fabrics of synthetic filament yarn nesoi, of yarns of different colors, nesoi	12%	A	
54079405	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, printed	Free	I	
54079410	Woven fabrics of synthetic filament yarn nesoi, mixed mainly/solely with wool/fine animal hair, contain < 36% wool/fine animal hair, printed	12%	A	
54079420	Woven fabrics of synthetic filament yarn nesoi, printed, nesoi	14.90%	A	
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	14.90%	A	
54082100	Woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like, unbleached or bleached	14.90%	A	
54082210	Woven fabric, 85%+ artificial filament or strip or the like, dyed, of cuprammonium rayon	14.90%	A	
54082290	Woven fabric, 85%+ artificial filament or strip or the like, dyed, not of cuprammonium rayon, nesoi	14.90%	A	
54082311	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, > 69-142 warp & > 31-71 filling yarns, of cupra/rayon, nesoi	Free	I	
54082319	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, > 69-142 warp & > 31-71 filling yarns, not of cupra/rayon, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
54082321	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, not 69-142 warp & 31-71 filling yarns, of cupra/rayon, nesoi	12%	A	
54082329	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, not 69-142 warp & 31-71 filling yarns, not of cupra/rayon, nesoi	12%	A	
54082410	Woven fabric, 85%+ artificial filament/strip, printed, of cuprammonium rayon, nesoi	12%	A	
54082490	Woven fabric, 85%+ artificial filament/strip, printed, not of cuprammonium rayon, nesoi	12%	A	
54083105	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or fine animal hair, unbleached or bleached	25%	A	
54083110	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, unbleached or bleached, nesoi	12%	A	
54083120	Woven fabrics of artificial filament yarn nesoi, unbleached or bleached, nesoi	14.90%	A	
54083205	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or fine animal hair, dyed	19.70%	A	
54083210	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, dyed, nesoi	12%	A	
54083230	Woven fabrics of artificial filament yarn nesoi, dyed, 30 percent or more by wt of silk or silk waste, valued over \$33/kg	6.90%	A	
54083290	Woven fabrics of artificial filament yarn nesoi, dyed, nesoi	15%	A	
54083305	Woven fabrics of artificial filament yarn nesoi, containing 36% or more by wt of wool or fine animal hair, of yarns of different colors	19.60%	A	
54083310	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, of yarns of different colors, nesoi	12%	A	
54083315	Woven fabrics cont. 85% or more mm filaments nesoi, thread count > 69-142/cm warp and > 31-71/cm filling, of different colored yarns	12.3 cents/kg + 11.4%	A	
54083330	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors, 30 percent or more of silk or silk waste, valued over \$33/kg	6.90%	A	
54083390	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors, nesoi	12%	A	
54083405	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, printed	Free	I	
54083410	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, printed, nesoi	12%	A	
54083430	Woven fabrics of artificial filament yarn nesoi, printed, 30 percent or more by weight of silk or silk waste, valued over \$33/kg	Free	I	
54083490	Woven fabrics of artificial filament yarn nesoi, printed, nesoi	12%	A	
55011000	Synthetic filament tow of nylon or other polyamides	7.50%	A	
55012000	Synthetic filament tow of polyesters	7.50%	A	
55013000	Synthetic filament tow of acrylic or modacrylic	7.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55019000	Synthetic filament tow, nesoi	7.50%	A	
55020000	Artificial filament tow	7.50%	A	
55031010	Synthetic staple fibers, n/carded, combed or otherwise processed for spinning, of nylon/other polyamides, cont 10% or more by wt of nylon 12	Free	I	
55031090	Synthetic staple fibers, n/carded, combed or otherwise processed for spinning, of nylon or other polyamides, nesoi	4.30%	A	
55032000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters	4.30%	A	
55033000	Synthetic (acrylic or modacrylic) staple fibers, not carded, combed or otherwise processed for spinning	4.30%	A	
55034000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polypropylene	4.30%	A	
55039010	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of vinyon	Free	I	
55039090	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, nesoi	4.30%	A	
55041000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, of viscose rayon	4.30%	A	
55049000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, other than of viscose rayon	4.30%	A	
55051000	Waste (including noils, yarn waste and garnetted stock) of synthetic fibers	Free	I	
55052000	Waste (including noils, yarn waste and garnetted stock) of artificial fibers	Free	I	
55061000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of nylon or other polyamides	5%	A	
55062000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of polyesters	5.70%	A	
55063000	Synthetic (acrylic or modacrylic) staple fibers, carded, combed or otherwise processed for spinning	5%	A	
55069000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, nesoi	5%	A	
55070000	Artificial staple fibers, carded, combed or otherwise processed for spinning	5%	A	
55081000	Sewing thread of synthetic staple fibers, whether or not put up for retail sale	11.40%	A	
55082000	Sewing thread of artificial staple fibers, whether or not put up for retail sale	11%	A	
55091100	Yarn (other than sewing thread) containing 85% or more by weight of nylon/polyamide staple fibers, singles, not put up for retail sale	9.40%	A	
55091200	Yarn (other than sewing thread) cont. 85% or more by weight of nylon/polyamide staple fibers, multiple or cabled, not put up for retail sale	10.60%	A	
55092100	Yarn (other than sewing thread) containing 85% or more by weight of polyester staple fibers, singles, not put up for retail sale	9.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55092200	Yarn (other than sewing thread) cont. 85% or more by weight of polyester staple fibers, multiple or cabled, not put up for retail sale	10.60%	A	
55093100	Yarn (not sewing thread) cont. 85% or more by weight of acrylic or modacrylic staple fibers, singles, not put up for retail sale	9%	A	
55093200	Yarn (not sewing thread) cont. 85% or more by wt. of acrylic or modacrylic staple fibers,multiple or cabled,not put up for retail sale	10%	A	
55094100	Yarn (other than sewing thread) containing 85% or more by weight of synthetic staple fibers nesoi, singles, not put up for retail sale	9%	A	
55094200	Yarn (other than sewing thread) cont. 85% or more by weight of synthetic staple fibers nesoi, multiple or cabled, not put up for retail sale	7%	A	
55095130	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple fibers, single, not put up for retail sale	9.70%	A	
55095160	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple fibers, multiple, not put up for retail sale	10.60%	A	
55095200	Yarn (other than sewing thread) of polyester staple fibers mixed mainly/solely with wool or fine animal hair, not put up for retail sale	12%	A	
55095300	Yarn (other than sewing thread) of polyester staple fibers mixed mainly or solely with cotton, not put up for retail sale	13.20%	A	
55095900	Yarn (other than sewing thread) of polyester staple fibers nesoi, not put up for retail sale	13.20%	A	
55096100	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed with wool or fine animal hair, not put up for retail sale	13.20%	A	
55096200	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed mainly or solely with cotton, not put up for retail sale	12%	A	
55096920	Yarn (not sew thread) of acrylic/modacrylic staple fibers mixed mainly/solely w/artificial staple fibers, singles, not for retail sale	9%	A	
55096940	Yarn (not sewing thread) of acrylic/modacrylic staple fiber mixed mainly/solely w/artificial staple fiber,multiple or cabled,not retail sale	10%	A	
55096960	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers nesoi, not put up for retail sale	13.20%	A	
55099100	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with wool or fine animal hair, not put up for retail sale	12%	A	
55099200	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with cotton, not put up for retail sale	7.50%	A	
55099920	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial staple fibers, singles, not for retail sale	9%	A	
55099940	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial staple fibers, multiple, not for retail sale	10.60%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55099960	Yarn (other than sewing thread) of synthetic staple fibers nesoi, not put up for retail sale	13.20%	A	
55101100	Yarn (other than sewing thread) containing 85% or more by weight of artificial staple fibers, singles, not put up for retail sale	9%	A	
55101200	Yarn (other than sewing thread) cont. 85% or more by weight of artificial staple fibers, multiple or cabled, not put up for retail sale	10.60%	A	
55102000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with wool or fine animal hair, not put up for retail sale	10.20%	A	
55103000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with cotton, not put up for retail sale	7.50%	A	
55109020	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic staple fibers, singles, not for retail sale	9%	A	
55109040	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic staple fibers, multiple, not for retail sale	10.60%	A	
55109060	Yarn (other than sewing thread) of artificial staple fibers nesoi, not put up for retail sale	13.20%	A	
55111000	Yarn (other than sewing thread) of synthetic staple fibers, containing 85% or more by weight of such fibers, put up for retail sale	7.50%	A	
55112000	Yarn (other than sewing thread) of synthetic staple fibers, containing less than 85% by weight of such fibers, put up for retail sale	7.50%	A	
55113000	Yarn (other than sewing thread) of artificial staple fibers, put up for retail sale	7.50%	A	
55121100	Woven fabrics containing 85% or more by weight of polyester staple fibers, unbleached or bleached	12%	A	
55121900	Woven fabrics containing 85% or more by weight of polyester staple fibers, other than unbleached or bleached	13.60%	A	
55122100	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, unbleached or bleached	12%	A	
55122900	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, other than unbleached or bleached	12%	A	
55129100	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, unbleached or bleached	14.90%	A	
55129900	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, other than unbleached or bleached	12%	A	
55131100	Woven fabric of poly staple fiber, < 85% wt poly staple fibers, mixed mainly/solely w/cotton, wt n/o 170 g/m2, plain weave, unbleached/bleached	14.90%	A	
55131200	Woven 3-or 4-thread twill fabric of poly staple fib, < 85% poly staple fiber, mixed mainly/solely w/cotton, wt n/o 170 g/m2, unbleached/bleached	14.90%	A	
55131300	Woven fabrics of polyester staple fibers, < 85% polyester staple fibers, mixed mainly/solely w/cotton, n/o 170 g/m2, unbleached/bleached, nesoi	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55131900	Woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed with cotton, n/o 170g/m2, unbleached or bleached	14.90%	A	
55132100	Woven fabrics of polyester staple fibers, < 85% polyester staple fibers, mixed mainly/solely w/cotton, not over 170 g/m2, plain weave, dyed	14.90%	A	
55132200	Woven 3- or 4-thread twill fabric of poly staple fib, < 85% polyester staple fibers, mixed mainly/solely w/cotton, n/o 170 g/m2, dyed	14.90%	A	
55132300	Woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed mainly/solely w/cotton, not over 170 g/m2, dyed, nesoi	14.90%	A	
55132900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, weighing n/o 170g/m2, dyed, nesoi	14.90%	A	
55133100	Woven fabrics of poly staple fib,< 85% polyester staple fibers,mixed mainly/solely w/cotton,n/o 170 g/m2,plain weave,of yarns of dif. colors	14.90%	A	
55133200	Woven 3-or 4-thread twill fabric of poly stple fib,< 85% poly stple fibers,mixed mainly/solely w/cotton,n/o 170 g/m2,of yarns of dif. colors	14.90%	A	
55133300	Woven fabrics of poly staple fib, < 85% by wt polyester staple fibers,mixed mainly/solely w/cotton, wt n/o 170 g/m2, of yarns of dif. colors	14.90%	A	
55133900	Woven fabrics of synthetic staple fibers nesoi,< 85% by wt of such fibers, mixed mainly/solely w/cotton, n/o 170g/m2, of dif. colored yarns	14.90%	A	
55134100	Printed plain weave fabrics of poly staple fib,< 85% by weight polyester staple fibers, mixed mainly/solely with cotton, n/o 170g/m2	14.90%	A	
55134200	Printed 3-or 4-thread twill fabric of poly staple fib,incl cross twill,< 85% wt poly staple fibers,mixed mainly/solely w/cotton,n/o 170g/m2	13.60%	A	
55134300	Printed woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, weighing n/o 170g/m2	14.90%	A	
55134900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, n/o 170g/m2	8.50%	A	
55141100	Plain weave fabrics of poly staple fiber,< 85% wt polyester staple fibers, mixed mainly/solely w/cotton, wt ov 170 g/m2, unbleached/bleached	14.90%	A	
55141200	Wov 3-or 4-thread twill fabric of poly staple fib,< 85% polyester staple fiber,mixed mainly/solely w/cotton,ov 170 g/m2,unbleached/bleached	14.90%	A	
55141300	Woven fabric of poly staple fiber, < 85% wt polyester staple fibers, mixed mainly/solely w/cotton, over 170 g/m2, unbleached/bleached, nesoi	14.90%	A	
55141900	Unbleached or bleached woven fabric of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, over 170g/m2	8.50%	A	
55142100	Plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, over 170 g/m2, dyed	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55142200	Wov 3-or 4-thread twill fabric of poly staple fib,incl cross twill,< 85% poly staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2, dyed	14.90%	A	
55142300	Woven fabrics of polyester staple fib, < 85% by wt polyester staple fibers, mixed mainly/solely w/cotton, over 170 g/m2, dyed, nesoi	14.90%	A	
55142900	Dyed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, over 170g/m2	12%	A	
55143100	Plain weave fabrics of poly staple fiber, < 85% polyester staple fibers, mixed mainly/solely with cotton,ov 170 g/m2,of yarns of dif. colors	14.90%	A	
55143200	Woven 3-or 4-thread twill fabric of poly staple fib,< 85% poly staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2,of yarn of dif. colors	14.90%	A	
55143300	Woven fabrics of poly staple fiber,< 85% polyester staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2,of yarns of different colors,nesoi	12%	A	
55143900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, ov 170g/m2, of dif. colored yarns	Free	I	
55144100	Printed plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly or solely with cotton, over 170g/m2	14.90%	A	
55144200	Printed 3-or 4-thread twill fab of poly staple fib,incl cross twill,< 85% by wt poly staple fibers, mixed mainly/solely w/cotton,ov 170g/m	14.90%	A	
55144300	Printed woven fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, over 170g/m2, nesoi	Free	I	
55144900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, over 170g/m2	8.50%	A	
55151100	Woven fabrics of polyester staple fibers, mixed mainly or solely with viscose rayon staple fibers, nesoi	14.90%	A	
55151200	Woven fabrics of polyester staple fibers, mixed mainly or solely with man-made filaments, nesoi	12%	A	
55151305	Woven fabrics of polyester staple fibers, containing 36 percent or more by weight of wool or fine animal hair, nesoi	25%	A	
55151310	Woven fabrics of polyester staple fibers, mixed mainly or solely with wool or fine animal hair, nesoi	12%	A	
55151900	Woven fabrics of polyester staple fibers, nesoi	12%	A	
55152100	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with man-made filaments, nesoi	Free	I	
55152205	Woven fabrics of acrylic or modacrylic staple fibers, containing 36% or more by weight of wool or fine animal hair, nesoi	20.10%	A	
55152210	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, nesoi	12%	A	
55152900	Woven fabrics of acrylic or modacrylic staple fibers, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
55159100	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) mixed mainly/solely w/man-made filaments, nesoi	12%	A	
55159205	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) contain 36% or more wool/fine animal hair, nesoi	25%	A	
55159210	Woven fabrics of synthetic staple fibers (not polyester/acrylic/modacrylic staple fiber) mixed mainly/solely w/wool/fine animal hair, nesoi	12%	A	
55159900	Woven fabrics of synthetic staple fibers (not of polyester, acrylic or modacrylic staple fibers), nesoi	8.50%	A	
55161100	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, unbleached or bleached	14.90%	A	
55161200	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, dyed	14.90%	A	
55161300	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, of yarns of different colors	14.90%	A	
55161400	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, printed	10%	A	
55162100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with man-made filaments, unbleached/bleached	14.90%	A	
55162200	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with man-made filaments, dyed	14.90%	A	
55162300	Woven fabrics of artificial staple fibers, < 85% by wt of such fibers, mixed mainly/solely w/man-made filaments, of different colored yarns	8.50%	A	
55162400	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or solely with man-made filaments, printed	14.90%	A	
55163105	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair, unbleached or bleached	19.80%	A	
55163110	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly/solely w/wool or fine animal hair, unbleached/bleached, nesoi	12%	A	
55163205	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair, dyed	25%	A	
55163210	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with wool or fine animal hair, dyed, nesoi	12%	A	
55163305	Woven fabrics of artificial staple fibers, < 85% such fibers, containing 36% or more of wool or fine animal hair, of different colored yarns	25%	A	
55163310	Woven fabrics of artificial staple fibers, < 85% of such fiber, mixed mainly/solely w/wool or fine animal hair, of dif. colored yarns, nesoi	12%	A	
55163405	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair, printed	19.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
55163410	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly or solely with wool or fine animal hair, printed, nesoi	12%	A	
55164100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or solely with cotton, unbleached or bleached	14.90%	A	
55164200	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly or solely with cotton, dyed	12%	A	
55164300	Woven fabrics of artificial staple fibers, < 85% by wt. of such fibers, mixed mainly or solely with cotton, of yarns of different colors	Free	I	
55164400	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly or solely with cotton, printed	8.50%	A	
55169100	Woven fabrics of artificial staple fibers nesoi, unbleached or bleached, nesoi	12%	A	
55169200	Woven fabrics of artificial staple fibers nesoi, dyed, nesoi	12%	A	
55169300	Woven fabrics of artificial staple fibers nesoi, of yarns of different colors, nesoi	8.50%	A	
55169400	Woven fabrics of artificial staple fibers nesoi, printed, nesoi	12%	A	
56011010	Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding of cotton	3.60%	A	
56011020	Sanitary towels and tampons, diapers and diaper liners for babies & similar sanitary articles, of wadding of other textile materials, nesoi	6.30%	A	
56012100	Wadding of cotton and other articles of cotton wadding nesoi	3.60%	A	
56012200	Wadding of man-made fibers and other articles of such wadding nesoi	6.30%	A	
56012900	Wadding of textile materials (excluding cotton and man-made fibers) and articles thereof, nesoi	4%	A	
56013000	Textile flock, not exceeding 5 mm in length, and textile dust and mill neps	Free	I	
56021010	Laminated fabrics of needleloom felt or stitch-bonded fiber fabrics	12%	A	
56021090	Needleloom felt and stitch-bonded fabrics, whether or not impregnated, coated or covered, nesoi	10.60%	A	
56022100	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of wool or fine animal hair	49.5 cents/kg + 7.5%	A	
56022900	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of textile materials nesoi	6.30%	A	
56029030	Laminated fabrics of felt, nesoi	Free	I	
56029060	Felt, impregnated, coated or covered, of man-made fibers, nesoi	6.30%	A	
56029090	Felt, impregnated, coated or covered, nesoi	52.9 cents/kg + 8%	A	
56031100	Nonwovens, of man-made filaments, weighing not >25 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
56031200	Nonwovens, of man-made filaments, weighing >25 but not >70 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	
56031300	Nonwovens, of man-made filaments, weighing >70 but not >150 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	
56031430	Laminated nonwoven fabs, of man-made filaments, weighing >150 g/square m	Free	I	
56031490	Nonwovens (except laminated), of man-made filaments, weighing >150 g/square m, whether or not impregnated, coated, or covered	Free	I	
56039100	Nonwovens (not of man-made filaments), weighing not >25 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	
56039200	Nonwovens (not of man-made filaments), weighing >25 but not >70 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	
56039300	Nonwovens (not of man-made filaments), weighing >70 but not >150 g/square m, whether or not impregnated, coated, covered or laminated	Free	I	
56039410	Nonwoven floor covering underlays (not of man-made filaments), weighing >150 g/square m, whether or not impreg, coated, cov or laminated	Free	I	
56039430	Laminated nonwovens nesoi (not of man-made filaments), weighing >150 g/square m	Free	I	
56039490	Nonwovens nesoi (not of man-made filaments), weighing >150 g/square m, whether or not impregnated, coated, covered but not laminated	Free	I	
56041000	Rubber thread and cord, textile covered	6.30%	A	
56042000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8.80%	A	
56049000	Textile yarn and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics, nesoi	5%	A	
56050010	Metal coated or metal laminated man-made monofilament or strip or the like, ungimped & untwisted or w/twist of less than 5 turns per meter	7.50%	A	
56050090	Metalized textile yarn nesoi, of man-made monofilament or strip or the like, other than ungimped or w/twist of < 5 turns per meter	13.20%	A	
56060000	Gimped yarn, and strip and the like of man-made monofilament; chenille yarn; loop wale-yarn	8%	A	
56071000	Twine, cordage, rope and cables, of jute or other textile bast fibers (excluding flax, true hemp and ramie)	Free	I	
56072100	Binder or baler twine, of sisal or other textile fibers of genus Agave	Free	I	
56072900	Twine (except binder or baler twine), cordage, rope and cables of sisal or other textile fibers of genus Agave	3.60%	A	
56074110	Binder or baler twine of wide nonfibrillated strip, of polyethylene or polypropylene	2.70%	A	
56074130	Binder or baler twine, of polyethylene or polypropylene, nesoi	4%	A	

HTS8	Description	Base Rate	Staging Category	Notes
56074910	Twine (other than binder or baler twine), cordage, rope and cables of wide nonfibrillated strip, of polyethylene or polypropylene	2.70%	A	
56074915	Twine (ex binder/baler twine), cordage, rope and cables, of polyethylene or polypropylene, not braided or plaited, less than 4.8 mm in diam	7%	A	
56074925	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene, not braided or plaited, nesoi	9.8 cents/kg + 5.3%	A	
56074930	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene, nesoi	3.60%	A	
56075025	3- or 4-ply multicolor twine of synthetic fibers nesoi at least 10% cotton, having "S" twist, < 3.5 mm diameter, not braided or plaited	7%	A	
56075035	Twine nesoi, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene, not braided or plaited	19.9 cents/kg + 10.8%	A	
56075040	Twine, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene, nesoi	3.60%	A	
56079010	Twine, cordage, rope and cables, of coir	Free	I	
56079025	Twine, cordage, rope and cables of abaca or other hard (leaf) fibers, of stranded construction measuring 1.88 cm or over in diameter	Free	I	
56079035	Twine, cordage, rope & cables of abaca or other hard (leaf) fibers, other than stranded construction or stranded n/o 1.88 cm in diameter	3.40%	A	
56079090	Twine, cordage, rope and cables, of materials nesoi	6.30%	A	
56081100	Made-up fishing nets, of man-made textile materials	8%	A	
56081910	Fish netting (other than made-up fishing nets) of man-made textile materials	8.50%	A	
56081920	Knotted netting of twine, cordage or rope (excluding fish netting or made-up fishing nets) of man-made textile materials	5%	A	
56089010	Fish netting and fishing nets, of textile materials other than man-made materials	8%	A	
56089023	Hammocks, of cotton	14.10%	A	
56089027	Netting or nets, of cotton, other than hammocks or netting or nets for fishing	14.10%	A	
56089030	Knotted netting of twine, cordage or rope or other made up nets (not fish netting and nets) of textile materials (not cotton/manmade mat.)	5%	A	
56090010	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of cotton	2.90%	A	
56090020	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of vegetable fibers except cotton	Free	I	
56090030	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of man-made fibers	4.50%	A	
56090040	Articles of yarn, strip or the like of man-made monofilaments, twine, cordage, rope or cables, nesoi	3.90%	A	
57011013	Carpet & other textile floor covering, hand-knotted/hand-inserted, w/ov 50% wt pile of fine animal hair, foregoing cert. hand-loomed & folklore	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
57011016	Carpets & other textile floor coverings, hand-knotted or hand-inserted, w/ov 50% by weight of the pile of fine animal hair, nesoi	Free	I	
57011040	Carpets and other textile floor coverings, of wool or fine animal hair, hand-hooked (tufts were inserted and knotted by hand or hand tool)	Free	I	
57011090	Carpets and other textile floor coverings, of wool or fine animal hair, not hand-hooked, not hand knotted during weaving	4.50%	A	
57019010	Carpet and oth textile floor covering, knotted,of text. materials (not wool/hair) nesoi, pile inserted & knotted during weaving or knitting	Free	I	
57019020	Carpet & oth textile floor covering, knotted, of text materials (not wool/hair) nesoi,not w/pile inserted & knotted during weaving/knitting	Free	I	
57021010	Certified hand-loomed and folklore products being "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	Free	I	
57021090	Kelem, "Schumacks", "Karamanie" and similar hand-woven rugs, other than certified hand-loomed and folklore products	Free	I	
57022010	Floor coverings of coconut fibers (coir), woven, not tufted or flocked, with pile	Free	I	
57022020	Floor coverings of coconut fibers (coir), woven, not tufted or flocked, other than with pile	Free	I	
57023110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, not made up, of wool or fine animal hair	8%	A	
57023120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of wool/fine animal hair, nesoi	4%	A	
57023210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, not made up, of man-made textile materials	8%	A	
57023220	Carpets & other textile floor coverings of pile construction, woven,not tufted or flocked, not made up, of man-made textile materials, nesoi	7%	A	
57023910	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of jute	Free	I	
57023920	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of other textile materials nesoi	3.60%	A	
57024110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, made up, of wool or fine animal hair	Free	I	
57024120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of wool or fine animal hair, nesoi	Free	I	
57024210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, made up, of man-made textile materials	Free	I	
57024220	Carpets and other textile floor coverings, of pile construction, woven, not tufted or flocked, made up, of man-made textile materials, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
57024910	Carpets not other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of cotton	Free	I	
57024915	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of jute	Free	I	
57024920	Carpets & other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of other textile materials nesoi	4%	A	
57025120	Carpets & other textile floor coverings, not of pile construction, woven but not on a power-driven loom,not made up,of wool/fine animal hair	4.30%	A	
57025140	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of wool or fine animal hair, nesoi	6.30%	A	
57025200	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of man-made textile materials	4.70%	A	
57025910	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of cotton	6.80%	A	
57025920	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of other textile materials nesoi	2.70%	A	
57029120	Certified hand-loomed & folklore floor covering, woven not on power-driven loom,not of pile construction,made up,of wool or fine animal hair	Free	I	
57029130	Floor coverings,not of pile construction,woven not on power-driven loom, made up, of wool or fine animal hair,nesi	4.30%	A	
57029140	Carpets & other textile floor coverings, not of pile construction, woven nesoi, made up, of wool or fine animal hair, nesoi	3.60%	A	
57029200	Carpet & other textile floor coverings, not of pile construction, woven, made up, of man-made textile materials,nesi	2.70%	A	
57029910	Carpets and other textile floor coverings, not of pile construction, woven, made up, of cotton	6.80%	A	
57029920	Carpets & other textile floor coverings, not of pile construction, woven, made up, of other textile materials nesoi	2.70%	A	
57031000	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair	6%	A	
57032010	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides, hand-hooked	5.80%	A	
57032020	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides, nesoi	6.70%	A	
57033000	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made textile materials (not nylon or other polyamides)	6%	A	
57039000	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials nesoi	3.80%	A	
57041000	Carpet tiles of felt, not tufted or flocked, whether or not made up, having a maximum surface area of 0.3 m2	4.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
57049000	Carpets and other textile floor coverings (excluding certain felt carpet tiles) of felt, not tufted or flopped, whether or not made up	Free	I	
57050010	Carpets and other textile floor coverings, whether or not made up, of coir, nesoi	Free	I	
57050020	Carpets and other textile floor coverings, whether or not made up, nesoi	3.30%	A	
58011000	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806, of wool or fine animal hair	Free	I	
58012100	Uncut weft pile fabrics of cotton, other than fabrics of heading 5802 or 5806	20.20%	A	
58012210	Cut corduroy woven pile fabrics of cotton, greater than 7.5 wales per cm, other than fabrics of heading 5802 or 5806	10%	A	
58012290	Cut corduroy woven pile fabrics of cotton, less than 7.5 wales per cm, other than fabrics of heading 5802 or 5806	20.20%	A	
58012300	Weft pile fabrics, cut, of cotton, other than fabrics of heading 5802 or 5806, nesoi	10%	A	
58012400	Warp pile fabrics, epingle (uncut), of cotton, other than fabrics of heading 5802 or 5806	10.50%	A	
58012500	Warp pile fabrics, cut, of cotton, other than fabrics of heading 5802 or 5806	18.50%	A	
58012600	Chenille fabrics of cotton, other than fabrics of heading 5802 or 5806	Free	I	
58013100	Uncut weft pile fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	17.20%	A	
58013200	Cut corduroy of man-made fibers, other than fabrics of heading 5802 or 5806	14%	A	
58013300	Weft pile fabrics of man-made fibers, cut, other than fabrics of heading 5802 or 5806, nesoi	9.80%	A	
58013400	Warp pile fabrics, epingle (uncut), of man-made fibers, other than fabrics of heading 5802 or 5806	14%	A	
58013500	Warp pile fabrics, cut, of man-made fibers, other than fabrics of heading 5802 or 5806	17.20%	A	
58013600	Chenille fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	9.80%	A	
58019010	Woven pile fabrics and chenille fabrics of vegetable fibers except cotton, other than fabrics of heading 5802 or 5806	3.70%	A	
58019020	Woven pile fabrics and chenille fabrics of textile materials nesoi, other than fabrics of heading 5802 or 5806	2.70%	A	
58021100	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of cotton, unbleached	9.80%	A	
58021900	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of cotton, other than unbleached	9.40%	A	
58022000	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of textile materials other than cotton	14%	A	
58023000	Tufted textile fabrics, other than products of heading 5703	6.20%	A	
58031000	Gauze (other than narrow fabrics of heading 5806) of cotton	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
58039011	Gauze (other than narrow fabrics of heading 5806) tapestry and upholstery fabrics, of wool or fine animal hair, weighing not over 140 g/m2	7%	A	
58039012	Gauze (not narrow fabrics of heading 5806), except tapestry and upholstery fabrics, of wool or fine animal hair, weighing n/o 140 g/m2	16.50%	A	
58039020	Gauze (other than narrow fabrics of heading 5806) of vegetable fibers except cotton	Free	I	
58039030	Gauze (other than narrow fabrics of heading 5806) of man-made fibers	Free	I	
58039040	Gauze (other than narrow fabrics of heading 5806) of other textile materials nesoi	Free	I	
58041010	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of cotton or man-made fibers	6%	A	
58041090	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of textile fibers except cotton or man-made	Free	I	
58042100	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of man-made fibers	12%	A	
58042910	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of cotton	8%	A	
58042990	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of textile materials (not cotton or mm fibers)	5%	A	
58043000	Hand-made lace, in the piece, in strips or in motifs (other than fabrics of heading 6002)	13.20%	A	
58050010	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, used only as wall hangings, valued over \$215/m2	Free	I	
58050020	Certified hand-loomed and folklore hand-woven tapestries nesoi and needle-worked tapestries, of wool or fine animal hair	Free	I	
58050025	Hand-woven tapestries nesoi and needle-worked tapestries, of wool or fine animal hair	Free	I	
58050030	Hand-woven tapestries nesoi and needle-worked tapestries, of cotton	Free	I	
58050040	Hand-woven tapestries nesoi and needle-worked tapestries, other than of cotton, wool or fine animal hair	Free	I	
58061010	Narrow woven pile fabrics (including terry toweling and the like) and chenille fabrics (other than goods of heading 5807) of cotton	7.80%	A	
58061024	Narrow woven pile fastener fabric tapes (other than goods of heading 5807) of man-made fibers	7%	A	
58061028	Narrow woven pile fabrics, incl terry toweling/chenille fabric (excl fastener fabric tape)) (other than goods of heading 5807) of m-m fibers	8.40%	A	
58061030	Narrow woven pile fabrics (including terry toweling/the like) & chenille fabrics, except of cotton or of m-m fibers (not goods of head 5807)	3.80%	A	
58062000	Narrow woven fabrics (not goods of heading 5807), not pile, containing by weight 5 percent or more of elastomeric yarn or rubber thread	7%	A	

HTS8	Description	Base Rate	Staging Category	Notes
58063100	Narrow woven fabrics (other than goods of heading 5807), not pile, not cont by wt 5% or more of elastomeric yarn or rubber, of cotton, nesoi	8.80%	A	
58063210	Woven ribbons of man-made fibers, not pile, not cont by wt 5% or more of elastomeric yarn or rubber	6%	A	
58063220	Narrow woven fabrics (other than ribbons), not pile, of man-made fibers, not cont by wt 5% or more of elastomeric yarn or rubber	6.20%	A	
58063910	Narrow woven fabrics (not goods of heading 5807), not pile, of wool/fine animal hair, not cont by wt 5% or more elastomeric yarn or rubber	6.60%	A	
58063920	Narrow woven fabric (not good of heading 5807), not pile, of vegetable fibers except cotton, not cont by wt 5% or more elastomer yarn/rubber	4.90%	A	
58063930	Narrow woven fabrics (not goods of heading 5807), not pile, of textile materials nesoi, not cont by wt 5% or more elastomeric yarn or rubber	Free	I	
58064000	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8%	A	
58071005	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of cotton or man-made fibers	7.90%	A	
58071015	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of textile materials other than cotton or man-made fibers	4.50%	A	
58071020	Woven badges and similar articles of textile materials (except labels), in the piece, in strips or cut to shape or size, not embroidered	3.30%	A	
58079005	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of cotton or man-made fibers	7.90%	A	
58079015	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of textile materials other than cotton or man-made fiber	4.50%	A	
58079020	Badges & similar articles (except labels) of textile materials, not woven, not embroidered, in the piece, in strips or cut to shape or size	3.30%	A	
58081010	Braids, in the piece, of abaca or ramie, suitable for making or ornamenting headwear	Free	I	
58081040	Braids in the piece, suitable for making or ornamenting headwear, of cotton or man-made fibers	3.20%	A	
58081050	Braids in the piece, suitable for making or ornamenting headwear, of textile materials other than cotton or man-made fibers	Free	I	
58081070	Braids in the piece, not suitable for making or ornamenting headwear, of cotton or man-made fibers	7.40%	A	
58081090	Braids in the piece, not suitable for making or ornamenting headwear, of textile materials other than cotton or man-made fibers	4.20%	A	
58089000	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	3.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
58090000	Woven fabrics of metal thread & woven fabrics of metallized yarn of heading 5605, used in apparel, as furnishing fabrics or the like, nesoi	14.90%	A	
58101000	Embroidery in the piece, in strips or in motifs, without visible ground	14.10%	A	
58109100	Embroidery of cotton, in the piece, in strips or in motifs, other than without visible ground	See additional U.S. note 1	A	
58109210	Badges, emblems, and motifs of man-made fibers, embroidered, in the piece or in strips, other than without visible ground	See additional U.S. note 2	A	
58109290	Embroidery in the piece or in strips (excluding badges, emblems and motifs), of man-made fibers, other than without visible ground	See additional U.S. note 3	A	
58109910	Embroidery in the piece, in strips or in motifs, of wool or fine animal hair, other than without visible ground	See additional U.S. note 4	A	
58109990	Embroidery in piece/strips/motifs, of textile material except cotton, man-made fiber, wool or fine animal hair, other than w/o visible ground	See additional U.S. note 5	A	
58110010	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of wool or fine animal hair	13.20%	A	
58110020	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of cotton	6.30%	A	
58110030	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of man-made fibers	8%	A	
58110040	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of textile materials nesoi	Free	I	
59011010	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like, of man-made fibers	7%	A	
59011020	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like, other than man-made fibers	4.10%	A	
59019020	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in hat foundations, of man-made fibers	7%	A	
59019040	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in hat foundations, except of man-made fibers	4.10%	A	
59021000	Tire cord fabric of high tenacity yarn of nylon or other polyamides	5.80%	A	
59022000	Tire cord fabric of high tenacity yarn of polyesters	5.80%	A	
59029000	Tire cord fabric of high tenacity yarns of viscose rayon	Free	I	
59031010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride	2.70%	A	
59031015	Textile fabric spec in note 9 to sect XI, of man-made fibers, impreg, coated, covered or laminated w/polyvinyl chloride, over 60% plastics	Free	I	
59031018	Textile fabrics spec in note 9 to section XI, of man-made fibers, impregnated, coated, covered or laminated with polyvinyl chloride, nesoi	14.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
59031020	Textile fabrics nesoi, of man-made fibers, impregnated, coated, covered or laminated with polyvinyl chloride, over 70% wt. rubber or plastics	Free	I	
59031025	Textile fabrics nesoi, of man-made fibers, impregnated, coated, covered or laminated with polyvinyl chloride, n/o 70% by wt. rubber or plastics	7.50%	A	
59031030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 5902	2.70%	A	
59032010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyurethane	2.70%	A	
59032015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or laminated with polyurethane, over 60% plastics	Free	I	
59032018	Textile fabrics specified in note 9 to section XI, of man-made fibers, impregnated, coated, covered or laminated with polyurethane, nesoi	8%	A	
59032020	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with polyurethane, over 70% weight rubber or plastics	Free	I	
59032025	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with polyurethane, n/o 70% by weight rubber or plastics	7.50%	A	
59032030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyurethane	2.70%	A	
59039010	Textile fabrics of cotton, impregnated, coated, covered or laminated with plastics nesoi, other than those of heading 5902	2.70%	A	
59039015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or laminated w/plastics, nesoi, over 60% plastics	Free	I	
59039018	Textile fabrics specified in note 9 to section XI, of man-made fabrics, impregnated, coated, covered or laminated with plastics, nesoi	8%	A	
59039020	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with plastics, nesoi, over 70% weight rubber or plastics	Free	I	
59039025	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with plastics, nesoi, n/o 70% by weight rubber or plastics	7.50%	A	
59039030	Textile fabrics nesoi, impreg, coated, covered or laminated w/plastics other than vinyl chloride or polyurethane, other than those head 5902	2.70%	A	
59041000	Linoleum, whether or not cut to shape	Free	I	
59049010	Floor coverings consisting of a coating or covering applied on a textile backing, with a base consisting of needleloom felt or nonwovens	Free	I	
59049090	Floor coverings consisting of a coating or covering applied on textile backing, with textile base other than of needleloom felt or nonwovens	Free	I	
59050010	Textile wall coverings backed with permanently affixed paper	Free	I	
59050090	Textile wall coverings, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
59061000	Rubberized textile fabric adhesive tape of a width not exceeding 20 cm (other than fabric of heading 5902)	2.90%	A	
59069110	Rubberized textile fabrics of cotton, knitted or crocheted (other than fabric of heading 5902)	2.70%	A	
59069120	Rubberized textile fabrics (other than of heading 5902) nesoi, knitted or crocheted, of man-made fibers, ov 70% by wt of rubber or plastics	Free	I	
59069125	Rubberized textile fabrics (other than of head 5902), nesoi, knitted or crocheted, of man-made fibers, n/o 70% by wt of rubber or plastics	7.50%	A	
59069130	Rubberized textile fabrics (other than of heading 5902) nesoi, knitted or crocheted, other than of cotton or man-made fibers	2.70%	A	
59069910	Rubberized textile fabrics not knitted or crocheted, of cotton, other than fabrics of heading 5902	2.70%	A	
59069920	Rubberized textile fabrics (other than of head 5902), nesoi, not knitted or crocheted, of man-made fibers, ov 70% by wt of rubber/plastics	Free	I	
59069925	Rubberized textile fabrics (other than of head 5902), nesoi, not knitted or crocheted, of man-made fibers, n/o 70% by wt of rubber/plastics	Free	I	
59069930	Rubberized textile fabrics, not knitted or crocheted, other than those of heading 5902, nesoi	3.30%	A	
59070005	Laminated fabrics specified in note 9 to sect. XI of HTS, of m-m fiber, for theatrical, ballet, & operatic scenery & properties, incl sets	Free	I	
59070015	Laminated fabrics spec in note 9 to sect XI of HTS, of m-m fiber, other than theatrical, ballet, & operatic scenery & properties, incl sets	8%	A	
59070025	Lam fabs specified in nte 9 to sect. XI of HTS, of tx mats except m-m fiber, for theatrical, ballet, & opera scenery & properties, incl sets	Free	I	
59070035	Lam fabs specified in nte 9 to sect. XI of HTS, of tx mats except m-m fiber, other than theatrical, ballet, & oper scenery & prop, incl sets	8%	A	
59070060	Other fabric, impregnated, coated or covered, and painted canvas being theatrical scenery, back-cloths or the like, of man-made fibers	Free	I	
59070080	Other fabric, impregnated, coated or covered, & painted canvas being theatrical scenery, back-cloths or the like, other than man-made fibers	Free	I	
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, candles and the like; gas mantles and tubular knitted gas mantle fabric	3.40%	A	
59090010	Textile hosepiping and similar textile tubing of vegetable fibers, with or without lining, armor or accessories of other materials	Free	I	
59090020	Textile hosepiping and similar textile tubing nesoi, with or without lining, armor or accessories of other materials	3.30%	A	
59100010	Transmission or conveyor belts or belting of man-made fibers	4%	A	
59100090	Transmission or conveyor belts or belting of textile materials, other than man-made fibers	2.60%	A	
59111010	Printers' rubberized blankets of textile fabrics	2.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
59111020	Textile fabrics, felt and felt-lined woven fabrics, combined with layer(s) of rubber, leather or other material, for technical uses, nesoi	3.80%	A	
59112010	Bolting cloth fabrics principally used for stenciling purposes in screen-process printing, whether or not made up	3.30%	A	
59112020	Bolting cloth nesoi, of silk, whether or not made up	Free	I	
59112030	Bolting cloth, whether or not made up, nesoi	Free	I	
59113100	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing less than 650 g/m2	3.80%	A	
59113200	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing 650 g/m2 or more	3.80%	A	
59114000	Straining cloth of a kind used in oil presses or the like, of textile material or of human hair	8%	A	
59119000	Textile products and articles, of a kind used in machinery or plants for technical uses, specified in note 7 to chapter 59, nesoi	3.80%	A	
60011020	Knitted or crocheted "long pile" fabrics of man-made fibers	17.20%	A	
60011060	Knitted or crocheted "long pile" fabrics, other than of man-made fibers	9%	A	
60012100	Knitted or crocheted looped pile fabrics of cotton	9.80%	A	
60012200	Knitted or crocheted looped pile fabrics of man-made fibers	17.20%	A	
60012900	Knitted or crocheted looped pile fabrics of textile materials, other than of cotton or man-made fibers	7%	A	
60019100	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of cotton	18.50%	A	
60019200	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of man-made fibers	17.20%	A	
60019910	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton or mmf, containing 85% or more by wt of silk	4%	A	
60019990	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton or mmf, cont less than 85% by wt of silk,	7%	A	
60024040	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomeric yarn but no rubber thread, of cotton	8.80%	A	
60024080	Knitted or crocheted fabrics nesoi, width n/o 30 cm, containing 5% or more elastomeric yarn but no rubber thread, other than of cotton	8%	A	
60029040	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomeric yarn or rubber thread nesoi, of cotton	8.80%	A	
60029080	Knitted or crocheted fabrics nesoi, width n/o 30 cm, containing 5% or more elastomeric yarn or rubber thread nesoi, other than of cotton	8%	A	
60031010	Warp knit open-worked fabrics of wool or fine animal hair, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.10%	A	
60031090	Knitted or crocheted fabrics of wool or fine animal hair nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	6.60%	A	

HTS8	Description	Base Rate	Staging Category	Notes
60032010	Warp knit open-worked fabrics of cotton, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.10%	A	
60032030	Knitted or crocheted fabrics of cotton (other than warp knit open-worked), width not exceed 30 cm, other than those of heading 6001 or 6002	8%	A	
60033010	Warp knit open-worked fabrics of synthetic fibers, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.10%	A	
60033060	Knitted or crocheted fabrics of synthetic fibers nesoi, width not over 30 cm, other than those of heading 6001 or 6002	7.60%	A	
60034010	Warp knit open-worked fabrics of artificial fibers, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.10%	A	
60034060	Knitted or crocheted fabrics of artificial fibers nesoi, width not over 30 cm, other than those of heading 6001 or 6002	7.60%	A	
60039010	Warp knit open-worked fabrics nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.10%	A	
60039090	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	6.60%	A	
60041000	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of elastomeric yarn but no rubber thread, not of heading 6001	12.30%	A	
60049020	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of elastomeric yarn and rubber thread, other than of heading 6001	12.30%	A	
60049090	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of rubber thread, other than those of heading 6001	7%	A	
60051000	Warp knit fabrics (including those made on galloon knitting machines) of wool or fine animal hair, other than those of headings 6001 to 6004	10%	A	
60052100	Unbleached or bleached warp knit fabrics (including those made on galloon knitting machines) of cotton, other than of headings 6001 to 6004	10%	A	
60052200	Dyed warp knit fabrics (including those made on galloon knitting machines) of cotton, other than those of headings 6001 to 6004	10%	A	
60052300	Warp knit fabrics of yarns of different colors (including made on galloon knitting machines) of cotton, other than headings 6001 to 6004	10%	A	
60052400	Printed warp knit fabrics (including those made on galloon knitting machines) of cotton, other than those of headings 6001 to 6004	10%	A	
60053100	Unbleached or bleached warp knit fabrics (including made on galloon knitting machines) of synthetic fibers, other than headings 6001 to 6004	10%	A	
60053200	Dyed warp knit fabrics (including those made on galloon knitting machines) of synthetic fibers, other than those of headings 6001 to 6004	10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
60053300	Warp knit fabrics of yarn of different color (including made on galloon knitting machine) of synthetic fiber, other than headings 6001-6004	10%	A	
60053400	Printed warp knit fabrics (including those made on galloon knitting machines) of synthetic fibers, other than those of headings 6001 to 6004	10%	A	
60054100	Unbleached or bleached warp knit fabrics (including made on galloon knitting machines) of artificial fiber, other than headings 6001 to 6004	10%	A	
60054200	Dyed warp knit fabrics (including those made on galloon knitting machines) of artificial fibers, other than those of headings 6001 to 6004	10%	A	
60054300	Warp knit fabrics of yarn of different color (including made on galloon knitting machine) of artificial fiber, other than headings 6001-6004	10%	A	
60054400	Printed warp knit fabrics (including those made on galloon knitting machine) of artificial fibers, other than those of headings 6001 to 6004	10%	A	
60059000	Warp knit fabric (including made on galloon knit machine), not of wool/fine animal hair, cotton or manmade fiber, not of headings 6001-6004	10%	A	
60061000	Knitted or crocheted fabrics of wool or fine animal hair, nesoi	10%	A	
60062110	Unbleached or bleached circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A	
60062190	Unbleached or bleached knitted or crocheted fabrics of cotton, nesoi	10%	A	
60062210	Dyed circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A	
60062290	Dyed knitted or crocheted fabrics of cotton, nesoi	10%	A	
60062310	Circular knit fabric, of yarns of different colors, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A	
60062390	Knitted or crocheted fabrics of cotton, of yarns of different colors, nesoi	10%	A	
60062410	Printed circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A	
60062490	Printed knitted or crocheted fabrics of cotton, nesoi	10%	A	
60063100	Unbleached or bleached knitted or crocheted fabrics of synthetic fibers, nesoi	10%	A	
60063200	Dyed knitted or crocheted fabrics of synthetic fibers, nesoi	10%	A	
60063300	Knitted or crocheted fabrics of synthetic fibers, of yarns of different colors, nesoi	10%	A	
60063400	Printed knitted or crocheted fabrics of synthetic fibers, nesoi	10%	A	
60064100	Unbleached or bleached knitted or crocheted fabrics of artificial fibers, nesoi	10%	A	
60064200	Dyed knitted or crocheted fabrics of artificial fibers, nesoi	10%	A	
60064300	Knitted or crocheted fabrics of artificial fibers, of yarns of different colors, nesoi	10%	A	
60064400	Printed knitted or crocheted fabrics of artificial fibers, nesoi	10%	A	
60069010	Other knitted or crocheted fabrics nesoi, containing 85 percent or more by weight of silk or silk waste	7%	A	

HTS8	Description	Base Rate	Staging Category	Notes
60069090	Other knitted or crocheted fabrics nesoi, other than of wool, cotton or manmade fibers & containing < 85% by wt of silk/silk waste	Free	I	
61011000	Men's or boys' overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted or crocheted, of wool or fine animal hair	61.7 cents/kg + 16%	A	
61012000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar articles, knitted or crocheted, of cotton	15.90%	A	
61013010	Men's or boys' overcoats, carcoats, capes and like articles knitted or crocheted, of man-made fibers, 25% or more by weight of leather	5.60%	A	
61013015	Men's or boy's overcoat, etc., knitted or crocheted, of manmade fibers, containing 23% or more wool or fine animal hair, nesoi	38.6 cents/kg + 10%	A	
61013020	Men's or boy's overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted or crocheted, of man-made fibers, nesoi	28.20%	A	
61019010	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont 70% or more wt of silk, knitted or crocheted	0.90%	A	
61019090	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont less than 70% wt silk, knitted or crocheted	5.70%	A	
61021000	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or crocheted, of wool or fine animal hair	55.9 cents/kg + 16.4%	A	
61022000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar articles, knitted or crocheted, of cotton	15.90%	A	
61023005	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, cont. 25% or more by weight of leather	5.30%	A	
61023010	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, containing 23% or more of wool or fine animal hair	64.4 cents/kg + 18.8%	A	
61023020	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or crocheted, of manmade fibers, nesoi	28.20%	A	
61029010	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont 70% or more wt of silk, knitted or crocheted	0.90%	A	
61029090	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont less than 70% wt of silk, knitted/crocheted	5.70%	A	
61031100	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	38.8 cents/kg + 10%	A	
61031210	Men's or boys' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	60.3 cents/kg + 15.6%	A	
61031220	Men's or boys' suits, knitted or crocheted, of synthetic fibers, nesoi	28.20%	A	
61031910	Men's or boys' suits, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	Free	I	
61031915	Men's or boys' suits, knitted or crocheted, of artificial fibers, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
61031920	Men's or boys' suits, knitted or crocheted, of cotton	9.40%	A	
61031960	Men's or boys' suits, of tex mats(ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	0.90%	A	
61031990	Men's or boys' suits, of tex mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or crocheted	5.60%	A	
61032100	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A	
61032200	Men's or boys' ensembles, knitted or crocheted, of cotton	The rate applicable to each garment in the ensemble if separately entered	A	
61032300	Men's or boys' ensembles, knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A	
61032910	Men's or boys' ensembles, knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A	
61032920	Men's or boys' ensembles, knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A	
61033100	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	38.6 cents/kg + 10%	A	
61033200	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of cotton	13.50%	A	
61033310	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, containing 23% or more of wool or fine animal hair	38.6 cents/kg + 10%	A	
61033320	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	28.20%	A	
61033910	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of artificial fibers	14.90%	A	
61033940	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), cont 70% or more by wt of silk, knitted/croc	0.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61033980	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), cont less than 70% by wt of silk, knitted/croc	5.60%	A	
61034110	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	61.1 cents/kg + 15.8%	A	
61034120	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	16.10%	A	
61034220	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	10.30%	A	
61034310	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of syn. fibers, cont. 23 percent or more of wool or fine animal hair	58.5 cents/kg + 15.2%	A	
61034315	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	28.20%	A	
61034320	Men's and boys' bib and brace overalls of synthetic fibers, knitted or crocheted	14.90%	A	
61034910	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.20%	A	
61034920	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibers	13.60%	A	
61034940	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of tex mat (except wool, cot or mmf), con 70% or more wt of silk, k/c	0.90%	A	
61034980	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of tex mat (except wool, cot or mmf), con under 70% by wt of silk, k/c	5.60%	A	
61041100	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61041200	Women's or girls' suits, knitted or crocheted, of cotton	9.40%	A	
61041310	Women's or girls' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	Free	I	
61041320	Women's or girls' suits, knitted or crocheted, of synthetic fibers, nesoi	14.90%	A	
61041910	Women's or girls' suits, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	8.50%	A	
61041915	Women's or girls' suits, knitted or crocheted, of artificial fibers, nesoi	Free	I	
61041940	Women's or girls' suits, of tex mats (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	0.90%	A	
61041980	Women's or girls' suits, of tex mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or crocheted	5.60%	A	
61042100	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A	

HTS8	Description	Base Rate	Staging Category	Notes
61042200	Women's or girls' ensembles, knitted or crocheted, of cotton	The rate applicable to each garment in the ensemble if separately entered	A	
61042300	Women's or girls' ensembles, knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A	
61042910	Women's or girls' ensembles, knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A	
61042920	Women's or girls' ensembles, knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A	
61043100	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	54.8 cents/kg + 16%	A	
61043200	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of cotton	14.90%	A	
61043310	Women's or girls' suit-type jackets & blazers, knit or crocheted, of synthetic fibers, cont. 23% or more of wool or fine animal hair	56.4 cents/kg + 16.5%	A	
61043320	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	28.20%	A	
61043910	Women's or girls' suit-type jackets, knitted or crocheted, of artificial fibers	24%	A	
61043920	Women's or girls' suit-type jackets, knitted or crocheted, of textile materials nesoi	Free	I	
61044100	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61044200	Women's or girls' dresses, knitted or crocheted, of cotton	11.50%	A	
61044310	Women's or girls' dresses, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	14.90%	A	
61044320	Women's or girls' dresses, knitted or crocheted, of synthetic fibers, nesoi	16%	A	
61044410	Women's or girls' dresses, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	14.90%	A	
61044420	Women's or girls' dresses, knitted or crocheted, of artificial fibers, nesoi	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61044910	Women's or girls' dresses, of textile mats (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or croc	0.90%	A	
61044990	Women's or girls' dresses, of textile mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or croc	5.60%	A	
61045100	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	14.90%	A	
61045200	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	8.30%	A	
61045310	Women's or girls' skirts & divided skirts, knitted or crocheted, of synthetic fibers, cont. 23% or more of wool or fine animal hair	14.90%	A	
61045320	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibers, nesoi	16%	A	
61045910	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibers	8%	A	
61045940	Women's or girls' skirts & divided skirts, of textile mats (ex wool, cotton or mmf), containing 70% or more by wt of silk, knitted or croc	0.90%	A	
61045980	Women's or girls' skirts and divided skirts, of textile mats (ex wool, cotton or mmf), containing under 70% by wt of silk, knitted or croc	5.60%	A	
61046100	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of wool or fine animal hair	14.90%	A	
61046210	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	10.30%	A	
61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	14.90%	A	
61046310	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibers	14.90%	A	
61046315	Women's or girls' trousers, etc., knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	14.90%	A	
61046320	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	28.20%	A	
61046910	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibers	13.60%	A	
61046920	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.20%	A	
61046940	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of tex mats (ex wool, cotton or mmf), cont 70% or more wt of silk, k/c	0.90%	A	
61046980	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of tex mats (ex wool, cotton or mmf), cont under 70% by wt of silk, k/c	5.60%	A	
61051000	Men's or boys' shirts, knitted or crocheted, of cotton	19.70%	A	
61052010	Men's or boys' shirts, knitted or crocheted, of manmade fibers, containing 23 percent or more of wool or fine animal hair	13.60%	A	
61052020	Men's or boys' shirts, knitted or crocheted, of manmade fibers, nesoi	32%	A	
61059010	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61059040	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted/croch	0.90%	A	
61059080	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted/crochete	5.60%	A	
61061000	Women's or girls' blouses and shirts, knitted or crocheted, of cotton	19.70%	A	
61062010	Women's or girls' blouses and shirts, knitted or crocheted, of manmade fibers, containing 23 percent or more of wool or fine animal hair	14.90%	A	
61062020	Women's or girls' blouses and shirts, knitted or crocheted, of man-made fibers, nesoi	32%	A	
61069010	Women's or girls' blouses and shirts, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61069015	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing 70% or more weight of silk, knitted or croc	0.90%	A	
61069025	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing under 70% by weight of silk, knitted or croc	5.60%	A	
61069030	Women's or girls' blouses and shirts, knitted or crocheted, of textile materials nesoi	4.70%	A	
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	7.40%	A	
61071200	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibers	14.90%	A	
61071910	Men's or boys' underpants & briefs, of textile materials (ex cotton or mmf), containing 70% or more by weight of silk or silk waste, k/croc	0.90%	A	
61071990	Men's or boys' underpants and briefs, of textile materials (except cotton or mmf), containing under 70% by weight of silk, knitted or croc	5.60%	A	
61072100	Men's or boys' nightshirts and pajamas, knitted or crocheted, of cotton	8.90%	A	
61072200	Men's or boys' nightshirts and pajamas, knitted or crocheted, of man-made fibers	16%	A	
61072920	Men's or boys' nightshirts and pajamas, knitted or crocheted, of wool or fine animal hair	8.50%	A	
61072950	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containing 70% or more by wt of silk, knitted or croc	0.90%	A	
61072990	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containing under 70% by wt of silk, knitted or croc	5.60%	A	
61079100	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	8.70%	A	
61079200	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibers	14.90%	A	
61079920	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61079950	Men's or boys' bathrobes, dressing gowns, & similar articles, of textile materials (except wool), containing 70% or more by wt of silk, k/c	0.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61079990	Men's or boys' bathrobes, dressing gowns, and similar articles, of textile materials (except wool), containing under 70% by wt of silk, k/c	4.80%	A	
61081100	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibers	14.90%	A	
61081910	Women's or girls' slips and petticoats, of textile materials (except mmf), containing 70% or more by weight of silk, knitted or crocheted	1.10%	A	
61081990	Women's or girls' slips and petticoats, of textile materials (except mmf), containing under 70% by weight of silk, knitted or crocheted	6.60%	A	
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	7.60%	A	
61082210	Women's or girls' disposable briefs and panties designed for one-time use, of man-made fibers, knitted or crocheted	8.30%	A	
61082290	Women's or girls' briefs and panties (other than disposable), of man-made fibers, knitted or crocheted	15.60%	A	
61082910	Women's or girls' briefs and panties (other than disposable), of text materials (other than cotton or mmf) cont 70% or more wt of silk, k/c	2.10%	A	
61082990	Women's or girls' briefs and panties (other than disposable), of text mats (other than cotton or mmf) cont under 70% by wt of silk, k/c	13.30%	A	
61083100	Women's or girls' nightdresses and pajamas, knitted or crocheted, of cotton	8.50%	A	
61083200	Women's or girls' nightdresses and pajamas, knitted or crocheted, of man-made fibers	16%	A	
61083910	Women's or girls' nightdresses and pajamas, knitted or crocheted, of wool or fine animal hair	8.50%	A	
61083940	Women's or girls' nightdresses & pajamas, con. 70% or more by wt of silk or silk waste, knitted or crocheted	0.60%	A	
61083980	Women's or girls' nightdresses & pajamas, of textiles (except of cotton/mm/wool), con. under 70% by wt of silk, knitted or crocheted	3.80%	A	
61089100	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	8.50%	A	
61089200	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibers	16%	A	
61089920	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	8.50%	A	
61089950	Women's or girls' bathrobes, negligees, & sim. articles, con. 70% or more by wt of silk or silk waste, knitted or crocheted	0.60%	A	
61089990	Women's or girls' bathrobes, negligees, & sim. articles, of textiles (except of cotton/mm/wool), con under 70% by wt of silk, k/c	3.80%	A	
61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	16.50%	A	
61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	32%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61099015	T-shirts and similar garments, knitted or crocheted, of wool, with long sleeves	5.60%	A	
61099040	T-shirts, singlets tanktops & sim garments, of text mat (except cotton, mmf or long sleeve wool garments), cont 70% or more wt of silk, k/c	2.60%	A	
61099080	T-shirts, singlets tanktops and sim garments, of text mat (except cotton, mmf or long sleeve wool garments), cont under 70% wt of silk, k/c	16%	A	
61101100	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of wool	16%	A	
61101210	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of Kashmir goats, wholly of cashmere	4%	A	
61101220	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of Kashmir goats, not wholly of cashmere	16%	A	
61101900	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of fine animal hair	16%	A	
61102010	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, containing 36 percent or more of flax fibers	5%	A	
61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	16.50%	A	
61103010	Sweaters, pullovers, sweatshirts and similar articles, knitted or crocheted, of man-made fibers, cont. 25% or more by weight of leather	6%	A	
61103015	Sweaters, etc., knitted or crocheted, of manmade fibers, containing 23% or more of wool or fine animal hair	17%	A	
61103020	Sweaters, pullovers & similar articles, knitted or crocheted, of manmade fibers, containing 30 percent or more of silk or silk waste	6.30%	A	
61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	32%	A	
61109010	Sweaters, pullovers, sweatshirts, vests and similar articles, of text mat (except wool, cotton or mmf), cont 70% or more by wt of silk, k/c	0.90%	A	
61109090	Sweaters, pullovers, sweatshirts, vests and sim articles, of text mat (except wool, cotton or mmf), containing under 70% by wt of silk, k/c	6%	A	
61111000	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	13.60%	A	
61112010	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of cotton	19.70%	A	
61112020	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, of cotton	14.90%	A	
61112030	Babies' sweaters, pullovers, sweatshirts and similar articles, except those imported as parts of sets, knitted or crocheted, of cotton	14.90%	A	
61112040	Babies' dresses, knitted or crocheted, of cotton	11.50%	A	
61112050	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of cotton	14.90%	A	
61112060	Babies' garments and clothing accessories, knitted or crocheted, of cotton, nesoi	8.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61112060.A	Babies' socks and booties currently provided for in 6111.20.6050		D	
61112060.B	All other		A	
61113010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	28.20%	A	
61113020	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	32%	A	
61113030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	32%	A	
61113040	Babies' sweaters, pullovers and similar articles, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	30%	A	
61113050	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibers, nesoi	16%	A	
61113050.A	Babies' socks and booties currently provided for in 6111.30.5050		D	
61113050.B	All other		A	
61119010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of artificial fibers	14.90%	A	
61119020	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of artificial fibers	17.30%	A	
61119030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knitted or crocheted, of artificial fibers	Free	I	
61119040	Babies' sweaters, sweatshirts, and similar articles, except those imported as parts of sets, knitted or crocheted, of artificial fibers	26%	A	
61119050	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibers, nesoi	14.90%	A	
61119050.A	Babies' socks and booties currently provided for in 6111.90.5050		D	
61119050.B	All other		A	
61119070	Babies garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk, k/c	0.90%	A	
61119090	Babies garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing under 70% by weight of silk, k/c	5.60%	A	
61121100	Track suits, knitted or crocheted, of cotton	14.90%	A	
61121200	Track suits, knitted or crocheted, of synthetic fibers	28.20%	A	
61121910	Track suits, knitted or crocheted, of artificial fibers	28.20%	A	
61121940	Track suits, of textile materials (except cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	3.50%	A	
61121980	Track suits, of textile materials (except cotton or mmf), containing less than 70% by weight of silk or silk waste, knitted or crocheted	21.60%	A	
61122010	Ski-suits, knitted or crocheted, of man-made fibers	28.20%	A	
61122020	Ski-suits, knitted or crocheted, of textile materials other than man-made fibers	8.30%	A	
61123100	Men's or boys' swimwear, knitted or crocheted, of synthetic fibers	25.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61123900	Men's or boys' swimwear, knitted or crocheted, of textile materials other than synthetic fibers	13.20%	A	
61124100	Women's or girls' knitted or crocheted swimwear of synthetic fibers	24.90%	A	
61124900	Women's or girls' swimwear, knitted or crocheted, of textile materials other than synthetic fibers	13.20%	A	
61130010	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, w an outer surf impreg, coated, cov, or lam w rub/p mat which obscures the fab	3.80%	A	
61130090	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, not impreg, coated, covered, or laminated w rubber or plastics materials	7.10%	A	
61141000	Garments nesoi, knitted or crocheted, of wool or fine animal hair	12%	A	
61142000	Garments nesoi, knitted or crocheted, of cotton	10.80%	A	
61143010	Tops, knitted or crocheted, of man-made fibers	28.20%	A	
61143020	Bodysuits and bodyshirts, knitted or crocheted, of man-made fibers	32%	A	
61143030	Garments nesoi, knitted or crocheted, of man-made fibers	14.90%	A	
61149010	Other garments nesoi, of textile materials (except wool, cotton or mmf), contain 70% or more by weight of silk or silk waste, knitted/croch	0.90%	A	
61149090	Other garment, nesoi, of textile materials (except wool, cotton or mmf), containing under 70% by wt of silk or silk waste, knitted/crocheted	5.60%	A	
61151100	Panty hose and tights, knitted or crocheted, of synthetic fibers, measuring per single yarn less than 67 decitex	16%	A	
61151210	Surgical panty hose w/graduated compression for orthopedic treatment, knitted/crocheted, of syn fibers, meas per single yarn 67+ dtx	Free	I	
61151220	Panty hose (not surgical) & tights, knitted/crocheted, of syn fibers, measuring per single yarn 67+ dtx	14.90%	A	
61151920	Surgical panty hose w/graduated compression for orthopedic treatment, knitted/crocheted, of textile materials exc syn fibers	Free	I	
61151940	Panty hose (not surgical) and tights, containing 70% or more by weight of silk or silk waste, knitted or crocheted	2.60%	A	
61151980	Panty hose (not surgical) and tights, of textile materials nesoi, knitted or crocheted	16%	A	
61152010	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex containing 70% or more by wt of silk, knit/croc	2.70%	A	
61152090	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex containing under 70% by wt of silk, knitted/croc	14.60%	A	
61159100	Hosiery nesoi, knitted or crocheted, of wool or fine animal hair	11.30%	D	
61159230	Surgical stockings w/graduated compression for orthopedic treatment, knitted or crocheted, of cotton	Free	I	
61159260	Stockings, socks, etc. (not surgical), knitted or crocheted, of cotton, containing lace or net	10%	D	

HTS8	Description	Base Rate	Staging Category	Notes
61159290	Stockings, socks, etc. nesoi (not surgical and not containing lace or net), knitted or crocheted, of cotton	13.50%	D	
61159330	Surgical stockings w/graduated compression for orthopedic treatment, knitted or crocheted, of synthetic fibers	Free	I	
61159360	Stockings, socks, etc. nesoi, knitted or crocheted, of synthetic fibers, containing lace or net	18.80%	D	
61159390	Stockings, socks, etc. nesoi, knitted or crocheted, of synthetic fibers (not containing lace or net)	14.60%	D	
61159914	Hosiery nesoi, of artificial fibers, containing lace or net	18.80%	D	
61159918	Hosiery nesoi, knitted or crocheted, of artificial fibers, other than those containing lace or net	14.60%	D	
61159940	Stockings and other hosiery, including footwear without applied soles, of textile materials(except mmf), cont 70% or more by wt of silk, k/c	1.60%	D	
61159980	Stockings and other hosiery, including footwear without applied soles, of textile materials(except mmf), cont under 70% by wt of silk, k/c	9.90%	D	
61161005	Ice hockey and field hockey gloves, knitted or crocheted, impregnated, coated or covered with plastics or rubber	Free	I	
61161008	Other gloves, mittens and mitts, the foregoing specially designed for sports use, incl. ski and snowmobile gloves, mittens and mitts	2.80%	A	
61161013	Gloves, mittens & mitts, w/o four., k/c, coated w. plastics/rubber nesoi, cut & sewn, of veg. fibers, cont. > 50% by wt. of plastics/rubber	12.50%	A	
61161017	Gloves, mittens & mitts, w/o four., k/c, coated w. plastics/rubber, nesoi, cut & sewn, of veg. fibers, cont. 50 % or less wt. of plas./rub.	23.50%	A	
61161044	Gloves, mittens & mitts(excl sports), impreg etc, cut & sewn from pre-exist non-veg fib impreg fab, w/o fourch, con ov 50% wt plast/rub k/c	9.90%	A	
61161048	Gloves, mittens & mitts(excl sports), impreg etc, cut & sewn from pre-exist non-veg fib impreg fab, w/o fourch, con < 50% wt pla/rub k/c	18.60%	A	
61161055	Gloves, mittens & mitts(excl ports), impreg etc, not cut & sewn from pre-existing fabric, w/o fourch, con 50% or more wt of tex fibers, k/c	13.20%	A	
61161065	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, w/o fourch, cont < 50% by wt of text fib, k/c	7%	A	
61161075	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, with fourch, con 50% or more wt of text fib, k/c	13.20%	A	
61161095	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fab, w fourch, cont < 50% by wt of textile fiber, k/c	7%	A	
61169100	Gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	31.2 cents/kg + 7%	A	
61169205	Ice hockey and field hockey gloves, knitted or crocheted, of cotton, not impregnated, coated or covered with plastics or rubber	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
61169208	Gloves, etc., specially designed for sports, including ski and snowmobile gloves, mittens and mitts, knitted or crocheted, of cotton	2.80%	A	
61169264	Gloves, mittens & mitts, (excl. ski or snowmobile), knitted or crocheted, of cotton, made from a pre-existing machine knit fabric, w/o four.	23.50%	A	
61169274	Gloves, mittens & mitts (excl. ski or snowmobile), k/c, of cotton, from a pre-existing machine knit fabric, with fourchettes	23.50%	A	
61169288	Gloves, mittens & mitts, (excl. ski or snowmobile), k/c, of cotton, not made from a pre-existing machine knit fabric, w/o fourchettes	9.40%	A	
61169294	Gloves, mittens & mitts, of cotton, k/c, not impreg. etc. with plas./rub., not from pre-ex. mach. knit fabric, not for sports, with four.	9.40%	A	
61169305	Ice hockey and field hockey gloves, knitted or crocheted, of synthetic fibers, not impregnated, coated or covered with plastics or rubber	Free	I	
61169308	Gloves, mittens & mitts, for sports use, (incl. ski and snowmobile gloves, etc.), of synthetic fibers	2.80%	A	
61169364	Gloves, mittens & mitts (excl. those designed for sports etc.), k/c, of synthetic fiber, cont. 23% or more wt. of wool etc., w/o four.	31 cents/kg + 6.9%	A	
61169374	Gloves, mittens & mitts (excl. those designed for sports etc.), k/c, of synthetic fibers, cont. 23% or more wt. of wool etc., with four.	31 cents/kg + 6.9%	A	
61169388	Gloves, mittens & mitts (excl. those designed for sports etc.), k/c, of synthetic fibers, under 23% by wt. of wool etc., w/o fourchettes	18.60%	A	
61169394	Gloves, mittens & mitts (excl. those designed for sports etc.), k/c, of synthetic fibers, under 23% by wt. of wool etc., with fourchettes	18.60%	A	
61169920	Ice hockey and field hockey gloves, knitted or crocheted, of artificial fibers, not impregnated, coated or covered with plastics or rubber	Free	I	
61169935	Gloves, mittens & mitts specially designed for sports, including ski and snowmobile gloves, mittens and mitts, of artificial fibers	2.80%	A	
61169948	Gloves, mittens & mitts (excl. those designed for sports etc.), knitted/crocheted, of artificial fibers, without fourchettes	18.80%	A	
61169954	Gloves, mittens & mitts (excl. those designed for sports etc.), knitted or crocheted, of artificial fibers, with fourchettes	18.80%	A	
61169975	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf), containing 70% or more by wt of silk or silk waste, knit/croc	Free	I	
61169995	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knit/croc	3.80%	A	
61171010	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine animal hair	9.60%	A	
61171020	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fibers	11.30%	A	
61171040	Shawls, scarves, etc., knitted or crocheted, containing 70% or more by weight of silk or silk waste	1.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
61171060	Shawls, scarves, mufflers, mantillas, veils and the like, nesoi	9.50%	A	
61172010	Ties, bow ties and cravats, containing 70% or more by weight of silk or silk waste, knitted or crocheted	1.20%	A	
61172090	Ties, bow ties and cravats, containing under 70% by weight of silk or silk waste, knitted or crocheted	5%	A	
61178010	Made up clothing accessories(excl shawls, scarves, mufflers, mantillas, veils and the like; ties and cravat), con > or = 70% wt of silk, k/c	2.30%	A	
61178085	Headbands, ponytail holders & similar articles, of textile materials other than containing 70% or more by weight of silk, knitted/crocheted	14.60%	A	
61178095	Made up clothing accessories (excl shawl, scarve, and like, tie, cravat, headband, ponytail holder and like), cont < 70% wt of silk, k/c	14.60%	A	
61179010	Parts of garments or of clothing accessories, containing 70% or more by weight of silk or silk waste, knitted or crocheted	2.30%	A	
61179090	Parts of garments or of clothing accessories, containing under 70% by weight of silk or silk waste, knitted or crocheted	14.60%	A	
62011100	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats of wool or fine animal hair, not knitted or crocheted	41 cents/kg + 16.3%	A	
62011210	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knit or crocheted, containing 15% or more by wt of down, etc	4.40%	A	
62011220	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knit or crocheted, not containing 15% or more by wt of down, etc	9.40%	A	
62011310	Men's or boys' overcoats, carcoats, capes, & like coats of man-made fibers, not knit or crocheted, cont. 15% or more by wt of down, etc	4.40%	A	
62011330	Men's or boys' overcoats, carcoats, capes, & like coats of manmade fibers, not knit or crocheted, cont. 36 percent or more of wool, nesoi	49.7 cents/kg + 19.7%	A	
62011340	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crocheted, of manmade fibers, nesoi	27.70%	A	
62011910	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of tex mats(except wool, cotton or mmf), cont > or = 70% by wt silk, not k/c	Free	I	
62011990	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of tex mats(except wool, cotton or mmf), cont under 70% by wt silk, not k/c	2.80%	A	
62019110	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal hair	8.50%	A	
62019120	Men's or boys' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, of wool or fine animal hair	49.7 cents/kg + 19.7%	A	
62019210	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of cotton, containing 15% or more by weight of down, etc	4.40%	A	
62019215	Men's or boys' anoraks, windbreakers and similar articles, nesoi, not knitted or crocheted, of cotton, water resistant	6.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont. 15% or more by wt of down, etc	9.40%	A	
62019310	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of man-made fibers, cont. 15% or more by wt of down, etc	4.40%	A	
62019320	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not containing 15% or more by weight of down, etc	14.90%	A	
62019325	Men's or boys' anoraks, etc, nesoi, not knitted or crocheted, of manmade fibers, containing 36 percent or more of wool or fine animal hair	49.5 cents/kg + 19.6%	A	
62019330	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	7.10%	A	
62019335	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi	27.70%	A	
62019910	Men's or boys' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont 70% or more by wt silk, not k/c	Free	I	
62019990	Men's or boys' anoraks, wind-breakers and similar articles, of text mats(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	4.20%	A	
62021100	Women's or girls' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crocheted, of wool or fine animal hair	41 cents/kg + 16.3%	A	
62021210	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, containing 15% or more by weight of down, etc	4.40%	A	
62021220	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	8.90%	A	
62021310	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of man-made fibers, containing 15% or more by weight of down, etc	4.40%	A	
62021330	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of m-m fibers, cont. 36% or more of wool or fine animal hair, nesoi	43.5 cents/kg + 19.7%	A	
62021340	Women's or girls' overcoats, carcoats, capes, cloaks and similar articles, not knitted or crocheted, of man-made fibers, nesoi	27.70%	A	
62021910	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of tex mats(except wool, cotton or mmf), con 70% or more wt silk, not k/c	Free	I	
62021990	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of tex mats(except wool, cotton or mmf), con under 70% wt silk, not k/c	2.80%	A	
62029110	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal hair	14%	A	
62029120	Women's or girls' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, of wool or fine animal hair	36 cents/kg + 16.3%	A	
62029210	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cotton, cont. 15% or more by weight of down	4.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62029215	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cotton, nesoi, water resistant	6.20%	A	
62029220	Women's or girls' anoraks, windbreakers & similar articles, nt knitted or crocheted, of cotton, nt cont. 15% or more by wt of down, etc	8.90%	A	
62029310	Women's or girls' anoraks, windbreakers & like articles, not knitted or crocheted, of man-made fibers, cont. 15% or more by wt of down, etc	4.40%	A	
62029320	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not cont. 15% or more by weight of down, etc	14.90%	A	
62029340	Women's or girls' anoraks, windbreakers, etc, nt knit or crocheted, of manmade fibers, cont. 36% or more of wool or fine animal hair, nesoi	43.4 cents/kg + 19.7%	A	
62029345	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	7.10%	A	
62029350	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of man-made fibers, nesoi	27.70%	A	
62029910	Women's or girls' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont 70% or more by wt silk, not k/c	Free	I	
62029990	Women's or girls' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont < 70% by wt of silk, not k/c	2.80%	A	
62031115	Men's/boys' suits of wool, not knitted or crocheted, 30% or more of silk or silk waste, of wool yarn w/avg fiber diameter 18.5 micron or <	7.50%	A	
62031130	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted, containing 30 percent or more of silk or silk waste, nesoi	7.50%	A	
62031160	Men's or boys' suits of wool, not knitted or crocheted, nesoi, of wool yarn with average fiber diameter of 18.5 micron or less	17.50%	A	
62031190	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted, nesoi	17.50%	A	
62031210	Men's or boys' suits, of synthetic fibers, not knitted or crocheted, containing 36 percent or more by weight of wool or fine animal hair	17.50%	A	
62031220	Men's or boys' suits, of synthetic fibers, under 36% by weight of wool, not knitted or crocheted	27.30%	A	
62031910	Men's or boys' suits, not knitted or crocheted, of cotton	13.20%	A	
62031920	Men's or boys' suits, of artificial fibers, not knitted or crocheted, containing 36 percent or more of wool or fine animal hair	52.9 cents/kg + 21%	A	
62031930	Men's or boys' suits, of artificial fibers, nesoi, not knitted or crocheted	14.90%	A	
62031950	Men's or boys' suits, of textile mats(except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, not knit or croch	3.80%	A	
62031990	Men's or boys' suits, of textile mats(except wool, cotton or mmf), containing under 70% by weight of silk or silk waste, not knit or croch	7.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62032130	Men's or boys' ensembles, not knitted or crocheted, of worsted wool fabric with wool yarn having average fiber diameter of 18.5 micron or <	The rate applicable to each garment in the ensemble if separately entered	A	
62032190	Men's or boys' ensembles, not knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A	
62032210	Men's or boys' judo, karate and other oriental martial arts uniforms, not knitted or crocheted, of cotton	7.50%	A	
62032230	Men's or boys' ensembles, not knitted or crocheted, of cotton, other than judo, karate and other oriental martial arts uniforms	The rate applicable to each garment in the ensemble if separately entered	A	
62032300	Men's or boys' ensembles, not knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A	
62032920	Men's or boys' ensembles, not knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A	
62032930	Men's or boys' ensembles, not knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A	
62033150	Men's or boys' suit-type jackets and blazers, of worsted wool fabric of wool yarn fiber avg diameter 18.5 micron or <, not knitt/crocheted	17.50%	A	
62033190	Men's or boys' suit-type jackets and blazers, of wool or fine animal hair, not knitted or crocheted	17.50%	A	
62033210	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers	2.80%	A	
62033220	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, under 36% by weight of flax	9.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62033310	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, cont. 36% or more of wool or fine animal hair	22%	A	
62033320	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, under 36% by weight of wool	27.30%	A	
62033910	Men's or boys' suit-type jackets and blazers, of artificial fibers, containing 36% or more by weight of wool or fine animal hair, not k/c	22%	A	
62033920	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of artificial fibers, under 36% by weight of wool	27.30%	A	
62033950	Men's or boys' suit-type jackets and blazers, of textile materials(except wool, cotton or mmf), cont 70% or more by weight of silk, not k/c	1%	A	
62033990	Men's or boys' suit-type jackets and blazers, of text materials(except wool, cotton or mmf), containing under 70% by weight of silk, not k/c	6.50%	A	
62034105	Men's or boys' trousers & breeches, of wool or fine an. hair, cont elastomeric fib, water resist, w/o belt loops, weighing >9 kg/doz	7.60%	A	
62034112	Men's or boys' trousers and breeches, other than of HTSA 6203.41.05, of wool yarn having average fiber diameter of 18.5 micron or less	41.9 cents/kg + 16.3%	A	
62034118	Men's or boys' trousers and breeches, other than of HTSA 6203.41.05, nesoi	41.9 cents/kg + 16.3%	A	
62034120	Men's or boys' bib and brace overalls, not knitted or crocheted, of wool or fine animal hair	8.50%	A	
62034210	Men's or boys' trousers, overalls & shorts, not knitted or crocheted, of cotton, cont. 10 to 15% or more by weight of down	Free	I	
62034220	Men's or boys' bib and brace overalls, not knitted or crocheted, of cotton, not containing 10 to 15% or more by weight of down, etc	10.30%	A	
62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	16.60%	A	
62034310	Men's or boys' trousers, bib & brace overalls, breeches & shorts, not knitted or crocheted, of syn. fibers, cont. 15% or more of down, etc	Free	I	
62034315	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, water resistant, not down	7.10%	A	
62034320	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, not down, not water resistant	14.90%	A	
62034325	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	12.20%	A	
62034330	Men's or boys' trousers, etc, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of wool or fine animal hair	49.6 cents/kg + 19.7%	A	
62034335	Men's or boys' trousers and breeches, not knitted or crocheted, of synthetic fibers, nesoi, water resistant	7.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62034340	Men's or boys' trousers, breeches & shorts, of synthetic fibers, con under 15% wt down etc, cont under 36% wt wool, n/water resist, not k/c	27.90%	A	
62034910	Men's or boys' bib and brace overalls, not knitted or crocheted, of artificial fibers	8.50%	A	
62034915	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, certified hand-loomed and folklore products	12.20%	A	
62034920	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, nesoi	27.90%	A	
62034940	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of text mats(except wool, cotton or mmf), cont > or = 70% wt silk, not k/c	Free	I	
62034980	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of text mats(except wool, cotton or mmf), con < 70% by wt silk, not k/c	2.80%	A	
62041100	Women's or girls' suits, not knitted or crocheted, of wool or fine animal hair	14%	A	
62041200	Women's or girls' suits, not knitted or crocheted, of cotton	14.90%	A	
62041310	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of wool or fine animal hair	17%	A	
62041320	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, nesoi	35.3 cents/kg + 25.9%	A	
62041910	Women's or girls' suits, not knitted or crocheted, of artificial fibers, containing 36 percent or more of wool or fine animal hair	17%	A	
62041920	Women's or girls' suits, not knitted or crocheted, of artificial fibers, nesoi	35.3 cents/kg + 25.9%	A	
62041940	Women's or girls' suits, of textile materials(except wool,cotton or mmf), containing 70% or more by weight of silk or silk waste, not k/c	1%	A	
62041980	Women's or girls' suits, of textile material(except wool,cotton or mmf), containing under 70% by weight of silk or silk waste, not knit/croc	6.50%	A	
62042100	Women's or girls' ensembles, not knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A	
62042210	Women's or girls' judo, karate and other oriental martial arts uniforms, not knitted or crocheted, of cotton	7.50%	A	
62042230	Women's or girls' ensembles, not knitted or crocheted, of cotton, other than judo, karate and other oriental martial arts uniforms	The rate applicable to each garment in the ensemble if separately entered	A	

HTS8	Description	Base Rate	Staging Category	Notes
62042300	Women's or girls' ensembles, not knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A	
62042920	Women's or girls' ensembles, not knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A	
62042940	Women's or girls' ensembles, not knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A	
62043110	Women's or girls' suit-type jackets & blazers, of wool or fine animal hair, not knitted or crocheted, cont. 30% or more of silk/silk waste	7.50%	A	
62043120	Women's or girls' suit-type jackets and blazers, of wool or fine animal hair, not knitted or crocheted, under 30% by weight of silk	17.50%	A	
62043210	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, containing 36 percent or more of flax fibers	2.80%	A	
62043220	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, under 36% flax	9.40%	A	
62043310	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, cont. 30% or more of silk/silk waste	7.10%	A	
62043320	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of flax fibers	2.80%	A	
62043340	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of synthetic fibers, cont. 36% or more of wool or fine animal hair	46.3 cents/kg + 21%	A	
62043350	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, nesoi	27.30%	A	
62043920	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of artificial fibers, cont. 36% or more of wool or fine animal hair	37.1 cents/kg + 16.8%	A	
62043930	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of artificial fibers, under 36% by weight of wool	27.30%	A	
62043960	Women's or girls' suit-type jackets and blazers, not knitted/crocheted, of textile materials nesoi, cont. 70% + of silk or silk waste	1%	A	
62043980	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of textile materials nesoi	6.30%	A	
62044110	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, containing 30 percent of silk or silk waste	7.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62044120	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, under 30% by weight of silk	13.60%	A	
62044210	Women's or girls' dresses, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	11.80%	A	
62044220	Women's or girls' dresses, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers, other than certified	5.50%	A	
62044230	Women's or girls' dresses, not knitted or crocheted, of cotton, nesoi	8.40%	A	
62044310	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	11.30%	A	
62044320	Women's or girls' dresses, not knit or crocheted, of synthetic fibers, containing 30% or more of silk or silk waste, other than certified	7.10%	A	
62044330	Women's or girls' dresses, of synthetic fibers, not knitted or crocheted, containing 36 percent or more of wool or fine animal hair, nesoi	14.90%	A	
62044340	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, nesoi	16%	A	
62044420	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi, certified hand-loomed and folklore products	11.30%	A	
62044430	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, containing 36 percent or more of wool or fine animal hair	8.50%	A	
62044440	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi	16%	A	
62044910	Women's or girls' dresses, not knitted or crocheted, containing 70% or more by weight of silk or silk waste	6.90%	A	
62044950	Women's or girls' dresses, not knitted or crocheted, of textile materials nesoi	6.90%	A	
62045100	Women's or girls' skirts and divided skirts, not knitted or crocheted, of wool or fine animal hair	14%	A	
62045210	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	8%	A	
62045220	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, nesoi	8.20%	A	
62045310	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	11.30%	A	
62045320	Women's or girls' skirts & divided skirts, nt knit or crocheted, of synthetic fibers, cont. 36% or more of wool or fine animal hair, nesoi	14.90%	A	
62045330	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, nesoi	16%	A	
62045910	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, certified hand-loomed and folklore products	11.30%	A	
62045920	Women's or girls' skirts & divided skirts, nt knit or crocheted, of artificial fibers, cont. 36% or more of wool or fine animal hair, nesoi	14.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62045930	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, nesoi	16%	A	
62045940	Women's or girls' skirts and divided skirts, not knitted or crocheted, of textile materials nesoi	6.60%	A	
62046110	Women's or girls' trousers & breeches, of wool or f.a.h., cont elastomeric fib, water resist, w/o belt loops, weighing > 6 kg/doz, not k/c	7.60%	A	
62046190	Women's or girls' trousers & breeches, of wool, not cont elastomeric fib, not water resist, w belt loops, weighing under 6 kg/doz, not k/c	13.60%	A	
62046210	Women's or girls' trousers, bib & brace overalls, breeches & shorts, not knit or crocheted, of cotton, cont. 15% or more by wt of down, etc	Free	I	
62046220	Women's or girls' bib and brace overalls, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	8.90%	A	
62046230	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi, certified hand-loomed and folklore products	7.10%	A	
62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	16.60%	A	
62046310	Women's or girls' trousers, bib & brace overalls, breeches & shorts, nt knit or crocheted, of syn. fibers, cont. 15% or more of down, etc.	Free	I	
62046312	Women's or girls' bib & brace overalls, not knit or crocheted, of syn. fibers, water resistant, not cont. 15% or more by wt. of down, etc	7.10%	A	
62046315	Women's or girls' bib & brace overalls of synthetic fibers, not knitted or crocheted, not cont. 15% or more by weight of down, etc, nesoi	14.90%	A	
62046320	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of synthetic fibers, nesoi, certified hand-loomed & folklore products	11.30%	A	
62046325	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of syn. fibers, cont. 36% or more of wool or fine animal hair, nesoi	13.60%	A	
62046330	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi, water resistant	7.10%	A	
62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi	28.60%	A	
62046910	Women's or girls' bib and brace overalls, not knitted or crocheted, of artificial fibers	13.60%	A	
62046920	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of artificial fibers, cont. 36% or more of wool or fine animal hair	13.60%	A	
62046925	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, nesoi	28.60%	A	
62046940	Women's or girls' trousers, bib and brace overalls, breeches & shorts, of silk or silk waste, cont > or = 70% wt silk or silk waste, not k/c	1.10%	A	
62046960	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of silk or silk waste, cont under 70% by wt silk or silk waste, not k/c	7.10%	A	
62046990	Women's or girls' trousers, bib and brace overalls, breeches and shorts, not knitted or crocheted, of textile materials nesoi	2.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62051010	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products	9.20%	A	
62051020	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair, nesoi	17.50%	A	
62052010	Men's or boys' shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	8.70%	A	
62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	19.70%	A	
62053010	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products	12.20%	A	
62053015	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, containing 36 percent or more of wool or fine animal hair, nesoi	49.6 cents/kg + 19.7%	A	
62053020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	29.1 cents/kg + 25.9%	A	
62059010	Men's or boys' shirts, of silk or silk waste, containing 70% or more by wt of silk or silk waste, not knitted or crocheted	1.10%	A	
62059030	Men's or boys' shirts, of silk or silk waste, containing under 70% by wt of silk or silk waste, not knitted or crocheted	7.10%	A	
62059040	Men's or boys' shirts, not knitted or crocheted, of textile materials, nesoi	2.80%	A	
62061000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of silk or silk waste	6.90%	A	
62062010	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products	8.50%	A	
62062020	Women's or girls' blouses & shirts, not knitted or crocheted, of wool or fine animal hair, containing 30% or more of silk/silk waste, nesoi	7.10%	A	
62062030	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, nesoi	17%	A	
62063010	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	9%	A	
62063020	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers, nesoi	3.50%	A	
62063030	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, nesoi	15.40%	A	
62064010	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products	11.30%	A	
62064020	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, containing 30 percent or more of silk/silk waste, nesoi	4%	A	
62064025	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of manmade fibers, containing 36% or more of wool, nesoi	56.3 cents/kg + 14.3%	A	
62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi	26.90%	A	
62069000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of textile materials nesoi	6.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62071100	Men's or boys' underpants and briefs, not knitted or crocheted, of cotton	6.10%	A	
62071910	Men's or boys' underpants and briefs, of textile mats(except cotton), cont 70% or more wt of silk or silk waste, not knitted/crocheted	1.70%	A	
62071990	Men's or boys' underpants and briefs, of textile mats(except cotton), cont under 70% by wt of silk or silk waste, not knitted/crocheted	10.50%	A	
62072100	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of cotton	8.90%	A	
62072200	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of man-made fibers	16%	A	
62072910	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont 70% or more by wt of silk or silk waste, not k/c	1.10%	A	
62072990	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont under 70% by weight of silk or silk waste, not k/c	7.10%	A	
62079110	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of cotton	8.40%	A	
62079130	Men's or boys' singlets and other undershirts, not knitted or crocheted, of cotton	6.10%	A	
62079220	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of man-made fibers	14.90%	A	
62079240	Men's or boys' singlets and other undershirts, not knitted or crocheted, of man-made fibers, nesoi	10.50%	A	
62079920	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of wool or fine animal hair	8.50%	A	
62079940	Men's or boys' singlets and other undershirts, not knitted or crocheted, of wool or fine animal hair	6.10%	A	
62079970	Men's or boys' undershirts, bathrobes, & sim art, cont 70% or more by wt of silk or silk waste, not knitted or crocheted	1.10%	A	
62079990	Men's or boys' undershirts, bathrobes, & sim art, of text mats (except of cotton, mmf, wool, silk), not knitted or crocheted	7.10%	A	
62081100	Women's or girls' slips and petticoats, not knitted or crocheted, of man-made fibers	14.90%	A	
62081920	Women's or girls' slips and petticoats, not knitted or crocheted, of cotton	11.20%	A	
62081950	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont 70% or more by wt of silk or silk waste, not k/c	1.40%	A	
62081990	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont under 70% by weight of silk or silk waste, not k/c	8.70%	A	
62082100	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of cotton	8.90%	A	
62082200	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of man-made fibers	16%	A	
62082910	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont > or = 70% by wt of silk or silk waste, not k/c	1.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62082990	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont under 70% by wt of silk or silk waste, not k/c	7.10%	A	
62089110	Women's or girls' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of cotton	7.50%	A	
62089130	Women's or girls' undershirts and underpants, not knitted or crocheted, of cotton	11.20%	A	
62089200	Women's or girls' singlets & other undershirts, briefs, panties, bathrobes & similar articles, not knitted or crocheted, of man-made fibers	16%	A	
62089920	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted, of wool or fine animal hair	8.50%	A	
62089930	Women's or girls' singlet & other undershirt, briefs, panties, negligees, dressing gowns & sim art, of silk, con > or = 70% wt silk, not k/c	1.10%	A	
62089950	Women's or girls' singlets & other undershirts, briefs, panties, negligees, dressing gowns & sim art, of silk, con < 70% wt silk, not k/c	7.10%	A	
62089980	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted, of textile materials nesoi	2.80%	A	
62091000	Babies' garments and clothing accessories, not knitted or crocheted, of wool or fine animal hair	31.8 cents/kg + 14.4%	A	
62092010	Babies' dresses, not knitted or crocheted, of cotton	11.80%	A	
62092020	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of cotton	14.90%	A	
62092030	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of cotton	14.90%	A	
62092050	Babies' garments & clothing acc. nesoi, of cotton, incl. sunsuits & sim app, sets & parts of sets, & diapers, not knitted or crocheted	9.30%	A	
62093010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of synthetic fibers	22%	A	
62093020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of synthetic fibers	28.60%	A	
62093030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi, of synthetic fibers	16%	A	
62099010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of artificial fibers	22%	A	
62099020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of artificial fibers	14.90%	A	
62099030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi, of artificial fibers	14.90%	A	
62099050	Babies' garments and clothing accessories, of text mats(except wool, cotton or mmf), cont 70% or more by wt of silk or silk waste, not k/c	Free	I	
62099090	Babies' garments and clothing accessories, of textile mats(except wool, cotton or mmf), cont under 70% by wt of silk or silk waste, not k/c	2.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62101020	Garments, not knitted or crocheted, made up of fabrics of heading 5602 or 5603 formed on a base of paper or covered or lined with paper	2.80%	A	
62101050	Nonwoven dispos apparel designed for hosps, clinics, labs or cont area use, made up of fab of 5602/5603, n/formed or lined w paper, not k/c	Free	I	
62101070	Disposable briefs and panties designed for one time use, made up of fabrics of 5602 or 5603, not formed or lined w paper, not k/c	8.50%	A	
62101090	Garments, nesoi, made up of fabrics of heading 5602 or 5603, not formed or lined w paper, not k/c	16%	A	
62102030	Men's or boys' garments, sim to 6201.11-6201.19, of mmf, outer surf impreg, coated etc. w rub/plast, underlying fab completely obsc, not k/c	3.80%	A	
62102050	Men's or boys' overcoats/carcoats/capes/etc. of mmf, other than with outer sur. impreg/coated/etc. w/ rub/plast, n knitted/crocheted	7.10%	A	
62102070	Men's or boys' overcoats/carcoats/capes/etc. of tx mat(excl mmf), outer sur. impreg/etc. w/rub/plast completely obscuring fab, n k/c	3.30%	A	
62102090	Men's or boys' overcoats/carcoats/capes/etc. of tx mat(excl mmf), other than with outer sur. impreg/coated/etc. w/ rub/plast, n k/c	6.20%	A	
62103030	Women's or girls' overcoats/carcoats/capes/etc. of mmf, outer sur. impreg/coated/etc. w/rub/plast completely obscuring fab, n k/c	3.80%	A	
62103050	Women's or girls' overcoats/carcoats/capes/etc. of mmf, other than with outer sur. impreg/coated/etc. w/rub/plast, n k/c	7.10%	A	
62103070	Women's or girls' overcoats/carcoats/capes/etc. of tx mat(excl mmf), fabric impreg/coated w/rub/plast completely obscuring fab, n k/c	3.30%	A	
62103090	Women's or girls' overcoats/carcoats/capes/etc. of tx mat(excl mmf), other than with outer sur. impreg/coated etc. w/rub/plast, n k/c	6.20%	A	
62104030	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer sur. impreg/coated/etc. w/rub/plast completely obscuring fab, n k/c	3.80%	A	
62104050	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur. impreg/coated/etc. w/rub/plast, n k/c	7.10%	A	
62104070	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur. impreg/etc. w/rub/plast compl obscuring fab, n k/c	3.30%	A	
62104090	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur. impreg/etc. w/rub/plast, n k/c	6.20%	A	
62105030	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer sur. impreg/coated/etc. w/rub/plast compl obscuring fab, n k/c	3.80%	A	
62105050	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur. impreg/etc. w/rub/plast, n k/c	7.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62105070	Wom's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur. impreg/etc. w/rub/plast comp obscuring fab, n k/c	3.30%	A	
62105090	Wom's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mat(except mmf), other than w/outer sur. impreg/coated w/rub/plas, n k/c	6.20%	A	
62111110	Men's or boys' swimwear, not knitted or crocheted, of man-made fibers	27.80%	A	
62111140	Men's or boys' swimwear, of textile materials(except mmf), containing 70% or more by weight of silk or silk waste, not knit or crocheted	4%	A	
62111180	Men's or boys' swimwear, of textile materials(except mmf), containing under 70% by weight of silk or silk waste, not knit or crocheted	7.50%	A	
62111210	Women's or girls' swimwear, not knitted or crocheted, of man-made fibers	11.80%	A	
62111240	Women's or girls' swimwear, of textile materials(except mmf), containing 70% or more by weight of silk or silk waste, not knit or crocheted	1.20%	A	
62111280	Women's or girls' swimwear, of textile materials(except mmf), containing under 70% by weight of silk or silk waste, not knit or crocheted	7.50%	A	
62112004	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con 15% or more by wt of down & waterfowl plumage, etc, not k/c	0.70%	A	
62112008	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con under 15% by wt of down & waterfowl plumage, etc, not k/c	4.40%	A	
62112015	Men's or boys' ski-suits, not knitted or crocheted, water resistant, not containing 15% or more by weight of down, etc	7.10%	A	
62112024	Men's or boys' anoraks, windbreakers and sim art impmed as pts of ski-suits, of wool, con < 15% wt of down etc, not water resist, not k/c	17.50%	A	
62112028	Men's or boys' anoraks, etc. imported as parts of ski-suits, of tx mats(except wool), con 15% wt of down etc, not water resist, not k/c	27.70%	A	
62112034	Men's or boys' trousers and breeches imported as parts of ski-suits, of wool, con under 15% by wt of down etc., not water resist, not k/c	17.50%	A	
62112038	Men's or boys' trousers & breeches imported as pts of ski-suits, of tx mat(except wool), con 15% wt down etc, not water resist, not k/c	28.10%	A	
62112044	Men's or boys' ski-suits nesoi, of wool or fine animal hair, con under 15% wt down etc, not water resist, not knitted/crocheted	14%	A	
62112048	Men's or boys' ski-suits nesoi, of tx mats(except wool or fine animal hair), con under 15% wt down etc, not water resist, not knitted/croch	14.90%	A	
62112054	Women's or girls' anoraks, windbreakers and sim art impmed as pts of ski-suits, of wool, con 15% wt down etc, not water resist, not k/c	17.50%	A	
62112058	Women's or girls' anoraks and sim art imported as pts of ski-suits, of tx mats(except wool), con < 15% wt down etc, not wat resist, n k/c	28%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62112064	Women's or girls' trousers and breeches imported as parts of ski-suits, of wool, cont under 15% by wt of down etc, not water resist, not k/c	17.50%	A	
62112068	Women's or girls' trousers & breeches imp as pts of ski-suits, of tx mats(except wool), con < 15% wt of down etc, not wat resist, not k/c	28.60%	A	
62112074	Women's or girls' ski-suits nesoi, of wool or fine animal hair, con under 15% by wt of down etc, not water resistant, not knit or crocheted	14%	A	
62112078	Women's or girls' ski-suits nesoi, of tx mats(except wool), con under 15% by weight of down etc, not water resistant, not knit or crocheted	14.90%	A	
62113100	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of wool or fine animal hair	12%	A	
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	8.10%	A	
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	16%	A	
62113910	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont 70% or more wt of silk, not k/c	0.50%	A	
62113990	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	2.80%	A	
62114100	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of wool or fine animal hair	12%	A	
62114200	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of cotton	8.10%	A	
62114300	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	16%	A	
62114910	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont 70% or more wt of silk, not k/c	1.20%	A	
62114990	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	7.30%	A	
62121030	Brassieres, containing lace, net or embroidery, containing 70% or more by weight of silk or silk waste, whether or not knitted or crocheted	4.80%	A	
62121050	Brassieres containing lace, net or embroidery, containing under 70% by weight of silk or silk waste, whether or not knitted or crocheted	16.90%	A	
62121070	Brassieres, not containing lace, net or embroidery, containing 70% or more by wt of silk or silk waste, whether or not knitted or crocheted	2.70%	A	
62121090	Brassieres, not containing lace, net or embroidery, containing under 70% by wt of silk or silk waste, whether or not knitted or crocheted	16.90%	A	
62122000	Girdles and panty-girdles	20%	A	
62123000	Corsets	23.50%	A	
62129000	Braces, suspenders, garters and similar articles and parts thereof	6.60%	A	
62131010	Handkerchiefs, not knitted or crocheted, containing 70% or more by weight of silk or silk waste	1.10%	A	
62131020	Handkerchiefs, of silk or silk waste, containing less than 70 percent by weight of silk or silk waste	3.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62132010	Handkerchiefs, not knitted or crocheted, of cotton, hemmed, not containing lace or embroidery	13.20%	A	
62132020	Handkerchiefs, not knitted or crocheted, of cotton, nesoi	7.10%	A	
62139010	Handkerchiefs, not knitted or crocheted, of man-made fibers	10.80%	A	
62139020	Handkerchiefs, not knitted or crocheted, of textile materials, nesoi	5.30%	A	
62141010	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing 70% or more silk or silk waste	1.20%	A	
62141020	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing less than 70% silk or silk waste	3.90%	A	
62142000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of wool or fine animal hair	6.70%	A	
62143000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of synthetic fibers	5.30%	A	
62144000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of artificial fibers	5.30%	A	
62149000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of textile materials nesoi	11.30%	A	
62151000	Ties, bow ties and cravats, not knitted or crocheted, of silk or silk waste	7.20%	A	
62152000	Ties, bow ties and cravats, not knitted or crocheted, of man-made fibers	24.8 cents/kg + 12.7%	A	
62159000	Ties, bow ties and cravats, not knitted or crocheted, of textile materials nesoi	5%	A	
62160005	Ice hockey and field hockey gloves, not knitted or crocheted, impregnated, coated or covered with plastics or rubber	Free	I	
62160008	Gloves, mittens & mitts, for sports, including ski & snowmobile gloves, etc., not knitted/crocheted, impreg. or cov. with plastic/rubber	0.80%	A	
62160013	Gloves etc. (excl. for sports etc.), not k/c, impreg. etc. with plas/rub, w/o four., cut & sewn, of veg. fibers, over 50% by wt. plas/rub	12.50%	A	
62160017	Gloves etc. (excl. for sports), not k/c, impreg. etc. with plas/rub, w/o four., cut & sewn, of veg. fibers, cont. <50% by wt. plas./rubber	23.50%	A	
62160019	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg fab, of non-veg fib, con > 50% wt plas/rub	11.1 cents/kg + 5.5%	A	
62160021	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg fab, of non-veg fib, con < 50% wt plas/rub	20.6 cents/kg + 10.3%	A	
62160024	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist fab, con 50% or more wt cotton/mmff, not k/c	13.20%	A	
62160026	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist fab, con under 50% wt cotton or mmff, not k/c	7%	A	
62160029	Gloves, mittens and mitts(excl sports), impreg, etc., with fourchettes, cont 50% or more by wt of coton, mmff or combo thereof, not knit/croc	13%	A	

HTS8	Description	Base Rate	Staging Category	Notes
62160031	Gloves, mittens and mitts(excl sports), impreg. etc., with fourchettes, cont under 50% by wt of coton, mmf or combo thereof, not knit/croc	7%	A	
62160033	Ice hockey and field hockey gloves, not knitted or crocheted, of cotton, not impregnated, coated or covered with plastics or rubber	Free	I	
62160035	Gloves, mittens & mitts, all the foregoing for sports use, including ski & snowmobile gloves, mittens & mitts, of cotton	2.80%	A	
62160038	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or rubber, of cotton, without fourchettes	23.50%	A	
62160041	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or rubber, of cotton, with fourchettes	23.50%	A	
62160043	Ice hockey and field hockey gloves, not knitted or crocheted, of man-made fibers, not impregnated etc. with plastics or rubber	Free	I	
62160046	Gloves, mittens & mitts, for sports use, incl. ski & snowmobile, of man-made fibers, not impregnated/coated with plastics or rubber	2.80%	A	
62160054	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or rubber, of man-made fibers, w/o fourchettes	20.7 cents/kg + 10.4%	A	
62160058	Gloves, mittens & mitts (excl. for sports), not impregnated, coated or covered with plastics or rubber, of mmf, with fourchettes	20.7 cents/kg + 10.4%	A	
62160080	Gloves, mittens and mitts, not knitted or crocheted, of wool or fine animal hair, nesoi	3.50%	A	
62160090	Gloves, mittens and mitts, not knitted or crocheted, of textile materials nesoi	3.80%	A	
62171010	Made up clothing accessories(excl those of heading 6212), containing 70% or more by weight of silk or silk waste, not knitted or crocheted	2.30%	A	
62171085	Headbands, ponytail holders and similar articles, of textile materials containing < 70% by weight of silk, not knit/crochet	14.60%	A	
62171095	Made up clothing accessories (excl of heading 6212 or headbands, ponytail holders & like), containing < 70% wgt of silk, not knit/crochet	14.60%	A	
62179010	Parts of garments or of clothing accessories (excl those of heading 6212), containing 70% or more by weight of silk or silk waste, not k/c	2.30%	A	
62179090	Parts of garments or of clothing accessories(excl those of heading 6212), containing under 70% by weight of silk or silk waste, n/knit/croc	14.60%	A	
63011000	Electric blankets	11.40%	A	
63012000	Blankets (other than electric blankets) and traveling rugs, of wool or fine animal hair	Free	I	
63013000	Blankets (other than electric blankets) and traveling rugs, of cotton	8.40%	A	
63014000	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	8.50%	A	
63019000	Blankets and traveling rugs, nesoi	7.20%	A	
63021000	Bed linen, knitted or crocheted	6%	A	

HTS8	Description	Base Rate	Staging Category	Notes
63022130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	11.90%	A	
63022150	Bed linen, not knit or crocheted, printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, n/napped	20.90%	A	
63022170	Bed linen, not knit or crocheted, printed, of cotton, not cont any embroidery, lace,braid, edging, trimming, piping or applique work, napped	2.50%	A	
63022190	Bed linen, not knit or croc, printed, of cotton, not cont any embroidery, lace, braid, edging, trimming, piping or applique work, not napped	6.70%	A	
63022210	Bed linen, not knitted or crocheted, printed, of manmade fibers, containing embroidery, lace, braid, etc or applique work	14.90%	A	
63022220	Bed linen, not knitted or crocheted, printed, of manmade fibers, nesoi	11.40%	A	
63022900	Bed linen, not knitted or crocheted, printed, of textile materials nesoi	4.50%	A	
63023130	Bed linen, not knit/croc, not printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	11.90%	A	
63023150	Bed linen, not knit/croc, not printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, not napped	20.90%	A	
63023170	Bed linen, not knit/croc, not printed, of cotton, not cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	3.80%	A	
63023190	Bed linen, not knit/croc, not printed, of cotton, not cont any embroidery, lace, braid, edging, trimming,piping or applique work, not napped	6.70%	A	
63023210	Bed linen, not knitted or crocheted, not printed, of manmade fiber, containing embroidery, lace, braid, etc or applique work	14.90%	A	
63023220	Bed linen, not knitted or crocheted, not printed, of manmade fibers, nesoi	11.40%	A	
63023900	Bed linen, not knitted or crocheted, not printed, of textile materials nesoi	4.30%	A	
63024010	Table linen, knitted or crocheted, of vegetable fiber (except of cotton)	6.40%	A	
63024020	Table linen, knitted or crocheted, nesoi	6.80%	A	
63025110	Damask tablecloths and napkins, not knitted or crocheted, of cotton	6.10%	A	
63025120	Plain woven tablecloths and napkins, not knitted or crocheted, of cotton	4.80%	A	
63025130	Tablecloths and napkins, other than plain woven or damask, not knitted or crocheted, of cotton	5.80%	A	
63025140	Table linen, other than tablecloths and napkins, not knitted or crocheted, of cotton, nesoi	6.30%	A	
63025210	Tablecloths and napkins of flax, not knitted or crocheted	5.10%	A	
63025220	Table linen of flax, other than tablecloths and napkins, not knitted or crocheted	Free	I	
63025300	Table linen of man-made fibers, not knitted or crocheted	11.30%	A	
63025900	Table linen, of textile materials other than of cotton, flax or man-made fibers, not knitted or crocheted	8.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
63026000	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	9.10%	A	
63029100	Toilet and kitchen linen, other than terry toweling or similar terry fabrics of cotton	9.20%	A	
63029200	Toilet and kitchen linen of flax	Free	I	
63029310	Toilet and kitchen linen, of manmade fibers, of pile or tufted construction	6.20%	A	
63029320	Toilet and kitchen linen, of manmade fibers, nesoi	9.90%	A	
63029910	Toilet and kitchen linen of textile materials nesoi, containing 85% or more by weight of silk or silk waste	2.70%	A	
63029920	Toilet and kitchen linen of textile materials nesoi, containing less than 85% by weight of silk or silk waste	8.40%	A	
63031100	Curtains (including drapes), interior blinds and valances of cotton, knitted or crocheted	10.30%	A	
63031200	Curtains (including drapes), interior blinds and valances of synthetic fibers, knitted or crocheted	11.30%	A	
63031900	Curtains (including drapes),interior blinds and valances of textile materials other than of cotton or synthetic fibers, knitted or crocheted	6.40%	A	
63039100	Curtains (including drapes), interior blinds and valances of cotton, not knitted or crocheted	10.30%	A	
63039210	Curtains/drapes, inter. blinds, etc. of syn fib, made up from fab of subh 5407.60.11/5407.60.21/5407.60.91, not knitted or crocheted	11.30%	A	
63039220	Curtains (including drapes), interior blinds and valances, nesoi, of synthetic fibers, not knitted or crocheted	11.30%	A	
63039900	Curtains (including drapes),interior blinds, valances of textile materials other than of cotton or of synthetic fibers,not knitted/crocheted	11.30%	A	
63041110	Bedspreads of cotton, knitted or crocheted, excluding those of heading 9404	12%	A	
63041120	Bedspreads of man-made fibers, knitted or crocheted, excluding those of heading 9404	6.50%	A	
63041130	Bedspreads of textile materials other than of cotton or of man-made fibers, knitted or crocheted, excluding those of heading 9404	5.90%	A	
63041905	Bedspreads, not knitted or crocheted, of cotton, containing any embroidery, lace, etc.	12%	A	
63041910	Bedspreads, not knitted or crocheted, of cotton, nesoi	4.40%	A	
63041915	Bedspreads, not knitted or crocheted, of manmade fibers, containing any embroidery, lace, etc.	14.90%	A	
63041920	Bedspreads, not knitted or crocheted, of manmade fibers, nesoi	6.50%	A	
63041930	Bedspreads, not knitted or crocheted, other than those of cotton or man-made fibers, excluding those of heading 9404	6.30%	A	
63049100	Furnishing articles (excluding those of heading 9404 and other than bedspreads) knitted or crocheted	5.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
63049200	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of cotton	6.30%	A	
63049300	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of synthetic fibers	9.30%	A	
63049910	Wall hangings, not knitted or crocheted, of wool or fine animal hair, the foregoing certified hand-loomed and folklore products	3.80%	A	
63049915	Wall hangings, not knitted or crocheted, of wool or fine animal hair, nesoi	11.30%	A	
63049925	Wall hangings of jute, excluding those of heading 9404	11.30%	A	
63049935	Furnishing articles (excl. those of heading 9404 and other than bedspreads and jute wall hangings) of veg. fibers (excl. cotton), not k/c	11.30%	A	
63049940	Certified hand-loomed and folklore pillow covers of wool or fine animal hair, not knitted or crocheted	3.80%	A	
63049960	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of textile materials, nesoi	3.20%	A	
63051000	Sacks and bags of a kind used for the packing of goods, of jute or of other textile bast fibers of heading 5303	Free	I	
63052000	Sacks and bags of a kind used for the packing of goods, of cotton	6.20%	A	
63053200	Flexible intermed. bulk containers of a kind used for packing goods, of man-made textile materials	8.40%	A	
63053300	Other sacks/bags for packing goods, of mm tex.mat.(not flex.intermed.bulk containers), of polyethylene or polypro. strip or the like	8.40%	A	
63053900	Sacks and bags of a kind used for the packing of goods, of man-made textile materials, nesoi	8.40%	A	
63059000	Sacks and bags of a kind used for the packing of goods, of textile materials, nesoi	6.20%	A	
63061100	Tarpaulins, awnings and sunblinds, of cotton	8%	A	
63061200	Tarpaulins, awnings and sunblinds, of synthetic fibers	8.80%	A	
63061900	Tarpaulins, awnings and sunblinds, of textile materials other than of cotton or synthetic fibers	5.10%	A	
63062100	Tents of cotton	8%	A	
63062210	Backpacking tents of synthetic fibers	Free	I	
63062290	Tents other than backpacking tents, of synthetic fibers	8.80%	A	
63062900	Tents of textile materials other than of cotton or synthetic fibers	2.90%	A	
63063100	Sails for boats, sailboards or landcraft, of synthetic fibers	Free	I	
63063900	Sails for boats, sailboards or landcraft, of textile materials other than of synthetic fibers	Free	I	
63064100	Pneumatic mattresses of cotton	3.70%	A	
63064900	Pneumatic mattresses of textile materials other than of cotton	3.70%	A	
63069100	Camping goods nesoi, of cotton	3.50%	A	
63069900	Camping goods nesoi, of textile materials other than of cotton	4.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
63071010	Dustcloths, mop cloths and polishing cloths, of cotton	4.10%	A	
63071020	Floor cloths, dishcloths and similar cleaning cloths of textile materials (except dustcloths, mops cloths and polishing cloths of cotton)	5.30%	A	
63072000	Lifejackets and lifebelts of textile materials	4.50%	A	
63079030	Made-up labels of textile materials	7.90%	A	
63079040	Cords and tassels of textile materials	Free	I	
63079050	Corset lacings, footwear lacings or similar lacings of textile materials	Free	I	
63079060	Surgical drapes of fabric formed on a base of paper or covered or lined with paper	Free	I	
63079068	Surgical drapes of spunlaced or bonded fiber fabric disposable surgical drapes of man-made fibers	Free	I	
63079072	Surgical drapes, nesoi, not spunlaced or bonded fiber fabric	4.50%	A	
63079075	Toys for pets, of textile materials	4.30%	A	
63079085	Wall banners, of man-made fibers	5.80%	A	
63079089	Surgical towels; cotton towels of pile/tufted const.; pillow shells, of cotton; shells for quilts etc., and similar articles of cotton	7%	A	
63079098	National flags and other made-up articles of textile materials, nesoi	7%	A	
63080000	Needlecraft sets for making up into rugs, etc., consist of woven fabric and yarn, whether/not w/accessories, put up packings for retail sale	11.40%	A	
63090000	Worn clothing and other worn articles	Free	I	
63101010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair, sorted	Free	I	
63101020	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of textile materials nesoi, sorted	Free	I	
63109010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair, not sorted	5.5 cents/kg	A	
63109020	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of textile materials nesoi, not sorted	Free	I	
64011000	Waterproof footwear, not mechanically assembled, w/outer soles & uppers of rubber or plastics, w/metal toecap	37.50%	J	
64019100	Waterproof footwear, not mechanically assembled, w/outer soles & uppers of rubber or plastics, covering the knee	37.50%	J	
64019230	Waterproof ski boots & snowboard boots, not mechanically asmbld., w/outer sole and uppers of rubb. or plast., cover/ankle but not knee	Free	I	
64019260	Waterproof footwear, not mechanically asmbld., w/over 90% of ext. surf. area of soles & uppers PVC, covering/ankle but not knee	4.60%	A	
64019290	Waterproof footwear, not mechanically asmbld., w/outer soles and upper of rubber or plastics, nesoi, covering ankle but not knee	37.50%	J	

HTS8	Description	Base Rate	Staging Category	Notes
64019930	Waterproof protect. footwear, not mechanically asmbld., w/outer soles and uppers of rubber or plastics, not cover ankle, w/o closures	25%	J	
64019960	Waterproof protect. footwear, not mechanically asmbld., w/outer soles and uppers of rubber or plastics, not cover ankle, w/closures	37.50%	J	
64019980	Waterproof footwear, not mechanically asmbld, w/outer soles and 90% of ext. surf. area of uppers of rubber or plastics, not cover ankle	Free	I	
64019990	Waterproof footwear, not mechanically asmbld, w/outer soles and uppers of rubber or plastics, nesoi, not cover ankle	37.50%	J	
64021200	Ski-boots, cross-country ski footwear and snowboard boots, w/outer soles and uppers of rubber or plastics	Free	I	
64021905	Golf shoes w/outer soles of rubber or plastics and uppers > 90% of ext. surface area rubber or plastics	6%	A	
64021915	Sports footwear (o/than ski fwear & golf shoes), w/outer soles of rubber or plastics & uppers >90% ext. surf. area rubber or plast.	5.10%	A	
64021930	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued not over \$3/pair	Free	I	
64021950	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over \$3 but not over \$6.50/pair	76 cents/pr. + 32%	A	
64021970	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over \$6.50 but not over \$12/pair	76 cents/pr. + 17%	A	
64021990	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over \$12/pair	9%	A	
64022000	Footwear w/outer soles & uppers of rubber/plastics, w/upper straps or thongs assembled to sole by means of plugs (zoris)	Free	I	
64023030	Footwear w/outer soles of rubber or plastics, nesoi, w/metal toe-cap, w/ext. surf. uppers o/90% rubber or plastics	6%	A	
64023050	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, designed as a protection against liquids, chemicals, weather	37.50%	J	
64023060	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued n/o \$3/pair	24%	A	
64023070	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued over \$3 but n/o \$6.50/pair	90 cents/pr. + 37.5%	J	
64023080	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued o/\$6.50 but n/o \$12/pair	90 cents/pr. + 20%	J	
64023090	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued over \$12/pair	20%	A	
64029140	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, w/ext. surf. of uppers o/90% rubber or plastics	6%	A	

HTS8	Description	Base Rate	Staging Category	Notes
64029150	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, designed as protection against liquids, chemicals, weather	37.50%	J	
64029160	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued n/o \$3/pair	48%	A	
64029170	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over \$3 but n/o \$6.50/pair	90 cents/pr. + 37.5%	A	
64029180	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/\$6.50 but n/o \$12/pair	90 cents/pr. + 20%	J	
64029190	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over \$12/pair	20%	J	
64029905	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, w/ext. surf. uppers o/90% rubber/plastics, w/base of wood	8%	A	
64029910	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, w/ext. surf. uppers o/90% rubber/plastics, w/base of cork	12.50%	A	
64029914	Sandals w/outer soles & uppers of rubber or plastics, not cov. ankle, produced in one piece by molding	3%	A	
64029918	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, w/ext. surf. of uppers o/90% rubber or plastics, nesoi	6%	A	
64029920	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, nesoi, design. as protection against liquids/chemicals/weather	37.50%	J	
64029930	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, w/open toes or heels or of the slip-on type	37.50%	A	
64029960	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, nesoi, valued n/o \$3/pair	48%	A	
64029970	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, nesoi, valued o/\$3 but n/o \$6.50/pair	90 cents/pr. + 37.5%	A	
64029980	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, nesoi, valued o/\$6.50 but n/o \$12/pair	90 cents/pr. + 20%	J	
64029990	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, nesoi, valued over \$12/pair	20%	J	
64031230	Ski-boots,cross-country ski footwear and snowboard boots, w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, welt	Free	I	
64031260	Ski-boots,cross-country ski footwear and snowboard boot, w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, n/welt	Free	I	
64031910	Golf shoes, w/outer soles rubber/plastics/leather/comp. leather & uppers of leather, welt, for men/youths/boys	5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
64031920	Sports footwear, nesoi, w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, welt, for men/youths/boys	Free	I	
64031930	Golf shoes, w/outer soles rubber/plastics/leather/comp. leather & uppers of leather, n/welt, for men/youths/boys	8.50%	A	
64031940	Sports footwear, nesoi, w/outer soles rubber/plastics/leather/comp. leather & uppers of leather, n/welt, for men/youths/boys	4.30%	A	
64031950	Golf shoes, w/outer soles rubber/plastics/leather/comp. leather & upper of leather, for persons other than men/youths/boys	10%	A	
64031970	Sports footwear, nesoi, w/outer soles rubber/plastics/leather/comp. leather & uppers of leather, for persons other than men/youths/boys	Free	I	
64032000	Footwear w/outer soles leather and uppers consist. of leather straps across the instep and around the big toe	Free	I	
64033000	Footwear w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, nesoi, made on a base or platform of wood, w/o insole	Free	I	
64034030	Footwear w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, w/protective metal toe-cap, welt	5%	A	
64034060	Footwear w/outer soles of rubber/plastics/leather/comp. leather & uppers of leather, w/protective metal toe-cap, n/welt	8.50%	A	
64035130	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, welt	5%	A	
64035160	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for men, youths and boys	8.50%	A	
64035190	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for persons other than men, youths and boys	10%	A	
64035915	Turn or turned footwear w/outer soles and uppers of leather, not covering the ankle	2.50%	A	
64035930	Footwear w/outer soles and uppers of leather, not covering the ankle, welt, nesoi	5%	A	
64035960	Footwear w/outer soles and uppers of leather, not cov. ankle, n/welt, for men, youths and boys	8.50%	A	
64035990	Footwear w/outer soles and uppers of leather, not cov. ankle, n/welt, for persons other than men, youths and boys	10%	A	
64039130	Footwear w/outer soles of rubber/plastics/composition leather & uppers of leather, covering the ankle, welt	5%	A	
64039160	Footwear w/outer soles of rubber/plastics/composition leather & uppers of leather, covering the ankle, n/welt, for men,youths and boys	8.50%	A	
64039190	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, cov. ankle, n/welt, for persons other than men/youths/boys	10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
64039920	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, made on a base wood	8%	A	
64039940	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, welt, nesoi	5%	A	
64039960	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, n/welt, for men, youths and boys, nesoi	8.50%	A	
64039975	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, for women/child./infants, val.n/o \$2.50/pr	7%	A	
64039990	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, for women/child./infants, val. over \$2.50/pair	10%	A	
64041120	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, w/ext. surf. of uppers over 50% leather	10.50%	A	
64041140	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, val. n/o \$3/pair, w/soles fixed w/adhesives w/o foxing	37.50%	A	
64041150	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued n/o \$3/pair, nesoi	48%	A	
64041160	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, val. o/\$3 but n/o \$6.50/pr, w/soles fixed w/adhesives	37.50%	A	
64041170	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/\$3 but n/o \$6.50/pr, nesoi	90 cents/pr. + 37.5%	A	
64041180	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/\$6.50 but n/o \$12/pair	90 cents/pr. + 20%	A	
64041190	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/\$12/pair	20%	A	CBTPA product at zero
64041915	Footwear w/outer soles of rubber/plastics & uppers of textile, nesoi, w/ext. surf. of uppers over 50% leather	10.50%	A	
64041920	Footwear w/outer soles of rubber/plastics & uppers of textile, nesoi, designed as a protection against liquids, chemicals & weather	37.50%	J	
64041925	Footwear w/outer soles of rub./plast. & upp. of veg. fibers, nesoi, w/open toes/heels or slip-on type, less than 10% rubber/plastics by wt.	7.50%	A	
64041930	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, w/open toes/heels or slip-on type, less than 10% rubber/plastics by wt.	12.50%	A	
64041935	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, w/open toes/heels or slip-on type, 10% or more by wt. of rubb./plastic	37.50%	A	
64041940	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. n/o \$3/pr, w/soles affixed to upp. w/adhesives & w/o foxing	37.50%	A	
64041950	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. n/o \$3/pr, nesoi	48%	A	

HTS8	Description	Base Rate	Staging Category	Notes
64041960	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. o/\$3 but n/o \$6.50/pr, w/soles affixed to upp. w/adhesives & w/o foxing	37.50%	A	
64041970	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. o/\$3 but n/o \$6.50/pr, nesoi	90 cents/pr. + 37.5%	A	
64041980	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. o/\$6.50 but n/o \$12/pr	90 cents/pr. + 20%	A	
64041990	Footwear w/outer soles of rub./plast. & upp. of textile, nesoi, val. o/\$12/pr	9%	A	
64042020	Footwear w/outer soles of leather/comp. leath., n/o 50% by wt. rub./plast. or rub./plast./text. & 10%+ by wt. rub./plast., val. n/o \$2.50/pr	15%	A	
64042040	Footwear w/outer soles of leather/comp. leath., n/o 50% by wt. rub./plast. or rub./plast./text. & 10%+ by wt. rub./plast., val. o/\$2.50/pr	10%	A	
64042060	Footwear w/outer soles of leather/comp. leather & uppers of textile, nesoi	37.50%	A	
64051000	Footwear, nesoi, w/outer soles of other than rubber/plastics/leather/comp.leather & uppers of leather/composition leather, nesoi	10%	A	
64052030	Footwear, nesoi, w/outer soles of other than rubber/plastics/leather/comp.leather & uppers of vegetable fibers, nesoi	7.50%	A	
64052060	Footwear, nesoi, with soles and uppers of wool felt	2.50%	A	
64052090	Footwear, nesoi, w/outer sole other than rubber/plastics/leather/comp. leather & upper of text. material other than veg. fibers or wool felt	12.50%	A	
64059020	Disposable footwear, nesoi, designed for one-time use	3.80%	A	
64059090	Footwear, nesoi, w/outer soles and uppers other than of rubber/plastics/leather/comp. leather/textile materials	12.50%	A	
64061005	Formed uppers for footwear, of leather/composition leather, for men, youths and boys	8.50%	A	
64061010	Formed uppers for footwear, of leather/composition leather, for women, misses, children and infants	10%	A	
64061020	Formed uppers for footwear, of textile materials, w/o 50% of external surface leather	10.50%	A	
64061025	Formed uppers for footwear, of textile materials, nesoi, valued n/o \$3/pr	33.60%	A	
64061030	Formed uppers for footwear, of textile materials, nesoi, valued o/\$3 but n/o \$6.50/pr	63 cents/pr. + 26.2%	A	
64061035	Formed uppers for footwear, of textile materials, nesoi, valued o/\$6.50 but n/o \$12/pr	62 cents/pr. + 13.7%	A	
64061040	Formed uppers for footwear, of textile materials, nesoi, valued o/\$12/pr	7.50%	A	
64061045	Formed upper for footwear, of materials other than leather/comp.leather or textile, w/over 90% of ext. surf. rub./plast. not for fw w/foxing	6%	A	
64061050	Formed uppers for footwear, of materials other than leather/comp.leather or textile materials, nesoi	26.20%	A	
64061060	Uppers & pts. thereof for footwear, nesoi, of rubber or plastics	Free	I	
64061065	Uppers & pts. thereof for footwear, nesoi, of leather	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
64061070	Uppers & pts. thereof for footwear, nesoi, of textile materials w/external surface area over 50% leather	Free	I	
64061072	Uppers for footwear, nesoi, of cotton, w/external surface area less than 50% textile materials	11.20%	A	
64061077	Uppers & pts. thereof for footwear, nesoi, of cotton, w/external surface area 50% or more of textile materials	11.20%	A	
64061085	Uppers for footwear, nesoi, of materials nesoi, w/external surface area less than 50% textile materials	4.50%	A	
64061090	Uppers & pts. thereof for footwear, nesoi	4.50%	A	
64062000	Outer soles and heels for footwear, of rubber or plastics	2.70%	A	
64069100	Parts of footwear, nesoi, of wood	2.60%	A	
64069915	Parts of footwear; removable insoles, heel cushions, etc; gaiters, leggings, etc, & pts. thereof; all the foregoing of textile materials	14.90%	A	
64069930	Parts of footwear, nesoi; removable insoles, heel cushions, etc; gaiters, leggings, etc, & pts. thereof; all the foregoing of rub./plast.	5.30%	A	
64069960	Parts of footwear; removable insoles, heel cushions, etc; gaiters, leggings, etc, & pts. thereof; all the foregoing of leather	Free	I	
64069990	Parts of footwear, nesoi; removable insoles, heel cushions, etc; gaiters, leggings, etc, & pts thereof; all the foregoing of materials nesoi	Free	I	
65010030	Hat forms, hat bodies and hoods, not blocked to shape or with made brims; plateaux & manchons; all of fur felt, for men or boys	Free	I	
65010060	Hat forms, hat bodies and hoods, not blocked to shape or with made brims; plateaux & manchons; all of fur felt, not for men or boys	96 cents/doz. + 1.4%	A	
65010090	Hat forms, hat bodies and hoods, not blocked to shape or with made brims; plateaux & manchons; all of felt, other than fur felt	10.3 cents/kg + 10.3%	A	
65020020	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, of veg. fibers or materls, or paper yarn, sewed	34 cents/doz. + 3.4%	A	
65020040	Hat shapes, plaited or asmbld from strips, n/blocked/lined/trimmed & w/o made brims, of veg. fibers or materls, not sewed/bleached/colored	4%	A	
65020060	Hat shapes, plaited or asmbld from strips, n/blocked/lined/trimmed & w/o made brims, of veg. fibers or materls, not sewed but bleachd/colord	Free	I	
65020090	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, not veg. fibers/veg. materials/paper yarn, nesoi	6.80%	A	
65030030	Hats and headgear of fur felt made from hat forms and hat bodies of 6501, for men or boys	Free	I	
65030060	Hats and headgear of fur felt made from hat forms and hat bodies of 6501, not for men or boys	Free	I	
65030090	Hats and headgear of felt, other than of fur felt, made from hat forms and hat bodies of 6501	13.5 cents/kg + 6.3% + 1.9 cents/article	A	

HTS8	Description	Base Rate	Staging Category	Notes
65040030	Hats and headgear, plaited or assembled from strips of veg. fibers or unspun fibrous veg. materials and/or paper yarn, sewed	6%	A	
65040060	Hats and headgear, plaited or assembled from strips of veg. fibers or unspun fibrous veg. materials and/or paper yarn, not sewed	94 cents/doz. + 4.6%	A	
65040090	Hats and headgear, plaited or assembled from strips of any material (o/than veg. fibers/unspun fibrous veg. materials and/or paper yarn)	6.80%	A	
65051000	Hair-nets of any material, whether or not lined or trimmed	9.40%	A	
65059015	Hats and headgear, of cotton and/or flax, knitted	7.90%	A	
65059020	Headwear, of cotton, not knitted; certified hand-loomed and folklore hats & headgear, of cotton and/or flax, not knitted	7.50%	A	
65059025	Hats and headgear, of flax or of flax and cotton, not knitted	7.50%	A	
65059030	Hats and headgear, of wool, knitted or crocheted or made up from knitted or crocheted fabric	25.4 cents/kg + 7.7%	A	
65059040	Hats and headgear, of wool, made up from felt or o/textile materl, but n/knitted or crocheted or made up from knitted or crocheted fabric	31 cents/kg + 7.9%	A	
65059050	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabric, wholly or in part of braid	6.80%	A	
65059060	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabrics, not in part of braid	20 cents/kg + 7%	A	
65059070	Hats and headgear, of mmf, made up from felt or o/textile material (but n/knitted or crocheted), wholly or in part braid	6.80%	A	
65059080	Hats and headgear, of mmf, made up from felt or o/textile material (but n/knitted or crocheted), not in part of braid	18.7 cents/kg + 6.8%	A	
65059090	Hats and headgear, of textile materials (other than of cotton, flax, wool or mmf),nesoi	20.7 cents/kg + 7.5%	A	
65061030	Safety headgear of reinforced or laminated plastics, whether or not lined or trimmed	Free	I	
65061060	Safety headgear, other than of reinforced or laminated plastics, whether or not lined or trimmed	Free	I	
65069100	Headgear (other than safety headgear), nesoi, of rubber or plastics, whether or not lined or trimmed	Free	I	
65069200	Headgear, nesoi, of furskin, whether or not lined or trimmed	3.30%	A	
65069900	Headgear (other than safety headgear), nesoi, of materials other than rubber, plastics, or furskins, whether or not lined or trimmed	8.50%	A	
65070000	Headbands, linings, covers, hat foundations, hat frames, peaks (visors) and chinstraps, for headgear	Free	I	
66011000	Garden or similar umbrellas	6.50%	A	
66019100	Umbrellas, other than garden or similar umbrellas, having a telescopic shaft	Free	I	
66019900	Umbrellas, other than garden or similar umbrellas, not having a telescopic shaft	8.20%	A	
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	4%	A	

HTS8	Description	Base Rate	Staging Category	Notes
66031040	Umbrella handles and knobs	Free	I	
66031080	Handles and knobs for walking sticks, seat-sticks, whips, riding crops and the like	5.20%	A	
66032030	Umbrella frames, including frames mounted on shafts (sticks), for hand-held umbrellas chiefly used for protection against rain	Free	I	
66032090	Umbrella frames, including frames mounted on shafts (sticks), other than for hand-held rain umbrellas, nesoi	12%	A	
66039040	Umbrella tips and caps	Free	I	
66039080	Parts, trimmings and accessories, nesoi, for umbrellas, walking-sticks, seat-sticks and the like	5.20%	A	
67010030	Articles of feathers or down (other than articles & apparel filled or stuffed with feathers/down and worked quills & scapes)	4.70%	A	
67010060	Skins and o/parts of birds w/their feathers or down, feathers, pts of feathers/down, nesoi	4.70%	A	
67021020	Artificial flowers/foilage/fruit; articles of art. flowers, etc.; all of plastics, asmbld by binding/gluing/or similar methods	8.40%	A	
67021040	Artificial flowers/foilage/fruit & pts of; articles of art. flowers, etc.; all of plastics, not asmbld by binding/gluing/or similar methods	3.40%	A	
67029010	Artificial flowers/foilage/fruit & pts thereof; articles of artif. flowers, etc.; all the foregoing of feathers	4.70%	A	
67029035	Artificial flowers/foilage/fruit & pts thereof; articles of artif. flowers, etc.; all the foregoing of man-made fibers	9%	A	
67029065	Artificial flowers/foilage/fruit & pts thereof; articles of artif. flowers, etc.; all the foregoing of materials o/than plast./feath./mmf	17%	A	
67030030	Human hair, dressed, thinned, bleached or otherwise worked, for use in making wigs or the like	Free	I	
67030060	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	Free	I	
67041100	Wigs (complete), of synthetic textile materials	Free	I	
67041900	Wigs (partial), false beards, eyebrows and the like, of synthetic textile materials	Free	I	
67042000	Wigs, false beards, eyebrows and the like, of human hair; articles of human hair, nesoi	Free	I	
67049000	Wigs, false beards, eyebrows and the like, of animal hair or textile materials (other than synthetic textiles)	Free	I	
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	2.80%	A	
68021000	Tiles/cubes/similar arts. of natural stone, enclosable in a sq. w/a side less than 7 cm; artificially colored granules, chippings & powder	4.80%	A	
68022110	Monumental or building stone & arts. thereof, of travertine, simply cut/sawn, w/flat or even surface	4.20%	A	
68022150	Monumental or building stone & arts. thereof, of marble & alabaster, simply cut/sawn, w/flat or even surface	1.90%	A	
68022200	Monumental or building stone & arts. thereof, of calcareous stone, nesoi, simply cut/sawn, w/flat or even surface	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
68022300	Monumental or building stone & arts. thereof, of granite, simply cut/sawn, w/flat or even surface	3.70%	A	
68022900	Monumental or building stone & arts. thereof, of stone, nesoi, simply cut/sawn, w/flat or even surface	6%	A	
68029105	Marble slabs, further worked than simply cut/sawn	2.50%	A	
68029115	Monumental or building stone & arts. thereof (o/than slabs), of marble, further worked than simply cut/sawn, nesoi	4.90%	A	
68029120	Monumental or building stone & arts. thereof, of travertine, dressed or polished but not further worked, nesoi	4.20%	A	
68029125	Monumental or building stone & arts. thereof, of travertine, further worked than dressed or polished, nesoi	3.70%	A	
68029130	Monumental or building stone & arts. thereof, of alabaster, further worked than simply cut/sawn, nesoi	4.70%	A	
68029200	Monumental or building stone & arts. thereof, of calcareous stone, nesoi, further worked than simply cut/sawn, nesoi	4.90%	A	
68029300	Monumental or building stone & arts. thereof, of granite, further worked than simply cut/sawn, nesoi	3.70%	A	
68029900	Monumental or building stone & arts. thereof, nesoi, further worked than simply cut/sawn, nesoi	6.50%	A	
68030010	Roofing slate	3.30%	A	
68030050	Worked slate (other than roofing slate) and articles of slate or agglomerated slate	Free	I	
68041000	Millstones and grindstones for milling, grinding or pulping	Free	I	
68042100	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated synthetic or natural diamond	Free	I	
68042210	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated abrasives nesoi, or ceramics, bonded with synthetic resins	5 cents/kg + 2%	A	
68042240	Abrasive wheels of agglomerated abrasives nesoi, or ceramics, not bonded with synthetic resins	Free	I	
68042260	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated abrasives nesoi, or ceramics, not bonded w/synthetic resins	Free	I	
68042300	Millstones, grindstones, grinding wheels and the like, nesoi, of natural stone	Free	I	
68043000	Hand sharpening or polishing stones	Free	I	
68051000	Natural or artificial abrasive powder or grain on a base of woven textile fabric only	Free	I	
68052000	Natural or artificial abrasive powder or grain on a base of paper or paperboard only	Free	I	
68053010	Articles wholly or partly coated natural or artificial abrasive powder or grain, on a base of materials nesoi, in sheets, strips, disks, etc.	Free	I	
68053050	Natural or artificial abrasive powder or grain on a base of materials nesoi, in forms nesoi	Free	I	
68061000	Slag wool, rock wool and similar mineral wools, in bulk, sheets or rolls	3.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials	Free	I	
68069000	Mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, nesoi	Free	I	
68071000	Articles of asphalt or of similar material, in rolls	Free	I	
68079000	Articles of asphalt or of similar material, not in rolls	2.70%	A	
68080000	Panels, boards, tiles and similar articles of vegetable fiber, straw or wood wastes, agglomerated with cement, plaster or o/mineral binders	Free	I	
68091100	Panels, boards, sheets, tiles and similar articles of plaster or comp. plaster, n/ornamented, faced or reinforced w/paper or paperboard only	Free	I	
68091900	Panels, boards, sheets, tiles and similar articles of plaster or comp. plaster, not ornamented, nesoi	3%	A	
68099000	Articles (other than panels, boards, sheets, tiles, etc.) of plaster or of compositions based on plaster, nesoi	Free	I	
68101100	Building blocks and bricks, of cement, concrete or artificial stone, whether or not reinforced	3.20%	A	
68101912	Floor and wall tiles, of stone agglomerated with binders other than cement	4.90%	A	
68101914	Floor and wall tiles, of cement, concrete, or of artificial stone (except stone agglom. w/binders other than cement)	9%	A	
68101950	Tiles, flagstones, and similar articles, nesoi, of cement, concrete or artificial stone, whether or not reinforced	3.90%	A	
68109100	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone, nesoi	Free	I	
68109900	Articles of cement (other than tiles, flagstones, bricks and similar arts.), of concrete or artificial stone, nesoi	Free	I	
68111000	Corrugated sheets, of asbestos-cement, cellulose fiber-cement or the like	Free	I	
68112000	Sheets (other than corrugated), panels, tiles and similar articles of asbestos-cement, cellulose-fiber cement or the like	Free	I	
68113000	Tubes, pipes and tube or pipe fittings, of asbestos-cement, cellulose fiber-cement or the like	Free	I	
68119000	Articles of asbestos-cement, cellulose fiber-cement or the like, nesoi	Free	I	
68125010	Asbestos or mixtures with a basis of asbestos, footwear	8.30%	A	
68125050	Asbestos or mixtures with a basis of asbestos, clothing, clothing accessories and headgear	Free	I	
68126000	Asbestos or mixtures with a basis of asbestos, paper, millboard and felt	Free	I	
68127000	Asbestos or mixtures with a basis of asbestos, compressed fiber jointing, in sheets or rolls	Free	I	
68129001	Articles nesoi, of asbestos or mixtures with a basis of asbestos or asbestos and magnesium carbonate, other than heading 6811 or 6813	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
68131000	Brake linings and pads, not mounted, of friction material with a basis of asbestos or other mineral substances or cellulose	Free	I	
68139000	Friction material & articles thereof, nesoi, not mounted, with a basis of asbestos or other mineral substances or cellulose	Free	I	
68141000	Agglomerated or reconstituted mica, in plates, sheets and strips, whether or not on a support	2.70%	A	
68149000	Worked mica and articles of mica, nesoi, whether or not on a support of paper, paperboard or other materials	2.60%	A	
68151000	Nonelectrical articles of graphite or other carbon, nesoi	Free	I	
68152000	Articles of peat, nesoi	Free	I	
68159100	Articles containing magnesioite, dolomite or chromite, nesoi	Free	I	
68159920	Talc, steatite and soapstone, cut or sawn, or in blanks, crayons, cubes, disks or other forms	Free	I	
68159940	Articles of stone or of other mineral substances (including carbon fibers & articles thereof), nesoi	Free	I	
69010000	Siliceous fossil meal or earth bricks, blocks, tiles and other ceramic goods	Free	I	
69021010	Refractory bricks of magnesite, containing by weight o/50% MgO	Free	I	
69021050	Refractory bricks, blocks, tiles and similar goods containing by weight o/50% MgO, CaO, or Cr2O3	Free	I	
69022010	Refractory bricks containing by weight o/50% alumina (Al2O2) or silica (SiO2) or mixtures or compounds thereof	Free	I	
69022050	Refractory blocks, tiles & similar goods (o/than bricks), cont. by wt. o/50% alumina (Al2O2) or silica (SiO2) or mixtures thereof	Free	I	
69029010	Refractory bricks, nesoi	Free	I	
69029050	Refractory blocks, tiles & similar goods (other than bricks), nesoi	Free	I	
69031000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi, cont. by wt. o/50% graphite or o/forms or mix. of carbon	Free	I	
69032000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi, cont. by wt. o/50% alumina or mix. or comp. of Al2O3 & SiO3	Free	I	
69039000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi	Free	I	
69041000	Ceramic building bricks (o/than refractory bricks)	Free	I	
69049000	Ceramic flooring blocks, support or filler tiles and the like (other than bricks)	Free	I	
69051000	Ceramic roofing tiles	13.50%	A	
69059000	Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other construction goods	3.20%	A	
69060000	Ceramic pipes, conduits, guttering and pipe fittings	Free	I	
69071000	Unglazed ceramic tiles, cubes and similar articles with largest area enclosable in a sq. w/sides under 7 cm	10%	A	
69079000	Unglazed ceramic flags, paving, hearth or wall tiles, mosaic cubes and the like, nesoi	10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
69081010	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm & n/o 3229 tiles/m2, boundd by straig lines	10%	A	
69081020	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm & larg. surf. area less than 38.7 cm2	10%	A	
69081050	Glazed ceramic tiles, cubes & similar arts. w/largest area enclosable in sq. w/sides under 7 cm, nesoi	8.50%	A	
69089000	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, nesoi	8.50%	A	
69091120	Porcelain or china ceramic machinery parts	Free	I	
69091140	Porcelain or china ceramic wares for laboratory, chemical or other technical uses (other than machinery parts), nesoi	4.50%	A	
69091200	Ceramic wares (o/than of porcelain or china) for laboratory, chemical or technical uses, w/hardness equivalent to 9 or more on Mohs scale	4%	A	
69091910	Ceramic ferrite core memories	Free	I	
69091950	Ceramic wares for laboratory, chemical or other technical uses (o/than of porcelain or china), nesoi	4%	A	
69099000	Ceramic troughs, tubes & siml. receptacles for agriculture; ceramic pots, jars, & siml. arts. for conveyance or packing of goods	4%	A	
69101000	Porcelain or china ceramic sinks, washbasins, baths, bidets, water closet bowls, urinals & siml. sanitary fixtures	5.80%	A	
69109000	Ceramic (o/than porcelain or china) sinks, washbasins, baths, bidets, water closet bowls, urinals & siml. sanitary fixtures	5.70%	A	
69111010	Porcelain or china hotel, restaurant & nonhousehold table and kitchenware	25%	A	
69111015	Bone china household table & kitchenware valued n/o \$31.50/doz. pcs.	8%	A	
69111025	Bone china household table & kitchenware valued o/\$31.50/doz. pcs.	6%	A	
69111035	Porcelain or china (o/than bone china) househld tabl. & kitch.ware in sets in which aggregate val. of arts./US note 6(b) n/o \$56	26%	A	
69111037	Porcelain or china (o/than bone china) househld tabl. & kitch.ware in sets in which aggregate val. of arts./US note 6(b) o/\$56 n/o \$200	8%	A	
69111038	Porcelain or china (o/than bone china) househld tabl. & kitch.ware in sets in which aggregate val. of arts./US note 6(b) o/\$200	6%	A	
69111041	Porcelain or china (o/than bone china) hsehld steins w/pewter lids, decanters, punch bowls, spoons & rests, salt/pepper sets, etc.	6.30%	A	
69111045	Porcelain or china (o/than bone china) household mugs and steins w/o attached pewter lids	14%	A	
69111052	Porcelain or china (o/than bone china) hsehld tabl/kit.ware n/in specif.sets,cups o/\$8 but n/o \$29/dz, saucers o/\$5.25 but n/o \$18.75/dz,etc	8%	A	
69111058	Porcelain or china (o/than bone china) hsehld tabl/kit ware n/in specif. sets, cups o/\$29/dz, saucers o/\$18.75/dz, bowls o/\$33/dz, etc.	6%	A	

HTS8	Description	Base Rate	Staging Category	Notes
69111060	Porcelain or china (o/than bone china) household serviette rings	20.80%	A	
69111080	Porcelain or china (o/than bone china) household tableware & kitchenware, not in specified sets, nesoi	20.80%	A	
69119000	Porcelain or china (o/than bone china) household and toilet articles (other than tableware or kitchenware), nesoi	5.40%	A	
69120010	Course-grained earthen/stoneware tabl & kitchware; fine-grain earthenware tabl & kitch. ware w/reddish body & lustrous colored/mottled glaze	0.70%	A	
69120020	Ceramic (o/than porcelain or china) hotel, restaurant or nonhousehold tableware and kitchenware	28%	A	
69120035	Ceramic (o/than porcelain or china) household table and kitchenware, in sets in which aggregate val. of arts./US note 6(b) n/o \$38	9.80%	A	
69120039	Ceramic (o/than porcelain or china) household table and kitchenware, in sets in which aggregate val. of arts./US note 6(b) o/\$38	4.50%	A	
69120041	Ceramic (o/than porcelain or china) hsehld steins w/pewter lids, decanters, punch bowls, spoons & rests, salt/pepper sets, etc.	3.90%	A	
69120044	Ceramic (o/than porcelain or china) household mugs and steins w/o attached pewter lids	10%	A	
69120045	Ceramic (o/than porcelain or china) household tabl/kitch. ware, n/in specif. sets, cups o/\$5.25/dz, saucers o/\$3/dz, etc.	4.50%	A	
69120046	Ceramic (o/than porcelain or china) household serviette rings	9.80%	A	
69120048	Ceramic (o/than porcelain or china) household tableware and kitchenware, nesoi	9.80%	A	
69120050	Ceramic (o/than porcelain or china) household articles and toilet articles (o/than table and kitchenware), nesoi	6%	A	
69131010	Porcelain or china statues, statuettes & handmade flowers, valued o/\$2.50 each, of original work by professional sculptors	Free	I	
69131020	Bone china statuettes and other ornamental articles, nesoi	3.30%	A	
69131050	Porcelain or china (o/than bone china) statuettes and other ornamental articles, nesoi	Free	I	
69139010	Ceramic (o/than porcelain or china) statues, statuettes, handmade flowers, val. o/\$2.50 each, of original work by professional sculptors	Free	I	
69139020	Ornamental articles of ceramic tile	Free	I	
69139030	Earthenware ornamental articles, having a reddish-colored body and a lustrous glaze of differing colors	Free	I	
69139050	Ceramic (o/than porcelain, china or earthenware) ornamental articles, nesoi	6%	A	
69141040	Porcelain or china ceramic ferrules, n/o 3mm diam or 25mm long, w/fiber channel open. and/or ceramic mating sleeves of Al2O3 or zirconia	Free	I	
69141080	Porcelain or china arts. (o/than tableware/kitchenware/household & ornament. arts), nesoi	9%	A	

HTS8	Description	Base Rate	Staging Category	Notes
69149040	Ceramic (o/porcelain or china) ferrules, n/o 3mm or 25mm long, w/fiber channel open. and/or ceramic mating of sleeves of Al ₂ O ₃ or zirconia	Free	I	
69149080	Ceramic (o/than porcelain or china) arts. (o/than tableware/kitchenware/household & ornament. arts), nesoi	5.60%	A	
70010010	Glass in the mass of fused quartz or other fused silica	Free	I	
70010020	Glass in the mass (other than of fused quartz or other fused silica)	3%	A	
70010050	Cullet and other waste and scrap of glass	Free	I	
70021010	Glass in balls (o/than microspheres of heading 7018), unworked, n/o 6mm in diameter	3.90%	A	
70021020	Glass in balls (o/than microspheres of heading 7018), unworked, over 6 mm in diameter	Free	I	
70022010	Glass rods of fused quartz or other fused silica, unworked	Free	I	
70022050	Glass rods (o/than of fused quartz or other fused silica), unworked	6%	A	
70023100	Glass tubes of fused quartz or other fused silica, unworked	Free	I	
70023200	Glass tubes (o/than fused quartz/silica), w/linear coefficient of expansion n/o 5x10 ⁻⁶ per Kelvin in range of 0-300 degrees C, unworked	6%	A	
70023900	Glass tubes (o/than fused quartz/silica), nesoi, unworked	6%	A	
70031200	Cast or rolled glass, in nonwired sheets, colored thru the mass, opacified, flashed or w/absorbent,reflect. or non-reflect.layer, not wkd.	1.40%	A	
70031900	Cast or rolled glass, in nonwired sheets, n/colored thru the mass, opacified, flashed, etc. & not further worked	1.30%	A	
70032000	Cast or rolled glass, in wired sheets	1.10%	A	
70033000	Cast or rolled glass profiles	6.30%	A	
70042010	Drawn or blown glass, in sheets, w/absorbent, reflecting or non-reflecting layer, n/furth. wkd.	Free	I	
70042020	Drawn or blown glass, in rect. sheets, colored thru the mass, etc., w/o absorbent, reflecting or non-reflect. layer, n/furth wkd	1 cents/kg + 1.6%	A	
70042050	Drawn or blown glass, in sheets (o/than rect.), colored thru the mass, opacified, flashed, w/o absorbent, etc. layer, n/furth. wkd.	7.20%	A	
70049005	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. n/o 1.5 mm & n/o 0.26 m ² in area, n/further wkd.	Free	I	
70049010	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. n/o 1.5 mm & over 0.26 m ² in area, n/further wkd.	Free	I	
70049015	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. over 1.5 but n/o 2 mm & n/o 0.26 m ² in area, n/further wkd.	Free	I	
70049020	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. over 1.5 but n/o 2 mm & over 0.26 m ² in area, n/further wkd.	Free	I	
70049025	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. over 2 but n/o 3.5 mm, not further wkd.	0.7 cents/kg	A	

HTS8	Description	Base Rate	Staging Category	Notes
70049030	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. over 3.5 mm & n/o 0.65 m2 in area, not further wkd.	Free	I	
70049040	Drawn or blown glass, nesoi, in rectangular sheets, w/thick. over 3.5 mm & over 0.65 m2 in area, not further wkd.	Free	I	
70049050	Drawn or blown glass, nesoi, in sheets (other than rectangular), nesoi	5%	A	
70051040	Surface ground or polished glass, w/absorb. or reflect. layer, n/o 1.2 mm thick & n/o 0.8 M2 in area, suitable for use in LCD's	Free	I	
70051080	Float glass & surface ground or polished glass, nonwired, in sheets, w/absorb. or reflect. layer, nesoi, not worked	4.40%	A	
70052110	Float glass & surface ground or polished glass, nonwired, in sheets, colored thru mass, opacified, flashed, under 10 mm thick, not worked	14.5 cents/m? + 0.4%	A	
70052120	Float glass & surface ground or polished glass, nonwired, in sheets, colored thru mass, opacified, flashed, 10 mm or more thick, not worked	5.60%	A	
70052904	Float glass & surface ground or polished glass, in sheets, less than 10 mm thick, w/area n/o 0.65 M2 & for liquid crystal displays	Free	I	
70052908	Float glass & surface ground or polished glass, nonwired, in sheets, less than 10 mm thick, w/area n/o 0.65 M2 & not for LCD's	18.7 cents/m?	A	
70052914	Float glass & surface ground or polished glass, in sheets, less than 10 mm thick, w/area o/0.65 M2 & for liquid crystal displays	Free	I	
70052918	Float glass & surface ground or polished glass, nonwired, in sheets, less than 10 mm thick, w/area over 0.65 M2 & not for LCD's	14.5 cents/m?	A	
70052925	Float glass & surface ground or polished glass, nonwired, in sheets, 10 mm or more in thickness	4.90%	A	
70053000	Float glass & surface ground or polished glass, wired, in sheets	29.1 cents/m?	A	
70060010	Glass of heading 7003-7005 in strips n/o 15.2 cm wide & o/2 mm thick, w/longitudinal edges ground or smoothed	8.80%	A	
70060020	Drawn or blown glass, not containing wire netting & not surface ground or polished, but bent, edged or otherwise worked but not framed	6.40%	A	
70060040	Glass of heading 7003-7005, bent, edgeworked, engraved, drilled, enameled or otherwise worked, but not framed or fitted, nesoi	4.90%	A	
70071100	Toughened (tempered) safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5.50%	A	
70071900	Toughened (tempered) safety glass, not of size or shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	A	
70072110	Laminated safety glass, windshields, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4.90%	A	
70072150	Laminated safety glass (o/than windshields), of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
70072900	Laminated safety glass, not of size or shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4.90%	A	
70080000	Glass multiple-walled insulating units	3.90%	A	
70091000	Glass rearview mirrors for vehicles	3.90%	A	
70099110	Glass mirrors (o/than rearview mirrors), unframed, n/o 929 cm2 in reflecting area	7.80%	A	
70099150	Glass mirrors (o/than rearview mirrors), unframed, over 929 cm2 in reflecting area	6.50%	A	
70099210	Glass mirrors (o/than rearview mirrors), framed, n/o 929 cm2 in reflecting area	7.80%	A	
70099250	Glass mirrors (o/than rearview mirrors), framed, over 929 cm2 in reflecting area	6.50%	A	
70101000	Glass ampoules used for the conveyance or packing of goods	Free	I	
70102020	Glass stoppers, lids and other closures produced by automatic machine	2.50%	A	
70102030	Glass stoppers, lids and other closures not produced by automatic machine	5.20%	A	
70109005	Glass serum bottles, vials and other pharmaceutical containers	Free	I	
70109020	Glass containers for conveyance/packing perfume/toilet preps & containers with/ designed for ground glass stopper, made by automatic machine	2.50%	A	
70109030	Glass containers for convey/pack perfume/toilet preps & containers with/ designed for ground glass stopper, not made by automatic machine	5.20%	A	
70109050	Glass carboys, bottles, jars, pots, flasks, & other containers for conveyance/packing of goods (w/wo closures) & preserving jars, nesoi	Free	I	
70111010	Glass bulbs (w/o fittings) for electric incandescent lamps	Free	I	
70111050	Glass envelopes, open, & glass parts thereof, for electric lighting (other than bulbs for incandescent lamps), without fittings	4.60%	A	
70112010	Glass cones (w/o fittings) for cathode-ray tubes	5.20%	A	
70112040	Monochrome glass envelopes (open & w/o fittings), to specified specs. & certified by importer for actual use in computer display CRTs	Free	I	
70112080	Glass envelopes (open & w/o fittings) & glass parts thereof, nesoi, for cathode-ray tubes	5.20%	A	
70119000	Glass envelopes (open & w/o fittings) & glass parts thereof (o/than for electric lighting or cathode-ray tubes)	6.60%	A	
70120000	Glass inners for vacuum flasks or for other vacuum vessels	6.60%	A	
70131010	Transparent glass-ceramic kitchenware 75% by vol. crystalline, of lithium aluminosilicate, w/low lin. coefficient of expansion	6.90%	A	
70131050	Glass-ceramic ware of a kind used for household, office, indoor decoration or similar purposes, nesoi	26%	A	
70132110	Drinking glasses of lead crystal, valued n/over \$1 each	15%	A	
70132120	Drinking glasses of lead crystal, valued o/\$1 but n/over \$3 each	14%	A	

HTS8	Description	Base Rate	Staging Category	Notes
70132130	Drinking glasses of lead crystal, valued o/\$3 but n/over \$5 each	7.30%	A	
70132150	Drinking glasses of lead crystal, valued over \$5 each	3%	A	
70132905	Drinking glasses of pressed and toughened (specially tempered) glass	12.50%	A	
70132910	Drinking glasses of glass (o/than Pb crystal), nesoi, valued n/over \$0.30 each	28.50%	A	
70132920	Drinking glasses of glass (o/than Pb crystal), nesoi, valued over \$0.30 but n/over \$3 each	22.50%	A	
70132930	Drinking glasses of glass (o/than Pb crystal), nesoi, cut or engraved, valued over \$3 but n/over \$5 each	11.30%	A	
70132940	Drinking glasses of glass (o/than Pb crystal), nesoi, cut or engraved, valued over \$5 each	5%	A	
70132950	Drinking glasses of glass (o/than Pb crystal), nesoi, n/cut or engraved, valued over \$3 but n/over \$5 each	7.50%	A	
70132960	Drinking glasses of glass (o/than Pb crystal), nesoi, n/cut or engraved, valued over \$5 each	5%	A	
70133110	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued n/over \$1 each	15%	A	
70133120	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over \$1 but n/over \$3 each	14%	A	
70133130	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over \$3 but n/over \$5 each	10.50%	A	
70133150	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over \$5 each	6%	A	
70133210	Glassware for table or kitchen purposes (o/than drinking glasses), of pressed and toughened low coefficient of heat expansion glass	12.50%	A	
70133220	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion glass, n/o \$3 each	22.50%	A	
70133230	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion glass, over \$3 but n/o \$5 each	11.30%	A	
70133240	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion, over \$5 each	7.20%	A	
70133910	Glassware for table or kitchen purposes (o/than drinking glasses), of pressed and toughened glass, nesoi	12.50%	A	
70133920	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, valued n/over \$3 each	22.50%	A	
70133930	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, cut or engraved, valued over \$3 but n/over \$5 each	11.30%	A	
70133940	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, cut or engraved, valued over \$5 each	7.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
70133950	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, n/cut or engraved, valued over \$3 but n/o \$5 each	15%	A	
70133960	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, n/cut or engraved, valued over \$5 each	7.20%	A	
70139110	Glassware for toilet/office/indoor decor. & similar purposes, of lead crystal, valued n/over \$1 each	20%	A	
70139120	Glassware for toilet/office/indoor decor. & similar purposes, of lead crystal, valued over \$1 but n/over \$3 each	14%	A	
70139130	Glassware for toilet/office/indoor decor. & similar purposes, of lead crystal, valued over \$3 but n/over \$5 each	10.50%	A	
70139150	Glassware for toilet/office/indoor decor. & similar purposes, of lead crystal, valued over \$5 each	6%	A	
70139910	Glassware, nesoi, decorated/colored within the body prior to solidification; millefiori glassware; glassware colored & w/bubbles etc	15%	A	
70139920	Glassware for toilet/office/indoor decor. & similar purposes, of pressed and toughened (specially tempered) glass	12.50%	A	
70139930	Smokers' articles of glass, nesoi; perfume bottles of glass fitted with ground glass stoppersk, nesoi	9%	A	
70139935	Votive-candle holders of glass, nesoi	6.60%	A	
70139940	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, valued n/over \$0.30 each	38%	A	
70139950	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, valued over \$0.30 but n/over \$3 each	30%	A	
70139960	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, cut or engraved, valued over \$3 but n/over \$5 each	15%	A	
70139970	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, cut or engraved, valued over \$5 each	7.20%	A	
70139980	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, n/cut or engraved, valued over \$3 but n/over \$5 each	11.30%	A	
70139990	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, n/cut or engraved, valued over \$5 each	7.20%	A	
70140010	Glass lens blanks (other than for spectacles), not optically worked	4.10%	A	
70140020	Glass optical elements (other than lens blanks), not optically worked	5%	A	
70140030	Glass lenses and filters (other than optical elements) and parts thereof, for signaling purposes, not optically worked	3.40%	A	
70140050	Signaling glassware, nesoi, not optically worked	3.30%	A	
70151000	Glasses, curved, bent, hollowed, or the like (but not optically worked), for corrective spectacles	Free	I	
70159010	Watch glasses, round	Free	I	
70159020	Watch glasses, not round	Free	I	
70159050	Clock glasses; glasses curved, bent, hollowed, etc. for noncorrective spectacles; hollow spheres & segments for glasses; all n/opt. wkd.	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	2.70%	A	
70169010	Paving blocks, slabs, bricks, squares, tiles & other arts. of pressed or molded glass, for building or construction purposes	8%	A	
70169050	Leaded glass windows & the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	5%	A	
70171030	Fused quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for semiconductor wafer production	Free	I	
70171060	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated or graduated, of fused quartz or other fused silica, nesoi	4.60%	A	
70172000	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated or graduated, of glass w/low coefficient of heat expansion	6.70%	A	
70179010	Glass microscope slides and micro cover glasses	Free	I	
70179050	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated, nesoi, of glass, nesoi	6.70%	A	
70181010	Glass imitation pearls and pearl beads of all shapes and colors, whether or not drilled, not strung and not set	4%	A	
70181020	Glass imitation precious or semiprecious stones (except beads)	Free	I	
70181050	Glass beads (o/than imitat. pearls) & similar glass smallwares, nesoi	Free	I	
70182000	Glass microspheres not exceeding 1 mm in diameter	5%	A	
70189010	Glass eyes, except prosthetic articles	3.20%	A	
70189050	Articles (o/than imitation jewelry) of glass beads, pearls and imitation stones and statuettes & ornaments of lamp-worked glass	6.60%	A	
70191100	Glass fiber chopped strands of a length not more than 50 mm	4.90%	A	
70191200	Glass fiber rovings	4.80%	A	
70191905	Fiberglass rubber reinforcing yarn,not color,of electrically nonconductive continuous filament 9 to 11 microns diam & impreg for adhesion to	Free	I	
70191915	Glass fiber yarns, not colored, other than fiberglass rubber reinforcing yarn	6.50%	A	
70191924	Fiberglass rubber reinforce yarn,color,of electrically nonconduct. continuous filament 9 to 11 microns diam & impreg for adhesion to polym.	Free	I	
70191928	Glass fiber yarns, colored, other than fiberglass rubber reinforcing yarn	7%	A	
70191930	Glass fiber chopped strands of a length more than 50 mm	4.90%	A	
70191970	Fiberglass rubber reinforce cord,of electrically nonconduct. contin. filament 9 to 11 microns diam & impreg for adhesion to polymeric comp.	Free	I	
70191990	Glass fiber slivers	4.20%	A	
70193100	Nonwoven glass fiber mats	4.30%	A	
70193200	Nonwoven glass fiber in thin sheets (voiles)	4.30%	A	
70193910	Nonwoven glass wool insulation products	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
70193950	Nonwoven glass fiber webs, mattresses, boards and similar articles of nonwoven glass fibers, nesoi	4.90%	A	
70194005	Woven fiberglass tire cord fabric of rovings, n/o 30 cm wide, of elect. nonconductive cont. filament 9-11 micron diam & impreg for adhesion	Free	I	
70194015	Woven glass fiber fabric of rovings, n/o 30 cm in width, other than fiberglass tire cord fabric	6%	A	
70194030	Woven fiberglass tire cord fabric of roving, o/30 cm wide, n/color, of elect. nonconduct. contin. fil. 9-11 micron diam & impreg for adhesion	Free	I	
70194040	Woven glass fiber fabric of rovings, o/30 cm wide, not colored, other than fiberglass tire cord fabric	7.30%	A	
70194070	Woven fiberglass tire cord fabric of roving, o/30 cm wide, color, of elect nonconduct. cont. filament 9-11 micron diam & impreg for adhesion	Free	I	
70194090	Woven glass fiber fabrics of rovings, o/30 cm wide, colored, other than fiberglass tire cord fabric	7%	A	
70195110	Woven fiberglass tire cord fabric, n/roving, n/o 30 cm wide, of electrical nonconduct. contin. filament 9-11 micron diam & impreg for adhesion	Free	I	
70195190	Woven glass fiber fabric, not of rovings, n/o 30 cm wide, other than fiberglass tire cord fabric	6%	A	
70195230	Woven fiberglass tire cord fabric, n/rov, pl. weave, o/30 cm wide & less than 250 g/m2, w/no single yarn o/136 tex, n/coldr, of elect nonconduct	Free	I	
70195240	Woven glass fiber woven fabric, not colored, not of rovings, plain weave, o/30 cm wide, less than 250 g/m2, w/no single yarn o/136 tex, nesoi	7.30%	A	
70195270	Woven fiberglass tire cord fabric, n/rov, color, pl. weave, o/30 cm wide & less than 250 g/m2, w/no single yarn o/136 tex, of elect nonconduct	Free	I	
70195290	Woven glass fiber fabric, not colored, not rovings, plain weave, o/30 cm wide & less than 250 g/m2, w/no single yarn not more than 136 tex, nesoi	7%	A	
70195930	Woven fiberglass tire cord fabric, n/colored, nesoi, o/30 cm wide, of elect. noncond contin filament 9-11 micron diam and impreg for adhesion	Free	I	
70195940	Woven glass fiber woven fabrics, not colored, nesoi, o/30 cm wide, nesoi	7.30%	A	
70195970	Woven fiberglass tire cord fabric, colored, nesoi, o/30 cm wide, of elect. nonconduct contin filaments 9-11 micron diam & impreg for adhesion	Free	I	
70195990	Woven glass fiber woven fabrics, colored, nesoi, o/30 cm wide, nesoi	7%	A	
70199010	Woven glass fiber articles (other than fabrics), nesoi	4.80%	A	
70199050	Glass fibers (including glass wool), nesoi, and articles thereof, nesoi	4.30%	A	
70200030	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for semiconductor wafer production, nesoi	Free	I	
70200060	Articles of glass, not elsewhere specified or included	5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
71011030	Natural pearls, graded and temporarily strung for convenience of transport	Free	I	
71011060	Natural pearls, not strung, mounted or set	Free	I	
71012100	Cultured pearls, unworked	Free	I	
71012230	Cultured pearls, worked, graded and temporarily strung for convenience of transport	Free	I	
71012260	Cultured pearls, worked, not strung, mounted or set	Free	I	
71021000	Diamonds, unsorted, whether or not worked	Free	I	
71022110	Miners' diamonds, unworked or simply sawn, cleaved or bruted	Free	I	
71022130	Industrial diamonds (other than miners' diamonds), simply sawn, cleaved or bruted	Free	I	
71022140	Industrial diamonds (other than miners' diamonds), unworked	Free	I	
71022900	Industrial diamonds, worked, but not mounted or set	Free	I	
71023100	Nonindustrial diamonds, unworked or simply sawn, cleaved or bruted	Free	I	
71023900	Nonindustrial diamonds, worked, but not mounted or set	Free	I	
71031020	Precious stones (o/than diamonds) & semiprecious stones, unworked	Free	I	
71031040	Precious stones (o/than diamonds) & semiprecious stones, simply sawn or roughly shaped	10.50%	A	
71039100	Rubies, sapphires and emeralds, worked, whether or not graded, but n/strung (ex. ungraded temporarily strung), mounted or set	Free	I	
71039910	Precious or semiprecious stones, nesoi, cut but not set and suitable for use in the manufacture of jewelry	Free	I	
71039950	Precious or semiprecious stones, nesoi, worked, whether or not graded, but n/strung (ex. ungraded temporarily strung), mtd. or set	10.50%	A	
71041000	Piezo-electric quartz	3%	A	
71042000	Synthetic or reconstructed precious or semiprecious stones, unworked or simply sawn or roughly shaped	3%	A	
71049010	Synthetic or reconstructed precious or semiprecious stones, cut but not set & suitable for use in the manufacture of jewelry	Free	I	
71049050	Synth.or reconstruct. precious or semiprecious stones, wkd, whether or not graded, but n/strung (ex.ungraded temp. strung), mtd./set,nesoi	6.40%	A	
71051000	Diamond dust and powder	Free	I	
71059000	Natural or synthetic precious (except diamond) or semiprecious stone dust and powder	Free	I	
71061000	Silver powder	Free	I	
71069110	Silver bullion and dore	Free	I	
71069150	Silver, unwrought (o/than bullion and dore)	3%	A	
71069210	Silver (incl. silver plate w gold/platinum),semimanufacture,rectangular/near rectangular shape,99.5% or > pure,marked only by wgt/identity	Free	I	
71069250	Silver (including silver plated with gold or platinum), in semimanufactured form, nesoi	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
71070000	Base metals clad with silver, not further worked than semimanufactured	3.30%	A	
71081100	Gold powder	Free	I	
71081210	Gold, nonmonetary, bullion and dore	Free	I	
71081250	Gold, nonmonetary, unwrought (o/than gold bullion and dore)	4.10%	A	
71081310	Gold leaf	Free	I	
71081355	Gold (incl. gold plated w platinum),not money,semimanufacture,rectangle/near rectangular shape,99.5% or > pure,marked only by wgt/identity	Free	I	
71081370	Gold (including gold plated with platinum), nonmonetary, in semimanufactured forms (except gold leaf), nesoi	4.10%	A	
71082000	Gold, monetary, in unwrought, semimanufactured or powder form	Free	I	
71090000	Base metals or silver clad with gold, but not further worked than semimanufactured	6%	A	
71101100	Platinum, unwrought or in powder form	Free	I	
71101900	Platinum, in semimanufactured forms	Free	I	
71102100	Palladium, unwrought or in powder form	Free	I	
71102900	Palladium, in semimanufactured forms	Free	I	
71103100	Rhodium, unwrought or in powder form	Free	I	
71103900	Rhodium, in semimanufactured forms	Free	I	
71104100	Iridium, osmium and ruthenium, unwrought or in powder form	Free	I	
71104900	Iridium, osmium and ruthenium, in semimanufactured forms	Free	I	
71110000	Base metals, silver or gold clad with platinum, not further worked than semimanufactured	10%	A	
71123000	Ash containing precious metals or precious metal compounds	Free	I	
71129100	Gold waste and scrap, including metal clad with gold but excluding sweepings containing other precious metals	Free	I	
71129200	Platinum waste and scrap, including metal clad with platinum but excluding sweepings containing other precious metals	Free	I	
71129900	Precious metal (other than of gold or platinum) waste and scrap, including metal clad with precious metals, nesoi	Free	I	
71131110	Silver rope, curb, etc. in continuous lengths, whether or not plated/clad with other precious metal, suitable for jewelry manufacture	6.30%	A	
71131120	Silver articles of jewelry and parts thereof, nesoi, valued not over \$18 per dozen pieces or parts	13.50%	A	
71131150	Silver articles of jewelry and parts thereof, nesoi, valued over \$18 per dozen pieces or parts	5%	A	
71131910	Precious metal (o/than silver) rope, curb, etc. in continuous lengths, whether or not plated/clad precious metal, for jewelry manufacture	7%	A	
71131921	Gold rope necklaces and neck chains	5%	A	
71131925	Gold mixed link necklaces and neck chains	5.80%	A	
71131929	Gold necklaces and neck chains (o/than of rope or mixed links)	5.50%	A	
71131930	Precious metal (o/than silver) clasps and parts thereof	5.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
71131950	Precious metal (o/than silver) articles of jewelry and parts thereof, whether or not plated or clad with precious metal, nesoi	5.50%	A	
71132010	Base metal clad w/precious metal, rope, curb & like articles in continuous lengths, suitable for use in jewelry manufacture	7%	A	
71132021	Base metal clad w/gold rope necklaces and neck chains	5.80%	A	
71132025	Base metal clad w/gold mixed link necklaces and neck chains	5.80%	A	
71132029	Base metal clad w/gold necklaces and neck chains, nesoi	5.20%	A	
71132030	Base metal clad w/precious metal clasps and parts thereof	5.80%	A	
71132050	Base metal clad w/precious metal articles of jewelry and parts thereof, nesoi	5.20%	A	
71141110	Knives with handles of silver, whether or not plated or clad with other precious metal	2.80%	A	
71141120	Forks with handles of silver, whether or not plated or clad with other precious metal	2.70%	A	
71141130	Spoons and ladles with handles of sterling silver	3.30%	A	
71141140	Spoons and ladles (o/than w/sterling silver handles) of silver, whether or not plated or clad w/other precious metal	3.50%	A	
71141145	Sets of two or more knives or forks w/silver handles or spoons and ladles of silver, whether or not clad or plated w/prec.metal	3%	A	
71141150	Tableware, nesoi, of sterling silver	3.30%	A	
71141160	Articles of silver nesoi, for household, table or kitchen use, toilet and sanitary wares, including parts thereof	3%	A	
71141170	Silversmiths' wares (other than for household/table/kitchen use & toilet and sanitary wares) of silver, nesoi	3%	A	
71141900	Precious metal (o/than silver) articles, nesoi, whether or not plated or clad with other precious metal, nesoi	7.90%	A	
71142000	Goldsmiths' or silversmiths' wares of base metal clad with precious metal	3%	A	
71151000	Platinum catalysts in the form of wire cloth or grill	4%	A	
71159005	Precious metal articles, incl. metal clad w/precious metal, rectangle/near rectangle shape, 99.5%/ or pure, marked only by wgt/identity	Free	I	
71159030	Gold (including metal clad with gold) articles (o/than jewelry or goldsmiths' wares), nesoi	3.90%	A	
71159040	Silver (including metal clad with silver) articles (o/than jewelry or silversmiths' wares), nesoi	3%	A	
71159060	Articles of precious metal (o/than gold or silver), including metal clad with precious metal, nesoi	4%	A	
71161010	Natural pearl articles	3.30%	A	
71161025	Cultured pearl articles	5.50%	A	
71162005	Jewelry articles of precious or semiprecious stones, valued not over \$40 per piece	3.30%	A	
71162015	Jewelry articles of precious or semiprecious stones, valued over \$40 per piece	6.50%	A	
71162030	Semiprecious stones (except rock crystal), graded and strung temporarily for convenience of transport	2.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
71162035	Semiprecious stone (except rock crystal) figurines	4.50%	A	
71162040	Semiprecious stone (except rock crystal) articles (other than jewelry and figurines)	10.50%	A	
71162050	Precious stone articles,nesoi	Free	I	
71171100	Cuff links and studs of base metal (whether or not plated w/precious metal)	8%	A	
71171905	Toy jewelry rope, curb, cable, chain, etc. of base metal (whether or not plated w/prec. metal), val. n/o 8 cents each	Free	I	
71171915	Rope, curb, cable, chain, etc., of base metal (whether or n/plated w/prec. metal), val. n/over 33 cents/meter for jewelry mfr.	8%	A	
71171920	Rope, curb, cable, chain, etc., of base metal (whether or n/plated w/prec. metal), val. o/33 cents/meter, for jewelry mfr.	11%	A	
71171930	Religious articles of a devotional character, design. to be carried on the person, of base metal (whether or not plated with precious metal)	3.90%	A	
71171960	Toy jewelry (o/than rope, curb, cable, chain, etc.) of base metal, val. not over 8 cents each	Free	I	
71171990	Imitation jewelry (o/than toy jewelry & rope, curb, cable, chain, etc.), of base metal (wheth. or n/plated w/prec.metal), nesoi	11%	A	
71179010	Necklaces wholly of plastic shapes on a fiber string, valued not over 30 cents per dozen	Free	I	
71179020	Rosaries and chaplets of a purely devotional character for personal use, of a material o/than prec. or base metals, nesoi	3.30%	A	
71179030	Religious articles of a purely devotional character designed to be carried on the person, nesoi	3.90%	A	
71179045	Toy jewelry (except pts.), other than necklaces of plastic shapes, not of base metal, n/o 20 cents/dozen pcs	Free	I	
71179055	Imitation jewelry nesoi, not of base metal, n/o 20 cents/doz. pcs or pts	7.20%	A	
71179060	Toy jewelry (except pts.), not of base metal, n/o 8 cents each	Free	I	
71179075	Imitation jewelry of plastics, nesoi, over 20 cents/dozen pcs or pts	Free	I	
71179090	Imitation jewelry not of base metal or plastics, nesoi, over 20 cents/dozen pcs or pts	11%	A	
71181000	Coin (other than gold coin), not being legal tender	Free	I	
71189000	Coins, nesoi	Free	I	
72011000	Nonalloy pig iron containing by weight 0.5 percent or less of phosphorus	Free	I	
72012000	Nonalloy pig iron containing by weight more than 0.5 percent of phosphorus	Free	I	
72015030	Alloy pig iron in blocks or other primary forms	Free	I	
72015060	Spiegeleisen in blocks or other primary forms	Free	I	
72021110	Ferromanganese containing by weight more than 2 percent but not more than 4 percent of carbon	1.40%	A	
72021150	Ferromanganese containing by weight more than 4 percent of carbon	1.50%	A	
72021910	Ferromanganese containing by weight not more than 1 percent of carbon	2.30%	A	
72021950	Ferromanganese containing by weight more than 1 percent but not more than 2 percent of carbon	1.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
72022110	Ferrosilicon containing by weight more than 55% but not more than 80% of silicon and more than 3% of calcium	1.10%	A	
72022150	Ferrosilicon containing by weight more than 55% but not more than 80% of silicon, nesoi	1.50%	A	
72022175	Ferrosilicon containing by weight more than 80% but not more than 90% of silicon	1.90%	A	
72022190	Ferrosilicon containing by weight more than 90% of silicon	5.80%	A	
72022900	Ferrosilicon containing by weight 55% or less of silicon	Free	I	
72023000	Ferrosilicon manganese	3.90%	A	
72024100	Ferrochromium containing by weight more than 4 percent of carbon	1.90%	A	
72024910	Ferrochromium containing by weight more than 3 percent but not more than 4 percent of carbon	1.90%	A	
72024950	Ferrochromium containing by weight 3 percent or less of carbon	3.10%	A	
72025000	Ferrosilicon chromium	10%	A	
72026000	Ferronickel	Free	I	
72027000	Ferromolybdenum	4.50%	A	
72028000	Ferrotungsten and ferrosilicon tungsten	5.60%	A	
72029100	Ferrotitanium and ferrosilicon titanium	3.70%	A	
72029200	Ferrovanadium	4.20%	A	
72029340	Ferroniobium containing by weight less than 0.02 percent of phosphorus or sulfur or less than 0.4 percent of silicon	5%	A	
72029380	Ferroniobium, nesoi	5%	A	
72029910	Ferrozirconium	4.20%	A	
72029920	Calcium silicon ferroalloys	5%	A	
72029980	Ferroalloys nesoi	5%	A	
72031000	Ferrous products obtained by direct reduction of iron ore	Free	I	
72039000	Spongy ferrous products, in lumps, pellets or like forms; iron of a minimum purity by weight of 99.94% in lumps, pellets or like forms	Free	I	
72041000	Cast iron waste and scrap	Free	I	
72042100	Stainless steel waste and scrap	Free	I	
72042900	Alloy steel (o/than stainless) waste and scrap	Free	I	
72043000	Tinned iron or steel waste and scrap	Free	I	
72044100	Ferrous turnings, shavings, chips, milling wastes, sawdust, fillings, trimmings and stampings, whether or not in bundles	Free	I	
72044900	Ferrous waste and scrap nesoi	Free	I	
72045000	Iron or steel remelting scrap ingots	Free	I	
72051000	Pig iron, spiegeleisen, and iron or steel granules	Free	I	
72052100	Alloy steel powders	Free	I	
72052900	Pig iron, spiegeleisen, and iron or steel (o/than alloy steel) powders	Free	I	
72061000	Iron and nonalloy steel ingots	Free	I	
72069000	Iron and nonalloy steel in primary forms (o/than ingots)	Free	I	
72071100	Iron or nonalloy steel semifinished products, w/less than 0.25% carbon, w/rect. cross sect.(incl. sq.), w/width less than twice thickness	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72071200	Iron or nonalloy steel semifinished products, w/less than 0.25% carbon, w/rect. cross sect. (exclud. sq.), nesoi	Free	I	
72071900	Iron or nonalloy steel semifinished products, w/less than 0.25% carbon, o/than w/rect. cross section	Free	I	
72072000	Iron or nonalloy steel semifinished products, w/0.25% or more of carbon	Free	I	
72081015	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/patterns in relief, in coils, pickled, not clad/plated/coated	Free	I	
72081030	Iron/nonalloy steel,width 600mm+,hot-rolled flat-rolled product,in coil,w/pattern in relief,w/thick 4.75mm+,not pickld,not clad/plated/coatd	Free	I	
72081060	Iron/nonalloy steel,width 600mm+,hot-rolled flat-rolled product,in coil,w/pattern in relief,w/thick <4.75mm,not pickld,not clad/plated/coatd	Free	I	
72082530	Nonalloy hi-strength steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4.75mm+, pickled, not clad/plated/coated	Free	I	
72082560	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4.7mm or more, pickled, not clad/plated/coated	Free	I	
72082600	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 3mm or mor but less 4.75mm, pickled, not clad/plated	Free	I	
72082700	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick less than 3mm, pickled, not clad/plated/coated	Free	I	
72083600	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick o/10mm, not pickled/clad/plated/coated	Free	I	
72083700	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4.75mm or more & n/o 10mm, not pickled/clad/plated	Free	I	
72083800	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 3mm or more & less 4.75mm, not pickld/clad/plated	Free	I	
72083900	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick less than 3mm, not pickled/clad/plated/coated	Free	I	
72084030	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/pattern in relief,not coils,w/thick 4.75 or more, n/clad/plated/coated	Free	I	
72084060	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/pattern in relief,not coils,w/thick < 4.75mm, not clad/plated/coated	Free	I	
72085100	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, nesoi, not in coils, w/thick o/10mm, not clad/plated/coated	Free	I	
72085200	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, neosi, not in coils, w/thick 4.75mm+ but n/o 10mm, not clad/plated/	Free	I	
72085300	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, neosi, not in coils, w/thick 3mm+ but < 4.75mm, not clad/plated/coated	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72085400	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, nesoi, not in coils, w/thick less than 3mm, not clad/plated/coated	Free	I	
72089000	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, nesoi, not clad/plated/coated	Free	I	
72091500	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 3mm+, not clad/plated/coated	Free	I	
72091600	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick o/1mm but less than 3mm, not clad/plated/coated	Free	I	
72091700	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 0.5mm or more but n/o 1mm, not clad/plated/coated	Free	I	
72091815	Nonalloy hi-strength steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick less than 0.5mm, not clad/plated/coated	Free	I	
72091825	Nonalloy steel(blackplate), width 600mm+, cold-rolled flat-rolled products, in coils, w/thick less than 0.361mm, not clad/plated/coated	Free	I	
72091860	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 0.361mm+ but less 5mm, not clad/plated/coated	Free	I	
72092500	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick 3mm or more, not clad/plated/coated	Free	I	
72092600	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick o/1mm but less than 3mm, not clad/plated/coated	Free	I	
72092700	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick 0.5mm+ but n/o 1mm, not clad/plated/coated	Free	I	
72092800	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick less than 0.5mm, not clad/plated/coated	Free	I	
72099000	Iron/nonalloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, not clad/plated/coated, nesoi	Free	I	
72101100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with tin, w/thick. 0.5 mm or more	Free	I	
72101200	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with tin, less than 0.5 mm thick	Free	I	
72102000	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with lead, including terneplate	Free	I	
72103000	Iron/nonalloy steel, width 600mm+, flat-rolled products, electrolytically plated or coated with zinc	Free	I	
72104100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with zinc (other than electrolytically), corrugated	Free	I	
72104900	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with zinc (other than electrolytically), not corrugated	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72105000	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with chromium oxides or with chromium and chromium oxides	Free	I	
72106100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with aluminum-zinc alloys	Free	I	
72106900	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with aluminum o/than aluminum-zinc alloy	Free	I	
72107030	Iron/nonalloy steel, width 600mm+, flat-rolled products, painted/varnished or coated w/plastic but not plated/coated or clad w/metal	Free	I	
72107060	Iron/nonalloy steel, width 600mm+, flat-rolled products, painted/varnished or coated w/plastic, nesoi	Free	I	
72109010	Iron/nonalloy steel, width 600mm+, flat-rolled products, clad	Free	I	
72109060	Iron/nonalloy steel, width 600mm+, flat-rolled products, electrolytically coated or plated with base metal, nesoi	Free	I	
72109090	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated, nesoi	Free	I	
72111300	Iron/nonalloy steel, width less th/600mm, hot-rolled flat-rolled universal mill plate, not clad/plated/coated	Free	I	
72111400	Iron/nonalloy steel, width less th/600mm, hot-rolled flat-rolled products, nesoi, w/thick of 4.75mm or more, not clad/plated/coated	Free	I	
72111915	Nonalloy hi-strength steel, width less th/300mm, hot-rolled flat-rolled products, not clad/plated/coated	Free	I	
72111920	Iron/nonalloy steel, nesoi, width less th/300mm, hot-rolled flat-rolled products, w/thick o/1.25 mm but n/o 4.75 mm, n/clad/plated/coated	Free	I	
72111930	Iron/nonalloy steel, nesoi, width less th/300mm, hot-rolled flat-rolled products, w/thick 1.25mm or less, not clad/plated/coated	Free	I	
72111945	Nonalloy hi-strength steel, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, not clad/plated/coated	Free	I	
72111960	Iron/nonalloy steel, nesoi, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, pickled, not clad/plated/coated	Free	I	
72111975	Iron/nonalloy steel, nesoi, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, not pickled, not clad/plated/coated	Free	I	
72112315	Nonalloy hi-strength steel, width less th/300mm, cold-rolled flat-rolled, <0.25% carbon, w/thick o/1.25mm, not clad/plated/coated	Free	I	
72112320	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0.25% carbon, w/thick o/1.25mm, not clad/plated/coated	Free	I	
72112330	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0.25% carbon, w/thick o/0.25mm n/o 1.25mm, not clad/plated	Free	I	
72112345	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0.25% carbon, w/thick n/o 0.25mm, not clad/plated/coated	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72112360	Iron/nonalloy steel, nesoi, width 300mm+ but less th/600mm, cold-rolled flat-rolled, <0.25% carbon, not clad/plated/coated	Free	I	
72112920	Iron/nonalloy steel, width less th/300mm, cold-rolled flat-rolled, w/0.25% or more carbon, w/thick o/0.25mm, not clad/plated/coated	Free	I	
72112945	Iron/nonalloy steel, width less th/300mm, cold-rolled flat-rolled, w/0.25% or more carbon, w/thick 0.25mm or less, not clad/plated/coated	Free	I	
72112960	Iron/nonalloy steel, width 300mm+ but less th/600mm, cold-rolled flat-rolled, w/0.25% or more carbon, not clad/plated/coated	Free	I	
72119000	Iron/nonalloy steel, width less th/600mm, flat-rolled further worked than cold-rolled, not clad, plated or coated	Free	I	
72121000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, plated or coated with tin	Free	I	
72122000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, electrolytically plated or coated with zinc	Free	I	
72123010	Iron/nonalloy steel, width less th/300mm, flat-rolled products, plated/coated with zinc (other than electrolytically), w/thick o/0.25mm	Free	I	
72123030	Iron/nonalloy steel, width less th/300mm, flat-rolled products, plated/coated w/zinc (other than electrolytically), w/thick 0.25mm or less	Free	I	
72123050	Iron/nonalloy steel, width 300+ but less th/600mm, flat-rolled products, plated or coated with zinc (other than electrolytically)	Free	I	
72124010	Iron/nonalloy steel, width less th/300mm, flat-rolled products, painted, varnished or coated w/plastic	Free	I	
72124050	Iron/nonalloy steel, width 300+ but less th/600mm, flat-rolled products, painted, varnished or coated w/plastic	Free	I	
72125000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, plated or coated nesoi	Free	I	
72126000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, clad	Free	I	
72131000	Iron/nonalloy, concrete reinforcing bars and rods in irregularly wound coils, hot-rolled	Free	I	
72132000	Free-cutting steel, bars and rods in irregularly wound coils, hot-rolled	Free	I	
72139130	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir. x-sect. diam. <14mm, n/tempered/treated/partly mfd	Free	I	
72139145	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir. x-sect. diam. <14mm, w/0.6%+ of carbon, nesoi	Free	I	
72139160	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir. x-sect. diam. <14mm, w/less th/0.6% carbon, nesoi	Free	I	
72139900	Iron/nonalloy steel, nesoi, hot-rolled bars & rods, w/cir. x-sect. diam 14+mm or non-circ. x-sect., in irregularly wound coils, nesoi	Free	I	
72141000	Iron/nonalloy steel, forged bars and rods, not in coils	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72142000	Iron/nonalloy steel, concrete reinforcing bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, n/coils	Free	I	
72143000	Free-cutting steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, n/coils, nesoi	Free	I	
72149100	Iron/nonalloy steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, w/rectangular (o/than square) X-section	Free	I	
72149900	Iron/nonalloy steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, w/non-rectangular X-sect, not in coils	Free	I	
72151000	Free-cutting steel, bars and rods, not further worked than cold-formed or cold-finished, not in coils	Free	I	
72155000	Iron/nonalloy steel nesoi, bars and rods, not further wkd. than cold-formed or cold-finished, not in coils	Free	I	
72159010	Iron/nonalloy steel, bars and rods, not cold-formed, plated or coated with metal	Free	I	
72159030	Iron/nonalloy steel, bars and rods, cold-formed, plated or coated with metal	Free	I	
72159050	Iron/nonalloy steel, bars and rods, further worked than cold-formed or cold-finished, nesoi	Free	I	
72161000	Iron/nonalloy steel, U,I or H-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	I	
72162100	Iron/nonalloy steel, L-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	I	
72162200	Iron/nonalloy steel, T-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	I	
72163100	Iron/nonalloy steel, U-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height of 80 mm or more	Free	I	
72163200	Iron/nonalloy steel, I-sections (standard beams), not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	I	
72163300	Iron/nonalloy steel, H-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	I	
72164000	Iron/nonalloy steel, L or T-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	I	
72165000	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than hot-rolled, hot-drawn or extruded	Free	I	
72166100	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than cold-formed or cold-finished, from flat-rolled products	Free	I	
72166900	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than cold-formed or cold-finished, not from flat-rolled products	Free	I	
72169100	Iron/nonalloy steel, angle, shapes & sections nesoi, cold formed/cold-finished from flat-rolled prod. & furth wkd th/cold-formed/cold-finish	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72169900	Iron/nonalloy steel, angles, shapes & sections nesoi,further wkd. than cold-formed or cold-finished and not from flat-rolled products	Free	I	
72171010	Iron/nonalloy steel, flat wire, <0.25% carbon, not plated or coated, w/thick n/o 0.25 mm	Free	I	
72171020	Iron/nonalloy steel, flat wire, <0.25% carbon, not plated or coated, w/thick o/0.25mm but n/o 1.25 mm	Free	I	
72171030	Iron/nonalloy steel, flat wire, <0.25% carbon, not plated or coated, w/thick o/1.25 mm	Free	I	
72171040	Iron/nonalloy steel, round wire, <0.25% carbon, not plated or coated, w/diameter less than 1.5 mm	Free	I	
72171050	Iron/nonalloy steel, round wire, <0.25% carbon, not plated or coated, w/diameter of 1.5 mm or more	Free	I	
72171060	Iron/nonalloy steel, wire (other than flat or round), <0.25% carbon, not plated or coated	Free	I	
72171070	Iron/nonalloy steel, flat wire, w/0.25% or more carbon, not plated or coated	Free	I	
72171080	Iron/nonalloy steel, round wire, w/0.25% or more carbon, not plated or coated	Free	I	
72171090	Iron/nonalloy steel, wire (other than flat or round), w/0.25% or more of carbon, not plated or coated	Free	I	
72172015	Iron/nonalloy steel, flat wire, plated or coated with zinc	Free	I	
72172030	Iron/nonalloy steel, round wire, <0.25% carbon, plated or coated with zinc, w/diameter of 1.5 mm or more	Free	I	
72172045	Iron/nonalloy steel, round wire, w/0.25% or more carbon and/or <1.5mm diam, plated or coated with zinc	Free	I	
72172060	Iron/nonalloy steel, wire (other than flat or round), <0.25% carbon, plated or coated with zinc	Free	I	
72172075	Iron/nonalloy steel, wire (other than flat or round), w/0.25% or more of carbon, plated or coated with zinc	Free	I	
72173015	Iron/nonalloy steel, flat wire, plated or coated with base metal other than zinc	Free	I	
72173030	Iron/nonalloy steel, round wire, <0.25% carbon, plated or coated with base metal other than zinc, w/diam. of 1.5 mm or more	Free	I	
72173045	Iron/nonalloy steel, round wire, w/0.25% or more carbon and/or <1.5mm diam, plated or coated with base metal other than zinc	Free	I	
72173060	Iron/nonalloy steel, wire (other than flat or round), <0.25% carbon, plated or coated with base metal other than zinc	Free	I	
72173075	Iron/nonalloy steel, wire (other than flat or round), w/0.25% or more of carbon, plated or coated with base metal other than zinc	Free	I	
72179010	Iron/nonalloy steel, wire, coated with plastics	Free	I	
72179050	Iron/nonalloy steel, wire, plated or coated with materials other than base metals or plastics	Free	I	
72181000	Stainless steel, ingots and other primary forms	Free	I	
72189100	Stainless steel, semifinished products of rectangular (other than square) cross-section	Free	I	
72189900	Stainless steel, semifinished products, other than of rectangular (other than square) cross-section	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72191100	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thickness o/10 mm	Free	I	
72191200	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick. 4.75 mm or more but n/o 10 mm	Free	I	
72191300	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick. 3 mm or more but less than 4.75 mm	Free	I	
72191400	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thickness less than 3 mm	Free	I	
72192100	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thickness o/10 mm	Free	I	
72192200	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thick. 4.75 mm or more but n/o 10 mm	Free	I	
72192300	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thick. 3 mm or more but less than 4.75 mm	Free	I	
72192400	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thickness less than 3 mm	Free	I	
72193100	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 4.75 mm or more	Free	I	
72193200	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 3 mm or more but less than 4.75 mm	Free	I	
72193300	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness o/1 mm but less than 3 mm	Free	I	
72193400	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 0.5 mm or more but n/o 1 mm	Free	I	
72193500	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of less than 0.5 mm	Free	I	
72199000	Stainless steel, width 600mm+, flat-rolled products, nesoi, further worked than cold-rolled	Free	I	
72201100	Stainless steel, width less th/600mm, hot-rolled flat-rolled products, w/thickness of 4.75 mm or more	Free	I	
72201210	Stainless steel, width 300m+ but less th/600mm, hot-rolled flat-rolled products, w/thickness of less than 4.75 mm	Free	I	
72201250	Stainless steel, width less th/300mm, hot-rolled flat-rolled products, w/thickness of less than 4.75 mm	Free	I	
72202010	Stainless steel, width 300+ but less th/600mm, cold-rolled flat-rolled products	Free	I	
72202060	Stainless steel, width less th/300mm, cold-rolled flat-rolled products, w/thickness o/1.25 mm	Free	I	
72202070	Stainless steel, width less th/300mm, cold-rolled flat-rolled products, w/ thickness of 0.25 mm but n/o 1.25 mm	Free	I	
72202080	Stainless razor blade steel, width less th/300mm, cold-rolled flat-rolled, w/thickness n/o 0.25 mm	Free	I	
72202090	Stainless steel (o/than razor blade steel), width less th/300mm, cold-rolled flat-rolled products, w/thickness n/o 0.25 mm	Free	I	
72209000	Stainless steel, width less th/600mm, flat-rolled products further worked than cold-rolled	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72210000	Stainless steel, bars and rods in irregularly wound coils, hot-rolled	Free	I	
72221100	Stainless steel, bars and rods, hot-rolled, hot-drawn or extruded, of circular cross-section	Free	I	
72221900	Stainless steel, bars and rods, hot-rolled, hot-drawn or extruded, other than of circular cross-section	Free	I	
72222000	Stainless steel, bars and rods, not further worked than cold-formed or cold-finished, nesoi	Free	I	
72223000	Stainless steel, bars and rods, further worked than cold-formed or cold-finished, nesoi	Free	I	
72224030	Stainless steel, angles, shapes & sections, hot-rolled, not drilled/punched or otherwise advanced	Free	I	
72224060	Stainless steel, angles, shapes & sections, other than hot-rolled and not drilled/punched or otherwise advanced	Free	I	
72230010	Stainless steel, round wire	Free	I	
72230050	Stainless steel, flat wire	Free	I	
72230090	Stainless steel, wire (other than round or flat wire)	Free	I	
72241000	Alloy (o/than stainless) steel, ingots and other primary forms	Free	I	
72249000	Alloy (o/than stainless) steel, semifinished products	Free	I	
72251100	Alloy silicon electrical steel (grain-oriented), width 600mm+, flat-rolled products	Free	I	
72251900	Alloy silicon electrical steel (other than grain-oriented), width 600mm+, flat-rolled products	Free	I	
72252000	Alloy high-speed steel, width 600mm+, flat-rolled products	Free	I	
72253010	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, in coils, w/thick. of 4.75 mm or more	Free	I	
72253030	Alloy (o/th stainless, silicon elect., hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4.75mm+	Free	I	
72253050	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, in coils, w/thick. of less than 4.75 mm	Free	I	
72253070	Alloy (o/th stainless, silicon elect., hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled prod., in coils, w/thick less 4.75mm	Free	I	
72254010	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, n/coils, w/thick. of 4.75 mm or more	Free	I	
72254030	Alloy (o/th stainless, silicon elect., hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled products, n/coils, w/thick 4.75mm+	Free	I	
72254050	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, n/coils, w/thick. of less than 4.75 mm	Free	I	
72254070	Alloy (o/th stainless, silicon elect., hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled prod., n/coils, w/thick less 4.75mm	Free	I	
72255010	Alloy tool steel (o/th hi-speed), width 600mm+, cold-rolled flat-rolled products	Free	I	
72255060	Alloy steel (o/ than tool), width 600mm+, cold-rolled flat-rolled products, w/thickness 4.75 mm or more	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72255070	Alloy heat-resisting steel, width 600mm+, cold-rolled flat-rolled products, w/thickness less than 4.75 mm	Free	I	
72255080	Alloy steel (o/th heat-resisting), width 600mm+, cold-rolled flat-rolled products, w/thickness less than 4.75 mm	Free	I	
72259100	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, electrolytically plated or coated with zinc	Free	I	
72259200	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, plated or coated with zinc (o/than electrolytically)	Free	I	
72259900	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, nesoi	Free	I	
72261110	Alloy silicon electrical steel (grain-oriented), width 300mm+ but less th/600mm, flat-rolled products	Free	I	
72261190	Alloy silicon electrical steel (grain-oriented), width less th/300mm, flat-rolled products	Free	I	
72261910	Alloy silicon electrical steel (o/than grain-oriented), width 300mm+ but less th/600mm, flat-rolled products	Free	I	
72261990	Alloy silicon electrical steel (o/than grain-oriented), width less th/300mm, flat-rolled products	Free	I	
72262000	Alloy high-speed steel, width less th/600mm, flat-rolled products of high-speed steel	Free	I	
72269105	Alloy chipper knife tool steel (o/than hi-speed), width less th/600mm, hot-rolled flat-rolled products	Free	I	
72269115	Alloy tool steel (o/than hi-speed/chipper knife), width 300mm+ but less th/600mm, hot-rolled flat-rolled products	Free	I	
72269125	Alloy tool steel (o/than hi-speed/chipper knife), width less th/300mm, hot-rolled flat-rolled products	Free	I	
72269150	Alloy steel (o/than silicon elect./tool), width less th/600mm, hot-rolled flat-rolled products, w/thickness of 4.75 mm or more	Free	I	
72269170	Alloy steel (o/than silicon elect./tool), width 300mm+ but less th/600mm, hot-rolled flat-rolled products, w/thickness less than 4.75 mm	Free	I	
72269180	Alloy steel (o/than silicon elect./tool), width less th/300mm, hot-rolled flat-rolled products, w/thickness less than 4.75 mm	Free	I	
72269210	Alloy tool steel (o/than hi-speed), width 300mm+ but less th/600mm, cold-rolled flat-rolled products	Free	I	
72269230	Alloy tool steel (o/than hi-speed), width less th/300mm, cold-rolled flat-rolled products	Free	I	
72269250	Alloy steel (o/than tool), width 300mm+ but less th/600mm, cold-rolled flat-rolled products	Free	I	
72269270	Alloy steel (o/than tool), width less th/300mm, cold-rolled flat-rolled products, w/thickness n/o 0.25 mm	Free	I	
72269280	Alloy steel (o/than tool), width less th/300mm, cold-rolled flat-rolled products, w/thickness o/0.25 mm	Free	I	
72269300	Alloy steel, width less th/600mm, flat-rolled products further worked than cold-rolled, electrolytically plated or coated with zinc	Free	I	
72269400	Alloy steel, width less th/600mm, flat-rolled products further wrkd than cold-rolled, plated or coated with zinc o/than electrolytically	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72269900	Alloy steel (n/plated or coated w/zinc), width less than 600mm, flat-rolled products further worked than cold-rolled, nesoi	Free	I	
72271000	Alloy high-speed steel, bars and rods in irregularly wound coils, hmot-rolled	Free	I	
72272000	Alloy silico-manganese steel, bars and rods in irregularly wound coils, hot-rolled	Free	I	
72279010	Alloy tool steel (o/than hi-speed), bars & rods in irregular wound coils, hot-rolled, n/tempered, treated or partly manufactured	Free	I	
72279020	Alloy tool steel (o/than hi-speed), bars and rods in irregularly wound coils, hot-rolled, nesoi	Free	I	
72279060	Alloy steel (o/than hi-speed/silico-mang./tool) steel, bars and rods in irregularly wound coils, hot-rolled	Free	I	
72281000	Alloy high-speed steel, bars and rods, o/than hot-rolled and in irregularly wound coils	Free	I	
72282010	Alloy silico-manganese steel, bars and rods, not cold-formed, o/than hot-rolled and in irregularly wound coils	Free	I	
72282050	Alloy silico-manganese steel, bars and rods, cold formed, o/than hot-rolled and in irregularly wound coils	Free	I	
72283020	Alloy ball-bearing tool steel, bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	I	
72283040	Alloy chipper knife tool steel, bars and rods, not cold-formed & not further worked than hot-rolled, hot-drawn or extruded	Free	I	
72283060	Alloy tool steel (o/than ball-bearing/chipper knife), bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	I	
72283080	Alloy steel (o/than hi-speed, silico-mang./tool), bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	I	
72284000	Alloy steel, bars and rods, not further worked than forged	Free	I	
72285010	Alloy tool steel (o/than hi-speed), bars and rods, not further worked than cold-formed or cold-finished	Free	I	
72285050	Alloy steel (o/than tool), bars and rods, not further worked than cold-formed or cold-finished	Free	I	
72286010	Alloy tool steel (o/than hi-speed), bars and rods, further worked than hot-rolled, forged, cold-formed or cold-finished	Free	I	
72286060	Alloy steel (o/than tool), bars and rods, further worked than hot-rolled, forged but not cold-formed	Free	I	
72286080	Alloy steel (o/than tool), bars and rods, cold-formed	Free	I	
72287030	Alloy steel, angles, shapes and sections, hot-rolled & not drilled/not punched and not otherwise advanced	Free	I	
72287060	Alloy steel, angles, shapes and sections, o/than hot-rolled & not drilled/punced and not otherwise advanced	Free	I	
72288000	Alloy steel hollow drill bars and rods	Free	I	
72291000	Alloy high-speed steel, wire	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
72292000	Alloy silico-manganese steel, wire	Free	I	
72299010	Alloy steel (o/than hi-speed/silico-mang.), flat wire	Free	I	
72299050	Alloy steel (o/than hi-speed/silico-mang.), round wire	Free	I	
72299090	Alloy steel (o/than hi-speed/silico-mang.), wire (o/than flat or round wire)	Free	I	
73011000	Iron or steel sheet piling, whether or not drilled, punched or made from assembled elements	Free	I	
73012010	Iron or nonalloy steel, angles, shapes and sections, welded	Free	I	
73012050	Alloy steel, angles, shapes and sections of alloy steel, welded	Free	I	
73021010	Iron or nonalloy steel, rails for railway or tramway tracks	Free	I	
73021050	Alloy steel, rails for railway or tramway tracks	Free	I	
73023000	Iron or steel, switch blades, crossing frogs, point rods and other crossing pieces, for jointing or fixing rails	Free	I	
73024000	Iron or steel, fish plates and sole plates for jointing or fixing rails	Free	I	
73029010	Sleepers (cross-ties) for railway or tramway track construction of iron or steel	Free	I	
73029090	Railway or tramway track construction material and other materials specialized for joining or fixing rails, of iron or steel, nesoi	Free	I	
73030000	Cast iron, tubes, pipes and hollow profiles	Free	I	
73041010	Iron (o/than cast) or nonalloy steel, seamless line pipe used for oil and gas pipelines	Free	I	
73041050	Alloy steel, seamless line pipe used for oil or gas pipelines	Free	I	
73042130	Iron (o/than cast) or nonalloy steel, seamless drill pipe, of a kind used in drilling for oil or gas	Free	I	
73042160	Alloy steel, seamless drill pipe, of a kind used in drilling for oil or gas	Free	I	
73042910	Iron (o/than cast) or nonalloy steel, seamless casing pipe, threaded or coupled, of a kind used in drilling for oil or gas	Free	I	
73042920	Iron (o/than cast) or nonalloy steel, seamless casing pipe, not threaded or coupled, of a kind used in drilling for oil or gas	Free	I	
73042930	Alloy steel, seamless casing pipe, threaded or coupled, of a kind used in drilling for oil or gas	Free	I	
73042940	Alloy steel, seamless casing pipe, not threaded or coupled, of a kind used in drilling for oil or gas	Free	I	
73042950	Iron (o/than cast) or nonalloy, seamless tubing, of a kind used in drilling for oil or gas	Free	I	
73042960	Alloy steel, seamless tubing, of a kind used in drilling for oil or gas	Free	I	
73043130	Iron (o/than cast) or nonalloy steel, seamless, cold-drawn or cold-rolled, hollow bars w/circular cross section	Free	I	
73043160	Iron (o/than cast) or nonalloy steel, seamless, cold-drawn or cold-rolled, tubes, pipes & hollow profiles, w/circular cross section, nesoi	Free	I	
73043900	Iron (o/than cast) or nonalloy steel, seamless, not cold-drawn or cold-rolled, tubes, pipes and hollow prof., w/circular cross sect., nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73044130	Stainless steel, seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section & extern. diam less than 19mm	Free	I	
73044160	Stainless steel, seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section & extern. diam of 19mm or more	Free	I	
73044900	Stainless steel, seamless, not cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section	Free	I	
73045110	Alloy steel (o/than stainless), seamless, cold-drawn/cold-rolled, tubes, pipes, etc., w/circ. cross sect., for mfr of ball/roller bearings	Free	I	
73045150	Alloy steel (o/than stainless), seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section, nesoi	Free	I	
73045910	Alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc. w/circ. cross sect., for mfr ball/roller bearings	Free	I	
73045920	Alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc. w/circ. cross sect., for boilers, heaters, etc	Free	I	
73045960	Heat-resisting alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc., w/circ. cross sect., nesoi	Free	I	
73045980	Alloy steel (o/than heat-resist or stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes and hollow prof., w/circ. cross sect., nesoi	Free	I	
73049010	Iron (o/than cast) or nonalloy steel, seamless, tubes, pipes and hollow profiles, o/than circ. cross sect., w/wall thickness of 4 mm or more	Free	I	
73049030	Alloy steel (o/than stainless), seamless, tubes, pipes and hollow profiles, o/than circ. cross sect., w/wall thickness of 4 mm or more	Free	I	
73049050	Iron (o/than cast) or nonalloy steel, seamless, tubes, pipes and hollow profiles, o/than circ. cross sect., w/wall thickness less than 4 mm	Free	I	
73049070	Alloy steel (o/than stainless), seamless, tubes, pipes and hollow profiles, o/than circ. cross sect., w/wall thickness less than 4 mm	Free	I	
73051110	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam o/406.4mm, line pipe, long. submerg. arc weld., used for oil/gas	Free	I	
73051150	Alloy steel, seamed, circ. w/cross sect. & ext. diam o/406.4mm, line pipe, long. submerg. arc weld., used for oil/gas pipelines	Free	I	
73051210	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam o/406.4mm, line pipe, long. welded nesoi, used for oil/gas	Free	I	
73051250	Alloy steel, seamed, w/circ. cross sect. & ext. diam o/406.4mm, line pipe, long. welded nesoi, used for oil/gas pipelines	Free	I	
73051910	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam o/406.4mm, line pipe, not long. welded, used for oil/gas	Free	I	
73051950	Alloy steel, seamed, w/circ. cross sect. & ext. diam o/406.4mm, line pipe, not long. welded, used for oil/gas pipelines	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73052020	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, casing pipe, threaded/coupled, of kind for drilling for oil/gas	Free	I	
73052040	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, casing pipe, n/threaded/coupled, of kind for drill. for oil/gas	Free	I	
73052060	Alloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, casing pipe, threaded/coupled, of kind for drilling for oil/gas	Free	I	
73052080	Alloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, casing pipe, n/threaded/coupled, of kind for drilling for oil/gas	Free	I	
73053120	Steel, long. welded, w/circ. cross sect & ext. diam o/406.4mm, tapered pipes and tubes principally used as pts of illuminating arts.	Free	I	
73053140	Iron or nonalloy steel, long. welded, w/circ. cross sect. & ext. diam. o/406.4mm, tubes and pipes, o/th used in oil/gas drill.etc	Free	I	
73053160	Alloy steel, long. welded, w/circ. cross sect. & ext. diam. o/406.4mm, tubes and pipes, o/than used in oil/gas drill. or pipelines	Free	I	
73053910	Iron or nonalloy steel, weld. o/than long. weld., w/circ. x-sect. & ext. diam. o/406.4mm, tubes and pipes, o/th used in oil/gas drill.etc	Free	I	
73053950	Alloy steel, weld. o/than long. weld., w/circ. x-sect. & ext. diam. o/406.4mm, tubes and pipes, o/than used in oil/gas drill. or pipelines	Free	I	
73059010	Iron or nonalloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, not welded, tubes and pipes, o/th used in oil/gas drill.etc	Free	I	
73059050	Alloy steel, seamed, w/circ. cross sect. & ext. diam. o/406.4mm, not welded, tubes and pipes, o/than used in oil/gas drill. or pipelines	Free	I	
73061010	Iron or nonalloy steel, seamed, w/ext. diam. 406.4mm or less or o/than circ. x-sect, line pipe of a kind used for oil and gas pipelines	Free	I	
73061050	Alloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, line pipe of a kind used for oil and gas pipelines	Free	I	
73062010	Iron or nonalloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, threaded/coupled, casing of kind used in drill. oil/gas	Free	I	
73062020	Iron or nonalloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, n/threaded/coupled, casing kind used drill for oil/gas	Free	I	
73062030	Alloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, threaded/coupled, casing of kind used in drilling for oil/gas	Free	I	
73062040	Alloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, n/threaded/coupled, casing of kind used in drilling for oil/gas	Free	I	
73062060	Iron or nonalloy steel, seamed, w/ext. diam. 406.4mm or less or o/than circ. x-sect, tubing of a kind used for drilling for oil/gas	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73062080	Alloy steel, seamed, w/ext. diam 406.4mm or less or o/than circ. x-sect, tubing of a kind used for drilling for oil/gas	Free	I	
73063010	Iron or nonalloy steel, welded, w/circ. x-sect & ext. diam. 406.4mm or less, tubes, pipes, hollow profiles, w/wall thick. less than 1.65 mm	Free	I	
73063030	Nonalloy steel, welded, w/circ. x-sect & ext. diam. 406.4mm or less, tapered pipes & tubes, w/wall thick. of 1.65 mm+, pts. of illum. arts.	Free	I	
73063050	Iron or nonalloy steel, welded, w/circ. x-sect & ext. diam. 406.4mm or less, pipes, tubes & holl. prof., w/wall thick. of 1.65 mm or more	Free	I	
73064010	Stainless steel, welded, w/circ. x-sect & ext. diam. 406.4mm or less, tubes, pipes, hollow profiles, w/wall thick. less than 1.65 mm	Free	I	
73064050	Stainless steel, welded, w/circ. x-sect & ext. diam. 406.4mm or less, tubes, pipes, hollow profiles, w/wall thick. of 1.65 mm or more	Free	I	
73065010	Alloy steel (o/stainless), welded, w/circ. x-sect & ext. diam. 406.4mm or less, tubes, pipes, hollow prof., w/wall thick. less th/1.65 mm	Free	I	
73065030	Alloy steel (o/stainless), welded, w/circ. x-sect & ext. diam. 406.4mm or less, tapered pipes & tubes, w/wall thick. of 1.65 mm+, pts. illum	Free	I	
73065050	Alloy steel (o/stainless), welded, w/circ. x-sect & ext. diam. 406.4mm or less, tubes, pipes, hollow prof., w/wall thick. of 1.65 mm+	Free	I	
73066010	Iron or nonalloy steel, welded, w/non-circ. x-sect, tubes, pipes and hollow profiles, w/wall thickness of 4 mm or more	Free	I	
73066030	Alloy steel, welded, w/non-circ. x-sect, tubes, pipes and hollow profiles, w/wall thickness of 4 mm or more	Free	I	
73066050	Iron or nonalloy steel, welded, w/non-circ. x-sect, tubes, pipes and hollow profiles, w/wall thickness less than 4 mm	Free	I	
73066070	Alloy steel, welded, w/non-circ. x-sect, tubes, pipes and hollow profiles, w/wall thickness less than 4 mm	Free	I	
73069010	Iron or nonalloy steel, seamed o/welded, w/non-circ. x-sect. or circ. x-sect. w/ext. diam. 406.4mm or less, tubes, pipes & hollow profiles	Free	I	
73069050	Alloy steel, seamed o/than welded, w/non-circ. x-sect or circ. x-sect w/ext. diam. 406.4mm or less, tubes, pipes and hollow profiles	Free	I	
73071100	Cast nonmalleable iron, fittings for tubes or pipes	4.80%	A	
73071930	Cast ductile iron or steel, fittings for tubes or pipes	5.60%	A	
73071990	Cast iron or steel, fittings for tubes or pipes, nesoi	6.20%	A	
73072110	Stainless steel, flanges for tubes/pipes, forged, not machined, not tooled and not otherwise processed after forging	3.30%	A	
73072150	Stainless steel, not cast, flanges for tubes/pipes, not forged or forged and machined, tooled and otherwise processed after forging	5.60%	A	
73072210	Stainless steel, not cast, threaded sleeves (couplings) for tubes/pipes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73072250	Stainless steel, not cast, threaded elbow and bends for tubes/pipes	6.20%	A	
73072300	Stainless steel, not cast, butt welding fittings for tubes/pipes	5%	A	
73072900	Stainless steel, not cast, fittings for tubes/pipes, nesoi	5%	A	
73079110	Iron or nonalloy steel, flanges for tubes/pipes, forged, not machined, not tooled and not otherwise processed after forging	3.30%	A	
73079130	Alloy steel (o/than stainless), not cast, flanges for tubes/pipes, forged, not machined/tooled and not otherwise processed after forging	3.20%	A	
73079150	Iron or steel (o/than stainless), not cast, flanges for tubes/pipes, not forged or forged and machined, tooled & processed after forging	5.50%	A	
73079230	Iron or steel (o/than stainless), not cast, threaded sleeves (couplings) for tubes/pipes	Free	I	
73079290	Iron or steel (o/than stainless), not cast, threaded elbow and bends for tubes/pipes	6.20%	A	
73079330	Iron or nonalloy steel, not cast, butt welding fittings for tubes/pipes, w/inside diam. less than 360mm	6.20%	A	
73079360	Alloy steel (o/than stainless), not cast, butt welding fittings for tubes/pipes, w/inside diam. less than 360mm	5.50%	A	
73079390	Iron or alloy steel (o/than stainless), not cast, butt welding fittings for tubes/pipes, w/inside diam. 360mm or more	4.30%	A	
73079910	Iron or nonalloy steel, fittings for tubes/pipes, nesoi, forged, not machined, not tooled and not otherwise processed after forging	3.70%	A	
73079930	Alloy steel (o/than stainless), fittings for tubes/pipes, nesoi, forged, not machined/tooled and not otherwise processed after forging	3.20%	A	
73079950	Iron/steel (o/than stainless), n/cast, fittings for tubes/pipes, nesoi, not forged or forged and machined, tooled & processed after forging	4.30%	A	
73081000	Iron or steel, bridges and bridge sections	Free	I	
73082000	Iron or steel, towers and lattice masts	Free	I	
73083010	Stainless steel, doors, windows and their frames, and thresholds for doors	Free	I	
73083050	Iron or steel (o/than stainless), doors, windows and their frames, and thresholds for doors	Free	I	
73084000	Iron or steel, props and similar equipment for scaffolding, shuttering or pit-propping	Free	I	
73089030	Iron or steel, not in part alloy steel, columns, pillars, posts, beams and girders	Free	I	
73089060	Iron or steel, columns, pillars, posts, beams and girders, nesoi	Free	I	
73089070	Steel, grating for structures or parts of structures	Free	I	
73089095	Iron or steel, structures (excluding prefab structures of 9406) and parts of structures, nesoi	Free	I	
73090000	Iron/steel, reservoirs, tanks, vats, siml. contain., for any material (o/than compress./liq.gas), w/capacity o/300 l, n/fit. w/mech/thermal	Free	I	
73101000	Iron/steel, tanks, casks, drums, cans, boxes & siml. cont. for any material (o/than compress./liq.gas), w/cap. of 50+ l but n/o 300 l	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73102100	Iron/steel, cans for any material (o/compressed/liq. gas), closed by soldering or crimping, w/cap. less than 50 l	Free	I	
73102900	Iron/steel, cans for any material (o/compressed/liq. gas), n/closed by soldering or crimping, w/cap. less than 50 l	Free	I	
73110000	Iron/steel, containers for compressed or liquefied gas	Free	I	
73121005	Stainless steel, stranded wire, not elect. insulated, fitted with fittings or made up into articles	Free	I	
73121010	Stainless steel, stranded wire, not elect. insulated, not fitted with fittings or made up into articles	Free	I	
73121020	Iron or steel (o/than stainless), stranded wire, not elect. insul., fitted with fittings or made up into articles	Free	I	
73121030	Iron or steel (o/than stainless), stranded wire, not elect. insul., not fitted with fittings or made up into articles	Free	I	
73121050	Stainless steel, ropes, cables and cordage (o/than stranded wire), not elect. insul., fitted with fittings or made up into articles	Free	I	
73121060	Stainless steel, ropes, cables and cordage (o/than stranded wire), not elect. insul., not fitted with fittings or made up into articles	Free	I	
73121070	Iron/steel (o/stainless), ropes, cables & cordage (o/than stranded wire), n/elect. insul., fitted with fittings or made up into articles	Free	I	
73121080	Iron/steel (o/stainless), ropes, cables & cordage, of brass plated wire (o/than stranded wire), n/elect. insul., w/o fittings or arts.	Free	I	
73121090	Iron/steel (o/stainless), ropes, cables & cordage, o/th of brass plate wire (o/than stranded wire), n/elect. insul., w/o fittings etc.	Free	I	
73129000	Iron/steel (o/stainless), plaited bands, slings and the like, not electrically insulated	Free	I	
73130000	Iron/steel, barbed wire; iron/steel, twisted hoop or single flat wire and loosely twisted double wire, of a kind used for fencing	Free	I	
73141210	Stainless steel, woven cloth endless bands for machinery, w/meshes not finer than 12 wires to the lineal cm in warp or filling	Free	I	
73141220	Stainless steel, woven cloth endless bands for machinery, w/meshes finer than 12 but n/finer than 36 wires to the lineal cm warp or filling	Free	I	
73141230	Stainless steel, Fourdrinier wires for papermaking machines w/94 or more wires to the lineal cm in warp or filling	Free	I	
73141260	Stainless steel, Fourdrinier wires for papermaking machines w/36 to 93 wires to the lineal cm in warp or filling	Free	I	
73141290	Stainless steel, woven cloth endless bands for machinery, nesoi, w/meshes finer than 36 wires to the lineal cm in warp or filling	Free	I	
73141300	Iron or steel (o/than stainless), woven cloth endless bands for machinery, neosi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73141410	Stainless steel, woven cloth (o/than endless bands for machinery), w/meshes not finer than 12 wires to the lineal cm in warp or filling	Free	I	
73141420	Stainless steel, woven cloth (o/than endless bands for machinery), w/meshes finer 12 but n/finer 36 wires to the lineal cm warp/filling	Free	I	
73141430	Stainless steel, Fourdrinier wires (o/than endless bands) for papermaking machines,w/meshes 94 or more wire to lineal cm warp/filling	Free	I	
73141460	Stainless steel, Fourdrinier wires (o/than endless bands) for papermaking machines, w/meshes 36 to 93 wires to the lineal cm warp/filling	Free	I	
73141490	Stainless steel woven cloth (other than endless band for machinery), neosi, w/meshes finer than 36 wires to the lineal cm in warp or filling	Free	I	
73141900	Iron or steel (o/than stainless), woven cloth (o/than endless bands for machinery)	Free	I	
73142000	Iron/steel, grill, netting & fencing, of wire w/maximum x-sect. dimension 3 mm or more, welded at intersection, w/mesh size 100 cm2 or more	Free	I	
73143110	Iron/steel, fencing, of wire, welded at the intersection, plated or coated with zinc, whether or not covered w/plastic material	Free	I	
73143150	Iron/steel, grill and netting, of wire, welded at the intersection, plated or coated with zinc, nesoi	Free	I	
73143900	Iron/steel, grill, netting and fencing, of wire, welded at the intersection, not plated or coated with zinc	Free	I	
73144100	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, plated or coated with zinc	Free	I	
73144200	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, coated with plastics	Free	I	
73144930	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, not cut to shape	Free	I	
73144960	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, cut to shape	Free	I	
73145000	Iron or steel, expanded metal	Free	I	
73151100	Iron or steel, roller chain	Free	I	
73151200	Iron or steel, articulated link chain (other than roller chain)	Free	I	
73151900	Iron or steel, parts of articulated link chain	Free	I	
73152010	Iron or steel, skid chain, not over 8 mm in diameter	Free	I	
73152050	Iron or steel, skid chain, over 8 mm in diameter	Free	I	
73158100	Iron or steel, stud link chain	Free	I	
73158210	Alloy steel, welded link chain, not over 10 mm in diameter	Free	I	
73158230	Alloy steel, welded link chain, over 10 mm in diameter	Free	I	
73158250	Iron or nonalloy steel, welded link chain, not over 10 mm in diameter	Free	I	
73158270	Iron or nonalloy steel, welded link chain, over 10 mm in diameter	Free	I	
73158910	Iron or steel, chain nesoi, with links of essentially round cross section, not over 8 mm in diameter	1.50%	A	
73158930	Iron or steel, chain nesoi, with links of essentially round cross sections, over 8 mm in diameter	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73158950	Iron or steel, chain nesoi	3.90%	A	
73159000	Iron or steel, parts of chain (other than articulated link chain)	2.90%	A	
73160000	Iron or steel, anchors, grapnels and parts thereof	Free	I	
73170010	Iron or steel, thumb tacks	Free	I	
73170020	Iron or steel, nails, tacks, corrugated nails, staples & similar arts., not threaded, suitable for use in powder-actuated hand tools	Free	I	
73170030	Iron or steel, nails, tacks, corrugated nails, staples & similar arts., threaded, suitable for use in powder-actuated hand tools	Free	I	
73170055	Iron or steel, nails, tacks, corrugated nails, staples & similar arts., of one piece construction, made of round wire, nesoi	Free	I	
73170065	Iron or steel, nails, tacks, corrugated nails, staples & similar arts., of one piece construction, not made of round wire, nesoi	Free	I	
73170075	Iron or steel, nails, tacks, corrugated nails, staples & similar arts., of two or more pieces, nesoi	Free	I	
73181100	Iron or steel, coach screws	12.50%	A	
73181200	Iron or steel, wood screws (o/than coach screws)	12.50%	A	
73181300	Iron or steel, screw hooks and screw rings	5.70%	A	
73181410	Iron or steel, self-tapping screws, w/shanks or threads less than 6 mm in diameter	6.20%	A	
73181450	Iron or steel, self-tapping screws, w/shanks or threads 6 mm or more in diameter	8.60%	A	
73181520	Iron or steel, bolts and bolts & their nuts or washers, imported in the same shipment	Free	I	
73181540	Iron or steel, machine screws (o/than cap screws), 9.5 mm or more in length and 3.2 mm in diameter	Free	I	
73181550	Iron or steel, threaded studs	Free	I	
73181560	Iron or steel, screws and bolts, nesoi, having shanks or threads less than 6 mm in diameter	6.20%	A	
73181580	Iron or steel, screws and bolts, nesoi, having shanks or threads 6 mm or more in diameter	8.50%	A	
73181600	Iron or steel, nuts	Free	I	
73181900	Iron or steel, threaded articles similar to screws, bolts, nuts, coach screws & screw hooks, nesoi	5.70%	A	
73182100	Iron or steel, spring washers and other lock washers	5.80%	A	
73182200	Iron or steel, washers (o/than spring washers and other lock washers)	Free	I	
73182300	Iron or steel, rivets	Free	I	
73182400	Iron or steel, cotters and cotter pins	3.80%	A	
73182900	Iron or steel, nonthreaded articles similar to rivets, cotters, cotter pins, washers and spring washers	2.80%	A	
73191000	Iron or steel, sewing, darning or embroidery needles	Free	I	
73192000	Iron or steel, safety pins	4.50%	A	
73193010	Iron or steel, dressmakers' or common pins	4.10%	A	
73193050	Iron or steel, pins (o/than safety pins, dressmakers' or common pins)	Free	I	
73199000	Iron or steel, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand	2.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
73201030	Iron or steel, leaf springs & leaves therefore, to be used in motor vehicles having a G.V.W. not exceeding 4 metric tons	3.20%	A	
73201060	Iron or steel, leaf springs & leaves therefore, suitable for motor vehicle suspension (o/than for motor vehicles w/a G.V.W. o/4 metric tons)	3.20%	A	
73201090	Iron or steel, leaf springs & leaves therefore, not suitable for motor vehicle suspension	3.20%	A	
73202010	Iron or steel, helical springs, suitable for motor-vehicle suspension	3.20%	A	
73202050	Iron or steel, helical springs (o/than suitable for motor-vehicle suspension)	3.90%	A	
73209010	Iron or steel, hairsprings	Free	I	
73209050	Iron or steel, springs (o/than leaf springs, helical springs or hairsprings)	2.90%	A	
73211110	Iron or steel, portable non-electric domestic cooking appliances and plate warmers, for gas fuel or for both gas and other fuels	5.70%	A	
73211130	Iron or steel, nonportable non-electric domestic stoves or ranges, for gas fuel or for both gas and other fuels	Free	I	
73211160	Iron or steel, nonportable non-electric domestic cook. appl. (o/th stoves or ranges) & plate warmers, for gas fuel or both gas & other fuels	Free	I	
73211200	Iron or steel, non-electric domestic cooking appliances and plate warmers, for liquid fuels	Free	I	
73211300	Iron or steel, non-electric domestic cooking appliances and plate warmers, for solid fuels	Free	I	
73218110	Iron or steel, portable non-electric domestic grates & warming appl. (o/cooking/plate warmers), for gas fuel or both gas and other fuels	2.90%	A	
73218150	Iron or steel, nonportable non-electric domestic grates & warming appl. (o/than cooking/plate warmers), for gas fuel/both gas & other fuels	Free	I	
73218210	Iron or steel, portable non-electric domestic grates & warming appliances (o/than cooking/plate warmers) for liquid fuels	2.90%	A	
73218250	Iron or steel, nonportable non-electric domestic grates & warming appliances (o/than cooking/plate warmers), for liquid fuels	Free	I	
73218300	Iron or steel, non-electric domestic grates & warming appliances (o/than cooking/plate warmers), for solid fuels	Free	I	
73219010	Iron/steel, cooking chambers for nonportable non-electric domestic stoves or ranges, for gas or for gas and other fuels	Free	I	
73219020	Iron/steel, top surface panels w/ or w/o burners/controls for nonportable non-elect. domest. stoves or ranges, for gas or gas & other fuels	Free	I	
73219040	Iron/steel, door assmbly w/more than one of inner panel, out. panel, window, insul., for non-elect. stoves or ranges, for gas or gas & other	Free	I	
73219050	Iron/steel, parts of nonportable non-electric domestic stoves or ranges, nesoi, for gas fuel or for both gas and other fuels	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73219060	Iron/steel, parts, of nonelectric domestic cooking and warming appliances, nesoi	Free	I	
73221100	Cast iron, non-electrically heated radiators and parts thereof, for central heating	Free	I	
73221900	Iron (o/than cast) or steel, non-electrically heated radiators and parts thereof, for central heating	Free	I	
73229000	Iron or steel, non-electrically heated air heaters and hot air distributors w/motor driven fan or blower and parts thereof	Free	I	
73231000	Iron or steel wool; iron or steel pot scourers and scouring or polishing pads, gloves and the like	Free	I	
73239110	Cast iron, table, kitchen or o/household arts. and parts thereof, not enameled but coated or plated with precious metals	Free	I	
73239150	Cast iron, table, kitchen or o/household arts. and parts thereof, not enameled & not coated or plated with precious metals	5.30%	A	
73239200	Cast iron, table, kitchen or o/household arts. and parts thereof, enameled	Free	I	
73239300	Stainless steel, table, kitchen or o/household arts. and parts thereof	2%	A	
73239400	Iron (o/than cast) or steel (o/than stainless), table, kitchen or o/household arts. and parts thereof, enameled	2.70%	A	
73239910	Iron (o/th cast) or steel (o/th stainless), table, kitchen or o/household arts. & parts thereof, not enameled but plated/coat. w/silver	Free	I	
73239930	Iron (o/th cast)/steel (o/th stainless), table/kitchen /household arts. & parts thereof, not enameled but plated/coat. w/prec metal o/silver	8.20%	A	
73239950	Tinplate, table, kitchen or o/household arts. & parts thereof, not coated or plated w/precious metal	Free	I	
73239970	Iron (o/th cast) or steel (o/than tinplate or stainless), cookingware, not coated or plated with precious metal	5.30%	A	
73239990	Iron (o/th cast)/steel (o/th tinplate or stainless), table, kitchen (o/th cooking.) or o/household arts & part, n/coated/plated w/prec.metal	3.40%	A	
73241000	Stainless steel, sinks and wash basins	3.40%	A	
73242110	Cast iron, baths (whether or not enameled), coated or plated with precious metal	Free	I	
73242150	Cast iron, baths (whether or not enameled), not coated or plated with precious metal	Free	I	
73242900	Iron (o/than cast) or steel, baths (whether or not enameled)	Free	I	
73249000	Iron or steel, sanitary ware (o/than baths or stainless steel sinks and wash basins) and parts thereof	Free	I	
73251000	Nonmalleable cast iron, articles, nesoi	Free	I	
73259100	Iron or steel, cast grinding balls and similar articles for mills	2.90%	A	
73259910	Cast iron (o/than nonmalleable cast iron), articles nesoi	Free	I	
73259950	Steel, cast articles nesoi	2.90%	A	
73261100	Iron or steel, forged or stamped grinding balls and similar articles for mills	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
73261900	Iron or steel, articles forged or stamped but n/further worked, nesoi	2.90%	A	
73262000	Iron or steel, articles of wire, nesoi	3.90%	A	
73269010	Tinplate, articles nesoi	Free	I	
73269025	Iron or steel, cable or inner wire for caliper and cantilever brakes and casing therefore, whether or not cut to length	Free	I	
73269035	Iron or steel, containers of a kind normally carried on the person, in the pocket or in the handbag, nesoi	7.80%	A	
73269045	Iron or steel, horse and mule shoes	Free	I	
73269060	Iron or steel, articles nesoi, coated or plated with precious metal	8.60%	A	
73269085	Iron or steel, articles, nesoi	2.90%	A	
74011000	Copper mattes	Free	I	
74012000	Cement copper (precipitated copper)	Free	I	
74020000	Unrefined copper; copper anodes for electrolytic refining	Free	I	
74031100	Refined copper cathodes and sections of cathodes	1%	A	
74031200	Refined copper, wire bars	1%	A	
74031300	Refined copper, billets	1%	A	
74031900	Refined copper, unwrought articles nesoi	1%	A	
74032100	Copper-zinc base alloys (brass), unwrought nesoi	1%	A	
74032200	Copper-tin base alloys (bronze), unwrought nesoi	1%	A	
74032300	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), unwrought nesoi	1%	A	
74032900	Copper alloys (o/than copper-zinc, copper-tin, copper-nickel(cupro-nickel) or copper-nickel-zinc base alloys, unwrought nesoi	1%	A	
74040030	Copper spent anodes; copper waste & scrap containing less than 94% by weight of copper	Free	I	
74040060	Copper, waste and scrap containing 94% or more by weight of copper	Free	I	
74050010	Copper master alloys, containing 5% or more but n/more than 15% by weight of phosphorus	Free	I	
74050060	Copper master alloys, not containing 5% or more but n/more than 15% by weight of phosphorus	Free	I	
74061000	Copper, powders of non-lamellar structure	Free	I	
74062000	Copper, powders of lamellar structure; copper flakes	Free	I	
74071015	Refined copper, hollow profiles	3%	A	
74071030	Refined copper, profiles (o/than hollow profiles)	3%	A	
74071050	Refined copper, bars and rods	1%	A	
74072115	Copper-zinc base alloys (brass), hollow profiles	2.20%	A	
74072130	Copper-zinc base alloys (brass), profiles (o/than hollow profiles)	2.20%	A	
74072150	Copper-zinc base alloys (brass), low fuming brazing rods	2.20%	A	
74072170	Copper-zinc base alloys (brass), bars & rods nesoi, having a rectangular cross section	1.90%	A	
74072190	Copper-zinc base alloys (brass), bars & rods nesoi, not having a rectangular cross section	2.20%	A	
74072215	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), hollow profiles	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
74072230	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), profiles (o/than hollow profiles)	3%	A	
74072250	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), bars & rods	3%	A	
74072915	Copper alloys (o/than brass, cupro-nickel or nickel silver), hollow profiles	3%	A	
74072930	Copper alloys (o/than brass, cupro-nickel or nickel silver), profiles (o/than hollow profiles)	3%	A	
74072950	Copper alloys (o/than brass, cupro-nickel or nickel silver), bars and rods	1.60%	A	
74081130	Refined copper, wire, w/maximum cross-sectional dimension over 9.5 mm	1%	A	
74081160	Refined copper, wire, w/maximum cross-sectional dimension over 6 mm but not over 9.5 mm	3%	A	
74081900	Refined copper, wire, w/maximum cross-sectional dimension of 6 mm or less	3%	A	
74082100	Copper-zinc base alloys (brass), wire	3%	A	
74082210	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), wire, coated or plated with metal	3%	A	
74082250	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), wire, not coated or plated w/metal	3%	A	
74082910	Copper alloys (o/than brass, cupro-nickel or nickel-silver), wire, coated or plated with metal	3%	A	
74082950	Copper alloys (o/than brass, cupro-nickel or nickel-silver), wire, not coated or plated with metal	3%	A	
74091110	Refined copper, plates, sheets and strip, in coils, with a thickness of 5 mm or more	3%	A	
74091150	Refined copper, plates, sheets and strip, in coils, with a thickness over 0.15mm but less than 5 mm	1%	A	
74091910	Refined copper, plates, sheets and strip, not in coils, with a thickness of 5 mm or more	3%	A	
74091950	Refined copper, plates, sheets and strip, not in coils, with a thickness o/0.15mm but less than 5 mm & a width of 500 mm or more	1%	A	
74091990	Refined copper, plates, sheets and strip, not in coils, with a thickness o/0.15mm but less than 5 mm & a width of less than 500 mm	3%	A	
74092100	Copper-zinc base alloys (brass), plates, sheets and strip, in coils	1.90%	A	
74092900	Copper-zinc base alloys (brass), plates, sheets and strip, not in coils	1.90%	A	
74093110	Copper-tin base alloys (bronze), plates, sheets and strip, in coils. with a thickness of 5 mm or more	3%	A	
74093150	Copper-tin base alloys (bronze), plates, sheets and strip, in coils, with a thickness o/0.15mm but less than 5mm & a width of 500mm or more	1.70%	A	
74093190	Copper-tin base alloys (bronze), plates, sheets and strip, in coils, w/thickness o/0.15mm but less than 5mm & a width of less than 500mm	3%	A	
74093910	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness of 5 mm or more	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
74093950	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness o/0.15 but less than 5 mm & of a width of 500 mm or more	1.70%	A	
74093990	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness o/0.15 but less than 5 mm & of a width of less than 500 mm	3%	A	
74094000	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), plates, sheets and strip, w/thickness o/0.15mm	3%	A	
74099010	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, with thickness of 5 mm or more	3%	A	
74099050	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, w/thick. o/0.15mm but less th/5mm & width 500mm+	1.70%	A	
74099090	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, w/thick. o/0.15mm but less th/5mm & width less 500mm	3%	A	
74101100	Refined copper, foil, w/thickness of 0.15 mm or less, not backed	1%	A	
74101200	Copper alloys, foil, w/thickness of 0.15 mm or less, not backed	1%	A	
74102130	Refined copper, clad laminates, w/thickness of 0.15 mm or less, backed	3%	A	
74102160	Refined copper, foil, w/thickness of 0.15 mm or less, backed	1.50%	A	
74102200	Copper alloys, foil, w/thickness of 0.15 mm or less, backed	1.50%	A	
74111010	Refined copper, tubes and pipes, seamless	1.50%	A	
74111050	Refined copper, tubes and pipes, other than seamless	3%	A	
74112110	Copper-zinc base alloys (brass), tubes and pipes, seamless	1.40%	A	
74112150	Copper-zinc base alloys (brass), tubes and pipes, other than seamless	3%	A	
74112200	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver), tubes and pipes	3%	A	
74112910	Copper alloys (o/than brass/cupro-nickel/nickel-silver), pipes and tubes, seamless	1.40%	A	
74112950	Copper alloys (o/than brass/cupro-nickel/nickel-silver), pipes and tubes, other than seamless	3%	A	
74121000	Refined copper, fittings for tubes and pipes	3%	A	
74122000	Copper alloys, fittings for tubes and pipes	3%	A	
74130010	Copper, stranded wire, not electrically insulated, not fitted with fittings and not made up into articles	3%	A	
74130050	Copper, cables, plaited bands and the like, not fitted with fittings and not made up into articles	2%	A	
74130090	Copper, stranded wire, cables, plaited bands and the like, not electrically insulated, fitted with fittings or made up into articles	3%	A	
74142030	Copper, Fourdrinier wires, for use in papermaking machines, w/94 or more wires to the lineal cm	Free	I	
74142060	Copper, Fourdrinier wires, for use in papermaking machines, w/less than 94 wires to the lineal cm	3%	A	
74142090	Copper, wire cloth (o/than Fourdrinier wires for use in papermaking machines)	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
74149000	Copper, wire grill and netting; expanded metal of copper	3%	A	
74151000	Copper or iron/steel w/heads of copper, nails and tacks, drawing pins, staples and similar articles	2.50%	A	
74152100	Copper, washers (including spring washers)	3%	A	
74152900	Copper, rivets, cotters, cotter pins and similar non-threaded articles (o/than washers)	3%	A	
74153305	Copper screws for wood	3%	A	
74153310	Muntz or yellow metal copper bolts	1.40%	A	
74153380	Screws (other than wood screws), bolts (other than Muntz or yellow metal) and nuts, of copper, threaded, nesoi	3%	A	
74153900	Copper, screw hooks and other threaded articles, nesoi	3%	A	
74160000	Copper, springs	3%	A	
74170000	Copper, cooking or heating apparatus of a kind used for domestic purposes, nonelectric, and parts thereof	3%	A	
74181120	Copper-zinc alloy (brass), pot scourers, scouring or polishing pads, gloves and the like	3%	A	
74181140	Copper (o/than copper-zinc alloys), pot scourers, scouring or polishing pads, gloves and the like	3%	A	
74181910	Copper, table, kitchen or other household articles and parts thereof, coated or plated w/precious metals	3%	A	
74181920	Copper-zinc alloy (brass), table, kitchen or other household articles and parts thereof, not coated or plated w/precious metals	3%	A	
74181950	Copper (o/than brass), table kitchen or other household articles and parts thereof, not coated or plated w/precious metals	3%	A	
74182010	Copper-zinc base alloys (brass), sanitary ware and parts thereof	3%	A	
74182050	Copper (o/than brass), sanitary ware and parts thereof	3%	A	
74191000	Copper, chain and parts thereof	3%	A	
74199100	Copper, articles nesoi, cast, molded, stamped, or forged but not further worked	Free	I	
74199915	Copper, containers a kind normally carried on the person, in the pocket or in the handbag	3%	A	
74199930	Copper, articles nesoi, coated or plated with precious metal	3%	A	
74199950	Copper, articles nesoi, not coated or plated with precious metal	Free	I	
75011000	Nickel mattes	Free	I	
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	I	
75021000	Nickel (o/than alloy), unwrought	Free	I	
75022000	Nickel alloys, unwrought	Free	I	
75030000	Nickel, waste and scrap	Free	I	
75040000	Nickel, powders and flakes	Free	I	
75051110	Nickel (o/than alloy), bars and rods, cold formed	3%	A	
75051130	Nickel (o/than alloy), bars and rods, not cold formed	2.60%	A	
75051150	Nickel (o/than alloy), profiles	3%	A	
75051210	Nickel alloy, bars and rods, cold formed	3%	A	
75051230	Nickel alloy, bars and rods, not cold formed	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
75051250	Nickel alloy, profiles	3%	A	
75052110	Nickel (o/than alloy), wire, cold formed	3%	A	
75052150	Nickel (o/than alloy), wire, not cold formed	2.60%	A	
75052210	Nickel alloy, wire, cold formed	3%	A	
75052250	Nickel alloy, wire, not cold formed	2.60%	A	
75061010	Nickel (o/than alloy), plates, sheets and strip, cold formed	3%	A	
75061030	Nickel (o/than alloy), plates, sheets and strip, not cold formed	2.50%	A	
75061045	Nickel, foil, w/thickness not over 0.15 mm	2.50%	A	
75061060	Nickel, foil, w/thickness over 0.15 mm	2.50%	A	
75062010	Nickel alloy, plates, sheets and strip, cold formed	3%	A	
75062030	Nickel alloy, plates, sheets and strip, not cold formed	2.50%	A	
75062045	Nickel alloy, foil, w/thickness not over 0.15 mm	3%	A	
75062060	Nickel alloy, foil, w/thickness over 0.15 mm	3%	A	
75071100	Nickel (o/than alloy), tubes and pipes	2%	A	
75071200	Nickel alloy, tubes and pipes	2%	A	
75072000	Nickel, fittings for tubes and pipes	3%	A	
75081000	Nickel, wire cloth, grill and netting	3%	A	
75089010	Nickel, stranded wire	3%	A	
75089050	Nickel, articles of nesoi	3%	A	
76011030	Aluminum (o/than alloy), unwrought, in coils, w/uniform x-section throughout length & w/least cross-sectional dimension n/o 9.5 mm	2.60%	A	
76011060	Aluminum (o/than alloy), unwrought nesoi	Free	I	
76012030	Aluminum alloys, unwrought, in coils, w/uniform x-section throughout length & w/least cross-sectional dimension n/o 9.5 mm	2.60%	A	
76012060	Aluminum alloys, w/25% or more by weight of silicon, unwrought nesoi	2.10%	A	
76012090	Aluminum alloys nesoi, unwrought nesoi	Free	I	
76020000	Aluminum, waste and scrap	Free	I	
76031000	Aluminum, powders of non-lamellar structure	5%	A	
76032000	Aluminum, powders of lamellar structure; aluminum flakes	3.90%	A	
76041010	Aluminum (o/than alloy), profiles	5%	A	
76041030	Aluminum (o/than alloy), bar and rods, with a round cross section	2.60%	A	
76041050	Aluminum (o/than alloy), bar and rods, other than with a round cross section	3%	A	
76042100	Aluminum alloy, hollow profiles	1.50%	A	
76042910	Aluminum alloy, profiles (o/than hollow profiles)	5%	A	
76042930	Aluminum alloy, bars and rods, having a round cross section	2.60%	A	
76042950	Aluminum alloy, bars and rodss, other than with a round cross section	3%	A	
76051100	Aluminum (o/than alloy), wire, with a maximum cross-sectional dimension over 7 mm	2.60%	A	
76051900	Aluminum (o/than alloy), wire, with a maximum cross-sectional dimension of 7 mm or less	4.20%	A	
76052100	Aluminum alloy, wire, with a maximum cross-sectional dimension over 7 mm	2.60%	A	
76052900	Aluminum alloy, wire, with a maximum cross-sectional dimension of 7 mm or less	4.20%	A	
76061130	Aluminum (o/than alloy), plates/sheets/strip, w/thick. o/0.2mm, rectangular (incl. sq), not clad	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
76061160	Aluminum (o/than alloy), plates/sheets/strip, w/thick. o/0.2mm, rectangular (incl. sq), clad	2.70%	A	
76061230	Aluminum alloy, plates/sheets/strip, w/thick. o/0.2mm, rectangular (incl. sq), not clad	3%	A	
76061260	Aluminum alloy, plates/sheets/strip, w/thick. o/0.2mm, rectangular (incl. sq), clad	6.50%	A	
76069130	Aluminum (o/than alloy), plates/sheets/strip, w/thick. o/0.2mm, o/than rectangular (incl. sq), not clad	3%	A	
76069160	Aluminum (o/than alloy), plates/sheets/strip, w/thick. o/0.2mm, o/than rectangular (incl. sq), clad	2.70%	A	
76069230	Aluminum alloy, plates/sheets/strip, w/thick. o/0.2mm, o/than rectangular (incl. sq), not clad	3%	A	
76069260	Aluminum alloy, plates/sheets/strip, w/thick. o/0.2mm, o/than rectangular (incl. sq), clad	6.50%	A	
76071130	Aluminum, foil, w/thickness n/o 0.01 mm, rolled but not further worked, not backed	5.80%	A	
76071160	Aluminum, foil, w/thickness over 0.01 mm but n/o 0.15 mm, rolled but not further worked, not backed	5.30%	A	
76071190	Aluminum, foil, w/thickness over 0.15 mm but n/o 0.2 mm, rolled but not further worked, not backed	3%	A	
76071910	Aluminum, etched capacitor foil, w/thickness n/o 0.2 mm, not rolled or rolled and further worked, not backed	5.30%	A	
76071930	Aluminum, foil nesoi, w/thickness n/o 0.15 mm, cut to shape, not rolled, not backed	5.70%	A	
76071960	Aluminum, foil nesoi, w/thickness o/0.15mm but n/o 0.2 mm or 0.15mm or less & not cut to shape, not rolled, not backed, nesoi	3%	A	
76072010	Aluminum, foil, w/thickness n/o 0.2 mm, backed, covered or decorated with a character, design, fancy effect or pattern	3.70%	A	
76072050	Aluminum, foil, w/thickness n/o 0.2 mm, backed, nesoi	Free	I	
76081000	Aluminum (o/than alloy), tubes and pipes	5.70%	A	
76082000	Aluminum alloy, tubes and pipes	5.70%	A	
76090000	Aluminum, fittings for tubes and pipes	5.70%	A	
76101000	Aluminum, doors, windows and their frames and thresholds for doors	5.70%	A	
76109000	Aluminum, structures and parts of structures, nesoi; aluminum plates, rods, profiles, tubes and the like prepared for use in structures	5.70%	A	
76110000	Aluminum, reservoirs, tanks, vats & like containers for any material (o/than compressed or liq. gas), w/capacity o/300 l, not fitted w/	2.60%	A	
76121000	Aluminum, collapsible tubular containers, w/capacity of 300 l or less	2.40%	A	
76129010	Aluminum, casks, drums & like containers, for any material (o/than compressed or liq. gas), w/cap. n/o 20 l, n/fitted w/mech/thermal	5.70%	A	
76129050	Aluminum, casks, drums & like containers, for any material (o/thna compressed or liq. gas), w/cap. o/20 but n/o 300 l, n/fitted w/mech	Free	I	
76130000	Aluminum, containers for compressed or liquefied gas	5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
76141010	Aluminum, stranded wire, cables & the like w/steel core, not electrically insulated, not fitted with fittings & not made up into articles	4.90%	A	
76141050	Aluminum, stranded wire, cables & the like w/steel core, not electrically insulated, fitted with fittings or made up into articles	4.90%	A	
76149020	Aluminum, elect. conductors of stranded wire, cables & the like (o/than w/steel core), n/elect. insulated, n/fitted w/fittings or articles	4.90%	A	
76149040	Aluminum, stranded wire, cables, & the like (o/than elect. conduct or w/steel core), n/elect. insulated, n/fitted w/fittings or articles	4.90%	A	
76149050	Aluminum, stranded wire, cables and the like (o/than w/steel core), not electrically insulated, fitted w/fittings or made up into articles	5.70%	A	
76151100	Aluminum, pot scourers, scouring or polishing pads, gloves and the like	3.10%	A	
76151910	Aluminum, cast cooking and kitchen ware, enameled or glazed or containing nonstick interior finishes	3.10%	A	
76151930	Aluminum, cooking and kitchen ware (o/than cast), enameled or glazed or containing nonstick interior finishes	3.10%	A	
76151950	Aluminum, cast cooking and kitchen ware, not enameled or glazed and not containing nonstick interior finishes	3.10%	A	
76151970	Aluminum, cooking and kitchen ware (o/than cast), not enameled or glazed and not containing nonstick interior finishes	3.10%	A	
76151990	Aluminum, table, kitchen or other household articles (o/than cooking or kitchen ware) and parts thereof	3.10%	A	
76152000	Aluminum, sanitary ware and parts thereof	3.80%	A	
76161010	Aluminum, nails, tacks and staples	5.70%	A	
76161030	Aluminum, rivets	4.70%	A	
76161050	Aluminum, cotters and cotter pins	5.70%	A	
76161070	Aluminum, screws, bolts, nuts, screw hooks, washers and similar articles w/shanks, threads, or holes o/6 mm in diameter	5.50%	A	
76161090	Aluminum, screws, bolts, nuts, screw hooks, washers and similar articles w/shanks, threads or holes 6 mm or less in diameter	6%	A	
76169100	Aluminum, wire cloth, grill, netting and fencing	2.50%	A	
76169910	Aluminum, luggage frames	Free	I	
76169950	Aluminum, articles, nesoi	2.50%	A	
78011000	Refined lead, unwrought	2.5% on the value of the lead content	A	
78019100	Lead (o/than refined lead), containing by weight antimony as the principal other element, unwrought	2.5% on the value of the lead content	A	
78019930	Lead (o/than refined lead), bullion	2.5% on the value of the lead content	A	
78019990	Lead (o/than refined lead), unwrought nesoi	2.5% on the value of the lead content	A	

HTS8	Description	Base Rate	Staging Category	Notes
78020000	Lead, waste and scrap	Free	I	
78030000	Lead, bars, rods, profiles and wire	1.20%	A	
78041100	Lead, sheets, strip and foil, w/thickness n/o 0.2 mm, excluding any backing	2.20%	A	
78041900	Lead, plates & sheets, strip and foil w/thickness o/0.2mm, nesoi	3%	A	
78042000	Lead, powders and flakes	Free	I	
78050000	Lead, tubes or pipes and fittings for tubes or pipes	2%	A	
78060000	Lead, articles, nesoi	3%	A	
79011100	Zinc (o/than alloy), unwrought, containing o/99.99% by weight of zinc	1.50%	A	
79011210	Zinc (o/than alloy), unwrought, casting-grade zinc, containing at least 97.5% but less than 99.99% by weight of zinc	3%	A	
79011250	Zinc (o/than alloy), unwrought, o/than casting-grade zinc, containing at least 97.5% but less than 99.99% by wt. of zinc	1.50%	A	
79012000	Zinc alloy, unwrought	3%	A	
79020000	Zinc, waste and scrap	Free	I	
79031000	Zinc, dust	0.7 cents/kg	A	
79039030	Zinc, powders	0.5 cents/kg	A	
79039060	Zinc, flakes	3%	A	
79040000	Zinc, bars, rods, profiles and wire	4.20%	A	
79050000	Zinc, plates, sheets, strip and foil	2.80%	A	
79060000	Zinc, tubes or pipes and fittings for tubes or pipes	3%	A	
79070010	Zinc, household, table or kitchen use articles; zinc toilet and sanitary wares; zinc parts of all the foregoing	3%	A	
79070060	Zinc, articles (o/than for household, table or kitchen use), nesoi	3%	A	
80011000	Tin (o/than alloy), unwrought	Free	I	
80012000	Tin alloy, unwrought	Free	I	
80020000	Tin, waste and scrap	Free	I	
80030000	Tin, bars, rods, profiles and wire	3%	A	
80040000	Tin, plates, sheets and strip, of a thickness exceeding 0.20 mm	2.40%	A	
80050010	Tin, foil, w/thickness (excluding any backing) n/o 0.2 mm	3%	A	
80050020	Tin, powders and flakes	2.80%	A	
80060000	Tin, tubes or pipes and fittings for tubes or pipes	2.40%	A	
80070010	Tin, household, table or kitchen use articles; tin toilet and sanitary wares; all the foregoing, n/coated or plated w/prec. metal	2.10%	A	
80070050	Tin, articles nesoi	2.80%	A	
81011000	Tungsten, powders	7%	A	
81019400	Tungsten, unwrought (including bars and rods obtained simply by sintering)	6.60%	A	
81019500	Tungsten bars and rods (o/than those obtained simply by sintering), profiles, plates, sheets, strip and foil	6.50%	A	
81019600	Tungsten wire	4.40%	A	
81019700	Tungsten waste and scrap	2.80%	A	
81019900	Tungsten, articles nesoi	3.70%	A	
81021000	Molybdenum, powders	9.1 cents/kg on molybdenum content + 1.2%	A	

HTS8	Description	Base Rate	Staging Category	Notes
81029400	Molybdenum, unwrought (including bars and rods obtained simply by sintering)	13.9 cents/kg on molybdenum content + 1.9%	A	
81029530	Molybdenum bars and rods (o/than those obtained simply by sintering)	6.60%	A	
81029560	Molybdenum profiles, plates, sheets, strip and foil	6.60%	A	
81029600	Molybdenum wire	4.40%	A	
81029700	Molybdenum waste and scrap	Free	I	
81029900	Molybdenum, articles nesoi	3.70%	A	
81032000	Tantalum, unwrought (including bars and rods obtained simply by sintering); tantalum powders	2.50%	A	
81033000	Tantalum waste and scrap	Free	I	
81039000	Tantalum, articles nesoi	4.40%	A	
81041100	Magnesium, unwrought, containing at least 99.8 percent by weight of magnesium	8%	A	
81041900	Magnesium, unwrought, nesoi	6.50%	A	
81042000	Magnesium, waste and scrap	Free	I	
81043000	Magnesium, raspings, turnings and granules graded according to size; magnesium powders	4.40%	A	
81049000	Magnesium, articles nesoi	14.8 cents/kg on magnesium content + 3.5%	A	
81052030	Cobalt alloys, unwrought	4.40%	A	
81052060	Cobalt (other than alloys), unwrought	Free	I	
81052090	Cobalt, mattes and other intermediate products of cobalt metallurgy; cobalt powders	Free	I	
81053000	Cobalt waste and scrap	Free	I	
81059000	Cobalt, articles thereof nesoi	3.70%	A	
81060000	Bismuth (including waste & scrap) and articles thereof, nesoi	Free	I	
81072000	Cadmium, unwrought; cadmium powders	Free	I	
81073000	Cadmium waste and scrap	Free	I	
81079000	Cadmium, articles thereof nesoi	4.40%	A	
81082000	Titanium, unwrought; titanium powders	15%	A	
81083000	Titanium waste and scrap	Free	I	
81089030	Titanium, articles nesoi	5.50%	A	
81089060	Titanium, wrought nesoi	15%	A	
81092000	Zirconium, unwrought; zirconium powders	4.20%	A	
81093000	Zirconium waste and scrap	Free	I	
81099000	Zirconium, articles, nesoi	3.70%	A	
81101000	Antimony, unwrought; antimony powders	Free	I	
81102000	Antimony waste and scrap	Free	I	
81109000	Articles of antimony, nesoi	Free	I	
81110030	Manganese, waste and scrap	Free	I	
81110047	UNWROUGHT MANGANESE FLAKE CONTAINING AT LEAST 99.5 PERCENT BY WEIGHT MANGANESE	14%	A	
81110049	UNWROUGHT MANGANESE, NESOI	14%	A	
81110060	Manganese (o/than waste and scrap, unwrought) and articles thereof, nesoi	3.70%	A	
81121200	Beryllium, unwrought; beryllium powders	8.50%	A	
81121300	Beryllium waste and scrap	Free	I	
81121900	Beryllium, articles nesoi	5.50%	A	
81122100	Chromium, unwrought; chromium powders	3%	A	
81122200	Chromium waste and scrap	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
81122900	Articles of chromium, nesoi	3%	A	
81123030	Germanium, waste and scrap	Free	I	
81123060	Germanium, unwrought	2.60%	A	
81123090	Germanium nesoi and articles thereof	4.40%	A	
81124030	Vanadium, waste and scrap	Free	I	
81124060	Vanadium (o/than waste & scrap) and articles thereof	2%	A	
81125100	Thallium, unwrought; thallium powders	4%	A	
81125200	Thallium waste and scrap	Free	I	
81125900	Articles of thallium, nesoi	4%	A	
81129205	Waste and scrap of gallium, hafnium, indium, niobium or rhenium	Free	I	
81129210	Gallium, unwrought; gallium powders	3%	A	
81129220	Hafnium, unwrought; hafnium powders	Free	I	
81129230	Indium, unwrought; indium powders	Free	I	
81129240	Niobium (columbium), unwrought; niobium powders	4.90%	A	
81129250	Rhenium, unwrought; rhenium powders	3%	A	
81129901	Articles of gallium, hafnium, indium, niobium or rhenium, nesoi	4%	A	
81130000	Cermets (including waste & scrap) and articles thereof	3.70%	A	
82011000	Spades and shovels and base metal parts thereof	Free	I	
82012000	Forks (hand tools) and base metal parts thereof	Free	I	
82013000	Mattocks, picks, hoes and rakes and base metal parts thereof	Free	I	
82014030	Machetes, and base metal parts thereof	Free	I	
82014060	Axes, bill hooks and similar hewing tools (o/than machetes), and base metal parts thereof	6.20%	A	
82015000	One-handed secateurs, pruners and shears (including poultry shears), and base metal parts thereof	1 cents each + 2.8%	A	
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears, and base metal parts thereof	1 cents each + 2.8%	A	
82019030	Grass shears, and base metal parts thereof	2 cents each + 5.1%	A	
82019060	Base metal hand tools of a kind used in agriculture, horticulture or forestry nesoi, and base metal parts thereof	Free	I	
82021000	Hand saws, and base metal parts thereof (except blades)	Free	I	
82022000	Band saw blades	Free	I	
82023100	Circular saw blades (including slitting or slotting saw blades), w/working part of steel	Free	I	
82023900	Circular saw blades (including slitting or slotting saw blades), with working part of o/than steel, & base metal parts thereof	Free	I	
82024030	Chain saw blades & base metal parts thereof, w/cutting parts cont. o/0.2% of Cr, Mo or W, or o/0.1% of V	7.20%	A	
82024060	Chain saw blades and base metal parts thereof, nesoi	Free	I	
82029130	Hacksaw blades for working metal	Free	I	
82029160	Straight saw blades for working metal (o/than hacksaw blades), and base metal parts thereof	Free	I	
82029900	Saw blades nesoi, and base metal parts thereof	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
82031030	Files, rasps and similar tools, n/o 11 cm in length	Free	I	
82031060	Files, rasps and similar tools, o/11 cm but n/o 17 cm in length	Free	I	
82031090	Files, rasps and similar tools, o/17 cm in length	Free	I	
82032020	Base metal tweezers	4%	A	
82032040	Slip joint pliers	12%	A	
82032060	Pliers (including cutting pliers but not slip joint pliers), pincers and similar tools	12 cents/doz. + 5.5%	A	
82032080	Base metal parts of pliers (including cutting pliers), pincers, tweezers and similar tools	4.50%	A	
82033000	Metal cutting shears and similar tools, and base metal parts thereof	Free	I	
82034030	Pipe cutters, bolt cutters, perf. punches & similar tools, w/cutting parts o/0.2% Cr, Mo or W, or o/0.1% V & base metal pts.	6%	A	
82034060	Pipe cutters, bolt cutters, perforating punches and similar tools, nesoi, and base metal parts thereof	3.30%	A	
82041100	Hand-operated non-adjustable spanners and wrenches, and base metal parts thereof	9%	A	
82041200	Hand-operated adjustable spanners and wrenches, and base metal parts thereof	9%	A	
82042000	Socket wrenches, with or without handles, drives and extensions, and base metal parts thereof	9%	A	
82051000	Drilling, threading or tapping tools, and base metal parts thereof	6.20%	A	
82052030	Hammers and sledge hammers, with heads not over 1.5 kg each, and base metal parts thereof	6.20%	A	
82052060	Hammers and sledge hammers, with heads over 1.5 kg each, and base metal parts thereof	Free	I	
82053030	Planes, chisels, gouges etc. for working wood, over 0.2% chromium, molybdenum or tungsten, or over 0.1% vanadium, base metal parts thereof	5.70%	A	
82053060	Planes, chisels, gouges and similar cutting tools for working wood, nesoi, and base metal parts thereof	5%	A	
82054000	Screwdrivers and base metal parts thereof	6.20%	A	
82055115	Carving and butcher steels, of iron or steel, with or without their handles	Free	I	
82055130	Iron or steel household handtools (o/than carving & butcher steels), and base metal parts thereof	3.70%	A	
82055145	Copper household handtools, and base metal parts thereof	Free	I	
82055160	Aluminum household handtools, and base metal parts thereof	2.2 cents/kg + 5%	A	
82055175	Base metal, nesoi, household handtools, and base metal parts thereof	3.70%	A	
82055910	Pipe tools and base metal parts thereof	7.20%	A	
82055920	Powder-actuated hand tools and base metal parts thereof	Free	I	
82055930	Crowbars, track tools and wedges, and base metal parts thereof	Free	I	
82055940	Base metal handtools (o/than household) nesoi, for agricultural, horticultural or forestry, and base metal parts thereof	Free	I	
82055945	Caulking guns of iron or steel, and base metal parts thereof	5.30%	A	

HTS8	Description	Base Rate	Staging Category	Notes
82055955	Iron or steel handtools (o/than household) nesoi, and base metal parts thereof	5.30%	A	
82055960	Copper handtools (o/than household) nesoi, and base metal parts thereof	Free	I	
82055970	Aluminum handtools (o/than household) nesoi, and base metal parts thereof	1.5 cents/kg + 3.5%	A	
82055980	Base metal, nesoi, handtools (o/than household), and base metal parts thereof	3.70%	A	
82056000	Blow torches and similar self-contained torches, and base metal parts thereof	2.90%	A	
82057000	Vises, clamps and the like, and base metal parts thereof	5%	A	
82058000	Anvils, portable forges, hand- or pedal-operated grinding wheels with frameworks and base metal parts thereof	Free	I	
82059000	Sets of articles (handtools and other specified tools) of two or more subheadings of heading 8205	The rate of duty applicable to that article in the set subject to the highest rate of duty	A	
82060000	Tools of two or more of headings 8202 to 8205 put up in sets for retail sale	The rate of duty applicable to that article in the set subject to the highest rate of duty	A	
82071300	Interchangeable tools for rock drilling or earth boring tools, w/working part of cermets	3.60%	A	
82071930	Interchangeable tools for rock drilling or earth boring tools, w/cutting part o/0.2% Cr, Mo or W, or o/0.1% V by wt., & base metal parts	5%	A	
82071960	Interchangeable tools for rock drilling or earth boring tools, w/working part nesoi, and base metal parts thereof	2.90%	A	
82072000	Interchangeable dies for drawing or extruding metal, and base metal parts thereof	3.90%	A	
82073030	Interchangeable tools for pressing, stamping or punching, suitable for cutting metal, and base metal parts thereof	5.70%	A	
82073060	Interchangeable tools for pressing, stamping or punching, not suitable for cutting metal, and base metal parts thereof	2.90%	A	
82074030	Interchangeable tools for tapping or threading, w/cutting pts ov 0.2% by wt of Cr, Mo, W, or ov 0.1% V, & base metal pts thereof	5.70%	A	
82074060	Interchangeable tools for tapping or threading, nesoi, and base metal parts thereof	4.80%	A	
82075020	Interchangeable tools for drilling (o/than rock drilling) w/cutting part ov 0.2% Cr, Mo or W, or ov 0.1% V & base metal parts thereof	5%	A	
82075040	Interchangeable tools for drilling (o/than rock drilling), nesoi, suitable for cutting metal, and base metal parts thereof	8.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
82075060	Interchangeable tools for handtools, for drilling (o/than rock drilling), nesoi, n/suitable for cutting metal, & base metal parts thereof	5.20%	A	
82075080	Interchangeable tools (o/than for handtools) for drilling (o/than rock drilling), nesoi, not suitable for cutting metal, & base metal parts	2.90%	A	
82076000	Interchangeable tools for boring or broaching, and base metal parts thereof	4.80%	A	
82077030	Interchangeable tools for milling, w/cutting part ov 0.2% by wt of Cr, Mo or W, or ov 0.1% by wt of V & base metal parts thereof	5%	A	
82077060	Interchangeable tools for milling, nesoi, and base metal parts thereof	2.90%	A	
82078030	Interchangeable tools for turning, w/cutting part ov 0.2% by wt of Cr, Mo or W, or ov 0.1% by wt of V & base metal parts thereof	4.80%	A	
82078060	Interchangeable tools for turning, nesoi, and base metal parts thereof	3.70%	A	
82079015	Interchangeable files and rasps, including rotary files and rasps, and base metal parts thereof	1.60%	A	
82079030	Interchangeable cutting tools, nesoi, w/cutting part ov 0.2% by wt of Cr, Mo or W, or ov 0.1% by wt of V, and base metal parts thereof	5%	A	
82079045	Interchangeable tools, nesoi, suitable for cutting metal, nesoi and base metal parts thereof	4.80%	A	
82079060	Interchangeable tools for handtools, nesoi, not suitable for cutting metal, nesoi and base metal parts thereof	4.30%	A	
82079075	Interchangeable tools (o/than for handtools) nesoi, not suitable for cutting metal, nesoi and base metal parts thereof	3.70%	A	
82081000	Knives and cutting blades for metal working machines or mechanical appliances, and base metal parts thereof	Free	I	
82082000	Knives and cutting blades for wood working machines or mechanical appliances, and base metal parts thereof	Free	I	
82083000	Knives and cutting blades for kitchen appliances or for machines used by the food industry, and base metal parts thereof	Free	I	
82084030	Lawnmower blades for agricultural, horticultural or forestry machines	Free	I	
82084060	Knives and cutting blades (o/than lawnmower blades) for agricultural, horticultural or forestry machines, and base metal parts thereof	Free	I	
82089030	Knives and cutting blades for shoe machinery, and base metal parts thereof	Free	I	
82089060	Knives and cutting blades, nesoi for machines or for mechanical appliances nesoi, and base metal parts thereof	Free	I	
82090000	Cermet plates, sticks, tips and the like for tools, unmounted	4.60%	A	
82100000	Hand-operated mechanical appliances weighing 10 kg or less, used in preparation, conditioning, serving food or drink & base metal pts	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
82111000	Sets of assorted knives w/cutting blades serrated or not (including pruning knives)	The rate of duty applicable to that article in the set subject to the highest rate of duty	A	
82119110	Table knives with fixed blades and silver-plated handles	Free	I	
82119120	Table knives w/fixed blades, w/stain. steel handles w/Ni or ov 10% by wt. of Mn, w/overall length 25.9cm or less & val. <than 25 cents ea	0.4 cents each + 6.4%	A	
82119125	Table knives w/fixed blades, w/stain. steel handles cont. Ni or ov 10% by wt of Mn, nesoi	0.4 cents each + 6.8%	A	
82119130	Table knives w/fixed blades, w/stain. steel handles, nesoi, not ov 25.9 cm in overall length & val less than 25 cents each	0.9 cents each + 10.6%	A	
82119140	Table knives w/fixed blades, w/stain. steel handles, nesoi	0.3 cents each + 3.7%	A	
82119150	Table knives w/fixed blades, with rubber or plastics handles	0.7 cents each + 3.7%	A	
82119180	Table knives w/fixed blades, w/handles other than of silver-plate, stainless steel, rubber or plastics	0.3 cents each + 4.9%	A	
82119220	Kitchen and butcher knives w/fixed blades, with rubber or plastics handles	0.8 cents each + 4.6%	A	
82119240	Knives w/fixed blades (o/than table or kitchen and butcher knives), with rubber or plastic handles	1 cents each + 4.6%	A	
82119260	Hunting knives w/fixed blades, with wood handles	4.40%	A	
82119290	Knives w/fixed blades (o/than table knives, other knives w/rubb./plast. handles, or hunting knives w/wood handles)	0.4 cents each + 6.1%	A	
82119300	Knives having other than fixed blades	3 cents each + 5.4%	A	
82119410	Base metal blades for knives having fixed blades	0.16 cents each + 2.2%	A	
82119450	Base metal blades for knives having other than fixed blades	1 cents each + 5.4%	A	
82119510	Base metal handles for table knives w/fixed blades	0.3 cents each + 4.9%	A	
82119550	Base metal handles for knives (o/than table knives) w/fixed blades	0.4 cents each + 6.1%	A	
82119590	Base metal handles for knives having other than fixed blades	3 cents each + 5.4%	A	
82121000	Base metal razors	Free	I	
82122000	Base metal safety razor blades (including razor blade blanks)	Free	I	
82129000	Base metal parts of razors and razor blades	Free	I	
82130030	Base metal scissors, tailors' shears and similar shears, and blades thereof, valued n/o \$1.75 per dozen	1.7 cents each + 4.3%	A	
82130060	Base metal pinking shears, and blades thereof, valued over \$30 per dozen	8 cents each + 8%	A	
82130090	Base metal scissors, tailors' shears and similar shears (o/than pinking shears val o/\$30/dz), and base metal parts, val. o/\$1.75 per dozen	3 cents each + 3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
82141000	Base metal paper knives, letter openers, erasing knives, nonmechanical pencil sharpeners and blades and base metal parts thereof	0.3 cents each + 4.2%	A	
82142030	Base metal instruments for manicure or pedicure purposes, and base metal parts thereof	4%	A	
82142060	Manicure and pedicure sets, and combinations thereof, in leather containers	Free	I	
82142090	Manicure and pedicure sets, and combinations thereof, other than in leather containers	4.10%	A	
82149030	Butchers' or kitchen cleavers with their handles, nesoi, and base metal parts thereof	1 cents each + 4.9%	A	
82149060	Butchers' or kitchen chopping or mincing knives (o/than cleavers w/their handles), and base metal parts thereof	0.2 cents each + 3.1%	A	
82149090	Articles of cutlery, nesoi, and base metal parts of cutlery, nesoi	1.4 cents each + 3.2%	A	
82151000	Sets of assted. base metal spoons, forks, ladles, etc. & similar kitchen or tableware, w/at least one article plated w/prec. metal	The rate of duty applicable to that article in the set subject to the highest rate of duty	A	
82152000	Sets of assted. base metal spoons, forks, ladles, etc. & similar kitchen or tableware, w/no articles plated with precious metal	The rate of duty applicable to that article in the set subject to the highest rate of duty	A	
82159130	Base metal forks plated with precious metal	Free	I	
82159160	Base metal spoons and ladles plated with precious metal	4.20%	A	
82159190	Base metal skimmers, cake-servers, fish-knives, etc. and similar kitchen or tableware and parts, plated with precious metal	2.70%	A	
82159901	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, w/overall length n/o 25.9cm, valued under 25cents ea	0.9 cents each + 15.8%	A	
82159905	Base metal forks, w/stainless steel handles cont. Ni or o/10% by wt of Mn, nesoi	0.5 cents each + 8.5%	A	
82159910	Base metal forks, w/stainless steel handles, nesoi, valued under 25 cents each	0.5 cents each + 6.3%	A	
82159915	Base metal forks, w/stainless steel handles, nesoi, valued at 25 cents each or more	0.4 cents each + 4.8%	A	
82159920	Base metal forks, with rubber or plastic handles	0.5 cents each + 3.2%	A	
82159922	Base metal forks, without their handles	Free	I	
82159924	Base metal table forks and barbecue forks, with wood handles	0.3 cents each + 4.5%	A	
82159926	Base metal forks (o/than plated w/prec. metal, or w/handles of stain. steel, wood, rubber or plastics), nesoi	0.2 cents each + 3.1%	A	
82159930	Base metal spoons, w/stainless steel handles & valued under 25 cents each	14%	A	

HTS8	Description	Base Rate	Staging Category	Notes
82159935	Base metal spoons, w/stainless steel handles & valued at 25 cents and over, and base metal ladles w/stainless steel handles	6.80%	A	
82159940	Base metal spoons and ladles with handles of base metal (o/than stain. steel) or w/nonmetal handles	5%	A	
82159945	Base metal spoons and ladles, nesoi	Free	I	
82159950	Base metal skimmers/cake-servers/butter-knives/sugar tongs & similar kitchen or tableware, & base metal parts (incl. pts. of forks/spoons)	5.30%	A	
83011020	Padlocks, base metal, not of cylinder or pin tumbler construction, not ov 3.8cm wide	2.30%	A	
83011040	Padlocks, base metal, not of cylinder or pin tumbler construction, ov 3.8cm but n/o 6.4cm wide	3.80%	A	
83011050	Padlocks, base metal, not of cylinder or pin tumbler construction, ov 6.4cm wide	3.60%	A	
83011060	Padlocks, base metal, of cylinder or pin tumbler construction, not ov 3.8cm wide	6.10%	A	
83011080	Padlocks, base metal, of cylinder or pin tumbler construction, ov 3.8cm but n/o 6.4cm wide	4.80%	A	
83011090	Padlocks, base metal, of cylinder or pin tumbler construction, ov 6.4cm wide	4.20%	A	
83012000	Base metal locks, of a kind used on motor vehicles	5.70%	A	
83013000	Base metal locks, of a kind used for furniture	5.70%	A	
83014030	Base metal luggage locks	3.10%	A	
83014060	Base metal locks (o/than padlocks, locks for motor vehicles or furniture, luggage locks)	5.70%	A	
83015000	Base metal clasps and frames with clasps, incorporating locks	3.10%	A	
83016000	Base metal parts of padlocks, other locks, and clasps and frames with clasps incorporating locks	2.80%	A	
83017000	Base metal keys for padlocks, other locks, and clasps and frames with clasps incorporating locks	4.50%	A	
83021030	Iron or steel, aluminum, or zinc hinges and base metal parts thereof, designed for motor vehicles	2%	A	
83021060	Iron or steel, aluminum, or zinc hinges and base metal parts thereof, not designed for motor vehicles	3.50%	A	
83021090	Base metal (o/than iron/steel/aluminum/zinc) hinges and base metal parts thereof	3.40%	A	
83022000	Base metal castors and base metal parts thereof	5.70%	A	
83023030	Iron or steel, aluminum or zinc mountings, fittings and similar articles nesoi, suitable for motor vehicles, and base metal parts thereof	2%	A	
83023060	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles, suitable for motor vehicles, & base metal pts thereof	3.50%	A	
83024130	Base metal door closers (except automatic door closers) suitable for buildings, and base metal parts thereof	3.90%	A	
83024160	Iron or steel, aluminum or zinc mountings, fittings & similar articles, nesoi, suitable for buildings, & base metal pts thereof	3.90%	A	
83024190	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings and similar arts, nesoi, suitable for buildings & base metal parts thereof	3.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
83024230	Iron or steel, aluminum, or zinc mountings, fittings & similar articles, suitable for furniture, and base metal parts thereof	3.90%	A	
83024260	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles, suitable for furniture, and base metal parts thereof	3.40%	A	
83024920	Base metal harness, saddlery or riding-bridle hardware coated or plated w/prec. metal, and base metal parts thereof	7.50%	A	
83024940	Base metal harness, saddlery or riding-bridle hardware, not coated or plated w/prec. metal, and base metal parts thereof	Free	I	
83024960	Iron or steel, aluminum, or zinc, mountings, fittings & similar articles nesoi, and base metal parts thereof	5.70%	A	
83024980	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles nesoi, and base metal parts thereof	3.50%	A	
83025000	Base metal hat-racks, hat pegs, brackets and similar fixtures, and base metal parts thereof	Free	I	
83026030	Base metal automatic door closers	3.90%	A	
83026090	Base metal parts of automatic door closers	3.10%	A	
83030000	Base metal armored or reinforced safes/strong-boxes & doors & safe deposit lockers for strong rooms/cash & deed boxes etc., & base metal pts	3.80%	A	
83040000	Base metal desk-top filing/card-index cabinets, paper trays, pen trays & similar office/desk equipment nesoi, and base metal parts thereof	3.90%	A	
83051000	Base metal fittings for loose-leaf binders or files	2.90%	A	
83052000	Base metal staples in strips (e.g., for offices, upholstery, packaging)	Free	I	
83059030	Base metal paper clips and base metal parts thereof	Free	I	
83059060	Base metal letter clips, letter corners, indexing tags and similar office articles nesoi, and base metal parts thereof	5.70%	A	
83061000	Base metal, nonelectric bells, gongs, and the like, and base metal parts thereof	5.80%	A	
83062100	Base metal statuettes and other ornaments plated w/prec. metal, and base metal parts thereof	4.50%	A	
83062900	Base metal statuettes and other ornaments not plated w/prec.metal, and base metal parts thereof	Free	I	
83063000	Base metal photograph, picture or similar frames; base metal mirrors; base metal parts thereof	2.70%	A	
83071030	Iron or steel flexible tubing, with fittings	3.80%	A	
83071060	Iron or steel flexible tubing, without fittings	3.80%	A	
83079030	Base metal (o/than iron or steel) flexible tubing, with fittings	3.80%	A	
83079060	Base metal (o/than iron or steel) flexible tubing, without fittings	3.80%	A	
83081000	Base metal hooks, eyes, and eyelets, of a kind used for clothing, footwear, awnings, handbags, travel goods, or other made up articles	1.1 cents/kg + 2.9%	A	
83082030	Iron or steel bifurcated rivets, not brightened, not lathed and not machined	Free	I	
83082060	Base metal tubular or bifurcated rivets (o/than of iron or steel)	Free	I	
83089030	Base metal beads and spangles	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
83089060	Base metal buckles and buckle clasps, and base metal parts thereof	3.90%	A	
83089090	Base metal clasps, frames with clasps not incorporating a lock, and like articles, and base metal parts thereof	2.70%	A	
83091000	Base metal crown corks (including crown seals and caps), and base metal parts thereof	Free	I	
83099000	Base metal stoppers, caps and lids (o/than crown corks), threaded bungs, bung covers, seals, other packing accessories and parts	2.60%	A	
83100000	Base metal sign plates, name plates, address plates, numbers, letters and other symbols (o/than of 9405), and base metal parts thereof	Free	I	
83111000	Coated base metal electrodes for electric arc-welding	Free	I	
83112000	Base metal cored wire for electric arc-welding	Free	I	
83113030	Coated rod or cored wire lead-tin solders	Free	I	
83113060	Coated rods and cored wire of base metal (o/than lead-tin solders), for soldering, brazing or welding by flame	Free	I	
83119000	Wire & rods of agglom. base metal powder for metal spray.; metal carbide wire, rods, tubes, electrodes, coated/cored w/flux, for welding etc	Free	I	
84011000	Nuclear reactors	3.30%	A	
84012000	Machinery and apparatus for isotopic separation, and parts thereof	2.60%	A	
84013000	Fuel elements (cartridges), non-irradiated and parts thereof	3.30%	A	
84014000	Parts of nuclear reactors	3.30%	A	
84021100	Watertube boilers with a steam production exceeding 45 tons per hour	5.20%	A	
84021200	Watertube boilers with a steam production not exceeding 45 tons per hour	4.30%	A	
84021900	Vapor-generating boilers, including hybrid boilers, other than watertube boilers	5.20%	A	
84022000	Super-heated water boilers	3.30%	A	
84029000	Parts of steam- or other vapor-generating boilers	4.30%	A	
84031000	Central heating boilers (other than those of heading 8402)	Free	I	
84039000	Parts of central heating boilers (other than those of heading 8402)	Free	I	
84041000	Auxiliary plant for use with boilers of heading 8402 or 8403	3.50%	A	
84042000	Condensers for steam or other vapor power units	5.60%	A	
84049000	Parts for auxiliary plant for use with boilers of heading 8402 and 8403 and condensers for steam or vapor power units	3.50%	A	
84051000	Producer gas or water gas generators, acetylene gas generators and similar water process gas generators; with or without their purifiers	Free	I	
84059000	Parts for gas generators of subheading 8405.10	Free	I	
84061010	Steam turbines for marine propulsion	6.70%	A	
84061090	Vapor turbines (other than steam) for marine propulsion	Free	I	
84068110	Steam turbines other than for marine propulsion, of an output exceeding 40 MW	6.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84068190	Vapor turbines (excluding steam turbines) other than for marine propulsion, of an output exceeding 40 MW	Free	I	
84068210	Steam turbines other than for marine propulsion, of an output not exceeding 40 MW	6.70%	A	
84068290	Vapor turbines (excluding steam turbines) other than for marine propulsion, of an output not exceeding 40 MW	Free	I	
84069020	Parts of steam turbines, rotors, finished for final assembly	6.70%	A	
84069030	Parts of steam turbines, rotors, not further worked than cleaned or machined for removal of fins, etc., or certain other working	6.70%	A	
84069040	Parts of steam turbines, blades, rotating or stationary	6.70%	A	
84069045	Parts of steam turbines, other	6.70%	A	
84069050	Parts of vapor turbines other than steam turbines, rotors, finished for final assembly	Free	I	
84069060	Parts of vapor turbines other than steam turbines, rotors, not further worked than cleaned or machined for removal of fins, etc., or other	Free	I	
84069070	Parts of vapor turbines other than steam turbines, blades, rotating or stationary	Free	I	
84069075	Parts of vapor turbines other than steam turbines, other	Free	I	
84071000	Spark-ignition reciprocating or rotary internal combustion piston engines for use in aircraft	Free	I	
84072100	Marine propulsion spark-ignition reciprocating or rotary internal-combustion piston engines for outboard motors	Free	I	
84072900	Marine propulsion spark-ignition reciprocating or rotary internal-combustion piston engines, nesl	Free	I	
84073100	Spark-ignition reciprocating piston engines used for propulsion of vehicles of chapter 87, of a cylinder capacity not exceeding 50cc	Free	I	
84073210	Spark-ignition reciprocating piston engines used in tractors suitable for agricultural use, of a cylinder capacity over 50cc but n/o 250cc	Free	I	
84073220	Spark-ignition reciprocating piston engines used in vehicles of heading 8701.20, 8702-8704, cylinder capacity over 50cc but n/o 250cc	Free	I	
84073290	Spark-ignition reciprocating piston engines used for vehicles, of chap. 87 nesl, of a cylinder capacity over 50 but not over 250cc	Free	I	
84073310	Spark-ignition reciprocating piston engines used in tractors for agricultural use, of a cylinder capacity over 250cc but not over 1000cc	Free	I	
84073330	Spark-ignition reciprocating piston engines, for certain spec. veh. of 8701.20, 8702, 8703 or 8704, cylinder cap. > 250 cc > or = 1, 000 cc	Free	I	
84073360	Spark-ignition reciprocating piston engines, for other veh. of 8701.20, 8702, 8703 or 8704, cylinder cap. > 250 cc > or = 1, 000 cc, nesl	2.50%	A	
84073390	Spark-ignition reciprocating piston engines for vehicles of chap. 87 nesl, of a cylinder capacity over 250cc but not over 1000cc	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84073405	Spark-ignition reciprocating piston engines used in agricultural tractors, cylinder capacity over 1000 cc to 2000 cc	Free	I	
84073414	Spark-ignition reciprocating piston engines for vehicles of 8701.20 or 8702-8704, cylinder cap. over 1000 cc to 2000 cc, used or rebuilt	2.50%	A	
84073418	Spark-ignition reciprocating piston engines for vehicles of 8701.20 or 8702-8704, cylinder cap. over 1000 cc to 2000 cc, new	2.50%	A	
84073425	Spark-ignition reciprocating piston engines for other vehicles of chap. 87, of a cylinder capacity over 1000 cc to 2000 cc	Free	I	
84073435	Spark-ignition reciprocating piston engines used in agricultural tractors, cylinder capacity over 2000 cc	Free	I	
84073444	Spark-ignition reciprocating piston engines for vehicles of 8701.20 or 8702-8704, cylinder capacity over 2000 cc, used or rebuilt	2.50%	A	
84073448	Spark-ignition reciprocating piston engines for vehicles of 8701.20 or 8702-8704, cylinder capacity over 2000 cc, new	2.50%	A	
84073455	Spark-ignition reciprocating piston engines for other vehicles of chap. 87 nesi, of a cylinder capacity exceeding 2000 cc	Free	I	
84079010	Spark-ignition rotary or reciprocating internal-combustion piston engines nesi, installed in agricultural/horticultural machinery/equipment	Free	I	
84079090	Spark-ignition rotary or reciprocating internal-combustion piston engines, for machinery or equipment nesi	Free	I	
84081000	Marine propulsion compression-ignition internal-combustion piston engines	2.50%	A	
84082010	Compression-ignition internal-combustion piston engines to be installed in tractors suitable for agricultural use	Free	I	
84082020	Compression-ignition internal-combustion piston engines to be installed in vehicles of heading 8701.20, 8702, 8703, or 8704	2.50%	A	
84082090	Compression-ignition internal-combustion piston engines used for propulsion of vehicles of chapter 87, nesi	2.50%	A	
84089010	Compression-ignition internal-combustion piston engines, to be installed in agricultural or horticultural machinery or equipment, nesi	Free	I	
84089090	Compression-ignition internal-combustion piston engines, for machinery or equipment, nesi	Free	I	
84091000	Parts for internal combustion aircraft engines	Free	I	
84099110	Cast-iron parts used solely or principally with spark-ignition internal-combustion piston engines of heading 8407	Free	I	
84099130	Aluminum cylinder heads for spark-ignition internal combustion piston engines for vehicles of 8701.20 or 8702-8704	2.50%	A	
84099150	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines for vehicles of head 8701.20, 8702-8704	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84099192	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines for marine propulsion	2.50%	A	
84099199	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines of heading 8407, nesi	2.50%	A	
84099910	Cast iron parts not advanced beyond cleaning & machined only for removal of fins, gates, etc. or to permit location in machinery	Free	I	
84099991	Parts nesi, used solely or principally with the engines of heading 8408, for vehicles of heading 8701.20, 8702, 8703, 8704	2.50%	A	
84099992	Parts nesi, used solely or principally with compression-ignition internal-combustion piston engines for marine propulsion	2.50%	A	
84099999	Parts nesi, used solely or principally with compression-ignition internal-combustion piston engines of heading 8407 or 8408, nesi	Free	I	
84101100	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW	3.80%	A	
84101200	Hydraulic turbines and water wheels of a power exceeding 1,000 kW but not exceeding 10,000 kW	3.80%	A	
84101300	Hydraulic turbines and water wheels of a power exceeding 10,000 kW	3.80%	A	
84109000	Parts, including regulators, of hydraulic turbines and water wheels	3.80%	A	
84111140	Aircraft turbojets of a thrust not exceeding 25 kN	Free	I	
84111180	Turbojets of a thrust not exceeding 25 kN, other than aircraft	Free	I	
84111240	Aircraft turbojets of a thrust exceeding 25 kN	Free	I	
84111280	Turbojets of a thrust exceeding 25 kN, other than aircraft	Free	I	
84112140	Aircraft turbopropellers of a power not exceeding 1,100 kW	Free	I	
84112180	Turbopropellers of a power not exceeding 1,100 kW, other than aircraft	Free	I	
84112240	Aircraft turbopropellers of a power exceeding 1,100 kW	Free	I	
84112280	Turbopropellers of a power exceeding 1,100 kW, other than aircraft	Free	I	
84118140	Aircraft gas turbines other than turbojets or turbopropellers, of a power not exceeding 5,000 kW	Free	I	
84118180	Gas turbines other than turbojets or turbopropellers, of a power not exceeding 5,000 kW, other than aircraft	2.50%	A	
84118240	Aircraft gas turbines other than turbojets or turbopropellers, of a power exceeding 5,000 kW	Free	I	
84118280	Gas turbines, other than turbojets or turbopropellers of a power exceeding 5,000 kW, other than aircraft	2.50%	A	
84119110	Cast-iron parts of turbojets or turbopropellers machined only for removal of fins, gates, etc. or to permit location in machinery	Free	I	
84119190	Parts of turbojets or turbopropellers other than those of subheading 8411.91.10	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84119910	Cast-iron parts of gas turbines nesi, not advanced beyond cleaning, and machined for removal of fins, gates, sprues and risers	Free	I	
84119990	Parts of gas turbines nesi, other than those of subheading 8411.99.10	2.40%	A	
84121000	Reaction engines other than turbojets	Free	I	
84122100	Hydraulic power engines and motors, linear acting (cylinders)	Free	I	
84122940	Hydrojet engines for marine propulsion	Free	I	
84122980	Hydraulic power engines and motors, nesi	Free	I	
84123100	Pneumatic power engines and motors, linear acting (cylinders)	Free	I	
84123900	Pneumatic power engines and motors, other than linear acting	Free	I	
84128010	Spring-operated and weight-operated motors	Free	I	
84128090	Engines and motors, nesi (excluding motors of heading 8501)	Free	I	
84129010	Parts of hydrojet engines for marine propulsion	Free	I	
84129090	Parts for engines of heading 8412 other than hydrojet engines for marine propulsion	Free	I	
84131100	Pumps fitted or designed to be fitted with a measuring device, used for dispensing fuel or lubricants, of the type used in filling-stations	Free	I	
84131900	Pumps for liquids fitted or designed to be fitted with a measuring device, nesi	Free	I	
84132000	Hand pumps other than those of subheading 8413.11 or 8413.19, not fitted with a measuring device	Free	I	
84133010	Fuel-injection pumps for compression-ignition engines, not fitted with a measuring device	2.50%	A	
84133090	Fuel, lubricating or cooling medium pumps for internal-combustion piston engines, not fitted with a measuring device, nesi	2.50%	A	
84134000	Concrete pumps for liquids, not fitted with a measuring device	Free	I	
84135000	Reciprocating positive displacement pumps for liquids, not fitted with a measuring device, nesi	Free	I	
84136000	Rotary positive displacement pumps for liquids, not fitted with a measuring device, nesi	Free	I	
84137010	Stock pumps imported for use with machines for making cellulosic pulp, paper or paperboard, not fitted with a measuring device	Free	I	
84137020	Centrifugal pumps for liquids, not fitted with a measuring device, nesi	Free	I	
84138100	Pumps for liquids, not fitted with a measuring device, nesi	Free	I	
84138200	Liquid elevators	Free	I	
84139110	Parts of fuel-injection pumps for compression-ignition engines	2.50%	A	
84139120	Parts of stock pumps imported for use with machines for making cellulosic pulp, paper or paperboard	Free	I	
84139190	Parts of pumps, nesi	Free	I	
84139200	Parts of liquid elevators	Free	I	
84141000	Vacuum pumps	2.50%	A	
84142000	Hand-operated or foot-operated air pumps	3.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84143040	Compressors of a kind used in refrigerating equipment (including air conditioning) not exceeding 1/4 horsepower	Free	I	
84143080	Compressors of a kind used in refrigerating equipment (incl. air conditioning) exceeding 1/4 horsepower	Free	I	
84144000	Air compressors mounted on a wheeled chassis for towing	2.70%	A	
84145130	Ceiling fans for permanent installation, with a self-contained electric motor of an output not exceeding 125 W	4.70%	A	
84145190	Table, floor, wall, window or roof fans, with a self-contained electric motor of an output not exceeding 125 W	4.70%	A	
84145910	Blowers for pipe organs	Free	I	
84145930	Turbocharger and supercharger fans	2.30%	A	
84145960	Fans, nesi	2.30%	A	
84146000	Ventilating or recycling hoods incorporating a fan, having a maximum horizontal side not exceeding 120 cm	Free	I	
84148005	Turbocharger and supercharger air compressors	Free	I	
84148016	Air compressors, nesoi	Free	I	
84148020	Gas compressors, nesi	Free	I	
84148090	Air or gas pumps, compressors and fans, nesi	3.70%	A	
84149010	Parts of fans (including blowers) and ventilating or recycling hoods	4.70%	A	
84149030	Stators and rotors of goods of subheading 8414.30	Free	I	
84149041	Parts of air or gas compressors, nesoi	Free	I	
84149090	Parts of air or vacuum pumps and ventilating or recycling hoods	Free	I	
84151030	Window or wall type air conditioning machines, self-contained	Free	I	
84151060	Window or wall type air conditioning machines, "split-system", incorporating a refrigerating unit & valve for reversal of cooling/heat cycle	1%	A	
84151090	Window or wall type air conditioning machines, "split-system", nesoi	2.20%	A	
84152000	Air conditioning machines of a kind used for persons, in motor vehicles	1.40%	A	
84158101	Air conditioning machines incorporating a refrigerating unit and valve for reversal of cooling/heat cycle, nesoi	1%	A	
84158201	Air conditioning machines incorporating a refrigerating unit, nesoi	2.20%	A	
84158300	Air conditioning machines not incorporating a refrigerating unit	1.40%	A	
84159040	Chassis, chassis bases and other outer cabinets for air conditioning machines,	1.40%	A	
84159080	Parts for air conditioning machines, nesi	1.40%	A	
84161000	Furnace burners for liquid fuel	Free	I	
84162000	Furnace burners for pulverized solid fuel or for gas, including combination burners	Free	I	
84163000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84169000	Parts for furnace burners, mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free	I	
84171000	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	2.90%	A	
84172000	Bakery ovens, including biscuit ovens	3.50%	A	
84178000	Industrial or laboratory furnaces and ovens nesi, including incinerators, nonelectric	3.90%	A	
84179000	Parts for industrial or laboratory furnaces and ovens, including incinerators, nonelectric	3.90%	A	
84181000	Combined refrigerator-freezers, fitted with separate external doors, electric or other	Free	I	
84182100	Refrigerators, household compression-type, electric or other, other than those of subheading 8418.10	Free	I	
84182200	Refrigerators, household absorption-type, electrical, other than those of subheading 8418.10	1%	A	
84182900	Refrigerators, household type, electric or other, other than those of subheading 8418.10, nesi	1.90%	A	
84183000	Freezers of the chest type, not exceeding 800 liters capacity, electric or other	Free	I	
84184000	Freezers of the upright type, not exceeding 900 liters capacity, electric or other	Free	I	
84185000	Refrigerating or freezing display counters, cabinets, showcases and similar refrigerating or freezing furniture	Free	I	
84186100	Compression-type refrigerating units whose condensers are heat exchangers	Free	I	
84186900	Refrigerating or freezing equipment nesi; heat pumps, other than the air-conditioning machines of heading 8415	Free	I	
84189100	Furniture designed to receive refrigerating or freezing equipment	Free	I	
84189940	Certain door assemblies for refrigerators, freezers and other refrigerating or freezing equipment	Free	I	
84189980	Parts for refrigerators, freezers and other refrigerating or freezing equipment, electric or other, nesi; parts for heat pumps, nesi	Free	I	
84191100	Instantaneous gas water heaters, nonelectric	Free	I	
84191900	Storage water heaters, nonelectric	Free	I	
84192000	Medical, surgical or laboratory sterilizers	Free	I	
84193100	Dryers for agricultural products, not used for domestic purposes	Free	I	
84193210	Dryers for wood	Free	I	
84193250	Dryers for paper pulp, paper or paperboard	Free	I	
84193901	Dryers, other than of a kind for domestic purposes, neso	Free	I	
84194000	Distilling or rectifying plant, not used for domestic purposes	Free	I	
84195010	Brazed aluminum plate-fin heat exchangers	4.20%	A	
84195050	Heat exchange units, neso	Free	I	
84196010	Machinery for liquefying air or gas containing brazed aluminum plate-fin heat exchangers	4.20%	A	
84196050	Machinery for liquefying air or gas, neso	Free	I	
84198150	Cooking stoves, ranges & ovens, other than microwave, for making hot drinks or for cooking or heating food, not used for domestic purposes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84198190	Machinery and equipment nesi, for making hot drinks or for cooking or heating food, not used for domestic purposes	Free	I	
84198910	Machinery and equipment for the treatment of materials (by a process which changes temperatures), for making paper pulp, paper or paperboard	Free	I	
84198960	Industrial machinery, plant or equip. for the treat. of mat., involving a change in temp., for molten-salt-cooled acrylic acid reactors	Free	I	
84198995	Industrial machinery, plant or equipment for the treatment of materials, by process involving a change in temperature, nesoi	4.20%	A	
84199010	Parts of instantaneous or storage water heaters	Free	I	
84199020	Parts of machinery and plant, for making paper pulp, paper or paperboard	Free	I	
84199030	Parts of heat exchange units	Free	I	
84199050	Parts of molten-salt-cooled acrylic acid reactors, nesi; parts of certain medical, surgical or laboratory sterilizers, nesi	Free	I	
84199085	Parts of electromechanical tools for work in the hand, w/self-contained electric motor, for treatment of materials by change in temperature	Free	I	
84199095	Parts of machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, nesoi	4%	A	
84201010	Textile calendering or rolling machines	3.50%	A	
84201020	Calendering or similar rolling machines for making paper pulp, paper or paperboard	Free	I	
84201090	Calendering or other rolling machines, other than for metals or glass, nesi	Free	I	
84209110	Cylinders for textile calendering or rolling machines	2.60%	A	
84209120	Cylinders for paper pulp, paper or paperboard calendering or rolling machines	Free	I	
84209190	Cylinders for calendering and similar rolling machines, nesi	Free	I	
84209910	Parts of calendering or rolling machines for processing textiles	3.50%	A	
84209920	Parts of calendering or rolling machines for making paper pulp, paper or paperboard	Free	I	
84209990	Parts of calendering or other rolling machines, other than for metals or glass, nesi	Free	I	
84211100	Cream separators	Free	I	
84211200	Centrifugal clothes dryers	Free	I	
84211930	Spin dryers for semiconductor wafer processing	Free	I	
84211990	Centrifuges, other than cream separators, clothes dryers or spin dryers for semiconductor wafer processing	1.30%	A	
84212100	Machinery and apparatus for filtering or purifying water	Free	I	
84212200	Machinery and apparatus for filtering or purifying beverages other than water	Free	I	
84212300	Oil or fuel filters for internal combustion engines	2.50%	A	
84212900	Filtering or purifying machinery and apparatus for liquids, nesi	Free	I	
84213100	Intake air filters for internal combustion engines	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84213940	Catalytic converters	Free	I	
84213980	Filtering or purifying machinery and apparatus for gases, other than intake air filters for internal combustion engines or catalytic conv.	Free	I	
84219120	Drying chambers for the clothes-dryers of subheading 8421.12 and other parts of clothes-dryers incorporating drying chambers	Free	I	
84219140	Furniture designed to receive the clothes-dryers of subheading 8421.12	Free	I	
84219160	Parts of centrifuges, including centrifugal dryers, nesi	Free	I	
84219900	Parts for filtering or purifying machinery or apparatus for liquids or gases	Free	I	
84221100	Dishwashing machines of the household type	2.40%	A	
84221900	Dishwashing machines other than of the household type	Free	I	
84222000	Machinery for cleaning or drying bottles or other containers	Free	I	
84223011	Can-sealing machines	Free	I	
84223091	Machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes or other containers; machinery for aerating beverages; nesi	Free	I	
84224011	Machinery for packing or wrapping pipe tobacco, candy and cigarette packages; combination candy cutting and wrapping machines	Free	I	
84224091	Packing or wrapping machinery, nesi	Free	I	
84229002	Water containment chambers for the household dishwashing machines and other parts of the same incorporating water containment chambers	Free	I	
84229004	Door assemblies for the dishwashing machines of subheading 8422.11	Free	I	
84229006	Parts of dishwashing machines, nesi	Free	I	
84229011	Parts of can-sealing machines	Free	I	
84229021	Parts of machines for packing tobacco, wrapping candy, cigarette packages and of combination candy cutting and wrapping machines	Free	I	
84229091	Parts of packing or wrapping machinery, nesi	Free	I	
84231000	Personal weighing machines, including baby scales; household scales	Free	I	
84232000	Scales for continuous weighing of goods on conveyors	2.90%	A	
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	I	
84238100	Weighing machinery having a maximum weighing capacity not exceeding 30 kg	Free	I	
84238200	Weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	Free	I	
84238900	Weighing machinery, nesi	2.90%	A	
84239000	Weighing machine weights of all kinds; parts of weighing machinery	2.80%	A	
84241000	Fire extinguishers, whether or not charged	Free	I	
84242010	Simple piston pump sprays and powder bellows	2.90%	A	
84242090	Spray guns and similar appliances other than simple piston pump sprays and powder bellows	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84243010	Sand blasting machines	Free	I	
84243090	Steam blasting machines and similar jet projecting machines, other than sand blasting machines; nesi	Free	I	
84248110	Mechanical sprayers (except sprayers self-contained, having a capacity not over 20 liters), suitable for agricultural or horticultural use	Free	I	
84248190	Mechanical agricultural or horticultural appliances for projecting, dispersing or spraying liquids or powders, nesi	2.40%	A	
84248930	Spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	I	
84248950	Spray appliance to develop semiconductor wafers; spray appliance to etch, develop, strip or clean flat panel screen; certain deflash machine	Free	I	
84248970	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powder, nesoi	1.80%	A	
84249005	Parts of fire extinguishers	Free	I	
84249010	Parts of simple piston pump sprays and powder bellows	2.90%	A	
84249020	Parts of sand blasting machines	Free	I	
84249090	Parts of mechanical appliances for projecting, dispersing or spraying liquids or powders, fire extinguishers and similar machines, nesi	Free	I	
84251100	Pulley tackle and hoists other than skip hoists or hoists used for raising vehicles, powered by electric motor	Free	I	
84251900	Pulley tackle and hoists other than skip hoists or hoists used for raising vehicles, not powered by electric motor	Free	I	
84252000	Pit-head winding gear; winches specially designed for use underground	Free	I	
84253100	Winches nesi, and capstans, powered by electric motor	Free	I	
84253900	Winches nesi, and capstans, not powered by electric motor	Free	I	
84254100	Built-in jacking systems of a type used in garages	Free	I	
84254200	Hydraulic jacks and hoists, nesi	Free	I	
84254900	Jacks and hoists of a kind used for raising vehicles, other than hydraulic, nesi	Free	I	
84261100	Overhead traveling cranes on fixed support	Free	I	
84261200	Mobile lifting frames on tires and straddle carriers	Free	I	
84261900	Transporter cranes, gantry cranes and bridge cranes	Free	I	
84262000	Tower cranes	Free	I	
84263000	Portal or pedestal jib cranes	Free	I	
84264100	Derricks, cranes and other lifting machinery nesi, self-propelled, on tires	Free	I	
84264900	Derricks, cranes and other lifting machinery nesi, self-propelled, not on tires	Free	I	
84269100	Derricks, cranes and other lifting machinery nesi, designed for mounting on road vehicles	Free	I	
84269900	Derricks, cranes and other lifting machinery nesi	Free	I	
84271040	Self-propelled works trucks powered by an electric motor, rider type forklift trucks	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84271080	Self-propelled works trucks powered by an electric motor, fitted with lifting and handling equipment, nesi	Free	I	
84272040	Self-propelled works trucks not powered by an electric motor, rider type forklift trucks	Free	I	
84272080	Self-propelled works trucks not powered by an electric motor, fitted with lifting and handling equipment, nesi	Free	I	
84279000	Trucks, fitted with lifting or handling equipment, nesi	Free	I	
84281000	Passenger or freight elevators other than continuous action; skip hoists	Free	I	
84282000	Pneumatic elevators and conveyors	Free	I	
84283100	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	Free	I	
84283200	Bucket type continuous-action elevators and conveyors, for goods or materials	Free	I	
84283300	Belt type continuous-action elevators and conveyors, for goods or materials	Free	I	
84283900	Continuous-action elevators and conveyors, for goods or materials, nesi	Free	I	
84284000	Escalators and moving walkways	Free	I	
84285000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	Free	I	
84286000	Teleferics, chair lifts, ski draglines; traction mechanisms for funiculars	Free	I	
84289000	Machinery for lifting, handling, loading or unloading, nesi	Free	I	
84291100	Self-propelled bulldozers and angledozers, for track laying	Free	I	
84291900	Self-propelled bulldozers and angledozers other than track laying	Free	I	
84292000	Self-propelled graders and levelers	Free	I	
84293000	Self-propelled scrapers	Free	I	
84294000	Self-propelled tamping machines and road rollers	Free	I	
84295110	Self-propelled front-end shovel loaders, wheel-type	Free	I	
84295150	Self-propelled front-end shovel loaders, other than wheel-type	Free	I	
84295210	Self-propelled backhoes, shovels, clamshells and draglines with a 360 degree revolving superstructure	Free	I	
84295250	Self-propelled machinery with a 360 degree revolving superstructure, other than backhoes, shovels, clamshells and draglines	Free	I	
84295910	Self-propelled backhoes, shovels, clamshells and draglines not with a 360 degree revolving superstructure	Free	I	
84295950	Self-propelled machinery not with a 360 degree revolving superstructure, other than backhoes, shovels, clamshells and draglines	Free	I	
84301000	Pile-drivers and pile-extractors	Free	I	
84302000	Snowplows and snowblowers	Free	I	
84303100	Self-propelled coal or rock cutters and tunneling machinery	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84303900	Coal or rock cutters and tunneling machinery, not self-propelled	Free	I	
84304100	Self-propelled boring or sinking machinery	Free	I	
84304940	Offshore oil and natural gas drilling and production platforms	Free	I	
84304980	Boring or sinking machinery, not self-propelled, nesi	Free	I	
84305010	Self-propelled peat excavators	Free	I	
84305050	Self-propelled machinery for working earth, minerals or ores, nesi	Free	I	
84306100	Tamping or compacting machinery, not self-propelled	Free	I	
84306901	Machinery for working earth, minerals or ores, not self-propelled, nesi	Free	I	
84311000	Parts suitable for use solely or principally with the machinery of heading 8425	Free	I	
84312000	Parts suitable for use solely or principally with the machinery of heading 8427	Free	I	
84313100	Parts suitable for use solely or principally with passenger or freight elevators other than continuous action, skip hoists or escalators	Free	I	
84313900	Parts suitable for use solely or principally with the machinery of heading 8428, nesi	Free	I	
84314100	Buckets, shovels, grabs and grips suitable for use solely or principally with the machinery of headings 8426, 8429, or 8430	Free	I	
84314200	Bulldozer or angledozer blades suitable for use solely or principally with the machinery of heading 8426, 8429 or 8430	Free	I	
84314340	Parts for offshore oil & natural gas, drilling and production platforms	Free	I	
84314380	Parts for boring or sinking machinery of 8430.41 or 8430.49, nesi	Free	I	
84314910	Parts suitable for use solely or principally with the machinery of heading 8426, nesi	Free	I	
84314990	Parts suitable for use solely or principally with the machinery of heading 8429 or 8430, nesi	Free	I	
84321000	Plows for soil preparation or cultivation	Free	I	
84322100	Disc harrows for soil preparation or cultivation	Free	I	
84322900	Harrows (other than disc), scarifiers, cultivators, weeders and hoes for soil preparation or cultivation	Free	I	
84323000	Seeders, planters and transplanters for soil preparation or cultivation	Free	I	
84324000	Manure spreaders and fertilizer distributors for soil preparation or cultivation	Free	I	
84328000	Agricultural, horticultural or forestry machinery for soil preparation or cultivation, nesi; lawn or sports ground rollers	Free	I	
84329000	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation; parts of lawn or sports ground rollers	Free	I	
84331100	Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal plane	Free	I	
84331900	Mowers for lawns, parks or sports grounds, nesi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84332000	Mowers nesi, including cutter bars for tractor mounting	Free	I	
84333000	Haymaking machinery other than mowers	Free	I	
84334000	Straw or fodder balers, including pick-up balers	Free	I	
84335100	Combine harvester-threshers	Free	I	
84335200	Threshing machinery other than combine harvester-threshers	Free	I	
84335300	Root or tuber harvesting machines	Free	I	
84335900	Harvesting machinery or threshing machinery, nesi	Free	I	
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	I	
84339010	Parts of mowers for lawns, parks or sports grounds	Free	I	
84339050	Parts for machinery of heading 8433, nesi	Free	I	
84341000	Milking machines	Free	I	
84342000	Dairy machinery other than milking machines	Free	I	
84349000	Parts for milking machines and dairy machinery	Free	I	
84351000	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Free	I	
84359000	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Free	I	
84361000	Machinery for preparing animal feeds	Free	I	
84362100	Poultry incubators and brooders	Free	I	
84362900	Poultry-keeping machinery	Free	I	
84368000	Agricultural, horticultural, forestry or bee-keeping machinery, nesi	Free	I	
84369100	Parts of poultry-keeping machinery or poultry incubators and brooders	Free	I	
84369900	Parts for agricultural, horticultural, forestry or bee-keeping machinery, nesi	Free	I	
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	I	
84378000	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery	Free	I	
84379000	Parts for machinery used in the milling industry or for cleaning, sorting, grading or working of cereals or dried leguminous vegetables	Free	I	
84381000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products, nesi	Free	I	
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate, nesi	Free	I	
84383000	Machinery for sugar manufacture, nesi	Free	I	
84384000	Brewery machinery, nesi	2.30%	A	
84385000	Machinery for the preparation of meat or poultry, nesi	2.80%	A	
84386000	Machinery for the preparation of fruits, nuts or vegetables, nesi	Free	I	
84388000	Machinery for the industrial preparation or manufacture of food or drink, nesi	Free	I	
84389010	Parts of machinery for sugar manufacture, nesi	Free	I	
84389090	Parts of machinery for the industrial preparation or manufacture of food or drink, other than sugar manufacturing, nesi	2.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84391000	Machinery for making pulp of fibrous cellulosic material	Free	I	
84392000	Machinery for making paper or paperboard	Free	I	
84393000	Machinery for finishing paper or paperboard	Free	I	
84399110	Bed plates, roll bars and other stock-treating parts of machinery for making pulp of fibrous cellulosic materials	Free	I	
84399190	Parts of machinery for making pulp of fibrous cellulosic materials, nesi	Free	I	
84399910	Parts of machinery for making paper or paperboard	Free	I	
84399950	Parts of machinery for finishing paper or paperboard	Free	I	
84401000	Bookbinding machinery, including book-sewing machines	Free	I	
84409000	Parts for bookbinding machinery, including book-sewing machines	Free	I	
84411000	Cutting machines of all kinds used for making up paper pulp, paper or paperboard	Free	I	
84412000	Machines for making bags, sacks or envelopes of paper pulp, paper or paperboard	Free	I	
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding, of paper pulp, paper or paperboard	Free	I	
84414000	Machines for molding articles in paper pulp, paper or paperboard	Free	I	
84418000	Machinery for making up paper pulp, paper or paperboard, nesi	Free	I	
84419000	Parts for machinery used in making up paper pulp, paper or paperboard, including cutting machines	Free	I	
84421000	Phototypesetting and composing machines	Free	I	
84422000	Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device	Free	I	
84423000	Machinery, apparatus and equipment of heading 8442, nesi	Free	I	
84424000	Parts of the machinery, apparatus or equipment of subheadings 8442.10, 8442.20 and 8442.30	Free	I	
84425010	Printing plates	Free	I	
84425090	Printing type, blocks, cylinders and other printing components; blocks, cylinders and lithographic stones, prepared for printing purposes	4%	A	
84431110	Reel-fed offset printing machinery, double-width newspaper printing presses	3.30%	A	
84431150	Reel-fed offset printing machinery, other than double-width newspaper printing presses	Free	I	
84431200	Sheet-fed offset printing machinery, office type (sheet size not exceeding 22 X 36 cm)	Free	I	
84431910	Offset printing machinery, weighing 900 kg or less, nesi	Free	I	
84431950	Offset printing machinery, weighing more than 900 kg but less than 1,600 kg, nesi	Free	I	
84431990	Offset printing machinery, weighing 1,600 kg or more, nesi	Free	I	
84432100	Letterpress printing machinery, excluding flexographic printing, reel-fed	2.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84432900	Letterpress printing machinery, excluding flexographic printing, other than reel-fed	Free	I	
84433000	Flexographic printing machinery	2.20%	A	
84434000	Gravure printing machinery	2.20%	A	
84435110	Ink-jet textile printing machinery	2.60%	A	
84435150	Ink-jet printing machinery nesoi, other than textile	Free	I	
84435910	Textile printing machinery, nesoi	2.60%	A	
84435990	Printing machinery, nesoi	Free	I	
84436000	Machines for uses ancillary to printing	Free	I	
84439010	Parts of textile printing machinery	2.60%	A	
84439090	Parts for printing machinery other than textile printing machinery	Free	I	
84440000	Machines for extruding, drawing, texturing or cutting man-made textile materials	Free	I	
84451100	Carding machines for preparing textile fibers	Free	I	
84451200	Combing machines for preparing textile fibers	Free	I	
84451300	Drawing or roving machines for preparing textile fibers	Free	I	
84451900	Machines for preparing textile fibers, nesi	3.30%	A	
84452000	Textile spinning machines	Free	I	
84453000	Textile doubling or twisting machines	Free	I	
84454000	Textile winding (including weft-winding) or reeling machines	3.70%	A	
84459000	Machinery for producing textile yarns nesi; machines for preparing textile yarns for use on machines of heading 8446 or 8447	3.70%	A	
84461000	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm	Free	I	
84462110	Shuttle type power looms for weaving fabrics of a width exceeding 4.9 m	Free	I	
84462150	Shuttle type power looms for weaving fabrics of a width exceeding 30 cm, but not exceeding 4.9 m	3.70%	A	
84462900	Weaving machines for weaving fabrics of a width exceeding 30 cm, shuttle type, nesi	Free	I	
84463010	Shuttleless type power looms, for weaving fabrics of a width exceeding 4.9 m, nesi	Free	I	
84463050	Shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm, nesi	3.70%	A	
84471110	Circular knitting machines with cylinder diameter not exceeding 165 mm, for knitting hosiery	Free	I	
84471190	Circular knitting machines with cylinder diameter not exceeding 165 mm, other than for knitting hosiery	Free	I	
84471210	Circular knitting machines with cylinder diameter exceeding 165 mm, for knitting hosiery	Free	I	
84471290	Circular knitting machines with cylinder diameter exceeding 165 mm, other than for knitting hosiery	Free	I	
84472020	V-bed flat knitting machines, power driven, over 50.8 mm in width	Free	I	
84472030	V-bed flat knitting machines, nesi	2.60%	A	
84472040	Warp knitting machines	Free	I	
84472060	Flat knitting machines, other than V-bed or warp; stitch-bonding machines	Free	I	
84479010	Braiding and lace-braiding machines	Free	I	
84479050	Embroidery machines	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84479090	Knitting machines other than circular or flat knitting; machines for making gimped yarn, tulle, trimmings or net; machines for tufting	Free	I	
84481100	Dobbies and Jacquards, card reducing, copying, punching or assembling machines for use with machines of heading 8444, 8445, 8446 or 8447	Free	I	
84481900	Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447, nesi	Free	I	
84482010	Parts and accessories of machines for extruding or drawing man-made textile filaments	3.70%	A	
84482050	Parts and accessories of machines of heading 8444 or of their auxiliary machinery, nesi	3.30%	A	
84483100	Card clothing as parts and accessories of machines of heading 8445 or of their auxiliary machinery	3.30%	A	
84483200	Parts and accessories of machines for preparing textile fibers, other than card clothing	Free	I	
84483300	Spindles, spindle flyers, spinning rings and ring travellers of machines of heading 8445 or of their auxiliary machines	3.30%	A	
84483910	Parts of spinning, doubling or twisting machines of heading 8445 or of their auxiliary machinery	Free	I	
84483950	Parts of winding or reeling machines of heading 8445 or of their auxiliary machinery	3.70%	A	
84483990	Parts and accessories of machines of heading 8445 or their auxiliary machinery, nesi	Free	I	
84484100	Shuttles for weaving machines (looms)	3.70%	A	
84484200	Reeds for looms, healds and heald-frames of weaving machines (looms) or their auxiliary machinery	3.70%	A	
84484900	Parts and accessories of weaving machines (looms) or of their auxiliary machinery, other than shuttles, reeds, healds and heald-frames	Free	I	
84485110	Latch needles for knitting machines	Free	I	
84485120	Spring-beard needles for knitting machines	Free	I	
84485130	Needles for knitting machines other than latch needles or spring-beard needles	Free	I	
84485150	Sinkers, needles and other articles used to form stitches, nesi, for machines of heading 8447	Free	I	
84485910	Parts of knitting machines of heading 8447 or of their auxiliary machinery, nesi	Free	I	
84485950	Accessories of machines of heading 8447 or of their auxiliary machinery, nesi	Free	I	
84490010	Finishing machinery for felt or nonwovens and parts thereof	2.60%	A	
84490050	Machinery for making felt hats; blocks for making hats; parts thereof	Free	I	
84501100	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, fully automatic	1.40%	A	
84501200	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, with built-in centrifugal driers, nesi	2.60%	A	
84501900	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, nesi	1.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84502000	Household- or laundry-type washing machines, each of a dry linen capacity exceeding 10 kg	1%	A	
84509020	Tub and tub assemblies for household- or laundry-type washing machines	2.60%	A	
84509040	Furniture designed to receive household- or laundry-type washing machines	2.60%	A	
84509060	Parts for household- or laundry-type washing machines, nesi	2.60%	A	
84511000	Dry-cleaning machines	Free	I	
84512100	Drying machines, each of a dry linen capacity not exceeding 10 kg	3.40%	A	
84512900	Drying machines for yarns, fabrics or made up textile articles, each of a dry linen capacity exceeding 10 kg	2.60%	A	
84513000	Ironing machines and presses (including fusing presses) for textile fabrics or made up textile articles	Free	I	
84514000	Washing, bleaching or dyeing machines for textile yarns, fabrics or made up textile articles	3.50%	A	
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	I	
84518000	Machinery for the handling of textile yarns, fabrics or made up textile articles, nesi	3.50%	A	
84519030	Drying chambers for the drying machines of subheading 8451.21 or 8451.29, and other parts of drying machines incorporating drying chambers	3.50%	A	
84519060	Furniture designed to receive the drying machines of subheading 8451.21 or 8451.29	3.50%	A	
84519090	Parts of machines for the handling of textile yarns, fabrics or made up textile articles, nesi	3.50%	A	
84521000	Sewing machines of the household type	Free	I	
84522110	Sewing machines specially designed to join footwear soles to uppers, automatic	Free	I	
84522190	Sewing machines, automatic, nesi	Free	I	
84522910	Sewing machines, other than automatic, specially designed to join footwear soles to uppers	Free	I	
84522990	Sewing machines, other than automatic, nesi	Free	I	
84523000	Sewing machine needles	Free	I	
84524000	Furniture, bases and covers for sewing machines, and parts thereof	2.50%	A	
84529000	Parts of sewing machines, other than needles, nesi	Free	I	
84531000	Machinery for preparing, tanning or working hides, skins or leather	Free	I	
84532000	Machinery for making or repairing footwear	Free	I	
84538000	Machinery, nesi, for making or repairing articles of hides, skins or leather	Free	I	
84539010	Parts of machinery for making or repairing footwear	Free	I	
84539050	Parts of machinery for preparing, tanning or working hides, skins or leather or making or repairing articles of same, nesi	Free	I	
84541000	Converters of a kind used in metallurgy or in metal foundries	Free	I	
84542000	Ingot molds and ladles, of a kind used in metallurgy or in metal foundries	Free	I	
84543000	Casting machines, of a kind used in metallurgy or in metal foundries	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84549000	Parts of converters, ladles, ingot molds and casting machines, of a kind used in metallurgy or in metal foundries	Free	I	
84551000	Metal-rolling tube mills	Free	I	
84552100	Metal-rolling mills, other than tube mills, hot or combination hot and cold	Free	I	
84552200	Metal-rolling mills, other than tube mills, cold	Free	I	
84553000	Rolls for metal-rolling mills	Free	I	
84559040	Parts for metal-rolling mills, other than rolls, in the form of castings or weldments, individually weighing less than 90 tons	Free	I	
84559080	Parts for metal-rolling mills, other than rolls, nesoi	Free	I	
84561010	Machine tools operated by laser or other light or photon beam processes, for working metal	3.50%	A	
84561060	Machine tool operate laser/other light/photon beam process in semicond wafer production;lascutter to cut contacting track in semiconductor	Free	I	
84561080	Machine tools operated by laser or other light or photon beam processes, other than for working metal, nesoi	2.40%	A	
84562010	Machine tools operated by ultrasonic processes, for working metal	3.50%	A	
84562050	Machine tools operated by ultrasonic processes, other than for working metal	2.40%	A	
84563010	Machine tools operated by electro-discharge processes, for working metal	3.50%	A	
84563050	Machine tools operated by electro-discharge processes, other than for working metal	2.40%	A	
84569100	Machine tools for dry etching patterns on semiconductor materials by electro-chemical, electron-beam, ionic-beam or plasma arc processes	Free	I	
84569910	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	Free	I	
84569930	Machine tool for working metal by removal of material nesoi, operated by electro-chemical, electron-beam, ionic-beam or plasma arc processes	3.50%	A	
84569970	Machine tool for stripping and cleaning semiconductor wafers,operated by electro-chemical/electron-beam/ionic-beam/plasma arc process,nesoi	Free	I	
84569990	Machine tool for working material (n/metal) removal of mat. operated by electro-chemical/electron-beam/ionic-beam/plasma arc processes,nesoi	2.20%	A	
84571000	Machining centers for working metal	4.20%	A	
84572000	Unit construction machines (single station), for working metal	3.30%	A	
84573000	Multistation transfer machines for working metal	3.30%	A	
84581100	Horizontal lathes (including turning centers) for removing metal, numerically controlled	4.40%	A	
84581900	Horizontal lathes (including turning centers) for removing metal, other than numerically controlled	4.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84589110	Vertical turret lathes (including turning centers) for removing metal, numerically controlled	4.20%	A	
84589150	Lathes (including turning centers), other than horizontal or vertical turret lathes, for removing metal, numerically controlled	4.40%	A	
84589910	Vertical turret lathes (including turning centers) for removing metal, other than numerically controlled	4.20%	A	
84589950	Lathes (including turning centers), other than horizontal or vertical turret lathes, for removing metal, other than numerically controlled	4.40%	A	
84591000	Way-type unit head machines for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading 8458	3.30%	A	
84592100	Drilling machines, numerically controlled, nesi	4.20%	A	
84592900	Drilling machines, other than numerically controlled, nesi	4.20%	A	
84593100	Boring-milling machines, numerically controlled, nesi	4.20%	A	
84593900	Boring-milling machines, other than numerically controlled, nesi	4.20%	A	
84594000	Boring machines nesi	4.20%	A	
84595100	Milling machines, knee type, numerically controlled, nesi	4.20%	A	
84595900	Milling machines, knee type, other than numerically controlled, nesi	4.20%	A	
84596100	Milling machines, other than knee type, numerically controlled, nesi	4.20%	A	
84596900	Milling machines, other than knee type, other than numerically controlled, nesi	4.20%	A	
84597040	Other threading or tapping machines, numerically controlled	4.20%	A	
84597080	Other threading or tapping machines nesi	4.20%	A	
84601100	Flat-surface grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0.01 mm, numerically controlled	4.40%	A	
84601900	Flat-surface grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0.01 mm, not numerically controlled	4.40%	A	
84602100	Other grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0.01 mm, numerically controlled	4.40%	A	
84602900	Other grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0.01 mm, other than numerically controlled	4.40%	A	
84603100	Sharpening (tool or cutter grinding) machines for working metal or cermets, numerically controlled	4.40%	A	
84603900	Sharpening (tool or cutter grinding) machines for working metal or cermets, other than numerically controlled	4.40%	A	
84604040	Honing or lapping machines for working metal or cermets, numerically controlled	4.40%	A	
84604080	Honing or lapping machines for working metal or cermets, other than numerically controlled	4.40%	A	
84609040	Other machine tools for deburring, polishing or otherwise finishing metal or cermets, nesoi, numerically controlled	4.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84609080	Other machine tools for deburring, polishing or otherwise finishing metal or cermets, nesoi, other than numerically controlled	4.40%	A	
84612040	Shaping or slotting machines for working by removing metal or cermets, numerically controlled	4.40%	A	
84612080	Shaping or slotting machines for working by removing metal or cermets, other than numerically controlled	4.40%	A	
84613040	Broaching machines for working by removing metal or cermets, numerically controlled	4.40%	A	
84613080	Broaching machines for working by removing metal or cermets, other than numerically controlled	4.40%	A	
84614010	Gear cutting machines for working by removing metal or cermets	5.80%	A	
84614050	Gear grinding or finishing machines for working by removing metal or cermets	4.40%	A	
84615040	Sawing or cutting-off machines for working by removing metal or cermets, numerically controlled	4.40%	A	
84615080	Sawing or cutting-off machines for working by removing metal or cermets, other than numerically controlled	4.40%	A	
84619030	Machine-tools for working by removing metal or cermets, nesoi, numerically controlled	4.40%	A	
84619060	Machine-tools for working by removing metal or cermets, nesoi, other than numerically controlled	4.40%	A	
84621000	Forging or die-stamping machines (including presses) and hammers	4.40%	A	
84622140	Bending, folding or straightening machines, numerically controlled, for semiconductor leads	Free	I	
84622180	Bending, folding, straightening or flattening machines (including presses) numerically controlled for working metal or metal carbides, nesoi	4.40%	A	
84622940	Bending, folding or straightening machines, not numerically controlled, for semiconductor leads	Free	I	
84622980	Bending, folding, straightening or flattening machine (including presses) not numerically controlled for working metal/metal carbides, nesoi	4.40%	A	
84623100	Shearing machines (incl. presses), excl. combined punching & shearing machines, numerically controlled for working metal or metal carbides	4.40%	A	
84623900	Shearing machines (incl. presses), excl. combined punch & shearing machines, nt numerically controlled for working metal or metal carbides	4.40%	A	
84624100	Punch/notch machines (incl. presses), incl. combined punch & shearing machines, numerically controlled for working metal or metal carbides	4.40%	A	
84624900	Punch/notch machines (incl. presses), incl. combined punch & shear machines, nt numerically controlled for working metal or metal carbides	4.40%	A	
84629140	Hydraulic presses, numerically controlled	4.40%	A	
84629180	Hydraulic presses, not numerically controlled	4.40%	A	
84629940	Machine tools (including nonhydraulic presses) for working metal or metal carbides, nesi, numerically controlled	4.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84629980	Machine tools (including nonhydraulic presses) for working metal or metal carbides, nesi, not numerically controlled	4.40%	A	
84631000	Draw-benches for bars, tubes, profiles, wire or the like, for working metal or cermets, without removing material	4.40%	A	
84632000	Thread rolling machines for working metal or cermets, without removing material	4.40%	A	
84633000	Machines for working wire of metal or cermets, without removing material	4.40%	A	
84639000	Machine tools for working metal or cermets, without removing material, nesoi	4.40%	A	
84641000	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Free	I	
84642010	Grinding or polishing machines for processing of semiconductor wafers	Free	I	
84642050	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials, or glass, nesi	2%	A	
84649010	Machine tools for scribing or scoring semiconductor wafers; machine tools for wet-chemical etching semiconductor wafers	Free	I	
84649060	Machine tool for wet-etching or -stripping semiconductor wafers; machine tool for wet-etching, -developing or -stripping flat panel screens	Free	I	
84649090	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, nesoi	2%	A	
84651000	Machines for working certain hard materials which can carry out different types of machining operations w/o tool change between operations	2.40%	A	
84659100	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A	
84659200	Planing, milling or molding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A	
84659300	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A	
84659400	Bending or assembling machines for working wood, cork, bone hard rubber, hard plastics or similar hard materials	2.90%	A	
84659500	Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A	
84659600	Splitting, slicing or paring machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	2.40%	A	
84659940	Deflash machines (by chemical bath) for cleaning and removing contaminants from metal leads of semiconductor packages	Free	I	
84659980	Machine tools for working wood, cork, bone, hard rubber, hard plastics and similar hard materials, nesoi	2.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84661040	Tool holders for use solely or principally with machines of headings 8456 to 8465 described in add. US note 3 to chapter 84	Free	I	
84661080	Tool holders and self-opening dieheads for use solely or principally with machines of headings 8456 to 8465, nesoi	3.90%	A	
84662010	Work holders for machine tools used in cutting gears	4.60%	A	
84662040	Work holders for the machine tools described in additional U.S. note 3 to chapter 84	Free	I	
84662080	Work holders for machine tools other than those used in cutting gears, nesoi	3.70%	A	
84663010	Dividing heads for use solely or principally for machine tools of headings 8456 to 8465	3.70%	A	
84663045	Special attachments mach, us note 3 ch 84, nesoi	Free	I	
84663060	Special attachments (which are machines) use solely or principally for machines of heading 8456 to 8465, excluding dividing heads, nesoi	2.90%	A	
84663080	Special attachments for use solely or principally for machine tools of headings 8456 to 8465, nesoi	8%	A	
84669110	Cast iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8464	Free	I	
84669150	Parts and accessories nesi, for machines of heading 8464	Free	I	
84669210	Cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8465	Free	I	
84669250	Parts and accessories nesi, for machines of heading 8465	4.70%	A	
84669315	Certain specified cast-iron parts not advanced beyond cleaning and specifically machined, for metalworking machine tools for cutting, etc.	Free	I	
84669330	Certain specified parts and accessories of metal working machine tools for cutting gears	5.80%	A	
84669347	Certain specified parts and accessories for machines of subheading 8456.10.60, 8456.91, 8456.99.10 or 8456.99.70, nesoi	Free	I	
84669353	Certain specified parts and accessories for machines of heading 8456 to 8461, nesoi	4.70%	A	
84669360	Other cast-iron parts not advanced beyond cleaning and specifically machined, for metalworking machine tools for cutting, etc.	Free	I	
84669375	Other parts and accessories of metal working machine tools for cutting gears	5.80%	A	
84669385	Other parts and accessories for machines of subheading 8456.10.60, 8456.91, 8456.99.10 or 8456.99.70, nesoi	Free	I	
84669395	Other parts and accessories for machines of heading 8456 to 8461, nesoi	4.70%	A	
84669420	Certain specified cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8462 or 8463	Free	I	
84669440	Other cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8462 or 8463	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84669455	Other specified parts and accessories for machines of subheading 8462.21.40 or 8462.29.40, nesoi	Free	I	
84669465	Other specified parts and accessories for machines of heading 8462 or 8463, nesoi	4.70%	A	
84669475	Other parts and accessories for machines of subheading 8462.21.40 or 8462.29.40, nesoi	Free	I	
84669485	Other parts and accessories for machines of heading 8462 or 8463, nesoi	4.70%	A	
84671110	Tools for working in the hand, pneumatic, rotary type, suitable for metal working	4.50%	A	
84671150	Tools for working in the hand, pneumatic, rotary type, other than suitable for metal working	Free	I	
84671910	Tools for working in the hand, pneumatic, other than rotary type, suitable for metal working	4.50%	A	
84671950	Tools for working in the hand, pneumatic, other than rotary type, other than suitable for metal working	Free	I	
84672100	Electromechanical drills of all kinds for working in the hand, with self-contained electric motor	1.70%	A	
84672200	Electromechanical saws for working in the hand, with self-contained electric motor	Free	I	
84672900	Electromechanical tools for working in the hand, other than drills or saws, with self-contained electric motor	Free	I	
84678100	Chain saws for working in the hand, hydraulic or with self-contained nonelectric motor	Free	I	
84678910	Other tools for working in the hand, hydraulic or with self-contained nonelectric motor, suitable for metal working, nesoi	Free	I	
84678950	Other tools for working in the hand, hydraulic or with self-contained nonelectric motor, other than suitable for metal working, nesoi	Free	I	
84679101	Parts of chain saws	Free	I	
84679200	Parts of pneumatic tools for working in the hand	Free	I	
84679901	Parts of tools for working in the hand, hydraulic or with self-contained nonelectric or electric motor, other than chain saws	Free	I	
84681000	Hand-held blow torches	2.90%	A	
84682010	Gas-operated machinery, apparatus and appliances, hand-directed or -controlled, used for soldering, brazing, welding or tempering, nesi	3.90%	A	
84682050	Gas-operated machinery, apparatus and appliances, not hand-directed or -controlled, used for soldering, brazing, welding or tempering, nesi	Free	I	
84688010	Machinery and apparatus, hand-directed or -controlled, used for soldering, brazing or welding, not gas-operated	2.90%	A	
84688050	Machinery and apparatus other than hand-directed or -controlled, used for soldering, brazing or welding, not gas-operated	Free	I	
84689010	Parts of hand-directed or -controlled machinery, apparatus and appliances used for soldering, brazing, welding or tempering	2.90%	A	
84689050	Parts for machinery, apparatus or appliances, not hand-directed or -controlled, used for soldering, brazing, welding or tempering	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84691100	Word processing machines	Free	I	
84691200	Automatic typewriters	Free	I	
84692000	Electric typewriters, other than automatic	Free	I	
84693000	Nonelectric typewriters	Free	I	
84701000	Electronic calculator operate w/o external electric power & pocket-size data recording/reproducing/displaying machine w/calculating function	Free	I	
84702100	Electronic calculating machines, incorporating a printing device, nesi	Free	I	
84702900	Electronic calculating machines, not incorporating a printing device, nesi	Free	I	
84703000	Calculating machines nesi, other than electronic	Free	I	
84704000	Accounting machines	Free	I	
84705000	Cash registers	Free	I	
84709000	Postage-franking, ticket-issuing and similar machines nesi, incorporating a calculating device	Free	I	
84711000	Analog or hybrid automatic data processing machines	Free	I	
84713000	Portable digital automatic data processing machines, not over 10 kg, consisting at least a central processing unit, keyboard and display	Free	I	
84714100	Digital ADP machines, nonportable or over 10 kg, comprise in the same housing least central processing unit and input & output unit	Free	I	
84714910	Digital processing units nesoi entered w/rest of system, may contain in same housing one/two following: storage unit,input unit,output unit	Free	I	
84714915	Combined input/output units for automatic data processing machines entered with the rest of a system	Free	I	
84714921	Keyboards for automatic data processing machines entered with the rest of a system	Free	I	
84714924	Display unit without CRT, w/visual display diagonal not exceed 30.5 cm for automatic data processing machines, entered w/ the rest of system	Free	I	
84714926	Display units for ADP machines with color cathode-ray tube entered with the rest of a system	Free	I	
84714929	Display units for ADP machines, with a non-color cathode-ray tube or non-CRT display type nesoi, entered with the rest of a system	Free	I	
84714931	ADP laser printer units, entered with the rest of a system, capable of more than 20 pages per minute	Free	I	
84714932	ADP laser printer units, entered with the rest of a system, not capable of more than 20 pages per minute	Free	I	
84714933	ADP light bar electronic type printer units entered with the rest of a system	Free	I	
84714934	ADP ink jet printer units entered with the rest of a system	Free	I	
84714935	ADP thermal transfer printer units entered with the rest of a system	Free	I	
84714936	ADP ionographic printer units entered with the rest of a system	Free	I	
84714937	ADP printer units, nesoi, entered with the rest of a system	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84714942	Optical scanners and magnetic ink recognition devices entered with the rest of a ADP system	Free	I	
84714948	Input or output units of ADP machines, nesoi, entered with the rest of a system	Free	I	
84714950	Storage units for automatic data processing machines entered with the rest of a system	Free	I	
84714960	Control or adapter units for automatic data processing machines entered with the rest of a system	Free	I	
84714970	Power supplies for automatic data processing machines entered with the rest of a system	Free	I	
84714985	Units suitable for physical incorporation into automatic data processing machines or units thereof, nesoi, entered with the rest of a system	Free	I	
84714995	Other units of digital automatic data processing machines, nesoi, entered with the rest of a system	Free	I	
84715000	Digital processing units other than those of subheading 8471.41 and 8471.49, nesoi	Free	I	
84716010	Combined input/output units for automatic data processing machines not entered with the rest of a system	Free	I	
84716020	Keyboards for automatic data processing machines not entered with the rest of a system	Free	I	
84716030	Display unit w/o CRT, w/visual display diagonal not exceed 30.5 cm for automatic data processing machine, not entered w/ the rest of system	Free	I	
84716035	Display units for ADP machines with color cathode-ray tube not entered with the rest of a system	Free	I	
84716045	Display units for ADP machines, with a non-color cathode-ray tube or non-CRT display type nesoi, not entered with the rest of a system	Free	I	
84716051	Assembled ADP laser printer unit incorporating least certain mechanisms,not entered w/ rest of system,capable of more than 20 page/minute	Free	I	
84716052	Assembled ADP laser printer unit incorporating least certain mechanisms,not entered w/rest of system,not capable of more than 20 page/minute	Free	I	
84716053	Assembled ADP light bar electronic type printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	I	
84716054	Assembled ADP ink jet printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	I	
84716055	Assembled ADP thermal transfer printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	I	
84716056	Assembled ADP ionographic printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	I	
84716057	Assembled ADP printer units, nesoi, incorporating at least certain mechanisms, not entered with the rest of a system	Free	I	
84716061	Other ADP laser printer units capable of more than 20 pages per minute, not entered with the rest of a system, nesoi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84716062	Other ADP laser printer units not capable of more than 20 pages per minute, not entered with the rest of a system, nesoi	Free	I	
84716063	Other ADP light bar electronic type printer units not entered with the rest of a system, nesoi	Free	I	
84716064	Other ADP ink jet printer units not entered with the rest of a system, nesoi	Free	I	
84716065	Other ADP thermal transfer printer units not entered with the rest of a system, nesoi	Free	I	
84716066	Other ADP ionographic printer units not entered with the rest of a system, nesoi	Free	I	
84716067	Other ADP printer units nesoi, not entered with the rest of a system, nesoi	Free	I	
84716070	Input or output units suitable for physical incorporation into ADP machine or unit thereof, nesoi, not entered with the rest of a system	Free	I	
84716080	Optical scanners and magnetic ink recognition devices not entered with the rest of a ADP system	Free	I	
84716090	Other input or output units of digital ADP machines, nesoi, not entered with the rest of a system	Free	I	
84717010	ADP magnetic disk drive storage units, disk dia. ov 21 cm, w/o read-write unit; read-write units; all not entered with the rest of a system	Free	I	
84717020	ADP magnetic disk drive storage units, disk dia. ov 21 cm: for incorp. into ADP machines or units, not entered with the rest of a system	Free	I	
84717030	ADP magnetic disk drive storage units, disk dia. ov 21 cm, nesoi, not entered with the rest of a system	Free	I	
84717040	ADP magnetic disk drive storage units, disk dia. n/ov 21 cm, not in cabinet, w/o attached external power supply, n/entered w/rest of a system	Free	I	
84717050	ADP magnetic disk drive storage units, disk dia. n/ov 21 cm, nesoi, not entered with the rest of a system	Free	I	
84717060	ADP storage units other than magnetic disk, not in cabinets for placing on a table, etc., not entered with the rest of a system	Free	I	
84717090	ADP storage units other than magnetic disk drive units, nesoi, not entered with the rest of a system	Free	I	
84718010	Control or adapter units for automatic data processing machines not entered with rest of a system	Free	I	
84718040	Unit suitable for physical incorporation into automatic data processing machine or unit thereof, not entered with the rest of a system, nesoi	Free	I	
84718090	Other units of automatic data processing machines, not entered with the rest of a system, nesoi	Free	I	
84719000	Magnetic or optical readers, nesoi; machines for transcribing data on data media in coded form and machines for processing such data, nesoi	Free	I	
84721000	Hectographic or stencil duplicating machines	1.60%	A	
84722000	Addressing machines and address plate embossing machines	2.10%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84723000	Machines for sorting, folding, opening, closing or sealing mail, and postage stamp affixing or canceling machines	1.80%	A	
84729010	Automatic teller machines	Free	I	
84729040	Pencil sharpeners	2.60%	A	
84729060	Numbering, dating and check-writing machines	Free	I	
84729070	Accessory & auxiliary machines intended for attachment to an electrostatic photocopier & which do not operate independent of such copier	Free	I	
84729080	Office printing machines other than those of heading 8443 or 8471	Free	I	
84729090	Other office machines, nesoi	1.80%	A	
84731020	Printed circuit assemblies for word processing machines	Free	I	
84731040	Parts of word processing machines, other than printed circuit assemblies	2%	A	
84731060	Parts of typewriters	2%	A	
84731090	Accessories of typewriters and word processing machines	2%	A	
84732100	Parts and accessories of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Free	I	
84732900	Parts and accessories of machines of heading 8470, nesoi	Free	I	
84733010	Parts adp mch, nt incptng crt,prt crt assem.:nesoi	Free	I	
84733020	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, parts and accessories of printed circuit assemblies	Free	I	
84733030	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, other parts for printers specified in addl. U.S. note 2	Free	I	
84733050	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, nesoi	Free	I	
84733060	Parts and accessories of the ADP machines of heading 8471, incorporating a CRT, other parts for printers specified in addl. U.S. note 2	Free	I	
84733090	Parts and accessories of the ADP machines of heading 8471, incorporating a CRT, nesoi	Free	I	
84734010	Printed circuit assemblies for automatic teller machines of subheading 8472.90.10	Free	I	
84734060	Parts & accessories of machines of goods of subheading 8472.90.70	Free	I	
84734080	Parts and accessories of the goods of subheading 8472.90.80	Free	I	
84734085	Parts and accessories of machines of heading 8472, nesoi	1.90%	A	
84735030	Printed circuit assemblies suitable for use with machines of two or more of the headings 8469 to 8472	Free	I	
84735060	Part/accessory (also face plate and lock latch) of printed circuit assemblies suitable for use w/machine of two or more heading 8469 to 8472	Free	I	
84735090	Parts and accessories, nesoi, suitable for use with machines of two or more of the headings 8469 to 8472	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84741000	Sorting, screening, separating or washing machines for earth, stones, ores or other mineral substances in solid form	Free	I	
84742000	Crushing or grinding machines for earth, stones, ores or other mineral substances	Free	I	
84743100	Concrete or mortar mixers	Free	I	
84743200	Machines for mixing mineral substances with bitumen	Free	I	
84743900	Mixing or kneading machines for earth, stones, ores or other mineral substances, nesi	Free	I	
84748000	Machinery for agglomerating, shaping or molding solid mineral fuels, or other mineral products; machines for forming sand foundry molds	Free	I	
84749000	Parts for the machinery of heading 8474	Free	I	
84751000	Machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes	Free	I	
84752100	Machines for making glass optical fibers and preforms thereof	Free	I	
84752900	Machines for manufacturing or hot working glass or glassware, nesoi	Free	I	
84759010	Parts of machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes	Free	I	
84759090	Parts of machines for manufacturing or hot working glass or glassware	Free	I	
84762100	Automatic beverage-vending machines incorporating heating or refrigerating devices	Free	I	
84762900	Automatic beverage-vending machines other than machines that incorporate heating or refrigerating devices	Free	I	
84768100	Automatic goods-vending machines (other than beverage-vending) incorporating heating or refrigerating devices	Free	I	
84768900	Automatic goods-vending (other than beverage-vending but incl. money-changing machines) not incorporating heating or refrigerating devices	Free	I	
84769000	Parts for automatic goods-vending and money-changing machines	Free	I	
84771030	Injection-molding machines for manufacturing shoes of rubber or plastics	Free	I	
84771040	Injection-molding machines for use in the manufacture of video laser discs	Free	I	
84771070	Injection-molding machines for encapsulation in the assembly of semiconductors	Free	I	
84771090	Injection-molding machines of a type used for working or manufacturing products from rubber or plastics, nesoi	3.10%	A	
84772000	Extruders for working rubber or plastics or for the manufacture of products from these materials, nesi	3.10%	A	
84773000	Blow-molding machines for working rubber or plastics or for the manufacture of products from these materials	3.10%	A	
84774040	Transfer molding and compression molding machines for encapsulation in the assembly of semiconductors	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84774080	Vacuum-molding and other thermoforming machines for working rubber or plastics or for manufacture of products from these materials, nesoi	3.10%	A	
84775100	Machinery for molding or retreading pneumatic tires or for molding or otherwise forming inner tubes	3.10%	A	
84775940	Liquid encapsulate molding machines for encapsulation in the assembly of semiconductors	Free	I	
84775980	Machinery for molding or otherwise forming rubber or plastics other than for molding or retreading pneumatic tires, nesoi	3.10%	A	
84778000	Machinery for working rubber or plastics or for the manufacture of products from these materials, nesi	3.10%	A	
84779015	Base, bed, platen, clamp cylinder and other specified parts of machines of subheading 8477.10.70, 8477.40.40 or 8477.59.40	Free	I	
84779025	Base, bed, platen and specified parts of machinery for working rubber or plastics or for manufacture of products from these material, nesoi	3.10%	A	
84779035	Barrel screws of machines of subheading 8477.10.70, 8477.40.40 or 8477.59.40	Free	I	
84779045	Barrel screws of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.10%	A	
84779055	Hydraulic assemblies of machines of subheading 8477.10.70, 8477.40.40 or 8477.59.40	Free	I	
84779065	Hydraulic assemblies of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.10%	A	
84779075	Parts of machines of subheading 8477.10.70, 8477.40.40 or 8477.59.40, nesoi	Free	I	
84779085	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.10%	A	
84781000	Machinery for preparing or making up tobacco, nesi	Free	I	
84789000	Parts of machinery for preparing or making up tobacco, nesi	Free	I	
84791000	Machinery for public works, building or the like, nesi	Free	I	
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils, nesi	Free	I	
84793000	Presses for making particle board or fiber building board of wood or other ligneous materials, and mach. for treat. wood or cork, nesi	Free	I	
84794000	Rope- or cable-making machines nesi	Free	I	
84795000	Industrial robots, not elsewhere specified or included	2.50%	A	
84796000	Evaporative air coolers	2.80%	A	
84798100	Machines and mechanical appliances for treating metal, including electric wire coil-winders, nesi	Free	I	
84798200	Machines for mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring, nesi	Free	I	
84798910	Air humidifiers or dehumidifiers with self-contained electric motor, other than for domestic purposes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84798920	Floor polishers with self-contained electric motor, other than for domestic purposes	Free	I	
84798930	Vacuum cleaners with self-contained electric motor, other than for domestic purposes	Free	I	
84798955	Electromechanical appliances with self-contained electric motor, trash compactors	2.80%	A	
84798965	Electromechanical appliances with self-contained electric motor, nesi	2.80%	A	
84798970	Carpet sweepers, not electromechanical having self-contained electric motor	Free	I	
84798984	Machines for production & assembly of diodes, transistors and similar semiconductor devices & circuits; machines for mfg video laser discs	Free	I	
84798987	Machines for wet-cleaning flat panel displays, nesoi	Free	I	
84798996	Printing machines other than those of heading 8443, 8471 or 8472	Free	I	
84798998	Machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84, nesoi	2.50%	A	
84799040	Parts of vacuum cleaners and floor polishers of subheadings 8479.89.10 and 8479.89.30; parts of carpet sweepers	Free	I	
84799045	Parts of trash compactors, frame assemblies	Free	I	
84799055	Parts of trash compactors, ram assemblies	Free	I	
84799065	Parts of trash compactors, container assemblies	Free	I	
84799075	Parts of trash compactors, cabinets or cases	Free	I	
84799085	Parts of trash compactors, nesi	Free	I	
84799094	Parts of machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84, nesoi	Free	I	
84801000	Molding boxes for metal foundry	3.80%	A	
84802000	Mold bases	3.40%	A	
84803000	Molding patterns	2.80%	A	
84804100	Molds for metal or metal carbides, injection or compression types	3.10%	A	
84804900	Molds for metal or metal carbides other than injection or compression types	3.10%	A	
84805000	Molds for glass	Free	I	
84806000	Molds for mineral materials	Free	I	
84807110	Molds for rubber or plastics, injection or compression types, for shoe machinery	Free	I	
84807140	Injection or compression type molds for rubber or plastics for the manufacture of semiconductor devices	Free	I	
84807180	Molds for rubber or plastics, injection or compression types, other than for shoe machinery or for manufacture of semiconductor devices	3.10%	A	
84807910	Molds for rubber or plastics, other than injection or compression types, for shoe machinery	Free	I	
84807990	Molds for rubber or plastics, other than injection or compression types, other than for shoe machinery	3.10%	A	
84811000	Pressure-reducing valves for pipes, boiler shells, tanks, vats or the like	2%	A	
84812000	Valves for oleohydraulic or pneumatic transmissions	2%	A	

HTS8	Description	Base Rate	Staging Category	Notes
84813010	Check valves of copper for pipes, boiler shells, tanks, vats or the like	3%	A	
84813020	Check valves of iron or steel for pipes, boiler shells, tanks, vats or the like	5%	A	
84813090	Check valves other than of copper or iron or steel, for pipes, boiler shells, tanks, vats or the like	3%	A	
84814000	Safety or relief valves for pipes, boiler shells, tanks, vats or the like	2%	A	
84818010	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, of copper, nesi	4%	A	
84818030	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, of iron or steel, nesi	5.60%	A	
84818050	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, not copper, iron or steel, nesi	3%	A	
84818090	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, other than hand operated, nesi	2%	A	
84819010	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, of copper	3%	A	
84819030	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, of iron or steel	5%	A	
84819050	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, other than of copper or iron or steel	3%	A	
84819090	Parts of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, nesi	Free	I	
84821010	Ball bearings with integral shafts	2.40%	A	
84821050	Ball bearings other than ball bearings with integral shafts	9%	A	
84822000	Tapered roller bearings, including cone and tapered roller assemblies	5.80%	A	
84823000	Spherical roller bearings	5.80%	A	
84824000	Needle roller bearings	5.80%	A	
84825000	Cylindrical roller bearings nesi	5.80%	A	
84828000	Ball or roller bearings nesi, including combined ball/roller bearings	5.80%	A	
84829100	Balls, needles and rollers for ball or roller bearings	4.40%	A	
84829905	Inner or outer rings or races for ball bearings	9.90%	A	
84829915	Inner or outer rings or races for taper roller bearings	5.80%	A	
84829925	Inner or outer rings or races for other bearings, nesi	5.80%	A	
84829935	Parts of ball bearings (including parts of ball bearings with integral shafts), nesi	9.90%	A	
84829945	Parts of tapered roller bearings, nesi	5.80%	A	
84829965	Parts of other ball or roller bearings, nesi	5.80%	A	
84831010	Camshafts and crankshafts for use solely or principally with spark-ignition internal-combustion piston or rotary engines	2.50%	A	
84831030	Camshafts and crankshafts nesi	2.50%	A	
84831050	Transmission shafts and cranks other than camshafts and crankshafts	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
84832040	Housed bearings of the flange, take-up, cartridge and hanger unit type (incorporating ball or roller bearings)	4.50%	A	
84832080	Housed bearings (incorporating ball or roller bearings), nesi	4.50%	A	
84833040	Bearing housings of the flange, take-up, cartridge and hanger unit type	4.50%	A	
84833080	Bearing housings nesi; plain shaft bearings	4.50%	A	
84834010	Torque converters	Free	I	
84834030	Fixed, multiple and variable ratio speed changers, imported for use with machines for making cellulosic pulp, paper or paperboard	Free	I	
84834050	Fixed, multiple and variable ratio speed changers, not imported for use with machines for making cellulosic pulp, paper or paperboard	2.50%	A	
84834070	Speed changers other than fixed, multiple and variable ratio speed changers	25 cents each + 3.9%	A	
84834080	Ball or roller screws	3.80%	A	
84834090	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements entered separately	2.50%	A	
84835040	Gray-iron awning or tackle pulleys, not over 6.4 cm in wheel diameter	5.70%	A	
84835060	Flywheels, nesi	2.80%	A	
84835090	Pulleys, including pulley blocks, nesi	2.80%	A	
84836040	Clutches and universal joints	2.80%	A	
84836080	Shaft couplings (other than universal joints)	2.80%	A	
84839010	Chain sprockets and parts thereof	2.80%	A	
84839020	Parts of flange, take-up, cartridge and hanger units	4.50%	A	
84839030	Parts of bearing housings and plain shaft bearings, nesi	4.50%	A	
84839050	Parts of gearing, gear boxes and other speed changers	2.50%	A	
84839070	Parts of articles of subheading 8483.20	5.50%	A	
84839080	Parts of transmission equipment, nesi	2.80%	A	
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	2.50%	A	
84842000	Mechanical seals	3.90%	A	
84849000	Sets or assortments of gaskets and similar joints dissimilar in composition, put up in pouches, envelopes or similar packings	2.50%	A	
84851000	Ships' or boats propellers and blades therefor	Free	I	
84859000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and other parts nesi	3.90%	A	
85011020	Electric motors of an output of under 18.65 W, synchronous, valued not over \$4 each	6.70%	A	
85011040	Electric motors of an output of under 18.65 W, other than synchronous valued not over \$4 each	4.40%	A	
85011060	Electric motors of an output of 18.65 W or more but not exceeding 37.5 W	2.80%	A	
85012020	Universal AC/DC motors of an output exceeding 37.5 W but not exceeding 74.6 W	3.30%	A	
85012040	Universal AC/DC motors of an output exceeding 74.6 W but not exceeding 735 W	4%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85012050	Universal AC/DC motors of an output exceeding 735 W but under 746 W	3.30%	A	
85012060	Universal AC/DC motors of an output of 746 W or more	2.40%	A	
85013120	DC motors nesi, of an output exceeding 37.5 W but not exceeding 74.6 W	2.80%	A	
85013140	DC motors, nesi, of an output exceeding 74.6 W but not exceeding 735 W	4%	A	
85013150	DC motors, nesi, of an output exceeding 735 W but under 746 W	3.30%	A	
85013160	DC motors nesi, of an output of 746 W but not exceeding 750 W	2.40%	A	
85013180	DC generators of an output not exceeding 750 W	2.50%	A	
85013220	DC motors nesi, of an output exceeding 750 W but not exceeding 14.92 kW	2.90%	A	
85013245	DC motors nesi, of an output exceeding 14.92 kW but not exceeding 75 kW, used as primary source of mechanical power for electric vehicles	Free	I	
85013255	DC motors nesi, of an output exceeding 14.92 kW but not exceeding 75 kW, nesi	Free	I	
85013260	DC generators of an output exceeding 750 W but not exceeding 75 kW	2%	A	
85013320	DC motors nesi, of an output exceeding 75 kW but under 149.2 kW	Free	I	
85013330	DC motors, nesi, 149.2 kW or more but not exceeding 150 kW	2.80%	A	
85013340	DC motors nesi, of an output exceeding 150 kW but not exceeding 375 kW	2.80%	A	
85013360	DC generators of an output exceeding 75 kW but not exceeding 375 kW	2.50%	A	
85013430	DC motors nesi, of an output exceeding 375 kW	2.80%	A	
85013460	DC generators of an output exceeding 375 kW	2%	A	
85014020	AC motors nesi, single-phase, exceeding 37.5 W but not exceeding 74.6 W	3.30%	A	
85014040	AC motors, nesi, single-phase, exceeding 74.6 W but not exceeding 735 W	4%	A	
85014050	AC motors, nesi, single-phase, exceeding 735 W but under 746 W	3.30%	A	
85014060	AC motors nesi, single-phase, of 746 W or more	3.70%	A	
85015120	AC motors nesi, multi-phase, of an output exceeding 37.5 W but not exceeding 74.6 W	2.50%	A	
85015140	AC motors, nesi, multi-phase, of an output exceeding 74.6 W but not exceeding 735 W	2.50%	A	
85015150	AC motors, nesi, multi-phase, of an output exceeding 735 W but under 746 W	3.30%	A	
85015160	AC motors nesi, multi-phase of an output of 746 W but not exceeding 750 W	2.50%	A	
85015240	AC motors nesi, multi-phase, of an output exceeding 750 W but not exceeding 14.92 kW	3.70%	A	
85015280	AC motors nesi, multi-phase, of an output exceeding 14.92 kW but not exceeding 75 kW	Free	I	
85015340	AC motors nesi, multi-phase, of an output exceeding 75 kW but under 149.2 kW	Free	I	
85015360	AC motors, nesi, multi-phase, 149.2 kW or more but not exceeding 150 kW	4.20%	A	
85015380	AC motors nesi, multi-phase, of an output exceeding 150 kW	2.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85016100	AC generators (alternators) of an output not exceeding 75 kVA	2.50%	A	
85016200	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA	2.50%	A	
85016300	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA	2.50%	A	
85016400	AC generators (alternators) of an output exceeding 750 kVA	2.40%	A	
85021100	Electric generating sets with compression-ignition internal-combustion piston engines, of an output not exceeding 75 kVA	2.50%	A	
85021200	Electric generating sets with compression-ignition internal-combustion piston engines, of an output exceeding 75 kVA but not over 375 kVA	2.50%	A	
85021300	Electric generating sets with compression-ignition internal-combustion piston engines, of an output exceeding 375 kVA	2%	A	
85022000	Electric generating sets with spark-ignition internal-combustion piston engines	2%	A	
85023100	Wind-powered electric generating sets	2.50%	A	
85023900	Electric generating sets, nesoi	2.50%	A	
85024000	Electric rotary converters	3%	A	
85030020	Commutators suitable for use solely or principally with the machines of heading 8501 or 8502	2.40%	A	
85030035	Parts of electric motors under 18.65 W, stators and rotors	6.50%	A	
85030045	Stators and rotors for electric generators for use on aircraft	Free	I	
85030065	Stators and rotors for electric motors & generators of heading 8501, nesi	3%	A	
85030075	Parts of electric motors under 18.65 W, other than commutators, stators or rotors	6.50%	A	
85030090	Parts for electric generators suitable for use on aircraft	Free	I	
85030095	Other parts, nesi, suitable for use solely or principally with the machines in heading 8501 or 8502	3%	A	
85041000	Ballasts for discharge lamps or tubes	3%	A	
85042100	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA	Free	I	
85042200	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	I	
85042300	Liquid dielectric transformers having a power handling capacity exceeding 10,000 kVA	1.60%	A	
85043120	Unrated electrical transformers other than liquid dielectric, having a power handling capacity not exceeding 1 kVA	Free	I	
85043140	Electrical transformers other than liquid dielectric, having a power handling capacity less than 1 kVA	6.60%	A	
85043160	Electrical transformers other than liquid dielectric, having a power handling capacity of 1 kVA	1.60%	A	
85043200	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	2.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85043300	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1.60%	A	
85043400	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 500 kVA	1.60%	A	
85044040	Electrical speed drive controllers for electric motors (static converters)	1.50%	A	
85044060	Power supplies suitable for physical incorporation into automatic data processing machines or units thereof of heading 8471	Free	I	
85044070	Power supplies for automatic data processing machines or units thereof of heading 8471, nesoi	Free	I	
85044085	Static converters (for example, rectifiers) for telecommunication apparatus	Free	I	
85044095	Static converters (for example, rectifiers), nesoi	1.50%	A	
85045040	Other inductors for power supplies for ADP machines and units of heading 8471 or for telecommunication apparatus	Free	I	
85045080	Other inductors, nesoi	3%	A	
85049020	Printed circuit assemblies of power supplies for automatic data processing machines or units thereof of heading 8471	Free	I	
85049040	Parts of power supplies (other than printed circuit assemblies) for automatic data processing machines or units thereof of heading 8471	Free	I	
85049065	Printed circuit assemblies of the goods of subheading 8504.40 or 8504.50 for telecommunication apparatus	Free	I	
85049075	Printed circuit assemblies of electrical transformers, static converters and inductors, nesoi	2.40%	A	
85049095	Parts (other than printed circuit assemblies) of electrical transformers, static converters and inductors	2.40%	A	
85051100	Permanent magnets and articles intended to become permanent magnets after magnetization, of metal	2.10%	A	
85051900	Permanent magnets and articles intended to become permanent magnets after magnetization, other than of metal	4.90%	A	
85052000	Electromagnetic couplings, clutches and brakes	3.10%	A	
85053000	Electromagnetic lifting heads	Free	I	
85059040	Electromagnetic or permanent magnet work holders and parts thereof	Free	I	
85059080	Electromagnets and parts thereof, and parts of related electromagnetic articles nesi	1.30%	A	
85061000	Manganese dioxide primary cells and primary batteries	2.70%	A	
85063010	Mercuric oxide primary cells and primary batteries having an external volume not exceeding 300 cubic cm	2.70%	A	
85063050	Mercuric oxide primary cells and primary batteries having an external volume exceeding 300 cubic cm	2.70%	A	
85064010	Silver oxide primary cells and primary batteries having an external volume not exceeding 300 cubic cm	2.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85064050	Silver oxide primary cells and primary batteries having an external volume exceeding 300 cubic cm	2.70%	A	
85065000	Lithium primary cells and primary batteries	2.70%	A	
85066000	Air-zinc primary cells and primary batteries	2.70%	A	
85068000	Primary cells and primary batteries, nesoi	2.70%	A	
85069000	Parts of primary cells and primary batteries	2.70%	A	
85071000	Lead-acid storage batteries of a kind used for starting piston engines	3.50%	A	
85072040	Lead-acid storage batteries of a kind used as the primary source of electrical power for electrically powered vehicles of 8703.90	3.50%	A	
85072080	Lead-acid storage batteries other than of a kind used for starting piston engines or as the primary source of power for electric vehicles	3.50%	A	
85073040	Nickel-cadmium storage batteries, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703.90	2.50%	A	
85073080	Nickel-cadmium storage batteries, other than of a kind used as the primary source of power for electric vehicles	2.50%	A	
85074040	Nickel-iron storage batteries, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703.90	3.40%	A	
85074080	Nickel-iron storage batteries, other than of a kind used as the primary source of power for electric vehicles	3.40%	A	
85078040	Other storage batteries nesi, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703.90	3.40%	A	
85078080	Other storage batteries nesi, other than of a kind used as the primary source of power for electric vehicles	3.40%	A	
85079040	Parts of lead-acid storage batteries, including separators therefor	3.50%	A	
85079080	Parts of storage batteries, including separators therefor, other than parts of lead-acid storage batteries	3.40%	A	
85091000	Electromechanical vacuum cleaners, with self-contained electric motor, for domestic uses	Free	I	
85092000	Electromechanical floor polishers, with self-contained electric motor, for domestic uses	Free	I	
85093000	Electromechanical kitchen waste disposers (disposals), with self-contained electric motor, for domestic uses	Free	I	
85094000	Electromechanical food grinders, processors, mixers, fruit or vegetable juice extractors, w self-contained electric motor, for domestic uses	4.20%	A	
85098000	Electromechanical domestic appliances nesi, with self-contained electric motor	4.20%	A	
85099005	Housings for electromechanical domestic vacuum cleaners	2%	A	
85099015	Parts of electromechanical domestic vacuum cleaners, other than housings	2%	A	
85099025	Parts of electromechanical domestic floor polishers, housings	3.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85099035	Parts of electromechanical domestic floor polishers, other than housings	3.40%	A	
85099045	Parts of electromechanical domestic appliances nesi, housings	4.20%	A	
85099055	Parts of electromechanical domestic appliances nesi, other than housings	4.20%	A	
85101000	Shavers, with self-contained electric motor	Free	I	
85102000	Hair clippers, with self-contained electric motor	4%	A	
85103000	Hair-removing appliances with self-contained electric motor	4.20%	A	
85109010	Blades and cutting heads of shavers with self-contained electric motor	Free	I	
85109020	Parts of shavers with self-contained electric motor, other than blades and cutting heads	Free	I	
85109030	Parts of hair clippers with self-contained electric motor	4%	A	
85109055	Parts of hair-removing appliances of subheading 8510.30	4.20%	A	
85111000	Spark plugs	2.50%	A	
85112000	Ignition magnetos, magneto-dynamos and magnetic flywheels	2.50%	A	
85113000	Distributors and ignition coils	2.50%	A	
85114000	Starter motors and dual purpose starter-generators	2.50%	A	
85115000	Generators nesi, of a kind used in conjunction with spark-ignition or compression-ignition internal-combustion engines	2.50%	A	
85118020	Voltage and voltage-current regulators with cut-out relays designed for use on 6, 12 or 24 V systems	2.50%	A	
85118040	Voltage and voltage-current regulators with cut-out relays other than those designed for use on 6, 12 or 24 V systems	Free	I	
85118060	Electrical ignition or starting equipment of a kind used for spark-ignition internal-combustion or compression-ignition engines, nesi	2.50%	A	
85119020	Parts of voltage and voltage-current regulators with cut-out relays, designed for use on 6, 12 or 24 V systems	3.10%	A	
85119040	Parts of voltage and voltage-current regulators with cut-out relays, other than those designed for use on 6, 12 or 24 V systems	Free	I	
85119060	Parts nesi of electrical ignition or starting equipment or generators used for spark- or compression-ignition internal-combustion engines	2.50%	A	
85121020	Electrical lighting equipment of a kind used on bicycles	Free	I	
85121040	Electrical visual signaling equipment of a kind used on bicycles	2.70%	A	
85122020	Electrical lighting equipment of a kind used for motor vehicles or cycles other than bicycles	Free	I	
85122040	Electrical visual signaling equipment of a kind used for motor vehicles or cycles other than bicycles	2.50%	A	
85123000	Electrical sound signaling equipment of a kind used for cycles or motor vehicles	2.50%	A	
85124020	Defrosters and demisters of a kind used for cycles or motor vehicles	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85124040	Windshield wipers of a kind used for cycles or motor vehicles	2.50%	A	
85129020	Parts of electrical signaling equipment of a kind used for cycles or motor vehicles	2.50%	A	
85129040	Parts of electrical lighting equipment of a kind used on bicycles	Free	I	
85129060	Parts of electrical lighting equipment of a kind used for motor vehicles or cycles other than bicycles	Free	I	
85129070	Parts of defrosters and demisters of a kind used for cycles or motor vehicles	2.50%	A	
85129090	Parts of windshield wipers of a kind used for motor vehicles or cycles	2.50%	A	
85131020	Flashlights	12.50%	A	
85131040	Portable electric lamps designed to function by their own source of energy, other than flashlights	3.50%	A	
85139020	Parts of flashlights	12.50%	A	
85139040	Parts of portable electric lamps designed to function by their own source of energy, other than flashlights	3.50%	A	
85141000	Resistance heated industrial or laboratory furnaces and ovens	Free	I	
85142040	Industrial or laboratory microwave ovens for making hot drinks or for cooking or heating food	4%	A	
85142060	Industrial or laboratory microwave ovens, nesoi	4.20%	A	
85142080	Industrial or laboratory furnaces and ovens (other than microwave) functioning by induction or dielectric loss	Free	I	
85143020	Electric furnaces and ovens for diffusion, oxidation or annealing of semiconductor wafers	Free	I	
85143060	Industrial or laboratory electric furnaces and ovens, nesoi, for the rapid heating of semiconductor wafers	Free	I	
85143080	Industrial or laboratory electric furnaces and ovens, nesoi	1.30%	A	
85144000	Industrial or laboratory induction or dielectric heating equipment nesi	Free	I	
85149040	Parts of industrial or laboratory microwaves	4%	A	
85149080	Parts of industrial or laboratory electric furnaces and ovens and other industrial or laboratory induction or dielectric heating equipment	Free	I	
85151100	Electric soldering irons and guns	2.50%	A	
85151900	Electric brazing or soldering machines and apparatus, other than soldering irons and guns	Free	I	
85152100	Electric machines and apparatus for resistance welding of metal, fully or partly automatic	Free	I	
85152900	Electric machines and apparatus for resistance welding of metal, other than fully or partly automatic	Free	I	
85153100	Electric machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	1.60%	A	
85153900	Electric machines and apparatus for arc (including plasma arc) welding of metals, other than fully or partly automatic	1.60%	A	
85158000	Electric welding apparatus nesi, and electric machines and apparatus for hot spraying metals or sintered metal carbides	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85159010	Parts of electric welding die attach apparatus, tape automated bonders and wire bonders of subheading 8515.80 for assembly of semiconductors	Free	I	
85159030	Parts of electric welding machines and apparatus, nesoi	1.60%	A	
85159040	Parts of electric soldering or brazing machines & apparatus, & electric apparatus for hot spraying of metals or sintered metal carbides	Free	I	
85161000	Electric instantaneous or storage water heaters and immersion heaters	Free	I	
85162100	Electric storage heating radiators	Free	I	
85162900	Electric space heating apparatus and electric soil heating apparatus, other than storage heating radiators	3.70%	A	
85163100	Electrothermic hair dryers	3.90%	A	
85163200	Electrothermic hairdressing apparatus other than hair dryers	3.90%	A	
85163300	Electrothermic hand drying apparatus	Free	I	
85164020	Electric flatirons, travel type	Free	I	
85164040	Electric flatirons, other than travel type	2.80%	A	
85165000	Microwave ovens of a kind used for domestic purposes	2%	A	
85166040	Electrothermic cooking stoves, ranges and ovens (excluding microwave ovens) of a kind used for domestic purposes	Free	I	
85166060	Electrothermic cookers, cooking plates, boiling rings, grillers and roasters, nesi, of a kind used for domestic purposes	2.70%	A	
85167100	Electrothermic coffee or tea makers, for domestic purposes	3.70%	A	
85167200	Electrothermic toasters, for domestic purposes	5.30%	A	
85167900	Electrothermic appliances nesi, of a kind used for domestic purposes	2.70%	A	
85168040	Electric heating resistors assembled only with simple insulated former and electrical connectors, used for anti icing or de-icing	Free	I	
85168080	Electric heating resistors, nesi	Free	I	
85169005	Parts of electric heaters or heating apparatus of subheading 8516.10, 8516.21 or 8516.29	3.70%	A	
85169015	Housings for hand-drying apparatus of subheading 8516.33	3.90%	A	
85169025	Housings and steel bases for electric flat irons of subheading 8516.40	3.90%	A	
85169035	Parts of domestic microwave ovens, assemblies, having more than one of: cooking chamber; structural supporting chassis; door; outer case	Free	I	
85169045	Parts of domestic microwave ovens, printed circuit assemblies	Free	I	
85169050	Parts of domestic microwave ovens, other nesi	Free	I	
85169055	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516.60.40, cooking chambers whether or not assembled	Free	I	
85169065	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516.60.40, top surface panels w/orw/o elements or controls	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85169075	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516.60.40, door assemblies	Free	I	
85169080	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516.60.40, other nesi	Free	I	
85169085	Housings for domestic electrothermic toasters	3.90%	A	
85169090	Parts of electric instantaneous or storage water heaters and immersion heaters and other domestic electrothermic appliance, nesi	3.90%	A	
85171100	Line telephone sets with cordless handsets	Free	I	
85171940	Videophones	Free	I	
85171980	Telephone sets, nesoi	Free	I	
85172100	Facsimile machines	Free	I	
85172200	Teleprinters	Free	I	
85173015	Electrical central office telephone switching apparatus	Free	I	
85173020	Electrical private branch exchange telephonic switching apparatus	Free	I	
85173025	Electronic key telephonic switching system	Free	I	
85173030	Electrical telephonic switching apparatus, nesi	Free	I	
85173050	Electrical telegraphic switching apparatus	Free	I	
85175010	Modems, of a kind used with data processing machines of heading 8471	Free	I	
85175050	Electrical apparatus for telephonic carrier-current line systems or for digital line systems, nesoi	Free	I	
85175060	Electrical apparatus for telegraphic carrier-current line systems, nesoi	Free	I	
85175090	Electrical apparatus for telegraphic digital line systems, nesoi	Free	I	
85178010	Other electrical telephonic apparatus, nesoi	Free	I	
85178020	Other electrical telegraphic apparatus, nesoi	Free	I	
85179004	Parts of facsimile machines specified in additional U.S. note 7 to this chapter	Free	I	
85179008	Parts of facsimile machines other than those specified in additional U.S. note 7 to this chapter	Free	I	
85179012	Parts of telephone sets, incorporating printed circuit assemblies	Free	I	
85179016	Parts of teleprinters (including teletypewriters), incorporating printed circuit assemblies	Free	I	
85179024	Parts of electrical telephonic switching or terminal apparatus, incorporating printed circuit assemblies	Free	I	
85179026	Parts of electrical telegraphic switching apparatus, nesi, incorporating printed circuit assemblies	Free	I	
85179032	Parts of electrical telephonic apparatus, nesi, incorporating printed circuit assemblies	Free	I	
85179034	Parts of electrical telephonic or telegraphic apparatus, nesi, incorporating printed circuit assemblies	Free	I	
85179036	Printed circuit assemblies for telephonic switching or terminal apparatus (other than telephone sets)	Free	I	
85179038	Printed circuit assemblies for telephonic apparatus, other than switching or terminal apparatus	Free	I	
85179044	Printed circuit assemblies for telegraphic apparatus	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85179048	Parts of printed circuit assemblies for telephonic switching or terminal apparatus (other than telephone sets)	Free	I	
85179052	Parts for printed circuit assemblies for telephonic apparatus, other than switching or terminal apparatus	Free	I	
85179056	Parts for printed circuit assemblies for telegraphic apparatus	Free	I	
85179058	Other parts for telephonic switching or terminal apparatus (other than telephone sets), nesi	Free	I	
85179064	Other parts for telephonic apparatus, other than switching or terminal apparatus, nesi	Free	I	
85179066	Other parts for telegraphic apparatus, nesi	Free	I	
85181040	Microphones having a frequency range of 300Hz-3.4kHz with diameter not over 10 mm and height not over 3 mm, for telecommunication	Free	I	
85181080	Microphones and stands therefor, nesoi	4.90%	A	
85182100	Single loudspeakers mounted in their enclosures	4.90%	A	
85182200	Multiple loudspeakers mounted in the same enclosure	4.90%	A	
85182940	Loudspeakers not mounted in their enclosures, with frequency range of 300Hz to 3.4kHz, with a diameter not over 50 mm, for telecommunication	Free	I	
85182980	Loudspeakers nesoi, not mounted in their enclosures, nesoi	4.90%	A	
85183010	Line telephone handsets	Free	I	
85183020	Headphones, earphones and combined microphone/speaker sets, other than telephone handsets	4.90%	A	
85184010	Audio-frequency electric amplifiers for use as repeaters in line telephony	Free	I	
85184020	Audio-frequency electric amplifiers, other than for use as repeaters in line telephony	4.90%	A	
85185000	Electric sound amplifier sets	4.90%	A	
85189020	Printed circuit assemblies of line telephone handsets; parts of repeaters	Free	I	
85189040	Parts of telephone handsets other than printed circuit assemblies	8.50%	A	
85189060	Printed circuit assemblies of the microphones of subheading 8518.10.40 or the loudspeakers of subheading 8518.29.40	Free	I	
85189080	Parts of microphones & stands, loudspeakers, headphones & earphones nesi, electric amplifiers, & electric sound amplifier sets, neso	4.90%	A	
85191000	Coin- or token-operated record players	Free	I	
85192100	Record players, other than coin- or token-operated, without loudspeaker	Free	I	
85192900	Record players other than coin- or token-operated, with loudspeakers	3.90%	A	
85193100	Turntables with automatic record changing mechanism	3.90%	A	
85193900	Turntables without automatic record changing mechanism	Free	I	
85194000	Transcribing machines	3.90%	A	
85199200	Pocket-size cassette players (non-recording)	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85199340	Cassette players (non-recording) designed exclusively for motor-vehicle installation (non-recording)	3.70%	A	
85199380	Cassette players (non-recording), nesoi	Free	I	
85199900	Sound reproducing apparatus nesi, not incorporating a sound recording device	Free	I	
85201000	Dictating machines not capable of operating without an external source of power	Free	I	
85202000	Telephone answering machines	Free	I	
85203200	Digital audio magnetic tape recorders incorporating sound reproducing apparatus	Free	I	
85203300	Cassette type magnetic tape recorders (other than digit audio type) incorporating sound reproducing apparatus	Free	I	
85203900	Magnetic tape recorders, other than cassette type, incorporating sound reproducing apparatus	Free	I	
85209000	Sound recording apparatus, whether or not incorporating a sound reproducing device, nesi	Free	I	
85211030	Color, cartridge or cassette magnetic tape-type video players	Free	I	
85211060	Color, cartridge or cassette magnetic tape-type video recording and reproducing apparatus, nesi	Free	I	
85211090	Magnetic tape-type video recording or reproducing apparatus, other than color, cartridge or cassette type	Free	I	
85219000	Video recording or reproducing apparatus, other than magnetic tape-type	Free	I	
85221000	Pick-up cartridges for use with apparatus of heading 8519 to 8521	3.90%	A	
85229025	Assemblies & subassemblies of articles of 8520.90, consisting of 2 or more pieces fastened together, printed circuit assemblies	2%	A	
85229035	Assemblies & subassemblies of articles of 8520.90, consisting of 2 or more pieces fastened together, other than printed circuit assemblies	2%	A	
85229045	Other parts of telephone answering machines, printed circuit assemblies	Free	I	
85229055	Other parts of telephone answering machines, other than printed circuit assemblies	2%	A	
85229065	Parts and accessories of apparatus of headings 8519 to 8521, nesi, printed circuit assemblies	2%	A	
85229075	Parts and accessories of apparatus of headings 8519 to 8521, nesi, other than printed circuit assemblies	2%	A	
85231100	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena, of a width not exceeding 4 mm	Free	I	
85231200	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena, width exceeding 4 mm but not exceeding 6.5 mm	Free	I	
85231300	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena, of a width exceeding 6.5 mm	Free	I	
85232000	Prepared unrecorded magnetic discs for sound recording or similar recording of other phenomena	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85233000	Cards incorporating a magnetic stripe for sound recording or similar recording of other phenomena, prepared but unrecorded	Free	I	
85239000	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than magnetic tapes and magnetic discs	Free	I	
85241000	Phonograph records for sound or similarly recorded phenomena	1.80%	A	
85243100	Pre-recorded discs for laser reading systems, reproducing phenomena other than sound or image	Free	I	
85243200	Pre-recorded discs for laser reading systems, reproducing sound only	Free	I	
85243940	Recorded discs for laser system, instructions, data, sound & image, in binary, manipulate & interactive, by ADP machine; proprietary media	Free	I	
85243980	Pre-recorded discs for laser reading systems, reproducing sound and images or images only, nesoi	2.70%	A	
85244000	Pre-recorded magnetic tapes, reproducing phenomena other than sound or image	Free	I	
85245110	Pre-recorded magnetic tapes, of a width not exceeding 4 mm, of news sound recording relating to current events	Free	I	
85245130	Pre-recorded magnetic tapes, of a width not exceeding 4 mm, nesoi	4.8 cents/m? of recording surface	A	
85245210	Pre-recorded magnetic video tape recordings of a width exceeding 4 mm but not exceeding 6.5 mm	0.33 cents/lin. M	A	
85245220	Pre-recorded magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm, nesoi	4.8 cents/m? of recording surface	A	
85245310	Pre-recorded magnetic video tape recordings of a width exceeding 6.5 mm	Free	I	
85245320	Pre-recorded magnetic tapes of a width exceeding 6.5 mm, nesoi	4.8 cents/m? of recording surface	A	
85246000	Pre-recorded sound or other similar recorded phenomena, recorded on cards incorporating a magnetic stripe	Free	I	
85249100	Pre-recorded media, nesoi, with recordings of phenomena other than sound or image	Free	I	
85249920	Master records or metal matrices therefrom for use in the production of sound records for export; recordings on wire	Free	I	
85249940	Pre-recorded media of sound or other similar recorded phenomena, nesoi	Free	I	
85251010	Television transmission set top boxes which have a communication function	Free	I	
85251030	Transmission apparatus for television, nesoi	1.80%	A	
85251070	Transmission apparatus for radiobroadcasting	3%	A	
85251090	Transmission apparatus for radiotelephony or radiotelegraphy	Free	I	
85252005	Citizens Band (CB) transceivers, hand-held	Free	I	
85252015	Citizens Band (CB) transceivers, other than hand-held	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85252020	Low-power radiotelephonic transceivers operating on frequencies from 49.82 to 49.90 Mhz	Free	I	
85252030	Transceivers nesi, for radiotelephony, radiotelegraphy or radiobroadcasting	Free	I	
85252090	Transmission apparatus incorp. reception app. (other than transceivers) for radiotelephony, radiotelegraphy, radiobroadcasting or television	Free	I	
85253030	Television cameras, gyrostabilized	2.10%	A	
85253060	Television cameras, studio type, other than shoulder-carried or other portable cameras	2.10%	A	
85253090	Television cameras, nesi	2.10%	A	
85254040	Digital still image video cameras	Free	I	
85254080	Still image video cameras (other than digital) and other video camera recorders	2.10%	A	
85261000	Radar apparatus	Free	I	
85269100	Radio navigational aid apparatus, other than radar	Free	I	
85269200	Radio remote control apparatus	4.90%	A	
85271200	Pocket-size radio cassette players	Free	I	
85271311	Radio-tape player combination (other than pocket-size radio cassette type), nonrecording, capable of operating w/o an external source of power	Free	I	
85271320	Radio-tape recorder combinations, capable of operating without an external source of power, nesi	Free	I	
85271340	Radio-phonograph combinations, capable of operating without external power source, nesi	Free	I	
85271360	Radiobroadcast receivers capable of operating without external power source, combined with sound recording or reproducing apparatus, nesi	Free	I	
85271910	Radiobroadcast receivers, able to operate w/o external power, with clock or clock-timer, valued not over \$40, not for motor vehicles	Free	I	
85271950	Radiobroadcast receivers, capable of operation w/o external power, nesi	3%	A	
85272110	Radio-tape player combinations not operable without external power source, for motor vehicles	2%	A	
85272140	Radiobroadcast receivers not operable w/o external power source, for motor veh., combined with sound recording/reproducing apparatus, nesi	Free	I	
85272940	Radiobroadcast receivers, not operating w/o external power, for motor vehicles, w/o sound recording or reproducing apparatus, FM or AM/FM	4.40%	A	
85272980	Radiobroadcast receivers, not operating w/o external power, for motor vehicles, w/o sound recording or reproducing apparatus, other	4.40%	A	
85273105	Radiobroadcast receiver combined w/ sound recording or reproducing apparatus for connection to telegraphic/telephonic apparatus/network	4.90%	A	
85273140	Radiobroadcast receiver combinations incorporating tape players, nesi	1%	A	
85273150	Radiobroadcast receiver combinations incorporating tape recorders, nesi	2.50%	A	
85273160	Radiobroadcast receivers combined with sound recording or reproducing apparatus, nesi	Free	I	
85273210	Radiobroadcast receiver with clock or clock-timer, n/for m.v., n/combined w/sound recording or reproducing app., valued < or = \$40 ea	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85273250	Radiobroadcast receiver with clock or clock timer, n/for m.v., n/combined w/sound recording or reproducing app., valued > \$40 ea	3%	A	
85273900	Radiobroadcast receivers nesi, including apparatus capable of receiving also radiotelephony or radiotelegraphy	3%	A	
85279040	Radio reception apparatus nesi, for connection to telegraphic/telephonic apparatus or instruments or to telegraphic/telephonic networks	Free	I	
85279050	Infant nursery monitor systems, consisting, in the same package, of a radio transmitter, electrical adapter and radio receiver	Free	I	
85279086	Radiotelegraphy or radiotelephony paging receivers	Free	I	
85279095	Reception apparatus for radiotelegraphy, radiotelephony, radiobroadcasting, neso	6%	A	
85281204	Incomplete or unfinished color tv reception apparatus, w/o cathode-ray tube, flat panel screen, or similar display, incorp. VCR or player	Free	I	
85281208	Incomplete or unfinished color tv reception apparatus, w/o cathode-ray tube, flat panel screen, or similar display, n/incorp. VCR or player	Free	I	
85281212	Non-high definition color television reception apparatus, nonprojection, w/CRT, video display diag. not ov 34.29 cm, incorp. a VCR or player	Free	I	
85281216	Non-high def. color television reception app., nonprojection, w/CRT, display diag. ov 34.29 cm but n/ov 35.56 cm, incorp. VCR or player	3.90%	A	
85281220	Non-high def. color television reception app., nonprojection, w/CRT, video display diag. not ov 34.29 cm, not incorporating VCR or player	Free	I	
85281224	Non-high def. color television reception app., nonprojection, w/CRT, display diag. ov 34.29 cm but n/ov 35.56 cm, n/incorp. VCR or player	5%	A	
85281228	Non-high definition color television reception app., nonprojection, w/CRT, video display diag. ov 35.56 cm, incorporating a VCR or player	3.90%	A	
85281232	Non-high definition color television reception apparatus, nonprojection, w/CRT, video display diag. ov 35.56 cm, not incorp. a VCR or player	5%	A	
85281236	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, incorporating a VCR or player	3.90%	A	
85281240	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, not incorporating a VCR or player	5%	A	
85281244	High definition color television reception apparatus, nonprojection, with cathode-ray tube, incorporating a VCR or player	3.90%	A	
85281248	High definition color television reception apparatus, nonprojection, with cathode-ray tube, not incorporating a VCR or player	5%	A	
85281252	High definition color television reception apparatus, projection type, with cathode-ray tube, incorporating a VCR or player	3.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85281256	High definition color television reception apparatus, projection type, with cathode-ray tube, not incorporating a VCR or player	5%	A	
85281262	Color television reception apparatus w/flat panel screen, video display diagonal n/ov 34.29 cm, incorporating a VCR or player	Free	I	
85281264	Color television reception apparatus w/flat panel screen, video display diagonal over 34.29 cm, incorporating a VCR or player	3.90%	A	
85281268	Color television reception apparatus w/flat panel screen, video display diagonal n/o 34.29 cm, not incorporating a VCR or player	Free	I	
85281272	Color television reception apparatus w/flat panel screen, video display diagonal over 34.29 cm, not incorporating a VCR or player	5%	A	
85281276	Color television reception apparatus nesoi, video display diagonal not over 34.29 cm, incorporating a VCR or player	Free	I	
85281280	Color television reception apparatus nesoi, video display diagonal over 34.29 cm, incorporating a VCR or player	3.90%	A	
85281284	Color television reception apparatus nesoi, video display diagonal not over 34.29 cm, not incorporating a VCR or player	Free	I	
85281292	Color TV reception set top boxes with a communication function, nesoi	Free	I	
85281293	Color TV reception printed circuit assemblies incorporating a tuner, of a kind used with ADP machines of heading 8471, nesoi	Free	I	
85281297	Color television reception apparatus nesoi, video display diagonal over 34.29 cm, not incorporating a VCR or player, nesoi	5%	A	
85281300	Black and white or other monochrome television reception apparatus	5%	A	
85282105	Incomplete or unfinished color video monitors, w/o cathode-ray tube, flat panel screen or similar display device, incorp. VCR or player	Free	I	
85282110	Incomplete or unfinished color video monitors, w/o cathode-ray tube, flat panel screen or similar display device, not incorp. VCR or player	Free	I	
85282116	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal not over 34.29 cm, incorporating VCR or player	Free	I	
85282119	Non-high definition color video monitors, nonprojection, w/CRT, video display diag. ov 34.29 cm but n/ov 35.56 cm, incorp. VCR or player	3.90%	A	
85282124	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal not over 34.29 cm, not incorp. VCR or player	Free	I	
85282129	Non-high definition color video monitors, nonprojection, w/CRT, video display diag. ov 34.29 cm but n/ov 35.56 cm, not incorp. VCR or player	5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85282134	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal over 35.56 cm, incorporating VCR or player	3.90%	A	
85282139	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal over 35.56 cm, not incorporating VCR or player	5%	A	
85282141	Non-high definition color video monitors, projection type, with cathode-ray tube, incorporating VCR or player	3.90%	A	
85282142	Non-high definition color video monitors, projection type, with cathode-ray tube, not incorporating VCR or player	5%	A	
85282144	High definition color video monitors, nonprojection type, with cathode-ray tube, incorporating VCR or player	3.90%	A	
85282149	High definition color video monitors, nonprojection type, with cathode-ray tube, not incorporating VCR or player	5%	A	
85282151	High definition color video monitors, projection type, with cathode-ray tube, incorporating VCR or player	3.90%	A	
85282152	High definition color video monitors, projection type, with cathode-ray tube, not incorporating VCR or player	5%	A	
85282155	Color video monitors w/flat panel screen, video display diagonal n/ov 34.29 cm, incorporate VCR or player	Free	I	
85282160	Color video monitors w/flat panel screen, video display diagonal over 34.29 cm, incorporating VCR or player	3.90%	A	
85282165	Color video monitors w/flat panel screen, video display diagonal n/ov 34.29 cm, not incorporate VCR or player	Free	I	
85282170	Color video monitors w/flat panel screen, video display diagonal over 34.29 cm, not incorporate VCR or player	5%	A	
85282175	Color video monitors nesoi, with video display diagonal not over 34.29 cm, incorporating VCR or player	Free	I	
85282180	Color video monitors nesoi, with video display diagonal over 34.29 cm, incorporating VCR or player	3.90%	A	
85282185	Color video monitors nesoi, with video display diagonal not over 34.29 cm, not incorporating VCR or player	Free	I	
85282190	Color video monitors nesoi, with video display diagonal over 34.29 cm, not incorporating VCR or player	5%	A	
85282200	Black and white or other monochrome video monitors	5%	A	
85283010	Incomplete or unfinished color video projectors, w/o cathode-ray tube, flat panel screen or similar display device, incorp. VCR or player	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85283020	Incomplete or unfinished color video projectors, w/o cathode-ray tube, flat panel screen or similar display, not incorp. VCR or player	Free	I	
85283030	Non-high definition color video projectors, with a cathode-ray tube, incorporating VCR or player	3.90%	A	
85283040	Non-high definition color video projectors, with a cathode-ray tube, not incorporating VCR or player	5%	A	
85283050	High definition color video projectors, with a cathode-ray tube, incorporating VCR or player	3.90%	A	
85283060	High definition color video projectors, with a cathode-ray tube, not incorporating VCR or player	5%	A	
85283062	Color video projectors w/flat panel screen, video display diagonal not over 34.29 cm, incorporating VCR or player	Free	I	
85283064	Color video projectors w/flat panel screen, video display diagonal over 34.29 cm, incorporating VCR or player	3.90%	A	
85283066	Color video projectors w/flat panel screen, video display diagonal not over 34.29 cm, not incorporating VCR or player	Free	I	
85283068	Color video projectors w/flat panel screen, video display diagonal over 34.29 cm, not incorporating VCR or player	5%	A	
85283072	Color video projectors nesoi, incorporating video recording or reproducing apparatus	3.90%	A	
85283078	Color video projectors nesoi, not incorporating a video recording or reproducing apparatus	5%	A	
85283090	Black and white or other monochrome video projectors	5%	A	
85291020	Television antennas and antenna reflectors, and parts suitable for use therewith	1.80%	A	
85291040	Radar, radio navigational aid and radio remote control antennas and antenna reflectors, and parts suitable for use therewith	Free	I	
85291070	Antennas and antenna reflectors of a kind used with apparatus for radiotelephony or radiotelegraphy	Free	I	
85291090	Antennas and antenna reflectors of all kinds and parts, for use solely or principally with apparatus of headings 8525 to 8528, nesoi	3%	A	
85299001	Printed circuit assemblies for television tuners	3%	A	
85299003	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add. U.S. note 4, chap. 85	4%	A	
85299006	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	I	
85299009	Printed circuit assemblies for television cameras	3.30%	A	
85299013	Printed circuit assemblies for television apparatus, nesi	2.90%	A	
85299016	Printed circuit assemblies which are subassemblies of radar, radio nav. aid or remote control apparatus, of 2 or more parts joined together	3.20%	A	
85299019	Printed circuit assemblies, nesi, for radar, radio navigational aid or radio remote control apparatus	3.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85299022	Other printed circuit assemblies suitable for use solely or principally with the apparatus of headings 8525 to 8528, nesi	Free	I	
85299026	Transceiver assemblies for the apparatus of subheading 8526.10, other than printed circuit assemblies	3.20%	A	
85299029	Tuners for television apparatus, other than printed circuit assemblies	3%	A	
85299033	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add. U.S. note 4, chap. 85	4%	A	
85299036	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	I	
85299039	Parts of television receivers specified in U.S. note 10 to chapter 85, other than printed circuit assemblies, nesi	2.90%	A	
85299043	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add. U.S. note 4, chap. 85	4%	A	
85299046	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	I	
85299049	Combinations of parts of television receivers specified in U.S. note 10 to chapter 85, other than printed circuit assemblies, nesi	2.90%	A	
85299053	Flat panel screen assemblies for the apparatus of subheadings 8528.12.62, 8528.12.64, 8528.12.68, 8528.12.72, 8528.21.55 and 7 other HTS	2.90%	A	
85299063	Parts of printed circuit assemblies (including face plates and lock latches) for television cameras	3.30%	A	
85299069	Parts of printed circuit assemblies (including face plates and lock latches) for television apparatus other than television cameras	2.90%	A	
85299073	Parts of printed circuit assemblies (including face plates and lock latches) for radar, radio navigational aid or radio remote control app.	3.20%	A	
85299075	Parts of printed circuit assemblies (including face plates and lock latches) for other apparatus of headings 8525 to 8528, nesi	Free	I	
85299078	Mounted lenses for use in closed circuit television cameras, separately imported, w/ or w/o attached elec. connectors or motors	Free	I	
85299081	Other parts of television cameras, nesi	3.30%	A	
85299083	Other parts of television apparatus (other than television cameras), nesi	2.90%	A	
85299086	Parts suitable for use solely or principally with the apparatus of 8525 and 8527 (except television apparatus or cellular phones), nesi	Free	I	
85299088	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add. U.S. note 4, chap. 85	4%	A	
85299089	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	I	
85299093	Parts of television apparatus, nesi	2.90%	A	
85299095	Assemblies and subassemblies of radar, radio navigational aid or remote control apparatus, of 2 or more parts joined together, nesi	3.20%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85299097	Parts suitable for use solely or principally in radar, radio navigational aid or radio remote control apparatus, nesi	3.20%	A	
85299099	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528, nesi	Free	I	
85301000	Electrical signaling, safety or traffic control equipment for railways, streetcar lines or subways	Free	I	
85308000	Electrical signaling, safety or traffic control equipment for roads, inland waterways, parking facilities, port installations or airfields	Free	I	
85309000	Parts for electrical signaling, safety or traffic control equipment	Free	I	
85311000	Electric burglar or fire alarms and similar apparatus	1.30%	A	
85312000	Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's)	Free	I	
85318000	Electric sound or visual signaling apparatus, other than burglar or fire alarms or indicator panels incorporating LCD's or LED's	1.30%	A	
85319015	Printed circuit assemblies of the panels of subheading 8531.20	Free	I	
85319030	Printed circuit assemblies of electric sound or visual signaling apparatus, nesoi	1.30%	A	
85319075	Parts of the panels of subheading 8531.20, other than printed circuit assemblies	Free	I	
85319090	Parts of electric sound or visual signaling apparatus, nesoi	1.30%	A	
85321000	Fixed electrical capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar	Free	I	
85322100	Tantalum fixed capacitors	Free	I	
85322200	Aluminum electrolytic fixed capacitors	Free	I	
85322300	Ceramic dielectric fixed capacitors, single layer	Free	I	
85322400	Ceramic dielectric fixed capacitors, multilayer	Free	I	
85322500	Dielectric fixed capacitors of paper or plastics	Free	I	
85322900	Fixed electrical capacitors, nesi	Free	I	
85323000	Variable or adjustable (pre-set) electrical capacitors	Free	I	
85329000	Parts of electrical capacitors, fixed, variable or adjustable (pre-set)	Free	I	
85331000	Electrical fixed carbon resistors, composition or film types	Free	I	
85332100	Electrical fixed resistors, other than composition or film type carbon resistors, for a power handling capacity not exceeding 20 W	Free	I	
85332900	Electrical fixed resistors, other than composition or film type carbon resistors, for a power handling capacity exceeding 20 W	Free	I	
85333100	Electrical wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 W	Free	I	
85333900	Electrical wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity exceeding 20 W	Free	I	
85334040	Metal oxide resistors	Free	I	
85334080	Electrical variable resistors, other than wirewound, including rheostats and potentiometers	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85339040	For the goods of subheading 8533.40, of ceramic or metallic materials, electrically or mechanically reactive to changes in temperature	Free	I	
85339080	Other parts of electrical resistors, including rheostats and potentiometers, nesi	Free	I	
85340000	Printed circuits, without elements (other than connecting elements) fitted thereon	Free	I	
85351000	Fuses, for a voltage exceeding 1,000 V	2.70%	A	
85352100	Automatic circuit breakers, for a voltage of less than 72.5 kV, but exceeding 1,000 V	2.70%	A	
85352900	Automatic circuit breakers, for a voltage of 72.5 kV or more	2%	A	
85353000	Isolating switches and make-and-break switches, for a voltage exceeding 1,000 V	2.70%	A	
85354000	Lightning arrestors, voltage limiters and surge suppressors, for a voltage exceeding 1,000 V	2.70%	A	
85359040	Electrical motor starters and electrical motor overload protector, for a voltage exceeding 1,000 V	2.70%	A	
85359080	Electrical apparatus nesi for switching, protecting, or making connections for electrical circuits, for a voltage exceeding 1,000 V, nesi	2.70%	A	
85361000	Fuses, for a voltage not exceeding 1,000 V	2.70%	A	
85362000	Automatic circuit breakers, for a voltage not exceeding 1,000 V	2.70%	A	
85363040	Electrical motor overload protectors, for a voltage not exceeding 1,000 V, nesi	2.70%	A	
85363080	Electrical apparatus for protecting electrical circuits, for a voltage not exceeding 1,000 V, nesi	2.70%	A	
85364100	Relays for switching, protecting or making connections to or in electrical circuits, for a voltage not exceeding 60 V	2.70%	A	
85364900	Relays for switching, protecting or making connections to or in electrical circuits, for a voltage exceeding 60 but not exceeding 1,000 V	2.70%	A	
85365040	Electrical motor starters (which are switches), for a voltage not exceeding 1,000 V	2.70%	A	
85365070	Certain specified electronic and electromechanical snap action switches, for a voltage not exceeding 1,000 V	Free	I	
85365090	Switches nesoi, for switching or making connections to or in electrical circuits, for a voltage not exceeding 1,000 V	2.70%	A	
85366100	Lampholders for a voltage not exceeding 1,000 V	2.70%	A	
85366940	Connectors: coaxial, cylindrical multicontact, rack and panel, printed circuit, ribbon or flat cable, for a voltage not exceeding 1,000 V	Free	I	
85366980	Plugs and sockets for making connections to or in electrical circuits, for a voltage not exceeding 1,000 V, nesoi	2.70%	A	
85369040	Electrical terminals, electrical splicers and electrical couplings, wafer probers, for a voltage not exceeding 1,000 V	Free	I	
85369080	Electrical apparatus nesi, for switching or making connections to or in electrical circuits, for a voltage not exceeding 1,000 V, nesoi	2.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85371030	Electric control panels, for a voltage not exceeding 1,000, assembled with outer housing or supports, for goods of 8421, 8422, 8450 or 8516	2.70%	A	
85371060	Boards, panels, etc., equipped with apparatus for electric control, for a voltage not exceeding 1,000, motor control centers	2.70%	A	
85371090	Boards, panels, consoles, desks, cabinets, etc., equipped with apparatus for electric control, for a voltage not exceeding 1,000, nesi	2.70%	A	
85372000	Boards, panels, consoles, desks, cabinets and other bases, equipped with apparatus for electric control, for a voltage exceeding 1,000 V	2.70%	A	
85381000	Parts of boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	3.70%	A	
85389010	Printed circuit assemblies of an article of heading 8537 for one of the articles described in additional U.S. note 12 to chapter 85	Free	I	
85389030	Printed circuit assemblies, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, neso	3.50%	A	
85389040	Parts for articles of 8535.90.40, 8536.30.40 or 8536.50.40, of ceramic or metallic materials, mech. or elec. reactive to changes in temp.	3.50%	A	
85389060	Molded parts nesi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3.50%	A	
85389080	Other parts nesi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3.50%	A	
85391000	Sealed beam lamp units	2%	A	
85392120	Tungsten halogen electrical filament lamps, designed for a voltage not exceeding 100 V	Free	I	
85392140	Tungsten halogen electrical filament lamps, designed for a voltage exceeding 100 V	2.60%	A	
85392240	Electrical filament Christmas-tree lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V	5.80%	A	
85392280	Electrical filament lamps of a power not exceeding 200 W and for a voltage exceeding 100 V nesi, excluding ultraviolet and infrared lamps	2.60%	A	
85392910	Electrical filament Christmas-tree lamps, designed for a voltage not exceeding 100 V	5.80%	A	
85392920	Electrical filament lamps, voltage not exceeding 100 V, having glass envelopes n/o 6.35 mm in diameter, suitable in surgical instruments	5.20%	A	
85392930	Electrical filament lamps nesi, designed for a voltage not exceeding 100 V, excluding ultraviolet and infrared lamps	Free	I	
85392940	Electrical filament lamps, designed for a voltage exceeding 100 V, of a power exceeding 200 W	2.60%	A	
85393100	Fluorescent, hot cathode discharge lamps, other than ultraviolet lamps	2.40%	A	
85393200	Mercury or sodium vapor discharge lamps or metal halide discharge lamps (other than ultraviolet lamps)	2.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85393900	Electrical discharge lamps, other than fluorescent (hot cathode), mercury or sodium vapor, metal halide or ultraviolet lamps	2.40%	A	
85394100	Arc lamps	2.60%	A	
85394900	Ultraviolet or infrared lamps	2.40%	A	
85399000	Parts of electrical filament or discharge lamps	2.60%	A	
85401110	Cathode-ray television picture tubes incl. video monitor, color, non-high definition, non-projection, display > 35.56 cm	15%	A	
85401124	Cathode-ray TV & video monitor tubes, color, non-high definition, non-projection, video display diagonal <or= 34.29 cm	7.50%	A	
85401128	Cathode-ray TV & video monitor tubes, color, non-high definition, non-projection, video display diagonal > 34.29 cm & <or= 35.56 cm	15%	A	
85401130	Cathode-ray television picture tubes incl. video monitor, color, high definition, display diagonal > 35.56 cm	15%	A	
85401144	Cathode-ray TV & video monitor tubes, color, high definition, having video display display diagonal <or= 34.29 cm	7.50%	A	
85401148	Cathode-ray TV & video monitor tubes, color, high definition, video display diagonal video display diagonal > 34.29 cm & <or= 35.56 cm	15%	A	
85401150	Cathode-ray television picture tubes incl. video monitor, color, non-high definition, projection type	15%	A	
85401210	Cathode-ray television picture tubes incl. video monitor, monochrome, non-high definition, w/faceplate diagonal > 29 cm and <or= 42 cm	3.60%	A	
85401220	Cathode-ray television picture tubes incl. video monitor, monochrome, high definition, w/faceplate diagonal > 29 cm and <or= 42 cm	3.60%	A	
85401250	Cathode-ray television picture tubes incl. video monitor, monochrome, non-high definition, nesi	3.30%	A	
85401270	Cathode-ray television picture tubes incl. video monitor, monochrome, high definition, nesi	3.30%	A	
85402020	Cathode-ray television camera tubes	6%	A	
85402040	Television camera tubes, image converters and intensifiers, and other photocathode tubes, other than cathode-ray tubes	3.30%	A	
85404000	Data/graphic cathode-ray display tubes, color, with a phosphor dot screen pitch smaller than 0.4 mm	3%	A	
85405000	Data graphic cathode-ray display tubes, black and white or other monochrome	3%	A	
85406000	Cathode-ray tubes nesoi	3%	A	
85407120	Magnetron tubes, modified for use as parts of microwave ovens	Free	I	
85407140	Magnetron tubes nesoi	3.70%	A	
85407200	Klystron tubes	3.30%	A	
85407900	Microwave tubes (other than magnetrons or klystrons) excluding grid-controlled tubes	3.70%	A	
85408100	Receiver or amplifier tubes	4.20%	A	
85408900	Thermionic, cold cathode or photocathode tubes, nesi	3.70%	A	
85409115	Front panel assemblies for cathode-ray tubes	5.40%	A	
85409120	Deflection coils for cathode-ray tubes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85409150	Parts of cathode-ray tubes other than deflection coils or front panel assemblies	5.40%	A	
85409940	Electron guns; radio frequency (RF) interaction structures for microwave tubes of subheadings 8540.71 through 8540.79, inclusive	Free	I	
85409980	Parts of thermionic, cold cathode or photocathode tubes, other than parts of cathode-ray tubes, electron guns, etc., nesi	Free	I	
85411000	Diodes, other than photosensitive or light-emitting diodes	Free	I	
85412100	Transistors, other than photosensitive transistors, with a dissipation rating of less than 1 W	Free	I	
85412900	Transistors, other than photosensitive transistors, with a dissipation rating of 1 W or more	Free	I	
85413000	Thyristors, diacs and triacs, other than photosensitive devices	Free	I	
85414020	Light-emitting diodes (LED's)	Free	I	
85414060	Diodes for semiconductor devices, other than light-emitting diodes, nesi	Free	I	
85414070	Photosensitive transistors	Free	I	
85414080	Photosensitive semiconductor devices nesi, optical coupled isolators	Free	I	
85414095	Photosensitive semiconductor devices nesi, other	Free	I	
85415000	Semiconductor devices other than photosensitive semiconductor devices, nesi	Free	I	
85416000	Mounted piezoelectric crystals	Free	I	
85419000	Parts of diodes, transistors, similar semiconductor devices, photosensitive semiconductor devices, LED's and mounted piezoelectric crystals	Free	I	
85421000	Cards incorporating an electronic integrated circuits ("smart" cards)	Free	I	
85422140	Electronic monolithic digital integrated circuits, for high definition television, having greater than 100,000 gates	Free	I	
85422180	Electronic monolithic digital integrated circuits, not elsewhere specified or included	Free	I	
85422900	Electronic monolithic integrated circuits other than digital	Free	I	
85426000	Electronic hybrid integrated circuits	Free	I	
85427000	Electronic microassemblies	Free	I	
85429000	Parts of electronic integrated circuits and microassemblies	Free	I	
85431100	Ion implanters (particle accelerators) designed for doping semiconductor materials	Free	I	
85431900	Particle accelerators other than ion implanters for doping semiconductor materials	1.90%	A	
85432000	Electrical signal generators	2.60%	A	
85433000	Electrical machines and apparatus for electroplating, electrolysis, or electrophoresis	2.60%	A	
85434000	Electric fence energizers	2.60%	A	
85438100	Proximity cards and tags (electrical)	Free	I	
85438910	Physical vapor deposition apparatus to process semiconduct material or produce diodes, transistors & similar semiconductor device & circuits	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85438920	Physical vapor deposition apparatus having individual functions, not specified or included elsewhere in chapter 84, nesoi	2.50%	A	
85438940	Electric synchros and transducers; flight data recorders; defrosters and demisters with electric resistors for aircraft	2.60%	A	
85438960	Electrical machines and apparatus nesoi, designed for connection to telegraphic or telephonic apparatus, instruments or networks	2.60%	A	
85438970	Electric luminescent lamps	2%	A	
85438980	Microwave amplifiers	2.60%	A	
85438985	Electrical machines and apparatus for electrical nerve stimulation	Free	I	
85438992	Electrical machines with translation or dictionary functions; flat panel displays other than for articles of heading 8528	Free	I	
85438996	Other electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	2.60%	A	
85439010	Parts of physical vapor deposition apparatus	Free	I	
85439015	Assemblies and subassemblies for flight data recorders, consisting of 2 or more parts pieces fastened together, printed circuit assemblies	2.60%	A	
85439035	Assemblies and subassemblies for flight data recorders, consisting of 2 or more parts pieces fastened together, not printed circuit assys.	2.60%	A	
85439064	Printed circuit assemblies of ion implanters of subheading 8543.11 or of flat panel displays other than for articles of heading 8528	Free	I	
85439068	Printed circuit assemblies of electrical machines and apparatus, having individual functions, nesoi	2.60%	A	
85439084	Parts, nesoi, of ion implanters of subheading 8543.11 or of flat panel displays other than for articles of heading 8528	Free	I	
85439088	Parts (other than printed circuit assemblies) of electrical machines and apparatus, having individual functions, nesoi	2.60%	A	
85441100	Insulated (including enameled or anodized) winding wire, of copper	3.50%	A	
85441900	Insulated (including enameled or anodized) winding wire, other than of copper	3.90%	A	
85442000	Insulated (including enameled or anodized) coaxial cable and other coaxial conductors	5.30%	A	
85443000	Insulated ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	A	
85444140	Insulated electric conductors of a kind used for telecommunication, for a voltage not exceeding 80 V, fitted with connectors	Free	I	
85444180	Insulated electric conductors nesoi, for a voltage not exceeding 80 V, fitted with connectors	2.60%	A	
85444940	Insulated electric conductors of a kind used for telecommuncations, for a voltage not exceeding 80 V, not fitted with connectors	Free	I	
85444980	Insulated electric conductors nesoi, for a voltage not exceeding 80 V, not fitted with connectors	3.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
85445140	Insulated electric conductors nesi, for a voltage exceeding 80 V but not exceeding 1,000 V, fitted with modular telephone connectors	Free	I	
85445170	Insulated electric conductors nesi, used for telecommunications, for voltage exceed 80 V but not exceeding 1,000 V, fitted with connectors	Free	I	
85445190	Insulated electric conductors nesi, for a voltage exceeding 80 V but not exceeding 1,000 V, fitted with connectors, nesoi	2.60%	A	
85445920	Insulated electric conductors nesi, of copper, for a voltage exceeding 80 V but not exceeding 1,000 V, not fitted with connectors	5.30%	A	
85445940	Insulated electric conductors nesi, not of copper, for a voltage exceeding 80 V but not exceeding 1,000 V, not fitted with connectors	3.90%	A	
85446020	Insulated electric conductors nesi, for a voltage exceeding 1,000 V, fitted with connectors	3.70%	A	
85446040	Insulated electric conductors nesi, of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.50%	A	
85446060	Insulated electric conductors nesi, not of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.20%	A	
85447000	Optical fiber cables made up of individually sheathed fibers	Free	I	
85451100	Carbon electrodes of a kind used for furnaces	Free	I	
85451920	Carbon electrodes of a kind used for electrolytic purposes	Free	I	
85451940	Carbon electrodes of a kind used for electrical purposes, other than those used for furnaces or for electrolytic purposes	Free	I	
85452000	Carbon brushes of a kind used for electrical purposes	Free	I	
85459020	Arc light carbons of a kind used for electrical purposes	Free	I	
85459040	Lamp carbons, battery carbons and articles of graphite or other carbon nesi, of a kind used for electrical purposes	Free	I	
85461000	Electrical insulators of glass	2.90%	A	
85462000	Electrical insulators of ceramics	3%	A	
85469000	Electrical insulators of any material, other than glass or ceramics	Free	I	
85471040	Ceramic insulators to be used in the production of spark plugs for natural gas fueled, stationary, internal-combustion engines	3%	A	
85471080	Insulating fittings for electrical machines, appliances or equipment, of ceramics nesi	3%	A	
85472000	Insulating fittings for electrical machines, appliances or equipment, of plastics	Free	I	
85479000	Electrical conduit tubing and joints therefor, of base metal lined with insulating material; insulating fittings for electrical goods nesi	4.60%	A	
85481005	Spent primary cells, spent primary batteries and spent electric storage batteries, entered for recovery of lead	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
85481015	Spent primary cells, spent primary batteries and spent electric storage batteries, not entered for recovery of lead	Free	I	
85481025	Waste and scrap of primary cells, primary batteries and electric storage batteries, entered for recovery of lead	Free	I	
85481035	Waste and scrap of primary cells, primary batteries and electric storage batteries, not entered for recovery of lead	Free	I	
85489000	Electrical parts of machinery or apparatus not specified or included elsewhere in chapter 85	Free	I	
86011000	Rail locomotives powered from an external source of electricity	Free	I	
86012000	Rail locomotives powered by electric accumulators (batteries)	Free	I	
86021000	Diesel-electric locomotives	Free	I	
86029000	Rail locomotives (o/than diesel-electric), non-electric; locomotive tenders	Free	I	
86031000	Self-propelled railway or tramway coaches, vans and trucks (o/than those of 8604), powered from an external source of electricity	5%	A	
86039000	Self-propelled railway or tramway coaches, vans and trucks (o/than those of 8604), o/than powered from an external source of electricity	5%	A	
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled	2.90%	A	
86050000	Railway or tramway passenger coaches and special purpose railway or tramway coaches, not self-propelled	14%	A	
86061000	Railway or tramway tank cars and the like, not self-propelled	14%	A	
86062000	Railway or tramway insulated or refrigerated freight cars (o/than tank cars), not self-propelled	14%	A	
86063000	Railway or tramway self-discharging freight cars (o/than tank cars or insulated/refrig. freight cars), not self-propelled	14%	A	
86069100	Railway or tramway freight cars nesoi, closed and covered, not self-propelled	14%	A	
86069200	Railway or tramway freight cars nesoi, open, with nonremovable sides of a height over 60 cm, not self-propelled	14%	A	
86069900	Railway or tramway freight cars nesoi, not self-propelled	14%	A	
86071100	Parts of railway/tramway locomotives/rolling stock, truck assemblies for self-propelled vehicles	Free	I	
86071200	Parts of railway/tramway locomotives/rolling stock, truck assemblies for other than self-propelled vehicles	3.60%	A	
86071903	Parts of railway/tramway locomotives/rolling stock, axles	0.40%	A	
86071906	Parts of railway/tramway locomotives/rolling stock, parts of axles	0.40%	A	
86071912	Parts of railway/tramway locomotives/rolling stock, wheels, whether or not fitted with axles	Free	I	
86071915	Parts of railway/tramway locomotives/rolling stock, parts of wheels	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
86071930	Parts of railway/tramway locomotives/rolling stock, parts of truck assemblies for non-self-propelled passenger coaches or freight cars	3.60%	A	
86071990	Parts of railway/tramway locomotives/rolling stock, parts of truck assemblies for self-propelled vehicles or for non-self propelled nesoi	2.60%	A	
86072110	Parts of railway/tramway locomotives/rolling stock, air brakes & parts thereof for non-self-propelled passenger coaches or freight cars	3.60%	A	
86072150	Parts of railway/tramway locomotives/rolling stock, air brakes & parts thereof for self-propelled vehicles or non self-propelled stock nesoi	3.90%	A	
86072910	Parts of railway/tramway locomotives/rolling stock, pts of brakes (o/than air brakes) for non-self-propelled passenger coaches or freight	3.60%	A	
86072950	Parts of railway/tramway locomotives/rolling stock, pts of brakes (o/th air brakes) for self-propelled vehicles or non-self-propelled nesoi	2.60%	A	
86073010	Parts of railway/tramway locomotives/rolling stock, hooks and other coupling devices, buffers, pts thereof, for stock of 8605 or 8606	3.60%	A	
86073050	Parts of railway/tramway locomotives/rolling stock, hooks and other coupling devices, buffers, pts thereof, for stock of 8601 to 8605	2.60%	A	
86079100	Parts, nesoi, of railway/tramway locomotives	Free	I	
86079910	Parts (o/than brake regulators) nesoi, of railway/tramway, non-self-propelled passenger coaches or freight cars	2.80%	A	
86079950	Parts, nesoi, of railway or tramway rolling stock, nesoi	3.10%	A	
86080000	Railway or tramway track fixtures and fittings; mechanical signaling, safety or traffic control equipment of all kinds nesoi; parts thereof	3.80%	A	
86090000	Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Free	I	
87011000	Pedestrian controlled tractors	Free	I	
87012000	Road tractors for semi-trailers	4%	A	
87013010	Track-laying tractors, suitable for agricultural use	Free	I	
87013050	Track-laying tractors, not suitable for agricultural use	Free	I	
87019010	Tractors (o/than track-laying) nesoi, suitable for agricultural use	Free	I	
87019050	Tractors (o/than track-laying) nesoi, not suitable for agricultural use	Free	I	
87021030	Motor vehicles, w/diesel engine, for transport of 16 or more persons incl. the driver	2%	A	
87021060	Motor vehicles, w/diesel engine, for transport of 10 but not more than 15 persons	2%	A	
87029030	Motor vehicles, w/other than diesel engine, for transport of 16 or more persons	2%	A	
87029060	Motor vehicles, w/other than diesel engine, for transport of 10 but not more than 15 persons	2%	A	
87031010	Motor vehicles specially designed for traveling on snow	2.50%	A	
87031050	Golf carts and similar motor vehicles	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
87032100	Mtr cars & o/mtr. vehicles for transport of persons, w/spark-ign. int. combust. recip. piston engine w/cyl. cap. n/o 1000 cc	2.50%	A	
87032200	Mtr cars & o/mtr. vehicles for transport of persons, w/spark-ign. int. combust. recip. piston engine w/cyl. cap. o/1000 cc n/o 1500 cc	2.50%	A	
87032300	Mtr cars & o/mtr. vehicles for transport of persons, w/spark-ign. int. combust. recip. piston engine w/cyl. cap. o/1500 cc n/o 3000 cc	2.50%	A	
87032400	Mtr cars & o/mtr. vehicles for transport of persons, w/spark-ign. int. combust. recip. piston engine w/cyl. cap. o/ 3000 cc	2.50%	A	
87033100	Mtr cars & o/mtr. vehicles for transport of persons, w/compress.-ign. int. combust. recip. piston engine w/cyl. cap. n/o 1500 cc	2.50%	A	
87033200	Mtr cars & o/mtr. vehicles for transport of persons, w/compress.-ign. int. combust. recip. piston engine w/cyl. cap. o/1500 cc n/o 2500 cc	2.50%	A	
87033300	Mtr cars & o/mtr. vehicles for transport of persons, w/compress.-ign. int. combust. recip. piston engine w/cyl. cap. o/2500 cc	2.50%	A	
87039000	Mtr cars & other motor vehicles for transport of persons, o/than w/spark ign. or compress. ign. recip. piston engine, nesoi	2.50%	A	
87041010	Mtr. vehicles for transport of goods, cab chassis for dumpers designed for off-highway use	Free	I	
87041050	Mtr. vehicles for transport of goods, complete dumpers designed for off-highway use	Free	I	
87042100	Mtr. vehicles for transport of goods, w/compress.-ign. int. combust. recip. piston engine, w/G.V.W. not over 5 metric tons	25%	A	
87042210	Mtr. vehicles for transport of goods, cab chassis, w/compress.-ign. int. combust. recip. piston engine, w/G.V.W. o/5 but n/o 20 metric tons	4%	A	
87042250	Mtr. vehicl. for transport of goods (o/than cab chassis), w/compress.-ign. int. combust. recip. piston engine, w/G.V.W. o/5 but n/o 20 mtons	25%	A	
87042300	Mtr. vehicles for transport of goods, w/compress.-ign. int. combust. recip. piston engine, w/G.V.W. over 20 metric tons	25%	A	
87043100	Mtr. vehicles for transport of goods, w/spark-ign. int. combust. recip. piston engine, w/G.V.W. not over 5 metric tons	25%	A	
87043200	Mtr. vehicles for transport of goods, w/spark.-ign. int. combust. recip. piston engine, w/G.V.W. over 5 metric tons	25%	A	
87049000	Mtr. vehicles for transport of goods, o/than w/compress. ign. or spark ign. recip. piston engine, nesoi	25%	A	
87051000	Mtr. vehicles (o/than for transport of persons or of goods), mobile cranes	Free	I	
87052000	Mtr. vehicles (o/than for transport of persons or of goods), mobile drilling derricks	Free	I	
87053000	Mtr. vehicles (o/than for transport of persons or of goods), fire fighting vehicles	Free	I	
87054000	Mtr. vehicles (o/than for transport of persons or of goods), concrete mixers	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
87059000	Mtr. vehicles (o/than for transport of persons or of goods), special purpose motor vehicles nesoi	Free	I	
87060003	Chassis fitted w/engines, for mtr. vehicles for transport of goods of 8704.21 or 8704.31	4%	A	
87060005	Chassis fitted w/engines, for mtr. vehicles of 8701.20, 8702, & 8704 (except 8704.21 or 8704.31)	4%	A	
87060015	Chassis fitted w/engines, for mtr. vehicles for transport of persons of 8703	2.50%	A	
87060025	Chassis fitted w/engines, for mtr. vehicles of heading 8705	1.60%	A	
87060030	Chassis fitted w/engines, for tractors suitable for agricultural use	Free	I	
87060050	Chassis fitted w/engines, for tractors (o/than for agric. use) and other motor vehicles nesoi	1.40%	A	
87071000	Bodies (including cabs), for mtr. vehicles for transport of persons of heading 8703	2.50%	A	
87079010	Bodies (including cabs), for tractors suitable for agricultural use	Free	I	
87079050	Bodies (including cabs), for mtr. vehicles (o/than tract. for agri. use) of headings 8701-8705 (except 8703)	4%	A	
87081030	Pts. & access. for mtr vehicles of headings 8701 to 8705, bumpers	2.50%	A	
87081060	Pts. & access. of mtr. vehicles of headings 8701 to 8705, parts of bumpers	2.50%	A	
87082100	Pts. & access. of bodies for mtr. vehicles of headings 8701 to 8705, safety seat belts	2.50%	A	
87082910	Pts. & access. of bodies for mtr. vehicles of headings 8701 to 8705, inflators & modules for airbags	2.50%	A	
87082915	Pts. & access. of bodies for mtr. vehicles of headings 8701 to 8705, door assemblies	2.50%	A	
87082920	Pts. & access. of bodies for mtr. vehicles of headings 8701 to 8705, body stampings	2.50%	A	
87082950	Pts. & access. of bodies for mtr. vehicles of headings 8701 to 8705, nesoi	2.50%	A	
87083110	Pts. & access. of tractors suitable for agricultural use, mounted brake linings	Free	I	
87083150	Pts. & access. of motor vehicles of headings 8701, nesoi, and 8702-8705, mounted brake linings	2.50%	A	
87083910	Pts. & access. of tractors suit. for agric. use, brakes and servo-brakes & pts thereof (o/than mounted brake linings)	Free	I	
87083950	Pts. & access. of mtr. vehicles of 8701, nesoi, and 8702-8705, brakes and servo-brakes & pts thereof (o/than mounted brake linings)	2.50%	A	
87084010	Pts. & access. of mtr. vehic. of 8701.20, 8702 or 8704, gear boxes	2.50%	A	
87084020	Pts. & access. of mtr. vehic. for transport of persons of 8703, gear boxes	2.50%	A	
87084030	Pts. & access. of tractors suitable for agricultural use, gear boxes	Free	I	
87084050	Pts. & access. of mtr. vehic. of 8701, nesoi, and of 8705, gear boxes	2.50%	A	
87085010	Pts. & access. of mtr. vehic., drive axles w/differential (whether or not w/other transm. components)	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
87085030	Pts. & access. of tractors (o/than road tractors or suit. for agric. use), drive axles w/differential (wheth or not w/oth transm. components)	Free	I	
87085050	Pts. & access. of mtr. vehic. for transp. of persons of 8703, drive axles w/differential (wheth or not w/oth transm comp)	2.50%	A	
87085080	Pts. & access. of mtr. vehic. of 8701, nesoi, 8702, and 8704-8705, drive axles w/different. (wheth or not w/oth transm components)	2.50%	A	
87086010	Pts. & access. of tractors suitable for agricultural use, non-driving axles & pts. thereof	Free	I	
87086030	Pts. & access. of tractors (o/than road tractors or for agric. use), non-driving axles & pts. thereof	Free	I	
87086050	Pts. & access. of mtr. vehic. for transp. of persons of 8703, non-driving axles & pts. thereof	2.50%	A	
87086080	Pts. & access. of mtr. vehic. of 8701, nesoi, of 8702, and of 8704-8705, non-driving axles & pts. thereof	2.50%	A	
87087005	Pts. & access. of tractors suitable for agricultural use, road wheels	Free	I	
87087015	Pts. & access. of tractors suitable for agricultural use, pts. & access. for road wheels	Free	I	
87087025	Pts. & access. of tractors (o/than road tractors or for agric. use), road wheels	Free	I	
87087035	Pts. & access. of tractors (o/than road tractors or for agric. use), pts. & access. for road wheels	Free	I	
87087045	Pts. & access. of mtr. vehic. of 8701, nesoi, and of 8702-8705, road wheels	2.50%	A	
87087060	Pts. & access. of mtr. vehicc of 8701, nesoi, and of 8702-8705, pts. & access. for road wheels	2.50%	A	
87088015	Pts. & access. of tractors suitable for agricultural use, McPherson struts	Free	I	
87088025	Pts. & access. of tractors suitable for agricultural use, suspension shock absorbers (o/than McPherson struts)	Free	I	
87088030	Pts. & access. of mtr. vehic. of 8701, nesoi, and of 8702-8705, McPherson struts	2.50%	A	
87088045	Pts. & access. of mtr. vehic. of 8701, nesoi, and of 8702-8705, suspension shock absorbers (o/than McPherson struts)	2.50%	A	
87089110	Pts. & access. of tractors suitable for agricultural use, radiators	Free	I	
87089150	Pts. & access. of mtr. vehic. of 8701, nesoi, and 8702-8705, radiators	2.50%	A	
87089210	Pts. & access. of tractors suitable for agricultural use, mufflers & exhaust pipes	Free	I	
87089250	Pts. & access. of mtr. vehic. of 8701, nesoi, and 8702-8705, mufflers & exhaust pipes	2.50%	A	
87089315	Pts. & access. of tractors suitable for agricultural use, clutches	Free	I	
87089330	Pts. & access. of tractors suitable for agricultural use, pts. of clutches	Free	I	
87089360	Pts. & access. of mtr. vehic. of 8701, nesoi, and 8702-8705, clutches	2.50%	A	
87089375	Pts. & access. of mtr. vehic. of 8701, nesoi, and 8702-8705, pts. of clutches	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
87089410	Pts. & access. of tractors suitable for agricultural use, steering wheels, steering columns and steering boxes	Free	I	
87089450	Pts. & access. of mtr. vehic. of 8701, nesoi, and 8702-8705, steering wheels, steering columns and steering boxes	2.50%	A	
87089903	Pts. & access. of tractors suitable for agricultural use, vibration control goods containing rubber	Free	I	
87089906	Pts. & access. of tractors suitable for agricultural use, double flanged wheel hub units w/ball bearings	Free	I	
87089909	Pts. & access. of tractors suitable for agricultural use, airbags	Free	I	
87089912	Pts. & access. of tractors suitable for agricultural use, half-shafts and drive shafts	Free	I	
87089915	Pts. & access. of tractors suitable for agricultural use, pts. for power trains nesoi	Free	I	
87089918	Pts. & access. of tractors suitable for agricultural use, pts. for suspension systems nesoi	Free	I	
87089921	Pts. & access. of tractors suitable for agricultural use, pts. for steering systems nesoi	Free	I	
87089924	Pts. & access., nesoi, of tractors suitable for agricultural use	Free	I	
87089927	Pts. & access. of tractors (o/than road tractors or for agricultural use), vibration control goods containing rubber	Free	I	
87089931	Pts. & access. of tractors (o/than road tractors or for agricultural use), double flanged wheel hub units w/ball bearings	Free	I	
87089934	Pts. & access. of tractors (o/than road tractors or for agricultural use), airbags	Free	I	
87089937	Pts. & access. of tractors (o/than road tractors or for agricultural use), half-shafts and drive shafts	Free	I	
87089940	Pts. & access. of tractors (o/than road tractors or for agricultural use), pts. for power trains nesoi	Free	I	
87089943	Pts. & access. of tractors (o/than road tractors or for agricultural use), pts. for suspension systems nesoi	Free	I	
87089946	Pts. & access. of tractors (o/than road tractors or for agricultural use), pts. for steering systems nesoi	Free	I	
87089949	Pts. & access., nesoi, of tractors (o/than road tractors or suitable for agricultural use)	Free	I	
87089952	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, of cast iron nesoi	Free	I	
87089955	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, vibration control goods containing rubber	2.50%	A	
87089958	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, double flanged wheel hub units w/ball bearings	2.50%	A	
87089961	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, airbags	2.50%	A	
87089964	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, half-shafts and drive shafts	2.50%	A	
87089967	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, pts. for power trains nesoi	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
87089970	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, pts. for suspension systems nesoi	2.50%	A	
87089973	Pts. & access. of motor vehicles of 8701, nesoi, and 8702-8705, pts. for steering systems nesoi	2.50%	A	
87089980	Pts. & access., nesoi, of motor vehicles of 8701, nesoi, and 8702-8705	2.50%	A	
87091100	Electrical, self-propelled, works trucks, not fitted w/lift. equip. and tractors of type used on railway station platforms	Free	I	
87091900	Non-electrical, self-propelled, works trucks, not fitted w/lift. equip. and tractors of type used on railway station platforms	Free	I	
87099000	Parts of self-propelled works trucks, not fitted w/lift. equip. and tractors of the type used on railway station platforms	Free	I	
87100000	Tanks & other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Free	I	
87111000	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity n/o 50 cc	Free	I	
87112000	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity o/50 but n/o 250 cc	Free	I	
87113000	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity o/250 but n/o 500 cc	Free	I	
87114030	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity o/500 cc but n/o 700 cc	Free	I	
87114060	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity o/700 cc but n/o 800 cc	2.40%	A	
87115000	Motorcycles (incl. mopeds) and cycles, fitted w/ recip. internal-combustion piston engine w/capacity o/800 cc	2.40%	A	
87119000	Motorcycles (incl. mopeds) and cycles, fitted with an auxiliary motor nesoi; side-cars	Free	I	
87120015	Bicycles, not motorized, w/both wheels not over 63.5 cm in diameter	11%	A	
87120025	Bicycles, not motorized, w/both wheels o/63.5 cm in diam., weighing under 16.3 kg & not design. for tires w/x-sect. diam. o/4.13cm	5.50%	A	
87120035	Bicycles, not motorized, w/both wheels o/63.5 cm in diam., weighing 16.3 kg or more, and/or for use w/tires w/x-sect. diam. o/4.13 cm	11%	A	
87120044	Bicycles, n/motor., w/front wheel diam. o/55 cm but n/o 63.5 cm & rear wheel diam. o/63.5 cm in diam., & wt <16.3 kg w/o acces., value \$200+	5.50%	A	
87120048	Bicycles, n/motor., w/front wheel w/diameter different than rear wheel diam., nesoi	11%	A	
87120050	Cycles (o/than bicycles) (including delivery tricycles), not motorized	3.70%	A	
87131000	Invalid carriages, not mechanically propelled	Free	I	
87139000	Invalid carriages, motorized or otherwise mechanically propelled	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
87141100	Pts. & access. for motorcycles (including mopeds), saddles & seats	Free	I	
87141900	Pts. & access. for motorcycles (including mopeds), other than saddles and seats	Free	I	
87142000	Pts. & access. for invalid carriages	Free	I	
87149120	Pts. & access. for bicycles & o/cycles, frames, valued over \$600 each	3.90%	A	
87149130	Pts. & access. for bicycles & o/cycles, frames, valued at \$600 or less each	3.90%	A	
87149150	Pts. & access. for bicycles, sets of steel tubing cut to exact length for the assembly (w/other pts) into the frame & fork of one bicycle	6%	A	
87149190	Pts. & access. for bicycles & o/cycles, forks, nesoi and pts of frames, nesoi and pts. of forks	Free	I	
87149210	Pts. & access. for bicycles & o/cycles, wheel rims	5%	A	
87149250	Pts. & access. for bicycles & o/cycles, wheel spokes	10%	A	
87149305	Pts. & access. for bicycles & o/cycles, aluminum alloy hubs, w/hollow axle and lever-operated quick release mechanism	Free	I	
87149315	Pts. & access. for bicycles & o/cycles, 3-speed hubs nesoi	Free	I	
87149324	Pts. & access. for bicycles & o/cycles, 2-speed hubs, w/internal gear changing mechanisms, nesoi	Free	I	
87149328	Pts. & access. for bicycles & o/cycles, variable speed hubs, w/internal gear changing mechanisms, nesoi	3%	A	
87149335	Pts. & access. for bicycles & o/cycles, non-variable speed hubs, nesoi	10%	A	
87149370	Pts. & access. for bicycles & o/cycles, free-wheel sprocket-wheels	Free	I	
87149430	Pts. & access. for bicycles & o/cycles, brakes (o/than hub brakes) and parts thereof	Free	I	
87149490	Pts. & access. for bicycles & o/cycles, brakes and parts thereof, nesoi	10%	A	
87149500	Pts. & access. for bicycles & o/cycles, saddles	8%	A	
87149610	Pts. & access. for bicycles & o/cycles, pedals and parts thereof	8%	A	
87149650	Pts. & access. for bicycles & o/cycles, cotterless-type crank sets and parts thereof	Free	I	
87149690	Pts. & access. for bicycles & o/cycles, crank-gear nesoi and parts thereof	10%	A	
87149910	Pts. & access. for bicycles & o/cycles, click twist grips and click stick levers	Free	I	
87149950	Pts. & access. for bicycles & o/cycles, derailleurs and parts thereof	Free	I	
87149960	Pts. & accs. for bicycles & o/cycl., trigger & twist grip cntrls for 3-spd hubs, alum. handlebar stems >\$2.15 ea, & stem rotor assys. & pts.	Free	I	
87149980	Pts. & access. nesoi, for bicycles and other cycles of heading 8712	10%	A	
87150000	Baby carriages (including strollers) and parts thereof	4.40%	A	
87161000	Trailers & semi-trailers, not mech. propelled, for housing or camping	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
87162000	Self-loading or self-unloading trailers and semi-trailers, not mech. propelled, for agricultural purposes	Free	I	
87163100	Tanker trailers and tanker semi-trailers, not mech. propelled, for the transport of goods	Free	I	
87163900	Trailers and semi-trailers, not mech. propelled, nesoi, for the transport of goods	Free	I	
87164000	Trailers and semi-trailers, not mechanically propelled, nesoi	Free	I	
87168010	Farm wagons and carts, not mechanically propelled	Free	I	
87168050	Vehicles, not mechanically propelled, nesoi	3.20%	A	
87169010	Parts of farm wagons and carts	Free	I	
87169030	Parts of vehicles, not mechanically propelled, castors (o/than castors of heading 8302)	5.70%	A	
87169050	Parts of trailers and semi-trailers and vehicles, not mechanically propelled, nesoi	3.10%	A	
88011000	Gliders and hang gliders	Free	I	
88019000	Balloons, dirigibles and non-powered aircraft, nesoi	Free	I	
88021100	Helicopters, with an unladen weight not over 2,000 kg	Free	I	
88021200	Helicopters, with an unladen weight over 2,000 kg	Free	I	
88022000	Airplanes and other powered aircraft, nesoi, with an unladen weight not over 2,000 kg	Free	I	
88023000	Airplanes and other powered aircraft, nesoi, with an unladen weight over 2,000 kg but not over 15,000 kg	Free	I	
88024000	Airplanes and other powered aircraft, nesoi, with an unladen weight over 15,000 kg	Free	I	
88026030	Communication satellites	Free	I	
88026090	Spacecraft, including satellites (o/than communication satellites), and suborbital and spacecraft launch vehicles	Free	I	
88031000	Parts of airplanes and other aircraft, propellers and rotors and parts thereof	Free	I	
88032000	Parts of airplanes and other aircraft, undercarriages and parts thereof	Free	I	
88033000	Parts of airplanes and helicopters, nesoi	Free	I	
88039030	Parts of communication satellites	Free	I	
88039090	Parts of aircraft (o/than airplanes and helicopters), spacecraft (o/than comm. satell.) and suborbital and launch vehicles, nesoi	Free	I	
88040000	Parachutes (including dirigible parachutes) and rotochutes; parts & access. thereof	3%	A	
88051000	Aircraft launching gear and parts thereof; deck-arrestors or similar gear and parts thereof	Free	I	
88052100	Air combat ground flying simulators and parts thereof	Free	I	
88052900	Ground flying trainers and parts thereof, other than air combat simulators	Free	I	
89011000	Vessels, designed for the transport of persons, cruise ships, excursion boats and similar vessels; ferry boats of all kinds	Free	I	
89012000	Vessels, designed for the transport of goods, tankers	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
89013000	Vessels, designed for the transport of goods, refrigerated vessels (o/than tankers)	Free	I	
89019000	Vessels, designed for the transport of goods or for the transport of both persons and goods, nesoi	Free	I	
89020000	Vessels, fishing; factory ships and other vessels for processing or preserving fishery products	Free	I	
89031000	Vessels, inflatable, for pleasure or sports	2.40%	A	
89039100	Vessels, sailboats, with or without auxiliary motor, for pleasure or sports	1.50%	A	
89039200	Vessels, motorboats (o/than outboard motorboats), for pleasure or sports	1.50%	A	
89039905	Vessels, canoes, not of a type designed to be principally used with motor or sails	Free	I	
89039915	Vessels, row boats, not of a type to be principally used with motors or sails	2.70%	A	
89039920	Vessels, outboard motorboats, for pleasure or sports	1%	A	
89039990	Vessels, yachts and other vessels for pleasure or sports, nesoi	1%	A	
89040000	Vessels, tugs and pusher craft	Free	I	
89051000	Vessels, dredgers	Free	I	
89052000	Floating or submersible drilling or production platforms	Free	I	
89059010	Floating docks	Free	I	
89059050	Vessels, light-vessels, fire-floats, floating cranes, & other vessels nesoi, the navigability of which is subsidiary to their main function	Free	I	
89061000	Warships	Free	I	
89069000	Vessels (including lifeboats other than row boats), nesoi	Free	I	
89071000	Inflatable rafts (o/than used for pleasure or sports of 8901.10)	Free	I	
89079000	Floating structures nesoi (for example, rafts, other than inflatable rafts, tanks, cofferdams, landing stages, buoys and beacons)	Free	I	
89080000	Vessels and other floating structures for breaking up (scrapping)	Free	I	
90011000	Optical fibers, optical fiber bundles and cables, other than those of heading 8544	6.70%	A	
90012000	Sheets and plates of polarizing material	3.50%	A	
90013000	Contact lenses	2%	A	
90014000	Spectacle lenses of glass, unmounted	2%	A	
90015000	Spectacle lenses of materials other than glass, unmounted	2%	A	
90019040	Lenses nesi, unmounted	2%	A	
90019050	Prisms, unmounted	2.80%	A	
90019060	Mirrors, unmounted	2.80%	A	
90019080	Half-tone screens designed for use in engraving or photographic processes, unmounted	1.10%	A	
90019090	Optical elements nesi, unmounted	2.90%	A	
90021140	Projection lenses, mounted, and parts and accessories therefor, for cameras, projectors or photographic enlargers or reducers	2.45%	A	
90021160	Mounted objective lenses for use in closed circuit television cameras, seperately imported, w/ or w/o attached elec. connectors or motors	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90021190	Objective lenses and parts & access. thereof, for cameras, projectors, or photographic enlargers or reducers, except projection, nesi	2.30%	A	
90021900	Objective lenses, mounted, and parts and accessories therefor, other than for cameras, projectors or photographic enlargers or reducers	2.30%	A	
90022040	Photographic filters, mounted, and parts and accessories therefor	2%	A	
90022080	Filters, mounted, and parts and accessories therefor, for optical uses other than photographic	2.90%	A	
90029020	Prisms, mounted, for optical uses	2.80%	A	
90029040	Mirrors, mounted, for optical uses	2.80%	A	
90029070	Half-tone screens, mounted, designed for use in engraving or photographic processes	1.10%	A	
90029085	Mounted lenses, n/obj., for use in closed circuit television cameras, seperately imported, w/ or w/o attached elec. connectors or motors	Free	I	
90029095	Mounted optical elements, nesi; parts and accessories of mounted optical elements, nesi	3%	A	
90031100	Frames and mountings, of plastics, for spectacles, goggles or the like	2.50%	A	
90031900	Frames and mountings, other than of plastics, for spectacles, goggles or the like	Free	I	
90039000	Parts of frames and mountings for spectacles, goggles or the like	2.50%	A	
90041000	Sunglasses, corrective, protective or other	2%	A	
90049000	Spectacles, goggles and the like, corrective, protective or other, other than sunglasses	2.50%	A	
90051000	Binoculars	Free	I	
90058040	Optical telescopes, including monoculars	8%	A	
90058060	Monoculars and astronomical instruments other than binoculars and optical telescopes but not including instruments for radio-astronomy	6%	A	
90059040	Parts and accessories, for binoculars, monoculars, optical telescopes, or astronomical instruments, incorp. good or 9001 or 9002	The rate applicable to the article of which it is a part or accessory	A	
90059080	Parts and accessories, including mountings, for binoculars, monoculars, other optical telescopes, and other astronomical instruments, nesi	The rate applicable to the article of which it is a part or accessory	A	
90061000	Photographic cameras of a kind used for preparing printing plates or cylinders	Free	I	
90062000	Photographic cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Free	I	
90063000	Photographic cameras for underwater, aerial, medical, surgical, forensic or criminological purposes, not cinematographic	Free	I	
90064040	Fixed focus instant print cameras	Free	I	
90064060	Instant print cameras, other than fixed focus, valued not over \$10 each	6.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
90064090	Instant print cameras, other than fixed focus, valued over \$10 each	Free	I	
90065100	Cameras with through-the-lens viewfinder, for roll film of a width not exceeding 35 mm, not cinematographic	Free	I	
90065210	Fixed focus, hand held, 110 cameras	Free	I	
90065230	Fixed focus, hand held cameras, other than 110 cameras, for roll film of a width less than 35 mm, not cinematographic	4%	A	
90065250	Fixed focus cameras nesi, for roll film of a width less than 35 mm, not cinematographic	Free	I	
90065260	Cameras, other than fixed focus, nesi, for roll film of a width less than 35 mm, valued not over \$10 each, not cinematographic	6.80%	A	
90065290	Cameras, other than fixed focus, nesi, for roll film of a width less than 35 mm, valued over \$10 each, not cinematographic	Free	I	
90065300	Cameras nesi, for roll film of a width of 35 mm, not cinematographic	Free	I	
90065940	Fixed focus cameras, nesi, not cinematographic	4%	A	
90065960	Cameras nesi, other than fixed focus, valued not over \$10 each, not cinematographic	6.80%	A	
90065990	Photographic cameras, other than fixed focus, valued over \$10 each, nesi	Free	I	
90066100	Photographic discharge lamp ("electronic") flashlight apparatus	Free	I	
90066200	Photographic flashbulbs, flashcubes and the like	Free	I	
90066900	Photographic flashlight apparatus, nesi	Free	I	
90069100	Parts and accessories for photographic cameras, not cinematographic	5.80%	A	
90069900	Parts and accessories for photographic flashlight apparatus and flashbulbs	3.90%	A	
90071100	Cinematographic cameras for film of less than 16 mm width or for double-8 mm film	Free	I	
90071940	Cinematographic cameras, for film of 16 mm or greater in width (other than for double-8 mm film), gyrostabilized	Free	I	
90071980	Cinematographic cameras, for film of 16 mm or greater in width (other than for double-8 mm film), not gyrostabilized	Free	I	
90072020	Cinematographic projectors for film < 16 mm, w/sound recording and reproducing systems and those for projecting only sound motion pictures	Free	I	
90072040	Cinematographic projectors for film of less than 16 mm, nesoi	4.90%	A	
90072060	Cinematographic projectors for film = or > 16 mm, w/sound recording & reproducing systems & those for projecting only sound motion pictures	Free	I	
90072080	Cinematographic projectors for film of 16 mm or greater, nesoi	3.50%	A	
90079140	Parts for cinematographic cameras	Free	I	
90079180	Accessories for cinematographic cameras	3.90%	A	
90079200	Parts and accessories for cinematographic projectors	3.50%	A	
90081000	Slide projectors	7%	A	
90082040	Microfilm, microfiche or other microform readers, capable of producing copies	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90082080	Microfilm, microfiche or other microform readers, other than those capable of producing copies	3.50%	A	
90083000	Image projectors, other than cinematographic, except slide projectors and microfilm, microfiche or other microform readers	4.60%	A	
90084000	Photographic (other than cinematographic) enlargers and reducers	Free	I	
90089040	Parts and accessories of image projectors, other than cinematographic	Free	I	
90089080	Parts and accessories of photographic (other than cinematographic) enlargers and reducers	2.90%	A	
90091100	Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	Free	I	
90091200	Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	3.70%	A	
90092100	Photocopying apparatus, other than electrostatic, incorporating an optical system	Free	I	
90092200	Photocopying apparatus, other than electrostatic, of the contact type	1.80%	A	
90093000	Thermocopying apparatus	1.80%	A	
90099100	Automatic document feeders for photocopying apparatus	Free	I	
90099200	Paper feeders for photocopying apparatus	Free	I	
90099300	Sorters for photocopying apparatus	Free	I	
90099940	Parts of photocopying apparatus of subheading 9009.12, specified in additional U.S. note 5 to chapter 90	Free	I	
90099980	Parts and accessories of photocopying apparatus, nesoi	Free	I	
90101000	Apparatus & equipment for auto. developing photographic film/paper in rolls or exposing developed film to rolls of photographic paper	2.40%	A	
90104100	Direct write-on-wafer apparatus for projection or drawing of circuit patterns on sensitized semiconductor materials	Free	I	
90104200	Step and repeat aligner apparatus for projection or drawing of circuit patterns on sensitized semiconductor materials	Free	I	
90104900	Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials, nesoi	Free	I	
90105010	Contact printers for photographic laboratories	Free	I	
90105020	Developing tanks for photographic laboratories	Free	I	
90105030	Editors and combination editor-splicers, for cinematographic film, containing an optical lens or designed to contain such a lens	3.90%	A	
90105040	Photographic film viewers, titlers, splicers and editors, and combinations thereof, containing or designed to contain an optical lens, nesoi	4.50%	A	
90105050	Photographic film viewers, titlers, splicers and editors, and combinations thereof, not containing or designed to contain an optical lens	Free	I	
90105060	Apparatus and equipment for photographic (including cinematographic) laboratories, nesoi; negatoscopes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90106000	Projection screens	2.60%	A	
90109040	Parts and accessories of photographic film viewers, titlers, splicers, editors or any combination of the foregoing	3.40%	A	
90109070	Part/accessory of apparatus: of subhead 9010.41-9010.49 or of subhead 9010.50.60 projection/drawing circuit patterns on flat panel display	Free	I	
90109090	Parts & accessories for apparatus & equipment for photographic (incl. cinematographic) labs, nesoi, negatoscopes, & projection screens	2.90%	A	
90111040	Stereoscopic microscopes, provided with a means for photographing the image	3.90%	A	
90111080	Stereoscopic microscopes, other than those provided with a means for photographing the image	7.20%	A	
90112040	Microscopes for microphotography, microcinematography or microprojection, provided with a means for photographing the image	3.90%	A	
90112080	Microscopes for microphotography, microcinematography or microprojection, not provided with a means for photographing the image	7.20%	A	
90118000	Compound optical microscopes other than stereoscopic or those for microphotography, microcinematography or microprojection	6.40%	A	
90119000	Parts and accessories for compound optical microscopes, including those for microphotography, microcinematography or microprojection	5.70%	A	
90121000	Microscopes other than optical microscopes; diffraction apparatus	3.50%	A	
90129000	Parts and accessories for microscopes other than optical microscopes, and for diffraction apparatus	4.90%	A	
90131010	Telescopic sights for rifles not designed for use with infrared light	14.90%	A	
90131030	Telescopic sights for rifles designed for use with infrared light	1.40%	A	
90131040	Telescopic sights for arms other than rifles; periscopes; telescopes as parts of machines, appliances, etc. of chapter 90 or section XVI	5.30%	A	
90132000	Lasers, other than laser diodes	3.10%	A	
90138020	Hand magnifiers, magnifying glasses, loupes, thread counters and similar apparatus nesoi	6.60%	A	
90138040	Door viewers (door eyes)	5.80%	A	
90138070	Liquid crystal and other optical flat panel displays other than for articles of heading 8528, nesoi	Free	I	
90138090	Liquid crystal devices nesoi, and optical appliances and instruments, nesoi	4.50%	A	
90139020	Parts and accessories of telescopic sights for rifles	16%	A	
90139050	Parts and accessories of flat panel displays other than for articles of heading 8528	Free	I	
90139090	Parts and accessories of liquid crystal devices nesoi, and optical appliances and instruments, nesoi	4.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
90141010	Optical direction finding compasses	4%	A	
90141060	Gyroscopic directing finding compasses, other than electrical	Free	I	
90141070	Electrical direction finding compasses	Free	I	
90141090	Direction finding compasses, other than optical instruments, gyroscopic compasses or electrical	2.90%	A	
90142020	Optical instruments and appliances (other than compasses) for aeronautical or space navigation	2.80%	A	
90142040	Automatic pilots for aeronautical or space navigation	3.30%	A	
90142060	Electrical instruments and appliances (other than compasses) for aeronautical or space navigation	Free	I	
90142080	Nonelectrical instruments and appliances (other than compasses) for aeronautical or space navigation	Free	I	
90148010	Optical navigational instruments, nesi	2.80%	A	
90148020	Ships' logs and depth-sounding apparatus	3.20%	A	
90148040	Electrical navigational instruments and appliances, nesi	Free	I	
90148050	Nonelectrical navigational instruments and appliances, nesi	Free	I	
90149010	Parts and accessories of automatic pilots for aeronautical or space navigation of subheading 9014.20.40	Free	I	
90149020	Parts and accessories of nonelectrical instruments and appliances for aeronautical or space navigation of subheading 9014.20.80	Free	I	
90149040	Parts and accessories of nonelectrical navigational instruments and appliances nesi of subheading 9014.80.50	Free	I	
90149060	Parts and accessories of navigational instruments and appliances, nesi	Free	I	
90151040	Electrical rangefinders	Free	I	
90151080	Rangefinders, other than electrical	2.80%	A	
90152040	Electrical theodolites and tachymeters	Free	I	
90152080	Theodolites and tachymeters, other than electrical	2.80%	A	
90153040	Electrical levels	Free	I	
90153080	Levels, other than electrical	2.80%	A	
90154040	Electrical photogrammetrical surveying instruments and appliances	Free	I	
90154080	Photogrammetrical surveying instruments and appliances, other than electrical	3%	A	
90158020	Optical surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, nesi	2.80%	A	
90158060	Seismographs	Free	I	
90158080	Surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, nesi, nonoptical	Free	I	
90159000	Parts and accessories for surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	The rate applicable to the article of which it is a part or accessory	A	

HTS8	Description	Base Rate	Staging Category	Notes
90160020	Electrical balances of a sensitivity of 5 cg or better, with or without weights, and parts and accessories thereof	3.90%	A	
90160040	Jewelers' balances (nonelectrical) of a sensitivity of 5 cg or better, with or without weights, and parts and accessories thereof	2.90%	A	
90160060	Balances (nonelectrical) of a sensitivity of 5 cg or better, other than jewelers', balances, and parts and accessories thereof	3.30%	A	
90171040	Drafting plotters, whether or not automatic	Free	I	
90171080	Drafting tables and machines, whether or not automatic, nesoi	3.90%	A	
90172040	Disc calculators, slide rules and other mathematical calculating instruments	3.90%	A	
90172050	Pattern generation apparatus designed to produce masks and reticles from photoresist coated substrates (optical, e-beam, ion beam, etc.)	Free	I	
90172070	Other drawing, marking-out or mathematical plotters, nesoi	Free	I	
90172080	Other drawing, marking-out or mathematical calculating instruments, nesoi	4.60%	A	
90173040	Micrometers and calipers, for use in the hand	5.80%	A	
90173080	Gauges for measuring length, for use in the hand	3.90%	A	
90178000	Instruments for measuring length, for use in the hand, nesi (for example, measuring rods and tapes)	5.30%	A	
90179000	Parts and accessories for drawing, marking-out or mathematical calculating instruments, and for hand-held instruments for measuring length	The rate applicable to the article of which it is a part or accessory	A	
90181130	Electrocardiographs	Free	I	
90181160	Printed circuit assemblies for electrocardiographs	Free	I	
90181190	Parts and accessories of electrocardiographs, other than printed circuit assemblies	Free	I	
90181200	Ultrasonic scanning electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	I	
90181300	Magnetic resonance imaging electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	I	
90181400	Scintigraphic electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	I	
90181940	Electro-diagnostic apparatus for functional exploratory examination, and parts and accessories thereof	Free	I	
90181955	Electro-diagnostic patient monitoring systems	Free	I	
90181975	Printed circuit assemblies for electro-diagnostic parameter acquisition modules	Free	I	
90181995	Electro-diagnostic apparatus nesi, and parts and accessories thereof nesi	Free	I	
90182000	Ultraviolet or infrared ray apparatus used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90183100	Syringes, with or without their needles; parts and accessories thereof	Free	I	
90183200	Tubular metal needles and needles for sutures, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	
90183900	Catheters, cannulae and the like nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment, and parts and accessories thereof	Free	I	
90184940	Dental burs	Free	I	
90184980	Instruments and apparatus used in dental sciences, nesi, and parts and accessories thereof	Free	I	
90185000	Ophthalmic instruments and appliances nesi, and parts and accessories thereof	Free	I	
90189010	Mirrors and reflectors used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	
90189020	Optical instruments and appliances nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	
90189030	Anesthetic instruments and appliances nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	I	
90189040	Percussion hammers, stethoscopes, and parts of stethoscopes used in medical, surgical, dental or veterinary sciences	Free	I	
90189050	Sphygmomanometers, tensimeters and oscillometers used in medical, surgical, dental or veterinary sciences; parts and accessories thereof	Free	I	
90189060	Electro-surgical instruments and appliances nesi, other than extracorporeal shock wave lithotripters and parts and accessories thereof	Free	I	
90189064	Defibrillators	Free	I	
90189068	Printed circuit assemblies for defibrillators	Free	I	
90189075	Electro-medical instruments and appliances nesi, and parts and accessories thereof	Free	I	
90189080	Instruments and appliances used in medical, surgical, dental or veterinary sciences, nesi, and parts and accessories thereof	Free	I	
90191020	Mechano-therapy appliances and massage apparatus, and parts and accessories thereof	Free	I	
90191040	Electrical psychological aptitude testing apparatus and parts and accessories thereof	Free	I	
90191060	Psychological aptitude testing apparatus, other than electrical, and parts and accessories thereof	Free	I	
90192000	Ozone, oxygen and aerosol therapy, artificial respiration or other therapeutic respiration apparatus, and parts and accessories thereof	Free	I	
90200040	Underwater breathing devices designed as a complete unit to be carried on the person & not requiring attendants, parts & accessories thereof	Free	I	
90200060	Breathing appliances, nesi, & gas masks, excl. protective masks having neither mechanical parts/replaceable filters, parts, accessories of	2.50%	A	

HTS8	Description	Base Rate	Staging Category	Notes
90200090	Parts and accessories of breathing appliances and gas masks, nesi	2.50%	A	
90211000	Orthopedic or fracture appliances, and parts and accessories thereof	Free	I	
90212140	Artificial teeth and parts and accessories thereof, of plastics	Free	I	
90212180	Artificial teeth and parts and accessories thereof, other than of plastics	Free	I	
90212940	Dental fittings and parts and accessories thereof, of plastics	Free	I	
90212980	Dental fittings and parts and accessories thereof, other than of plastics	Free	I	
90213100	Artificial joints and parts and accessories thereof	Free	I	
90213900	Artificial parts of the body (other than artificial joints) and parts and accessories thereof, nesi	Free	I	
90214000	Hearing aids, excluding parts and accessories thereof	Free	I	
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories thereof	Free	I	
90219040	Parts and accessories for hearing aids and for pacemakers for stimulating heart muscles	Free	I	
90219080	Appliances nesi which are worn or carried, or implanted in the body, to compensate for a defect or disability, and parts and accessories	Free	I	
90221200	Computed tomography apparatus based on the use of X-rays	Free	I	
90221300	Apparatus based on the use of X-rays for dental uses (other than computed tomography apparatus)	Free	I	
90221400	Apparatus based on the use of X-rays for medical, surgical or veterinary uses (other than computed tomography apparatus)	Free	I	
90221900	Apparatus based on the use of X-rays other than for medical, surgical, dental or veterinary use	Free	I	
90222100	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary use	Free	I	
90222940	Smoke detectors, ionization type	1%	A	
90222980	Apparatus based on the use of alpha, beta or gamma radiations, other than for medical, surgical, dental or veterinary use, nesi	1.40%	A	
90223000	X-ray tubes	0.90%	A	
90229005	Radiation generator units	0.80%	A	
90229015	Radiation beam delivery units	1.40%	A	
90229025	X-ray generators, high tension generators, desks, screens, examination or treatment tables, chairs and similar apparatus, nesi	0.80%	A	
90229040	Parts and accessories of X-ray tubes	0.90%	A	
90229060	Parts and accessories of apparatus based on the use of X-rays	0.80%	A	
90229070	Parts and accessories of ionization type smoke detectors	1%	A	
90229095	Parts and accessories of apparatus based on the use of alpha, beta or gamma radiations	1.40%	A	
90230000	Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses, and parts and accessories thereof	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90241000	Machines and appliances for testing the mechanical properties of metals	1.70%	A	
90248000	Machines and appliances for testing the mechanical properties of materials other than metals	1.70%	A	
90249000	Parts and accessories of machines and appliances for testing the hardness, strength, compressibility, or other properties of materials	1.70%	A	
90251120	Clinical thermometers, liquid-filled, for direct reading, not combined with other instruments	Free	I	
90251140	Liquid-filled thermometers, for direct reading, not combined with other instruments, other than clinical thermometers	Free	I	
90251940	Pyrometers, not combined with other instruments	1.40%	A	
90251980	Thermometers, for direct reading, not combined with other instruments, other than liquid-filled thermometers	1.80%	A	
90258010	Electrical: hydrometers & sim. floating instr., hygrometers, psychometers, & any comb. with or w/o thermometers, pyrometers, & barometers	1.70%	A	
90258015	Nonelectrical barometers, not combined with other instruments	1%	A	
90258020	Hydrometers and similar floating instruments, whether or not incorporating a thermometer, non-recording, other than electrical	2.90%	A	
90258035	Hygrometers and psychometers, non-electrical, non-recording	1.40%	A	
90258040	Thermographs, barographs, hygrographs and other recording instruments, other than electrical	1%	A	
90258050	Combinations of thermometers, barometers and similar temperature and atmosphere measuring and recording instruments, nonelectrical	1.60%	A	
90259000	Parts & accessories of hydrometers & like floating instruments, thermometers, pyrometers, barometers, hygrometers, psychometers & combinations	The rate applicable to the article of which it is a part or accessory	A	
90261020	Electrical instruments and apparatus for measuring or checking the flow or level of liquids	Free	I	
90261040	Flow meters, other than electrical, for measuring or checking the flow of liquids	Free	I	
90261060	Instruments and apparatus for measuring or checking the level of liquids, other than flow meters, non-electrical	Free	I	
90262040	Electrical instruments and apparatus for measuring or checking the pressure of liquids or gases	Free	I	
90262080	Instruments and apparatus, other than electrical, for measuring or checking the pressure of liquids or gases	Free	I	
90268020	Electrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	I	
90268040	Nonelectrical heat meters incorporating liquid supply meters, and anemometers	Free	I	
90268060	Nonelectrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
90269020	Parts and accessories of electrical instruments and apparatus for measuring or checking variables of liquids or gases	Free	I	
90269040	Parts and accessories of nonelectrical flow meters, heat meters incorporating liquid supply meters and anemometers	Free	I	
90269060	Parts and accessories of nonelectrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	I	
90271020	Electrical gas or smoke analysis apparatus	1.70%	A	
90271040	Nonelectrical optical instruments and apparatus for gas or smoke analysis	3.50%	A	
90271060	Nonelectrical gas or smoke analysis apparatus, other than optical instruments and apparatus	2.20%	A	
90272050	Electrical chromatographs and electrical electrophoresis instruments	Free	I	
90272080	Nonelectrical chromatographs	Free	I	
90273040	Electrical spectrometers, spectrophotometers and spectrographs using optical radiations (ultraviolet, visible, infrared)	Free	I	
90273080	Nonelectrical spectrometers, spectrophotometers and spectrographs using optical radiations (ultraviolet, visible, infrared)	Free	I	
90274000	Exposure meters	1.20%	A	
90275040	Electrical instruments and apparatus using optical radiations (ultraviolet, visible, infrared), nesi	Free	I	
90275080	Nonelectrical instruments and apparatus using optical radiations (ultraviolet, visible, infrared), nesi	Free	I	
90278025	Nuclear magnetic resonance instruments	Free	I	
90278045	Electrical instruments and apparatus for physical or chemical analysis, measuring viscosity, checking heat, sound, light, etc., nesi	Free	I	
90278080	Nonelectrical instruments and apparatus for physical or chemical analysis, measuring viscosity, checking heat, sound or light, nesi	Free	I	
90279020	Microtomes	2.20%	A	
90279045	Printed circuit assemblies for instruments and apparatus of subheading 9027.80	Free	I	
90279054	Parts and accessories of electrical instruments and apparatus of subheading 9027.20, 9027.30, 9027.40, 9027.50 or 9027.80	Free	I	
90279058	Parts and accessories of other electrical instruments and apparatus of heading 9027, nesoi	1.70%	A	
90279064	Parts and accessories of nonelectrical optical instruments and apparatus of subheading 9027.20, 9027.30, 9027.40, 9027.50 or 9027.80	Free	I	
90279068	Parts and accessories of nonelectrical optical instruments and apparatus of heading 9027, nesoi	3.50%	A	
90279084	Parts and accessories of nonelectrical nonoptical instruments and apparatus of heading 9027.20, 9027.30, 9027.40, 9027.50 or 9027.80	Free	I	
90279088	Parts and accessories of nonelectrical instruments and apparatus of heading 9027, nesoi	2.20%	A	
90281000	Gas supply or production meters, including calibrating meters thereof	16 cents each + 2.5%	A	
90282000	Liquid supply or production meters, including calibrating meters thereof	16 cents each + 2.5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
90283000	Electricity supply or production meters, including calibrating meters thereof	16 cents each + 1.5%	A	
90289000	Parts and accessories for gas, liquid or electricity supply or production meters	3.20%	A	
90291040	Taximeters	5.30%	A	
90291080	Revolution counters, production counters, odometers, pedometers and the like, other than taximeters	Free	I	
90292020	Bicycle speedometers	6%	A	
90292040	Speedometers and tachometers, other than bicycle speedometers	Free	I	
90292060	Stroboscopes	16 cents each + 2.5%	A	
90299020	Parts and accessories of taximeters	5.30%	A	
90299040	Parts and accessories of bicycle speedometers	6%	A	
90299060	Parts and accessories of stroboscopes	3.20%	A	
90299080	Parts and accessories of revolution counters, production counters, odometers, pedometers and the like, of speedometers nesi and tachometers	Free	I	
90301000	Instruments and apparatus for measuring or detecting ionizing radiations	1.60%	A	
90302000	Cathode-ray oscilloscopes and cathode-ray oscillographs	1.70%	A	
90303100	Multimeters for measuring or checking electrical voltage, current, resistance or power, without a recording device	1.70%	A	
90303900	Instruments and apparatus, nesi, for measuring or checking electrical voltage, current, resistance or power, without a recording device	1.70%	A	
90304000	Instruments and apparatus specially designed for telecommunications	Free	I	
90308200	Instruments and apparatus for measuring or checking electrical quantities, nesoi: for measuring or checking semiconductor wafers or devices	Free	I	
90308300	Instruments and apparatus for measuring, checking or detecting electrical quantities or ionizing radiations, nesoi: with a recording device	1.70%	A	
90308900	Instruments and apparatus for measuring, checking or detecting electrical quantities or ionizing radiations, nesoi: w/o a recording device	1.70%	A	
90309025	Printed circuit assemblies for instruments and apparatus for measuring or detecting ionizing radiation	1.60%	A	
90309045	Parts and accessories for instruments and apparatus for measuring or detecting ionizing radiation, nesi	1.60%	A	
90309064	Printed circuit assemblies for instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	I	
90309068	Printed circuit assemblies for articles of subheadings 9030.20 to 9030.40, 9030.83 and 9030.89	1.70%	A	
90309084	Parts and accessories for instruments and apparatus for measuring or checking semiconductor wafers or devices, nesoi	Free	I	
90309088	Parts and accessories for articles of subheadings 9030.20 to 9030.40, 9030.83 and 9030.89, nesoi	1.70%	A	

HTS8	Description	Base Rate	Staging Category	Notes
90311000	Machines for balancing mechanical parts	1.70%	A	
90312000	Test benches	1.70%	A	
90313000	Profile projectors	2.50%	A	
90314100	Optical measuring/checking instruments/appliances for inspecting semiconductor wafers/devices or photomasks/reticle used to mfg such devices	Free	I	
90314940	Optical coordinate-measuring machines, nesoi	3.50%	A	
90314970	Optical instrument & appliance: to inspect masks (not photomask) used to mfg semiconductor devices; to measure contamination on such devices	Free	I	
90314990	Other optical measuring or checking instruments, appliances and machines, nesoi	3.50%	A	
90318040	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor devices or reticles	Free	I	
90318080	Measuring and checking instruments, appliances and machines, nesoi	1.70%	A	
90319020	Parts and accessories of profile projectors	2.50%	A	
90319045	Bases and frames for the optical coordinate-measuring machines of subheading 9031.49.40	3.50%	A	
90319054	Parts & accessories of measuring & checking optical instruments & appliances of subheading 9031.41 or 9031.49.70	Free	I	
90319058	Parts & accessories of measuring & checking optical instruments & appliances, other than test benches or profile projectors, nesoi	3.50%	A	
90319070	Parts and accessories of articles of subheading 9031.80.40	Free	I	
90319090	Parts and accessories of measuring or checking instruments, appliances and machines, nesoi	1.70%	A	
90321000	Automatic thermostats	1.70%	A	
90322000	Automatic manostats	1.70%	A	
90328100	Hydraulic and pneumatic automatic regulating or controlling instruments and apparatus	1.60%	A	
90328920	Automatic voltage and voltage-current regulators, designed for use in a 6, 12, or 24 V system	1.10%	A	
90328940	Automatic voltage and voltage-current regulators, not designed for use in a 6, 12, or 24 V system	1.70%	A	
90328960	Automatic regulating or controlling instruments and apparatus, nesi	1.70%	A	
90329020	Parts and accessories of automatic voltage and voltage-current regulators designed for use in a 6, 12, or 24 V system, nesi	1.10%	A	
90329040	Parts and accessories of automatic voltage and voltage-current regulators, not designed for use in a 6, 12, or 24 V system, nesi	1.70%	A	
90329060	Parts and accessories for automatic regulating or controlling instruments and apparatus, nesi	1.70%	A	
90330000	Parts and accessories for machines, appliances, instruments or apparatus of chapter 90, nesi	4.40%	A	

HTS8	Description	Base Rate	Staging Category	Notes
91011140	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical display only, with 0-1 jewel in mvmt	51 cents each + 6.25% on the case and strap, band or bracelet + 5.3% on the battery	A	
91011180	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical display only, w/more than 1 jewel in mvmt	87 cents each + 6.25% on the case and strap, band or bracelet + 5.3% on the battery	A	
91011220	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101.12.80	Free	I	
91011240	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101.12.80 and classifiable therewith	Free	I	
91011280	Wrist watches with cases of or clad with precious metal, electrically operated, with opto-electronic display only	Free	I	
91011940	Wrist watches with cases of or clad with precious metal, electrically operated, with both opto-electronic and mechanical displays, 0-1 jewel	41 cents each + 5% on case and strap, band or bracelet + 4.2% on the battery	A	
91011980	Wrist watches with cases of or clad with precious metal, electrically operated, w/both opto-electronic & mechanical displays, over 1 jewel	61 cents each + 4.4% on case and strap, band or bracelet + 3.7% on the battery	A	
91012110	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101.21.50	3.10%	A	
91012130	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101.21.50 and classifiable therewith	3.10%	A	
91012150	Wrist watches with cases of or clad with precious metal, not electrically operated, with automatic winding, with over 17 jewels in mvmt	Free	I	
91012180	Wrist watches with cases of or clad with precious metal, not electrically operated, with automatic winding, w/17 jewels or less in mvmt	\$1.61 each + 4.4% on the case and strap, band or bracelet	A	
91012910	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, with 0-1 jewel in mvmt	40 cents each + 5% on the case and strap, band or bracelet	A	

HTS8	Description	Base Rate	Staging Category	Notes
91012920	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, with 2-7 jewels in mvmt	61 cents each + 4.4% on the case and strap, band or bracelet	A	
91012930	Wrist watches with cases of or clad with precious metal, not electrically operated, n/auto winding, 8-17 jewels, mvmt n/o \$15 & n/o 15.2 mm	\$2.28 each + 5% on the case and strap, band or bracelet	A	
91012940	Wrist watches with cases of or clad with precious metal, not electrically operated, n/auto winding, 8-17 jewels, mvmt n/o \$15 & ov 15.2 mm	\$1.92 each + 5% on the case and strap, band or bracelet	A	
91012950	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, 8-17 jewels, movement over \$15	90 cents each + 4.4% on the case and strap, band or bracelet	A	
91012970	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101.29.90	3.10%	A	
91012980	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101.29.90 and classifiable therewith	3.10%	A	
91012990	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, w/over 17 jewels in the mvmt	Free	I	
91019120	Watches (excl. wrist watches) with cases of or clad with precious metal, electrically operated, with opto-electronic display only	Free	I	
91019140	Watches (excl. wrist watches) with cases of or clad with precious metal, electrically operated, with 0-1 jewel in mvmt, n/optoelec. display	Free	I	
91019180	Watches (excl. wrist watches) with cases of or clad with precious metal, electrically operated, over 1 jewel in mvmt, n/optoelec. display	Free	I	
91019920	Watches (excl. wrist watches) with cases of or clad with precious metal, not electrically operated, with 0-7 jewels in the mvmt	Free	I	
91019940	Watches (excl. wrist watches) with cases of or clad with precious metal, not electrically operated, w/8-17 jewels in mvmt, mvmt n/o \$15 ea	98 cents each + 3% on the case	A	
91019960	Watches (excl. wrist watches) with cases of or clad with precious metal, not electrically operated, w/8-17 jewels in mvmt, mvmt over \$15 ea	Free	I	
91019980	Watches (excl. wrist watches) with cases of or clad with precious metal, not electrically operated, with over 17 jewels in the mvmt	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
91021110	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, gold/silver-plated case, band of textile mat. or base metal	44 cents each + 6% on the case + 14% on the strap, band or bracelet + 5.3% on the battery	A	
91021125	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, case nesoi, with band of textile material or base metal	40 cents each + 8.5% on the case + 14% on the strap, band or bracelet + 5.3% on the battery	A	
91021130	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, gold- or silver-plated case, with band of material nesoi	44 cents each + 6% on the case + 2.8% on the strap, band or bracelet + 5.3% on the battery	A	
91021145	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, case nesoi, with band of material nesoi	40 cents each + 8.5% on the case + 2.8% on the strap, band or bracelet + 5.3% on the battery	A	
91021150	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, gold/silver-plated case, band of textile or base metal	80 cents each + 6% on the case + 14% on the strap, band or bracelet + 5.3% on the battery	A	
91021165	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, case nesoi, with band of textile material or base metal	76 cents each + 8.5% on the case + 14% on the strap, band or bracelet + 5.3% on the battery	A	
91021170	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, gold- or silver-case, with band of material nesoi	80 cents each + 6% on the case + 2.8% on the strap, band or bracelet + 5.3% on the battery	A	

HTS8	Description	Base Rate	Staging Category	Notes
91021195	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, case nesoi, with band of material nesoi	76 cents each + 8.5% on the case + 2.8% on the strap, band or bracelet + 5.3% on the battery	A	
91021220	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9102.12.80	Free	I	
91021240	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9102.12.80 and classifiable therewith	Free	I	
91021280	Wrist watches nesoi, electrically operated, with optoelectronic display only	Free	I	
91021920	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, 0-1 jewel, band of textile material or base metal	32 cents each + 4.8% on the case + 11% on the strap, band or bracelet + 4.2% on the battery	A	
91021940	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, 0-1 jewel, band of material nesoi	32 cents each + 4.8% on the case + 2.2% on the strap, band or bracelet + 4.2% on the battery	A	
91021960	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, over 1 jewel, band of textile mat. or base metal	57 cents each + 4.5% on the case + 10.6% on the strap, band or bracelet + 4% on the battery	A	
91021980	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, over 1 jewel, band of material nesoi	57 cents each + 4.5% on the case + 2.1% on the strap, band or bracelet + 4% on the battery	A	
91022110	Wrist watches nesi, automatic winding, 0-1 jewel, watch band of textile material or base metal	75 cents each + 6% on the case + 14% on the strap, band or bracelet	A	

HTS8	Description	Base Rate	Staging Category	Notes
91022125	Wrist watches nesi, automatic winding, 0-1 jewel, watch band not of textile material or base metal	75 cents each + 6% on the case + 2.8% on the strap, band or bracelet	A	
91022130	Wrist watches nesi, automatic winding, 2-17 jewels, watch band of textile material or base metal	\$1.75 each + 4.8% on the case + 11.2% on the strap, band or bracelet	A	
91022150	Wrist watches nesi, automatic winding, 2-17 jewels, watch band not of textile material or base metal	\$1.75 each + 4.8% on the case + 2.2% on the strap, band or bracelet	A	
91022170	Wrist watches nesi, automatic winding, over 17 jewels, watch band of textile material or base metal	\$1.53 each + 4.2% on the case + 9.8% on the strap, band or bracelet	A	
91022190	Wrist watches nesi, automatic winding, over 17 jewels, watch band not of textile material or base metal	\$1.53 each + 4.2% on the case + 2% on the strap, band or bracelet	A	
91022902	Straps/bands/bracelets of tex. mat. or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9102.29.04	14%	A	
91022904	Wrist watches nesoi, not electrically operated, not autowind, 0-1 jewel, entered with straps/bands/bracelet of tex. mat. or base metal	40 cents each + 6% on the case	A	
91022910	Wrist watches nesoi, not electrically operated, not automatic winding, 0-1 jewel, with strap/band/bracelet of material nesoi	40 cents each + 6% on the case + 2.8% on the strap, band or bracelet	A	
91022915	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/band of textile material or base metal	58 cents each + 4.6% on the case + 10.6% on the strap, band or bracelet	A	
91022920	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/band/bracelet of material nesoi	56 cents each + 4.4% on the case + 2% on the strap, band or bracelet	A	

HTS8	Description	Base Rate	Staging Category	Notes
91022925	Wrist watches nesoi, not electrically operated, n/autowind, 8-17 jewels, mvmt n/o \$15 & n/o 15.2 mm, band of textile material or base metal	\$2.19 each + 4.8% on the case + 11.2% on the strap, band or bracelet	A	
91022930	Wrist watches nesoi, not electrically operated, not automatic winding, 8-17 jewels, movement n/o \$15 & n/o 15.2 mm, band of material nesoi	\$2.19 each + 4.8% on the case + 2.2% on the strap, band or bracelet	A	
91022935	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewel, mvmt n/o \$15 & ov 15.2 mm, band of textile material or base metal	\$1.61 each + 4.2% on the case + 9.8% on the strap, band or bracelet	A	
91022940	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewel, mvmt n/o \$15 & over 15.2 mm, with band of material nesoi	\$1.83 each + 4.8% on the case + 2.2% on the strap, band or bracelet	A	
91022945	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, movement over \$15 each, with band of textiles or base metal	93 cents each + 4.8% on the case + 11.2% on the strap, band or bracelet	A	
91022950	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, mvmt over \$15 each, with band of material nesoi	93 cents each + 4.8% on the case + 2.2% on the strap, band or bracelet	A	
91022955	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the mvmt, with band of textiles or base metal	\$1.55 each + 4.2% on the case + 9.9% on the strap, band or bracelet	A	
91022960	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the movement, with band of material nesoi	\$1.75 each + 4.8% on the case + 2.2% on the strap, band or bracelet	A	
91029120	Watches (excl. wrist watches) nesoi, electrically operated, with opto-electronic display only	3.9% on the movement and case + 5.3% on the battery	A	
91029140	Watches (excl. wrist watches) nesoi, electrically operated, with 0-1 jewel in the movement	40 cents each + 6% on the case + 5.3% on the battery	A	

HTS8	Description	Base Rate	Staging Category	Notes
91029180	Watches (excl. wrist watches) nesoi, electrically operated, with over 1 jewel in the movement	76 cents each + 6% on the case + 5.3% on the battery	A	
91029920	Watches (excl. wrist watches) nesoi, not electrically operated, with 0-7 jewels in the movement	20 cents each + 3% on the case	A	
91029940	Watches (excl. wrist watches) nesoi, not electrically operated, with 8-17 jewels in movement, movement valued not over \$15 each	92 cents each + 3% on the case	A	
91029960	Watches (excl. wrist watches) nesoi, not electrically operated, with 8-17 jewels in movement, movement valued over \$15 each	\$1.16 each + 6% on the case	A	
91029980	Watches (excl. wrist watches) nesoi, not electrically operated, having over 17 jewels in the movement	\$2.19 each + 6% on the case	A	
91031020	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with opto-electronic display only	2.6% on the movement and case + 3.6% on the battery	A	
91031040	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with 0-1 jewel in the movement	24 cents each + 4.5% on the case + 3.5% on the battery	A	
91031080	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with over 1 jewel in the movement	48 cents each + 4.6% on the case + 3.5% on the battery	A	
91039000	Clocks with watch movements, excluding clocks of heading 9104, not electrically operated	24 cents each + 4.6% on the case	A	
91040005	Instrument panel clocks for vehicles, air/spacecraft, vessels, clock movement over 50 mm wide, opto-electronic display only, n/o \$10 each	2.6% on the movement and case + 3.5% on the battery	A	
91040010	Instrument panel clocks for veh., air/spacecraft, vessels, clock mvmt over 50 mm wide, electric, nt optoelectronic display, n/o \$10 each	20 cents each + 4.3% on the movement and case + 3.5% on the battery	A	
91040020	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/clock movement over 50 mm wide, valued n/o \$10 each, nonelectric	30 cents each + 6.4%	A	
91040025	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/clock movement ov 50 mm wide, opto-electronic display only, ov \$10 each	3.9% on the movement and case + 5.3% on the battery	A	
91040030	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/clock mvmt ov 50 mm wide, electric, nt optoelectronic display, ov \$10 each	30 cents each + 4.3% on the movement and case + 3.5% on the battery	A	

HTS8	Description	Base Rate	Staging Category	Notes
91040040	Instrument panel clocks for vehicles, air/spacecraft,vessels, w/clock movement ov 50 mm wide, valued ov \$10 each, non-electric	30 cents each + 4.3%	A	
91040045	Instrument panel clocks for vehicles, air/spacecraft,vessels, w/watch or clock movement < 50 mm wide, opto-electronic display only	2.6% on the movement and case + 3.5% on the battery	A	
91040050	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/watch or clock movement < 50 mm wide, electric, not opto-electronic display	20 cents each + 4.6% on the case + 3.5% on the battery	A	
91040060	Instrument panel clocks for vehicles, air/spacecraft or vessels, w/clock or watch movement < 50 mm wide, nonelectric	19 cents each + 4.5% on the case	A	
91051140	Alarm clocks nesoi, electrically operated, with opto-electronic display only	3.9% on the movement and case + 5.3% on the battery	A	
91051180	Alarm clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6.9% on the case + 5.3% on the battery	A	
91051910	Alarm clocks nesoi, not electrically operated, movement measuring not over 50 mm, not designed to operate over 47 hrs without rewinding	30 cents each + 6.9% on the case	A	
91051920	Alarm clocks nesoi, not electrically operated, movement measuring n/o 50 mm, designed to operate over 47 hrs w/o rewinding, with 0-1 jewel	60 cents each + 6.9% on the case	A	
91051930	Alarm clocks nesoi, not electrically operated, movement measuring n/o 50 mm, designed to operate over 47 hrs w/o rewinding, over 1 jewel	43 cents each + 2.8 cents/jewel over 7 + 3.7% on the case	A	
91051940	Alarm clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over \$5 each	15 cents each + 6.4%	A	
91051950	Alarm clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over \$5 each	23 cents each + 3.2%	A	
91052140	Wall clocks nesoi, electrically operated, with opto-electronic display only	3.9% on the movement and case+ 5.3% on the battery	A	
91052180	Wall clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6.9% on the case + 5.3% on the battery	A	
91052910	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, not designed or constr. to operate over 47 hrs without rewinding	20 cents each + 4.6% on the case	A	
91052920	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, 0-1 jewel, constructed/designed to operate over 47 hrs w/o rewinding	40 cents each + 4.6% on the case	A	

HTS8	Description	Base Rate	Staging Category	Notes
91052930	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, ov 1 jewel, constructed/designed to operate ov 47 hrs w/o rewinding	57 cents each + 3.7 cents/jewel over 7 + 4.9% on the case	A	
91052940	Wall clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over \$5 each	15 cents each + 6.4%	A	
91052950	Wall clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over \$5 each	30 cents each + 4.3%	A	
91059140	Clocks nesoi, electrically operated, with opto-electronic display only	3.9% on the movement and case+ 5.3% on the battery	A	
91059180	Clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6.9% on the case + 5.3% on the battery	A	
91059910	Standard marine chronometers nesi, having spring-detent escapements	17 cents each + 2.5% + 1 cents/jewel	A	
91059920	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, not designed to operate for over 47 hrs without rewinding	Free	I	
91059930	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, 0-1 jewel, designed to operate ov 47 hrs w/o rewinding	Free	I	
91059940	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, over 1 jewel, designed to operate ov 47 hrs w/o rewinding	Free	I	
91059950	Clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over \$5 each	7.5 cents each + 3.2%	A	
91059960	Clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over \$5 each	23 cents each + 3.2%	A	
91061000	Time registers; time recorders	36 cents each + 5.6% + 2 cents/jewel	A	
91062000	Parking meters	36 cents each + 5.6% + 2 cents/jewel	A	
91069040	Time locks valued over \$10 each	36 cents each + 5.6% + 2 cents/jewel	A	
91069055	Apparatus for meas., recording or indicating time intervals, w/watch or clock mvmt., battery powered, w/opto-electronic display only	3.9% on the apparatus + 5.3% on the battery	A	
91069065	Other apparatus for meas., recording or otherwise indicating time intervals, w/watch or clock mvmt., battery powered, nesi	15 cents each + 2.3% + 0.8 cents/jewel	A	
91069075	Apparatus for meas., recording or indicating time intervals, w/watch or clock mvmt., AC powered, w/opto-electronic display only	3.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
91069085	Time of day recording apparatus & apparatus for measuring, detecting, recording or otherwise indicating intervals of time nesi	15 cents each + 2.3% + 0.8 cents/jewel	A	
91070040	Time switches with clock or watch movements or with synchronous motor, valued not over \$5 each	15 cents each + 4% + 2.5 cents/jewel	A	
91070080	Time switches with clock or watch movements or with synchronous motor, valued over \$5 each	45 cents each + 6.4% + 2.5 cents/jewel	A	
91081140	Watch movements, complete and assembled, electrically operated, with mechanical display or device to incorporate such display, 0-1 jewel	36 cents each + 5.3% on the battery	A	
91081180	Watch movements, complete and assembled, electrically operated, with mechanical display or device to incorporate such display, over 1 jewel	72 cents each + 5.3% on the battery	A	
91081200	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	3.1% on the movement + 4.2% on the battery	A	
91081940	Watch movements, complete and assembled, electrically operated, w/both optoelectronic & mechanical displays, having 0-1 jewels	28 cents each + 4.2% on the battery	A	
91081980	Watch movements, complete and assembled, electrically operated, w/both optoelectronic & mechanical displays, having over 1 jewel	53 cents each + 3.9% on the battery	A	
91082040	Watch movements, complete and assembled, with automatic winding, over 17 jewels	Free	I	
91082080	Watch movements, complete and assembled, with automatic winding, 17 jewels or less	Free	I	
91089010	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33.8 mm or less, none or only 1 jewel	29 cents each	A	
91089020	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33.8 mm, none or only 1 jewel	25 cents each	A	
91089030	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33.8 mm or less, over 1 but n/o 7 jewels	57 cents each	A	
91089040	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33.8 mm, ov 1 but not over 7 jewels	25 cents each	A	
91089050	Watch movements, complete and assembled, nesoi, measuring not over 15.2 mm, over 7 but n/o 17 jewels, valued not over \$15 each	\$2.16 each	A	
91089060	Watch movements, complete and assembled, nesoi, measuring over 15.2 mm but not over 33.8 mm, over 7 but n/o 17 jewels, valued n/o \$15 each	\$1.80 each	A	
91089070	Watch movements, complete and assembled, nesoi, measuring 33.8 mm or less, over 7 but not over 17 jewels, valued over \$15 each	90 cents each	A	
91089080	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, over 7 but not over 17 jewels, valued not over \$15 each	\$1.44 each	A	
91089085	Watch movements, complete and assembled, nesoi, measuring over 33.8 mm, over 7 but not over 17 jewels, valued over \$15 each	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
91089090	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33.8 mm or less, over 17 jewels	\$1.50 each	A	
91089095	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33.8 mm, over 17 jewels	\$1.72 each	A	
91091110	Alarm clock movements, complete and assembled, electrically operated, with opto-electronic display only	3.9% on the movement + 5.3% on the battery	A	
91091120	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring not over 50 mm in width or diameter	30 cents each + 5.3% on the battery	A	
91091140	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued not over \$5 each	7.5 cents each + 3.2% on the movement + 2.6% on the battery	A	
91091160	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued over \$5 each	22 cents each + 3.2% on the movement + 2.6% on the battery	A	
91091910	Clock movements nesoi, complete and assembled, electrically operated, with opto-electronic display only	3.9% on the movement + 5.3% on the battery	A	
91091920	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring not over 50 mm in width or diameter	20 cents each + 3.5% on the battery	A	
91091940	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued not over \$5 each	12 cents each + 5.1% on the movement + 4.2% on the battery	A	
91091960	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued over \$5 each	30 cents each + 4.3% on the movement + 3.5% on the battery	A	
91099020	Clock movements, complete and assembled, not electrically operated, measuring not over 50 mm in width or diameter	20 cents each	A	
91099040	Clock movements, complete and assembled, not electrically operated, measuring over 50 mm in width or diameter, valued not over \$5 each	15 cents each + 6.4%	A	
91099060	Clock movements, complete and assembled, not electrically operated, measuring over 50 mm in width or diameter, valued over \$5 each	30 cents each + 4.3%	A	
91101100	Complete watch movements, unassembled or partly assembled (movement sets)	The rate applicable to the complete, assembled movement	A	
91101200	Incomplete watch movements, assembled	9%	A	

HTS8	Description	Base Rate	Staging Category	Notes
91101900	Rough watch movements	9%	A	
91109020	Complete clock movements, unassembled or partly assembled (movement sets)	The rate applicable to the complete, assembled movement	A	
91109040	Incomplete clock movements consisting of 2 or more pieces or parts fastened or joined together	4.3% + 1.7 cents/jewel + 0.2 cents for each other piece or part, but if consisting in part of a plate or a set of plates the total duty shall not exceed the duty for the complete movement	A	
91109060	Incomplete clock movements, nesi	4.20%	A	
91111000	Watch cases of precious metal or of metal clad with precious metal	12 cents each + 4.8%	A	
91112020	Watch cases of gold- or silver-plated base metal	7 cents each + 5.4%	A	
91112040	Watch cases of base metal not gold- or silver-plated	3.6 cents each + 7.6%	A	
91118000	Watch cases, not of precious metal, of metal clad with precious metal or of base metal	3.6 cents each + 7.6%	A	
91119040	Parts of watch cases, of precious metal or of metal clad with precious metal	6.40%	A	
91119050	Bezels, backs and centers, of watch cases, not of precious metal or of metal clad with precious metal	1.6 cents each + 6.8%	A	
91119070	Parts of watch cases, other than bezels, backs and centers, not of precious metal or of metal clad with precious metal	6.40%	A	
91122040	Clock cases and cases of a similar type for other goods of chapter 91, of metal	3.50%	A	
91122080	Clock cases and cases of a similar type for other goods of chapter 91, other than cases of metal	5.50%	A	
91129000	Parts of clock cases and cases of a similar type for other goods of chapter 91	5.50%	A	
91131000	Watch straps, watch bands and watch bracelets, of precious metal or of metal clad with precious metal, and parts thereof	4.50%	A	
91132020	Watch straps, watch bands and watch bracelets of base metal, whether or not gold- or silver-plated, valued not over \$5 per dozen	11.20%	A	
91132040	Watch straps, watch bands and watch bracelets of base metal, whether or not gold- or silver-plated, valued over \$5 per dozen	11.20%	A	
91132060	Parts of watch bracelet of base metal, whether or not gold- or silver-plated, valued not over \$12 per dozen	8.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
91132090	Parts of watch bracelets of base metal, whether or not gold- or silver-plated, valued over \$12 per dozen	8.80%	A	
91139040	Watch straps, watch bands and watch bracelets, of textile material, and parts thereof	7.20%	A	
91139080	Watch straps, watch bands and watch bracelets, other than of precious metal, base metal or textile material, and parts thereof	1.80%	A	
91141040	Springs, including hair-springs, for watches	7.30%	A	
91141080	Springs, including hair-springs, for clocks	4.20%	A	
91142000	Jewels for watches and clocks	Free	I	
91143040	Dials for watches and clocks, not exceeding 50 mm in width	0.4 cents each + 7.2%	A	
91143080	Dials for watches and clocks, exceeding 50 mm in width	4.40%	A	
91144020	Watch movement bottom or pillar plates or their equivalent	12 cents each	A	
91144040	Any plate, or set of plates, suitable for assembling thereon a clock movement	10 cents each	A	
91144060	Plates and bridges for watches, nesi	7.30%	A	
91144080	Plates and bridges for clocks, nesi	4.20%	A	
91149015	Assemblies and subassemblies for watch movements consisting of 2 or more pieces or parts fastened or joined inseparably together	7.20%	A	
91149030	Assemblies and subassemblies for clock movements consisting of 2 or more pieces or parts fastened or joined inseparably together	6% + 2.3 cents/jewel + 0.2 cents for each other piece or part, but if consisting in part of a plate or a set of plates the total duty shall not exceed the duty for the complete movement	A	
91149040	Watch parts, nesi	8.80%	A	
91149050	Clock parts, nesi	4.20%	A	
92011000	Upright pianos	4.70%	A	
92012000	Grand pianos	4.70%	A	
92019000	Keybd string. musical instr., o/than w/elect. sound or ampl., pianos (incl. player pianos) neso; harpsichords & oth keybd string. instr.	3.50%	A	
92021000	String musical instruments, o/than w/elect. sound or ampl., played with a bow	3.20%	A	
92029020	String musical instruments, o/than w/elect. sound or ampl., guitars, valued not over \$100 each (excluding the value of the case)	4.50%	A	
92029040	String musical instruments, o/than w/elect. sound or ampl., guitars, valued over \$100 each (excluding the value of the case)	8.70%	A	
92029060	String musical instruments (o/than guitars or instruments played with a bow), o/than w/elect. sound or ampl.	4.60%	A	

HTS8	Description	Base Rate	Staging Category	Notes
92030040	Keyboard musical instruments, o/than w/elect. sound or ampl., pipe organs	Free	I	
92030080	Keyboard musical instruments, o/than w/elect. sound or ampl., harmoniums and similar keyboard instruments with free metal reeds	2.70%	A	
92041040	Piano accordions, o/than w/elect. sound or ampl.	Free	I	
92041080	Accordions (o/than piano accordions) and similar instruments, o/than w/elect. sound or ampl.	2.60%	A	
92042000	Mouth organs	Free	I	
92051000	Wind musical instruments, o/than w/elect. sound or ampl., brass-wind instruments	2.90%	A	
92059020	Wind musical instruments, o/than w/elect. sound or ampl., bagpipes	Free	I	
92059040	Wind musical instruments, o/than w/elect. sound or ampl., woodwind instruments (o/than bagpipes)	4.90%	A	
92059060	Wind musical instruments (o/than brass-wind or woodwind) nesoi, o/than w/elect. sound or ampl.	Free	I	
92060020	Percussion musical instruments, o/than w/elect. sound or ampl., drums	4.80%	A	
92060040	Percussion musical instruments, o/than w/elect. sound or ampl., cymbals	Free	I	
92060060	Percussion musical instruments, o/than w/elect. sound or ampl., sets of tuned bells known as chimes, peals or carillons	Free	I	
92060080	Percussion musical instruments (o/than drums, cymbals, chimes, peals or carillons) nesoi (e.g., xylophones, castanets, maracas)	5.30%	A	
92071000	Keyboard musical instruments (o/than accordions), the sound of which is produced, or must be amplified, electrically	5.40%	A	
92079000	Musical instruments (o/than keyboard except accordions) nesoi, the sound of which is produced, or must be amplified, electrically	5%	A	
92081000	Music boxes	3.20%	A	
92089000	Musical instruments nesoi in chapter 92; decoy calls; whistles, and o/mouth-blown sound signaling instruments	5.30%	A	
92091000	Metronomes, tuning forks and pitch pipes of all kinds	Free	I	
92092000	Mechanisms for music boxes	Free	I	
92093000	Strings for musical instruments	Free	I	
92099140	Tuning pins for pianos	Free	I	
92099180	Parts & access. for pianos (o/than tuning pins and strings) nesoi	4.20%	A	
92099220	Mutes, collapsible musical instru. stands, & music holders for attachment to instru., all the foregoing, for stringed music. instru. of 9202	3.90%	A	
92099240	Tuning pins for stringed musical instruments of heading 9202	10 cents/1,000 pins + 3.5%	A	
92099260	Bows, parts of bows, bow hair, chin rests and other parts and accessories for stringed musical instru. of 9202	Free	I	
92099280	Parts & access. nesoi, for stringed musical instruments of heading 9202	4.60%	A	
92099340	Parts & access. nesoi, for pipe organs	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
92099380	Parts & access. nesoi, for harmoniums and similar keyboard instruments with free metal reeds of heading 9203, nesoi	2.70%	A	
92099440	Collapsible musical instrument stands, for the instruments w/elect sound or ampl. of heading 9207	5.70%	A	
92099480	Parts & access. nesoi, for the musical instruments w/elect. sound or ampl. of heading 9207 nesoi	2.70%	A	
92099910	Mutes nesoi; pedals, dampers & spurs for drums; pedals & holders for cymbals; music holders nesoi; collapsible music instru stands, nesoi	5.70%	A	
92099920	Parts & access. nesoi, for bagpipes	Free	I	
92099940	Parts & access. nesoi, for woodwind and brass-wind musical instruments	Free	I	
92099960	Parts & access. (o/than mechanisms) nesoi, for music boxes	Free	I	
92099980	Parts & access. nesoi, for musical instruments, nesoi	5.30%	A	
93011100	Self-propelled artillery weapons	Free	I	
93011900	Artillery weapons other than self-propelled	Free	I	
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	I	
93019030	Rifles, military	4.7% on the value of the rifle + 20% on the value of the telescopic sight, if any	A	
93019060	Shotguns, military	2.60%	A	
93019090	Military weapons, nesoi	Free	I	
93020000	Revolvers and pistols (o/than of heading 9303 or 9304)	14 cents each + 3%	A	
93031000	Muzzle-loading firearms	Free	I	
93032000	Shotguns (incl. comb. shotgun-rifles), for sport, hunting or target-shooting	2.60%	A	
93033040	Rifles (o/than muzzle-loading), for sport, hunting or target-shootings, valued o/\$25 but n/or \$50 each	3.8% on the value of the rifle + 10% on the value of the telescopic sight, if any	A	
93033080	Rifles (o/than muzzle-loading), for sport, hunting or target-shooting rifles, valued at \$25 and under or o/\$50 each	3.1% on the value of the rifle + 13% on the value of the telescopic sight, if any	A	
93039040	Revolvers and pistols, designed to fire only blank cartridges or blank ammunition	4.20%	A	
93039080	Firearms and similar devices that operate by the firing of an explosive charge, nesoi	Free	I	
93040020	Rifles that eject missiles by release of compressed air or gas, or by the release of a spring mechanism or rubber held under tension	3.90%	A	
93040040	Pistols & other guns (o/than rifles) that eject missiles by release of comp. air or gas, a spring mechanism or rubber held under tension	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
93040060	Arms (o/than those of heading 9307) nesoi	5.70%	A	
93051020	Parts and accessories nesoi, for revolvers or pistols of heading 9302	4.20%	A	
93051040	Parts and accessories nesoi, for revolvers or pistols designed to fire only blank cartridges or blank ammunition	4.20%	A	
93051060	Parts and accessories nesoi, for muzzle-loading revolvers and pistols	Free	I	
93051080	Parts and accessories nesoi, for revolvers or pistols nesoi	Free	I	
93052140	Barrels for muzzle-loading shotguns of heading 9303	Free	I	
93052180	Barrels for sport, hunting & target shotguns shotguns (o/than muzzle-loading shotguns)	Free	I	
93052905	Parts and accessories nesoi, for muzzle-loading shotguns or rifles of heading 9303	Free	I	
93052910	Stocks, for sport, hunting & target shotguns shotguns (incl. comb. shotgun-rifles) of heading 9303	Free	I	
93052920	Parts and accessories nesoi, for sport, hunting & target shotguns (incl. comb. shotgun-rifles) of 9303	Free	I	
93052940	Stocks, for sport, hunting & target rifles of heading 9303	3.50%	A	
93052950	Parts and accessories nesoi, for sport, hunting & target rifles of heading 9303	Free	I	
93059110	Parts and accessories for military rifles of heading 9301	Free	I	
93059120	Parts and accessories for military shotguns of heading 9301	Free	I	
93059130	Parts and accessories for military weapons (other than rifles and shotguns) of heading 9301	Free	I	
93059940	Parts and accessories for articles of heading 9303 other than shotguns or rifles	Free	I	
93059950	Parts and accessories for articles of subheading 9304.00.20 or 9304.00.40	3.90%	A	
93059960	Parts and accessories for articles of headings 9301 to 9304, nesoi	2.90%	A	
93061000	Cartridges and pts. thereof, for riveting or similar tools or for captive-bolt humane killers	Free	I	
93062100	Cartridges, for shotguns	Free	I	
93062900	Parts of cartridges for shotguns; air gun pellets	Free	I	
93063040	Cartridges nesoi and empty cartridge shells	Free	I	
93063080	Parts of cartridges nesoi	Free	I	
93069000	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and pts thereof; other ammunition projectiles & pts. thereof	Free	I	
93070000	Swords, cutlasses, bayonets, lances and similar arms, parts thereof and scabbards and sheaths therefor	2.70%	A	
94011040	Seats, of a kind used for aircraft, leather upholstered	Free	I	
94011080	Seats, of a kind used for aircraft (o/than leather upholstered)	Free	I	
94012000	Seats, of a kind used for motor vehicles	Free	I	
94013040	Seats nesoi, swivel w/variable height adjustment & w/wooden frame (o/than of heading 9402)	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
94013080	Seats nesoi, swivel w/variable height adjustment & other than w/wooden frame (o/than of heading 9402)	Free	I	
94014000	Seats nesoi, convertible into beds (o/than garden seats or camping equip.)	Free	I	
94015000	Seats nesoi, of cane, osier, bamboo or similar materials	Free	I	
94016120	Chairs nesoi, w/teak frames, upholstered	Free	I	
94016140	Chairs nesoi, w/wooden frames (o/than teak), upholstered	Free	I	
94016160	Seats (o/than chairs) nesoi, w/wooden frames, upholstered	Free	I	
94016920	Seats nesoi, of bent-wood	Free	I	
94016940	Chairs nesoi, w/teak frames, not upholstered	Free	I	
94016960	Chairs nesoi, w/wooden frames (o/than teak), not upholstered	Free	I	
94016980	Seats (o/than chairs) nesoi, w/wooden frames, not upholstered	Free	I	
94017100	Seats nesoi, w/metal frame (o/than of heading 9402), upholstered	Free	I	
94017900	Seats nesoi, w/metal frame (o/than of heading 9402), not upholstered	Free	I	
94018020	Seats nesoi, of reinforced or laminated plastics (o/than of heading 9402)	Free	I	
94018040	Seats nesoi, of rubber or plastics (o/than of reinforced or laminated plastics & o/than of heading 9402)	Free	I	
94018060	Seats nesoi, o/than of wood, or w/metal frame or of rubber or plastics (o/than of heading 9402)	Free	I	
94019010	Parts of seats nesoi, for seats of a kind used for motor vehicles	Free	I	
94019015	Parts of seats nesoi, for bent-wood seats	Free	I	
94019025	Parts of seats (o/than of 9402) nesoi, of cane, osier, bamboo or similar materials	Free	I	
94019035	Parts of seats (o/than of 9402) nesoi, of rubber or plastics (o/than of heading 9402)	Free	I	
94019040	Parts of seats (o/than of 9402) nesoi, of wood	Free	I	
94019050	Parts of seats (o/than of 9402) nesoi, o/than of cane etc, rubber or plastics or of wood	Free	I	
94021000	Dentists', barbers' and similar chairs and parts thereof	Free	I	
94029000	Medical, surgical, dental or veterinary furniture and parts thereof	Free	I	
94031000	Furniture (o/than seats) of metal nesoi, of a kind used in offices	Free	I	
94032000	Furniture (o/than seats) of metal nesoi, o/than of a kind used in offices	Free	I	
94033040	Furniture (o/than seats) of bentwood nesoi, of a kind used in offices	Free	I	
94033080	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in offices	Free	I	
94034040	Furniture (o/than seats) of bent-wood nesoi, of a kind used in the kitchen	Free	I	
94034060	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in the kitchen & design. for motor vehicle use	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
94034090	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in the kitchen & not design. for motor vehicl. use	Free	I	
94035040	Furniture (o/than seats) of bentwood nesoi, of a kind used in the bedroom	Free	I	
94035060	Furniture (o/than seats) of wood (o/than bentwood), of a kind used in the bedroom & designed for motor vehicle use	Free	I	
94035090	Furniture (o/than seats) of wood (o/than bentwood), of a kind used in the bedroom & not designed for motor vehicle use	Free	I	
94036040	Furniture (o/than seats & o/than of 9402) of bentwood nesoi	Free	I	
94036080	Furniture (o/than seats & o/than of 9402) of wooden (o/than bentwood) nesoi	Free	I	
94037040	Furniture (o/than seats & o/than of 9402) of reinforced or laminated plastics nesoi	Free	I	
94037080	Furniture (o/than seats & o/than of 9402) of plastics (o/than reinforced or laminated) nesoi	Free	I	
94038030	Furniture (o/than seats) of cane, osier, bamboo or similar materials nesoi	Free	I	
94038060	Furniture (o/than seats & o/than of 9402) of materials nesoi	Free	I	
94039010	Parts of furniture (o/than seats), for furniture of a kind used for motor vehicles	Free	I	
94039025	Parts of furniture (o/than seats), of cane, osier, bamboo or similar materials	Free	I	
94039040	Parts of furniture (o/than seats or o/than of 9402), of reinforced or laminated plastics	Free	I	
94039050	Parts of furniture (o/than seats or o/than of 9402), of rubber or plastics (o/than reinforced or laminated plastics)	Free	I	
94039060	Parts of furniture (o/than seats or o/than of 9402), of textile material (o/than cotton)	Free	I	
94039070	Parts of furniture (o/than seats or o/than of 9402), of wood	Free	I	
94039080	Parts of furniture (o/than seats or o/than of 9402) nesoi	Free	I	
94041000	Mattress supports	Free	I	
94042100	Mattresses, of cellular rubber or plastics, whether or not covered	3%	A	
94042910	Mattresses, of cotton	3%	A	
94042990	Mattresses (o/than of cellular rubber or plastics or of cotton)	6%	A	
94043040	Sleeping bags, containing 20% or more by weight of feathers and/or down	4.70%	A	
94043080	Sleeping bags, not containing 20% or more by weight of feathers and/or down	9%	A	
94049010	Pillows, cushions and similar furnishings, of cotton	5.30%	A	
94049020	Pillows, cushions and similar furnishings, other than of cotton	6%	A	
94049080	Arts. of bedding & similar furnishings stuffed or internally fitted w/any material nesoi, of cotton, w/o embroidery/lace/braid/edging,etc	4.40%	A	
94049085	Quilts, eiderdowns, comforters and similar articles, not of cotton	12.80%	A	

HTS8	Description	Base Rate	Staging Category	Notes
94049095	Arts. of bedding & similar furnishings stuffed or internally fitted w/any material nesoi	7.30%	A	
94051040	Chandeliers and other electric ceiling or wall lighting fittings (o/than used for public spaces), of brass	3.90%	A	
94051060	Chandeliers and other electric ceiling or wall lighting fixtures (o/than used for public spaces), of base metal (o/than brass)	7.60%	A	
94051080	Chandeliers and other electric ceiling or wall lighting fixtures (o/than used for public spaces), not of base metal	3.90%	A	
94052040	Electric table, desk, bedside or floor-standing lamps, of brass	3.70%	A	
94052060	Electric table, desk, bedside or floor-standing lamps, of base metal (o/than brass)	6%	A	
94052080	Electric table, desk, bedside or floor-standing lamps, not of base metal	3.90%	A	
94053000	Lighting sets of a kind used for Christmas trees	8%	A	
94054040	Electric lamps and lighting fixtures nesoi, of brass	4.70%	A	
94054060	Electric lamps and lighting fixtures nesoi, of base metal (o/than brass)	6%	A	
94054080	Electric lamps and lighting fixtures nesoi, not of base metal	3.90%	A	
94055020	Non-electrical incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline	2.90%	A	
94055030	Non-electrical lamps and lighting fixtures nesoi, of brass	5.70%	A	
94055040	Non-electrical lamps and lighting fixtures nesoi, not of brass	6%	A	
94056020	Illuminated signs, illuminated name plates and the like, of brass	5.70%	A	
94056040	Illuminated signs, illuminated name plates and the like, of base metal (o/than brass)	6%	A	
94056060	Illuminated signs, illuminated name plates and the like, not of base metal	5.30%	A	
94059110	Parts of lamps, lighting fittings, illuminated signs & the like, globes and shades, of lead crystal glass	12%	A	
94059130	Parts of lamps, lighting fittings, illuminated signs & the like, globes and shades, of glass (o/than lead crystal)	12%	A	
94059140	Parts of lamps, lighting fittings, illuminated signs & the like, chimneys, of glass	7.50%	A	
94059160	Parts of lamps, lighting fixtures, illuminated signs & the like, of glass nesoi	4.50%	A	
94059200	Parts of lamps, lighting fixtures, illuminated signs & the like, of plastics	3.70%	A	
94059920	Parts of lamps, lighting fixtures, illuminated signs & the like, of brass	3.90%	A	
94059940	Parts of lamps, lighting fixtures, illuminated signs & the like, not of glass, plastics or brass	6%	A	
94060040	Prefabricated buildings, of wood	2.60%	A	
94060080	Prefabricated buildings, not of wood	2.90%	A	
95010020	Wheeled toys designed to be ridden by children, chain driven	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
95010040	Wheeled toys designed to be ridden by children, not chain-driven; parts & accessories wheeled toys	Free	I	
95010060	Dolls' carriages, dolls' strollers and parts & accessories thereof	Free	I	
95021000	Dolls representing only human beings, whether or not dressed	Free	I	
95029100	Garments and accessories, footwear and headgear, for dolls representing only human beings	Free	I	
95029900	Parts & accessories (o/than garments, headgear or footwear) nesoi, for dolls representing only human beings	Free	I	
95031000	Toy or reduced scale model electric trains & tracks, signals, and other accessories thereof & parts thereof	Free	I	
95032000	Reduced-size scale model assembly kits (o/than of electric trains & parts & accessories thereof) and parts & accessories thereof	Free	I	
95033000	Construction sets and constructional toys (o/than scale model kits) nesoi and parts and accessories thereof	Free	I	
95034100	Toys representing animals or non-human creatures, stuffed and parts and accessories thereof	Free	I	
95034900	Toys representing animals or non-human creatures, not stuffed and parts and accessories thereof	Free	I	
95035000	Toy musical instruments and apparatus and parts and accessories thereof	Free	I	
95036010	Crossword puzzle books	Free	I	
95036020	Puzzles (o/than crossword puzzle books) and parts and accessories thereof	Free	I	
95037000	Toys nesoi, put up in sets or outfits and parts and accessories thereof	Free	I	
95038000	Toys and reduced scale models nesoi, incorporating a motor and parts and accessories thereof	Free	I	
95039000	Toys and reduced scale models nesoi and parts and accessories thereof	Free	I	
95041000	Video games of a kind used with a television receiver and parts and accessories thereof	Free	I	
95042020	Balls, for billiards	Free	I	
95042040	Chalk, for billiards	Free	I	
95042060	Tables, for billiards	Free	I	
95042080	Articles nesoi and parts and accessories, for billiards	Free	I	
95043000	Coin- or token-operated games for arcade, table or parlor (o/than bowling alley equipment) nesoi and parts and accessories thereof	Free	I	
95044000	Playing cards	Free	I	
95049040	Game machines (o/than coin- or token-operated) and parts and accessories thereof	Free	I	
95049060	Chess, checkers, backgammon, darts and o/table and parlor games played on boards of a special design and parts thereof; poker chips and dice	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
95049090	Articles nesoi for arcade, table or parlor games & parts & access.; automatic bowling alley equipment & parts and accessories thereof	Free	I	
95051010	Arts. for Christmas festivities, ornaments of glass	Free	I	
95051015	Arts. for Christmas festivities, ornaments of wood	Free	I	
95051025	Arts. for Christmas festivities, ornaments, not of glass or wood	Free	I	
95051030	Arts. for Christmas festivities, nativity scenes and figures thereof	Free	I	
95051040	Arts. for Christmas festivities (o/than ornaments & nativity scenes) nesoi, of plastics	Free	I	
95051050	Arts. for Christmas festivities (o/than ornaments & nativity scenes) nesoi, not of plastics	Free	I	
95059020	Magic tricks and practical joke articles, and parts & accessories thereof nesoi	Free	I	
95059040	Confetti, paper spirals or streamers, party favors, and noisemakers, and parts & accessories thereof nesoi	Free	I	
95059060	Festive, carnival or other entertainment articles nesoi and parts & accessories thereof nesoi	Free	I	
95061120	Skis, cross-country snow-skis	Free	I	
95061140	Skis, snow-skis (o/than cross-country)	2.60%	A	
95061160	Parts and accessories (o/than poles) for snow-skis	Free	I	
95061240	Bindings and parts & accessories thereof, for cross-country snow skis	Free	I	
95061280	Bindings and parts & accessories thereof, for snow-skis (o/than cross-country)	2.80%	A	
95061940	Cross country snow-ski equipment nesoi, and parts & accessories thereof nesoi	Free	I	
95061980	Snow-ski (o/than cross country) equipment nesoi, and parts & accessories thereof nesoi	2.80%	A	
95062140	Sailboards	Free	I	
95062180	Parts and accessories for sailboards	Free	I	
95062900	Water-skis, surf boards, and other water sport equipment (o/than sailboards) and parts & accessories thereof nesoi	Free	I	
95063100	Golf clubs, complete	4.40%	A	
95063200	Golf balls	Free	I	
95063900	Golf equipment (o/than golf footwear) nesoi and parts & accessories thereof	4.90%	A	
95064000	Articles and equipment for table-tennis and parts & accessories thereof	5.10%	A	
95065120	Lawn-tennis rackets, strung	5.30%	A	
95065140	Lawn-tennis rackets, not strung	3.90%	A	
95065160	Parts and accessories for lawn-tennis rackets	3.10%	A	
95065940	Badminton rackets and parts and accessories thereof	5.60%	A	
95065980	Rackets for games (o/than for lawn-tennis or badminton) and parts & accessories thereof	4%	A	
95066100	Lawn-tennis balls	Free	I	
95066240	Inflatable footballs and soccer balls	Free	I	
95066280	Inflatable balls (o/than footballs and soccer balls) nesoi	4.80%	A	
95066920	Baseballs and softballs	Free	I	
95066940	Noninflatable hollow balls nesoi, w/diameter of 19 cm or less	5.40%	A	
95066960	Noninflatable balls nesoi	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
95067020	Roller skates and parts & accessories thereof	Free	I	
95067040	Ice skates w/footwear permanently attached	2.90%	A	
95067060	Skates (o/than roller or ice) nesoi and parts & access. thereof (incl. parts and accessories for ice skates w/perm. attach. footwear)	Free	I	
95069100	Arts. and equip. for general physical exercise, gymnastics or athletics and parts & accessories thereof	4.60%	A	
95069905	Archery articles and equipment, and parts & accessories thereof	Free	I	
95069908	Badminton nets, of cotton	2.80%	A	
95069912	Badminton articles and equipment (o/than rackets and cotton nets) and parts & accessories thereof	5.60%	A	
95069915	Baseball articles and equipment (o/than baseballs) and parts & accessories thereof	Free	I	
95069920	Football, soccer and polo articles and equipment (o/than balls), and parts & accessories thereof	Free	I	
95069925	Ice-hockey and field-hockey articles and equipment (o/than balls and skates), and parts & accessories thereof	Free	I	
95069928	Lacrosse sticks	Free	I	
95069930	Lawn-tennis articles and equipment (o/than balls and rackets), and parts & accessories thereof	3.10%	A	
95069935	Skeet targets	Free	I	
95069940	Toboggans; bobsleds and luges of a kind used in international competition	Free	I	
95069945	Sleds and bobsleds (o/than bobsleds & luges for intl. competition) and parts & accessories for toboggans, sleds, bobsled, luges and the like	2.80%	A	
95069950	Snowshoes and parts & accessories thereof	2.60%	A	
95069955	Swimming pools and wading pools and parts & accessories thereof	5.30%	A	
95069960	Athletic and sports articles and equipment nesoi, and parts & accessories thereof nesoi	4%	A	
95071000	Fishing rods and parts & accessories thereof	6%	A	
95072040	Fish hooks, snelled	4%	A	
95072080	Fish hooks, not snelled	4.80%	A	
95073020	Fishing reels, valued not over \$2.70 each	9.20%	A	
95073040	Fishing reels, valued over \$2.70 but not over \$8.45 each	24 cents each	A	
95073060	Fishing reels, valued over \$8.45 each	3.90%	A	
95073080	Parts and accessories for fishing reels	5.40%	A	
95079020	Fishing line, put up and packaged for retail sale	3.70%	A	
95079040	Fishing casts or leaders	5.60%	A	
95079060	Fish landing nets, butterfly nets and similar nets	5%	A	
95079070	Artificial baits and flies	9%	A	
95079080	Line fishing tackle nesoi, decoy "birds" & similar hunting or shooting equip., and parts & access. thereof	9%	A	
95081000	Traveling circuses and traveling menageries; parts and accessories thereof	Free	I	
95089000	Merry-go-rounds, boat-swings, shooting galleries and other fairground amusements; traveling theaters; parts and accessories thereof	Free	I	
96011000	Ivory, worked and articles thereof	Free	I	
96019020	Shell, worked and articles thereof	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
96019040	Coral, cut but not set, and cameos, suitable for use in jewelry	2.10%	A	
96019060	Bone, horn, hoof, whalebone, quill, or any combination thereof, worked and articles thereof	Free	I	
96019080	Carving materials of animal parts, worked and articles thereof, nesoi	3.70%	A	
96020010	Unhardened gelatin, worked and articles thereof	3%	A	
96020040	Wax, molded or carved articles	1.80%	A	
96020050	Vegetable, mineral or gum materials, worked and articles of these materials	2.70%	A	
96031005	Wiskbrooms, wholly or pt. of broom corn, n/o \$0.96 each, first 61,655 doz in calendar year classif. in 9603.10.05-9603.10.35	8%	A	
96031015	Wiskbrooms, wholly or pt. of broom corn, n/o \$0.96 each, in excess of first 61,655 dz in calendar year classif. in 9603.10.05-9603.10.35	5 cents each	A	
96031035	Wiskbrooms, wholly or pt. of broom corn, over \$0.96 each	14%	A	
96031040	Brooms (o/than whiskbrooms), wholly or in part broom corn, val. n/o 96 cents ea, first 121478 dz in calendar yr. class. in 9603.10	8%	A	
96031050	Brooms (o/than whiskbrooms), wholly or in part broom corn, val. n/o 96 cents ea, in excess of 121478 dz in calendar yr., class in 9603.10	32 cents each	A	
96031060	Brooms (o/than whiskbrooms), wholly or in part broom corn, val. ov 96 cents each	32%	A	
96031090	Brooms & brushes of twigs or vegetable materials (o/than broom corn) bound together, w/ or w/o handles	10%	A	
96032100	Toothbrushes, including dental-plate brushes	Free	I	
96032940	Shaving brushes, hair brushes, nail brushes, eyelash and other toilet brushes (o/than tooth brushes), valued n/o 40 cents each	0.2 cents each + 7%	A	
96032980	Shaving brushes, hair brushes, nail brushes, eyelash and other toilet brushes (o/than tooth brushes), valued o/40 cents each	0.3 cents each + 3.6%	A	
96033020	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued n/o 5 cents each	2.60%	A	
96033040	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued o/5 cents but n/o 10 cents each	Free	I	
96033060	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued o/10 cents each	Free	I	
96034020	Paint rollers	7.50%	A	
96034040	Paint, distemper, varnish or similar brushes (o/than artists' brushes); paint pads	4%	A	
96035000	Brushes, constituting parts of machines, appliances or vehicles, nesoi	Free	I	
96039040	Feather dusters	Free	I	
96039080	Brooms & brushes nesoi, mops, hand-operated mechanical floor sweepers, squeegees and similar articles, nesoi	2.80%	A	
96040000	Hand sieves and hand riddles	4.90%	A	

HTS8	Description	Base Rate	Staging Category	Notes
96050000	Travel sets for personal toilet, sewing, shoe or clothes cleaning (o/than manicure and pedicure sets of 8214)	8.10%	A	
96061040	Press-fasteners, snap-fasteners and press-studs and pts thereof, valued n/o 20 cents/dozen pieces or parts	3.50%	A	
96061080	Press-fasteners, snap-fasteners and press-studs and pts thereof, valued o/20 cents/dozen pieces or parts	2.70%	A	
96062120	Buttons, of casein, not covered with textile material	Free	I	
96062140	Buttons, of acrylic resin or polyester resin, or both resins, not covered with textile material	0.3 cents/line/gross + 4.6%	A	
96062160	Buttons, of plastics (o/than casein, acrylic or polyester resins), not covered with textile materials	4.70%	A	
96062200	Buttons, of base metal, not covered with textile material	Free	I	
96062920	Buttons, of acrylic resin or polyester resin, or both resins, covered with textile material	0.3 cents/line/gross + 4.5%	A	
96062940	Buttons, of pearl or shell	0.18 cents/line/gross + 2.5%	A	
96062960	Buttons, nesoi	2.90%	A	
96063040	Button blanks, of casein	Free	I	
96063080	Button molds & parts of buttons; button blanks (o/than casein)	6%	A	
96071100	Slide fasteners, fitted with chain scoops of base metal	10%	A	
96071900	Slide fasteners, not fitted with chain scoops of base metal	13%	A	
96072000	Parts of slide fasteners	11.50%	A	
96081000	Pens, w/ball point	0.8 cents each + 5.4%	A	
96082000	Pens and markers, w/felt tip or other porous-tip	4%	A	
96083100	Pens, for drawing w/India ink	0.4 cents each + 2.7%	A	
96083900	Pens, fountain, stylograph and other pens, nesoi	0.4 cents each + 2.7%	A	
96084040	Pencils, propelling or sliding, w/mechanical action for extending, or for extending and retracting, the lead	6.60%	A	
96084080	Pencils, propelling or sliding pencils, not w/mechanical action for extending, or for extending and retracting, the lead	Free	I	
96085000	Sets of pens, mechanical pencils, etc. from two or more subheadings 9608.10 - 9608.40	The rate applicable to each article in the absence of this subheading	A	
96086000	Refills for ball point pens, comprising the ball point and ink reservoir	0.4 cents each + 2.7%	A	
96089100	Pen nibs and nib points	Free	I	
96089920	Refill cartridges for pens (o/than ball point pens)	0.4 cents each + 2.7%	A	
96089930	Balls for ball point pens	20 cents/thousand + 3.5%	A	

HTS8	Description	Base Rate	Staging Category	Notes
96089940	Parts, of pens, mechanical pencils, etc. provided for in 9608.10, 9608.31, and 9608.39 (o/than balls for ball point pens)	Free	I	
96089960	Duplicating stylos, pen-holders, pencil-holders and similar holders & pts. thereof, and parts of pens, mech.pencils, etc. of 9608 nesoi	Free	I	
96091000	Pencils & crayons, with leads encased in a rigid sheath	14 cents/gross + 4.3%	A	
96092020	Pencil leads, black or colored, n/o 1.5 mm in maximum cross-sectional dimension	Free	I	
96092040	Pencil leads, black or colored, o/1.5 mm in maximum cross-sectional dimension	Free	I	
96099040	Tailors' chinks	Free	I	
96099080	Pencils & crayons (o/than in rigid sheath), pastels, drawing charcoals and writing or drawing chinks, nesoi	Free	I	
96100000	Slates and boards, with writing or drawing surfaces (whether or not framed)	3.50%	A	
96110000	Date, sealing or numbering stamps and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets	2.70%	A	
96121010	Ribbons, inked or otherwise prepared, less than 30 mm wide, put up in plastic/metal cart., of a kind used in typewriters, ADP or other mach.	Free	I	
96121090	Ribbons, inked or otherwise prepared (whether or not on spools) nesoi, for typewriters and similar uses	7.90%	A	
96122000	Ink pads (whether or not inked and with or without boxes)	3.50%	A	
96131000	Cigarette lighters and similar lighters, gas fueled, not refillable, for the pocket	8%	A	
96132000	Cigarette lighters and similar lighters, gas fueled, refillable, for the pocket	9%	A	
96138010	Cigarette lighters and similar lighters, for the table	4.80%	A	
96138020	Cigarette lighters and similar lighters (other than pocket or table), electrical	3.90%	A	
96138040	Cigarette lighters & similar lighters (o/than pocket or table), n/elect., of prec.metal (o/than silver), precious/semiprec. stones, or comb.	3.60%	A	
96138060	Cigarette lighters & similar lighters (o/than pocket or table), n/elect., nesoi, valued n/o \$5/dozen pieces	8%	A	
96138080	Cigarette lighters & similar lighters (o/than pocket or table), n/elect., nesoi, valued over \$5/dozen pieces	9%	A	
96139040	Parts for electrical cigarette lighters and similar lighters	3.90%	A	
96139080	Parts for nonelectrical cigarette lighters and similar lighters	8%	A	
96142010	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes	Free	I	
96142015	Smoking pipes (o/than roughly shaped blocks of wood or root for the manufacture of smoking pipes) and pipe bowls of wood or root	0.4 cents each + 3.2%	A	
96142060	Smoking pipes and bowls, wholly of clay, and other smoking pipes w/bowls wholly of clay	3%	A	

HTS8	Description	Base Rate	Staging Category	Notes
96142080	Smoking pipes and pipe bowls (o/than wood, root or wholly of clay)	0.3 cents each + 3.2%	A	
96149040	Parts of metal, for smoking pipes & bowls, and for cigar or cigarette holders	7.20%	A	
96149080	Parts (o/than of metal), for smoking pipes & bowls, and for cigar or cigarette holders	0.5 cents each + 3%	A	
96151110	Combs, of hard rubber or plastics, valued n/o \$4.50 per gross	14.4 cents/gross + 2%	A	
96151120	Combs, of hard rubber, valued over \$4.50 per gross	5.20%	A	
96151130	Combs, of plastics, valued over \$4.50 per gross	28.8 cents/gross + 4.6%	A	
96151140	Hair slides and the like, of hard rubber or plastics, not set with imitation pearls or imitation gemstones	5.30%	A	
96151150	Hair slides and the like, of hard rubber or plastics, set w/imitation pearls or imit. gemstones	Free	I	
96151920	Combs, not of hard rubber or plastics, valued n/o \$4.50 per gross	9.7 cents/gross + 1.3%	A	
96151940	Combs, not of hard rubber or plastics, valued over \$4.50 per gross	28.8 cents/gross + 4.6%	A	
96151960	Hair-slides and the like, not of hard rubber or plastics	11%	A	
96159020	Nonthermic, nonornamental devices for curling the hair	8.10%	A	
96159030	Hair pins	5.10%	A	
96159040	Hair accessories and pts thereof, and pts. of combs, hair slides, etc. nesoi, of rubber or plastics, n/set w/imit. pearls or imit. gemstones	5.30%	A	
96159060	Hair accessories and pts thereof, and pts. of combs, hair slides, etc. nesoi	11%	A	
96161000	Scent sprayers and similar toilet sprayers, and mounts and heads therefor	Free	I	
96162000	Powder puffs and pads for the application of cosmetics or toilet preparations	4.30%	A	
96170010	Vacuum flasks and vessels, complete with cases, w/capacity n/o 1 liter	7.20%	A	
96170030	Vacuum flasks and vessels, complete with cases, w/capacity o/1 liter but n/o 2 liters	6.90%	A	
96170040	Vacuum flasks and vessels, complete with cases, w/capacity o/2 liters	6.90%	A	
96170060	Vacuum flask and vacuum vessel parts (o/than glass liners)	7.20%	A	
96180000	Tailors' dummies and other mannequins; automatons and other animated displays used for shop window dressing	4.40%	A	
97011000	Paintings, drawings (o/than of 4906) and pastels, executed entirely by hand, whether or not framed	Free	I	
97019000	Collages and similar decorative plaques, executed entirely by hand, whether or not framed	Free	I	
97020000	Original engravings, prints and lithographs, whether or not framed	Free	I	
97030000	Original sculptures and statuary, in any material	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, and the like, used or unused, other than heading 4907	Free	I	
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological etc. interest	Free	I	
97060000	Antiques of an age exceeding one hundred years	Free	I	
98010010	U.S. goods returned without having been advanced in value or improved in condition while abroad	Free	I	
98010020	Articles reimported without having advanced in value or improved in condition while abroad, under lease to a foreign manufacturer	Free	I	
98010025	Articles reimported without having advanced in value or improved in condition while abroad, or do not conform to specifications	Free	I	
98010026	Articles sold for export for personal use and reimported without having advanced in value or improved in condition while abroad by exporter	Free	I	
98010030	Any aircraft engine or part reimported without having advanced or improved while abroad, after temporary substitution for engine overhauled	Free	I	
98010040	Articles returned after temporary export for exhibition, examination or experimentation, for scientific or educational purposes	Free	I	
98010050	Articles returned after temporary export for exhibition in connection with any circus or menagerie	Free	I	
98010060	Articles returned after temporary export for exhibition or use at any public exposition, fair or conference	Free	I	
98010065	Art. ret. after temp. export for rendition of geophysical or contr. services, connected w/exploration, extract. or dev. of natural resources	Free	I	
98010070	Previously exported aircraft with benefit of drawback, dutiable upon return	A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on an	A	

HTS8	Description	Base Rate	Staging Category	Notes
98010080	Previously exported articles except aircraft, dutiable upon return	A duty (in lieu of any other duty or tax) equal to the sum of any duty and internal revenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been all	A	
98010085	Professional books, implements, instruments & tools of trade, occupation or employment returned US by person after use temporarily abroad	Free	I	
98010090	U.S. domestic animals and offspring returned from straying across the border or returned from pasture abroad within 8 months	Free	I	
98020020	Photographic films and dry plates manufactured in U.S. (except commercial motion-picture film) and exposed abroad, whether developed or not	Free	I	
98020040	Articles returned to the U.S. after having been exported for repairs or alterations, made pursuant to a warranty	A duty upon the value of the repairs or alterations (See U.S. Note 3 of this subchapter)	A	
98020050	Articles returned to the U.S. after having been exported for repairs or alterations, nesi	A duty upon the value of the repairs or alterations (See U.S. Note 3 of this subchapter)	A	
98020060	U.S. articles of specific metals exported for further processing and returned for further processing	A duty upon the value of such processing outside the United States (see U.S. note 3 of this subchapter)	K	

HTS8	Description	Base Rate	Staging Category	Notes
98020080	U.S. articles assembled abroad, which have not lost their physical identity or have not advanced in value or improved in condition abroad	A duty upon the full value of the imported article, less the cost or value of such products of the United States (see U.S. note 4 of this subchapter)	A	
98020090	Textile and apparel goods, assembled in Mexico in which all fabric components were wholly formed and cut in the United States, etc.	Free (see U.S. note 4 of this subchapter)	A	
98030050	Substantial containers and holders, either U.S. or foreign prev. imported and dutied; specified instruments of international traffic, etc	Free	I	
98040005	books, libraries, usual furniture & household effects, used 1 year+, and n/for other person, or for sale	Free	I	
98040010	For person arriving in the U.S.: professional books, implements, instruments & tools of trade/occupation/employ., previously taken abroad	Free	I	
98040015	For person emigrating to the U.S.: professional books, implements, instruments & tools of trade/occupation/employ., he owned & used abroad	Free	I	
98040020	For person arriving in the U.S., not returning resident: certain wearing apparel, personal adornment art., toilet art. & personal effects	Free	I	
98040025	For person arriving in the U.S., not returning resident: up to 50 cigars, 200 cigarettes, or 2 kg smoking tobacco & n/ov. 1 liter of alcohol	Free	I	
98040030	For person arriving in the U.S., not returning resident: n/over \$100 of articles (n/alcohol. bev. or cigarettes, n/over 100 cigars) for gift	Free	I	
98040035	For person arriving in the U.S., not returning resident: automobiles & other means of transport, import connected w/arrival, for personal us	Free	I	
98040040	For person arriving in the U.S., not returning resident: n/over \$200 of articles (w/n/over 4 liters alcohol. bev.) for a person in transit	Free	I	
98040045	For person arriving in the U.S., returning resident, etc.: all personal and household effects taken abroad by him or for his account	Free	I	
98040050	For person arriving in the U.S., returning resident, etc.: articles of metal (incl. medals, etc.), bestowed by foreign countries or citizens	Free	I	
98040055	For person arriving in the U.S., returning resident, etc.: game animals, birds & fish killed abroad by him & not for noncommercial purposes	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
98040060	For person arriving in the U.S., returning resident, etc.: automobiles rented by U.S. resident while abroad and imported for personal use	Free, for such temporary periods as the Secretary of the Treasury by regulation may prescribe	A	
98040065	For person arriving in the U.S., returning resident, etc.: acquired abroad, accompanying: n/over \$400 value, etc (limit on tobacco & alcohol)	Free	I	
98040070	For person arriving in the U.S., returning resident, etc.: acquired abroad: n/over \$1,200 value, etc (limit on tobacco & alcohol): insular	Free	I	
98040072	For person arriving in the U.S., returning resident, etc.: acquired abroad: n/over \$600 value, etc (limit on tobacco & alcohol): beneficiar	Free	I	
98040075	For person arriving in the U.S., returning resident, etc.: article imported to replace like art. previously exempted under 9804.00.70, etc.	Free	I	
98040080	Articles (limits on tobacco & alcohol), for personal use of person leaving a vessel, etc. engaged in int'l. traffic, on which employed, etc.	Free	I	
98040085	Personal & household effects, not stock in trade, part of estate of a citizen of the United States who died abroad	Free	I	
98050050	Personal & household effects (limit on alcohol & tobacco) of person in U.S. service returning at end of assignment to extended duty , etc.	Free	I	
98060005	Baggage and effects of the following aliens (on req. of Dept. of State): ambassadors, ministers and other rep., etc. & their families etc	Free	I	
98060010	Baggage and effects of the following aliens (on req. of Dept. of State): diplomatic couriers of foreign governments	Free	I	
98060015	Baggage and effects of the following aliens (on req. of Dept. of State): rep. etc. of foreign govt in or to public int'l organizations, etc	Free	I	
98060020	Baggage and effects of the following aliens (on req. of Dept. of State): persons on duty in the U.S. as members of foreign armed forces, etc	Free	I	
98060025	Baggage and effects of the following aliens (on req. of Dept. of State): persons designated by the State Dept. as foreign high officials, et	Free	I	
98060030	Baggage and effects of the following aliens (on req. of Dept. of State): persons designated by statute or treaty ratified by the U.S. Senate	Free	I	
98060035	On req. of Dept. of State: personal effects and equip. of groups of foreign residents arriving on goodwill visits of short duration, etc.	Free	I	
98060040	Art. for the personal or family use of the following aliens on duty in U.S. (on req. of Dept. of State): ambassadors, etc. of embassies, etc	Free	I	
98060045	Art. for the personal or family use of the following aliens on duty in U.S. (on req. of Dept. of State): members of foreign armed forces	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
98060050	Art. for the personal or family use of the following aliens on duty in U.S. (on req. of Dept. of State): other rep. & employ. of foreign gov	Free	I	
98060055	Art. for the personal or family use of the following aliens on duty in U.S. (on req. of Dept. of State): persons designated by statute , etc	Free	I	
98070040	Art. of metal (incl. medals, trophies & prizes), for bestowal on persons in U.S., as honorary dist., by foreign countries or their citizens	Free	I	
98070050	Upon req. of the Dept. of State, articles from citizens of foreign countries for presentation to the Pres. or Vice Pres. of the U.S.	Free	I	
98080010	Engravings, etchings, photographic prints or exposed films, video tapes, and govt. publications on micromedia; all for U.S. govt. agency use	Free	I	
98080020	Sound recordings and recorded video tapes for State Department use under the U.S.I.E.E. Act of 1948	Free	I	
98080030	Materials certified to the Commissioner of Customs by authorized military procuring agencies to be emergency war material purchased abroad	Free	I	
98080040	Materials certified to the Commissioner of Customs by GSA to be strategic and critical for stockpiles	Free	I	
98080050	Material certified to the Comm. of Customs by the Nuclear Regulatory Comm. or the Dept. of Energy to be necessary for defense and security	Free	I	
98080060	Plants, seeds and all other material for planting for use of the Department of Agriculture or United States Botanic Garden	Free	I	
98080070	Materials certified to the Comm. of Customs by the Commodity Credit Corp. to be materials acquired by barter or exchange of agri. products	Free	I	
98080080	Materials certified by NASA to the Comm. of Customs to be imported to be launched into space by NASA, spare parts and support equipment	Free	I	
98090010	Public documents, incl. microfiche etc. (incl. motion pictures & other films, video tapes & audio tapes) issued by a foreign government, et	Free	I	
98090020	For foreign govt on a recip. basis & for public intl. org. (on req. of Dept. of State): office supplies & other art. for the official use	Free	I	
98090030	For foreign govt on a recip. basis & for public intl. org.: articles for the official use of members foreign armed forces on duty in the U.S	Free	I	
98090040	On req. of Dept. of State, property of a foreign govt or public intl. org.: used in noncommercial functions, exhibitions, etc	Free	I	
98090050	On req. of Dept. of State, property of a foreign govt or public intl. org.: prosthetic appliances furnished by foreign govt to armed forces	Free	I	
98090060	On req. of Dept. of State, property of a foreign govt or public intl. org.: headstones furnished by foreign govt for graves of its war vet.	Free	I	
98090070	On req. of Dept. of State, property of a foreign govt or public intl. org.: gifts to the various govt. or public institutions in U.S.	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
98090080	On req. of Dept. of State, property of a foreign govt or public intl. org.: printed matter, not containing advertising, for free distrib.	Free	I	
98100005	Drawings, engravings, etchings and similar articles bound or unbound, and exposed photographic films for use of religious institutions	Free	I	
98100010	Painted, colored or stained glass windows and parts valued over \$161 per square meter, by a professional artist, for religious institutions	Free	I	
98100015	Regalia for the use of religious institutions	Free	I	
98100020	Handwoven fabrics, to be used by religious institutions in making religious vestments for its own use or sale	Free	I	
98100025	Altars, pulpits, communion tables, fonts, mosaics, shrines and similar articles for use of religious institutions	Free	I	
98100030	Drawings and plans, reproductions, engravings, globes, sound recordings and similar articles for use of public institutions	Free	I	
98100035	Symbols, arithmetical materials, printed matter, shapes, figures, models and other classroom materials for the instruction of children	Free	I	
98100040	Sculptures and statuary for use of any public or nonprofit institutions for educational, scientific, philosophical or fine arts purposes	Free	I	
98100045	Regalia for use of any public or nonprofit institution for educational, scientific, literary, philosophical or fine arts purposes	Free	I	
98100050	Any textile machine or machinery, or part thereof, solely for the instruction of students in any public or nonprofit institutions	Free	I	
98100055	Patterns and models exclusively for exhibition or educational use at any public or nonprofit institution	Free	I	
98100060	Instruments and apparatus, not manufactured in the U.S., to be used in nonprofit institutions for educational or scientific purposes	Free	I	
98100065	Repair components for instruments or apparatus admitted under heading 98100060	Free	I	
98100067	Tools specially designed for maintenance, etc. of instruments and apparatus of subheading 9810.00.60	Free	I	
98100070	Wild animals (including birds and fish) imported for use or sale for use in any scientific public collection for exhibition	Free	I	
98100075	Lifeboats and life-saving apparatus for lifesaving institutions	Free	I	
98100080	Radiation apparatus (including parts or accessories) for nonprofit institutions for educational, scientific or therapeutic purposes	Free	I	
98100085	Cellulosic plastics materials for use in artificial kidney machine by a hospital or by a patient pursuant to prescription of a physician	Free	I	
98100090	Prayer shawls, bags for the keeping of prayer shawls, and headwear of a kind used for public or private religious observances	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
98100095	Scrolls or tablets of wood or paper, commonly known as Gohonzon, imported for use in public or private religious observances	Free	I	
98110020	Alcoholic bev. samples (each containing <or=n 300 ml if a malt be., <or= 150 ml if wine & <or= 100 ml if other) for use in soliciting orders	Free	I	
98110040	Samples of tobacco products, etc. (limited to 3 cigars, cigarettes, cig. tubes or papers, 3.5 gm tobacco or snuff), for soliciting orders	Free	I	
98110060	Any sample (except 9811.00.20 or 9811.00.40), valued n/over \$1 each, or marked, torn, or otherwise unsuitable for sale, for soliciting order	Free	I	
98120020	Articles imported by certain organizations, only for exhibition to encourage agriculture, arts, education or science	Free, under bond, as prescribed in U.S. Note 2 to this subchapter	L	
98120040	Articles imported by any institution, society or state, or for a municipal corporation, for the purpose of erecting a public monument	Free, under bond, as prescribed in U.S. Note 2 to this subchapter	L	
98130005	Articles to be repaired, altered or processed (including processes which result in articles manufactured or produced in the United States)	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130010	Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishments	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130015	Art. imp. by illustrators and photographers for use as models in their establishments, in illustrating of catalogues or advertising matters	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130020	Samples solely for use in taking orders for merchandise	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130025	Articles for examination w/view to reproduction, or for such examination and reproduction; and motion-picture advertising films	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	

HTS8	Description	Base Rate	Staging Category	Notes
98130030	Articles intended for testing, experimental or review purposes, incl. spec., photos and similar articles for use in experiments or for stud	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130035	Automobiles, and other vehicles and craft, and the usual equip.; all temporarily imported by nonresidents for races or other specific contes	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130040	Locomotives and other railroad equipment temporarily imported for use in clearing obstructions, fighting fire, making emergency repairs, etc	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130045	Containers for compressed gases, & containers, etc. for use for covering or holding merchandise during transportation and suitable for reuse	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130050	Professional equip., tools of trade, & repair components for such and camping equipment; imported by nonresidents sojourning temp. in U.S.	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130055	Articles of special design for temporary use exclusively in connection with the manufacture or production of articles for export	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130060	Animals and poultry brought into the U.S. for the purpose of breeding, exhibition or competition for prizes, and the usual equipment therefo	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130070	Art, engravings, photos & philo./scien. appar. imported by artist, lecturer or scientist for exhib. or promotion of art, science & industry	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98130075	Automobiles, chassis, bodies, cutaway portions of such, and parts for such, finished, unfinished or cutaway, intended for show purposes	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	

HTS8	Description	Base Rate	Staging Category	Notes
98140050	Tea, tea waste, and tea siftings and sweepings, for manufacturing of chemical products	Free, under bond, as prescribed in U.S. Note 1 to this subchapter	L	
98150020	Products of American fisheries which have not been landed in a foreign country, or landed solely for transshipment	Free	I	
98150040	Fish (except cod, cusk, haddock, hake, mackerel, pollock and swordfish) landed abroad only for evisceration and/or chilling or freezing	Free	I	
98150060	Products of American fisheries, prepared or preserved by American fishery on treaty coasts of Labrador, Magdalen Isles or Newfoundland	Free	I	
98160020	Articles for personal or household use, or as gifts, valued not over \$1,000, accompanying a person, arriving in the U.S.	3 percent of the fair retail value	A	
98160040	Articles for personal or household use, or as gifts, valued not over \$1,000, accompanying a person arriving from an insular possessions	1.5 percent of the fair retail value	A	
98170020	Monofilament gill nets or sections or parts of nets to be used for fish sampling	Free	I	
98170030	Nets (incl. section or parts) to be used in taking wild birds under license issued by an appropriate Federal or State government authority	Free	I	
98170040	Visual or auditory material of educational, scientific or cultural character (except toy models) per U.S. note 1(a) of subchapter XVII	Free	I	
98170042	Holograms; microfilm, microfiche, etc.; the foregoing if defined as visual or auditory materials	Free	I	
98170044	Motion picture films if defined as visual or auditory materials	Free	I	
98170046	Sound, sound+visual, and magnetic recordings; video discs, tapes, etc.; the foregoing if defined as visual or auditory materials	Free	I	
98170048	Various specific articles and kits used generally as aids to learning or instruction, if defined as visual or auditory materials	Free	I	
98170050	Machinery, equipment and implements to be used for agricultural or horticultural purposes	Free	I	
98170060	Parts to be used in articles provided for in headings 8432, 8433, 8434, and 8436	Free	I	
98170070	Animals, game, imported to be liberated in the United States for stocking purposes	Free	I	
98170080	Articles of copper to be used in remanufacture by melting, or by shredding, shearing, etc. rendering suitable only for recovery of metal	Free	I	
98170090	Specified unwrought metal and forms or articles of metal for remanufacture or for recovery of the metal content	Free	I	
98170092	Books, music and pamphlets, in raised print, used exclusively by or for the blind	Free	I	
98170094	Braille tablets, cubarithms, and special apparatus, machines, presses, and types for use by or benefit exclusively of the blind	Free	I	

HTS8	Description	Base Rate	Staging Category	Notes
98170096	Other articles specially designed or adapted for the use or benefit of the blind or other physically or mentally handicapped persons	Free	I	
98170098	Articles specially designed or adapted for the use or benefit of the blind or other physically or mentally handicapped persons, nesi	Free	I	
98172205	Rum, tafia, liqueurs and spirituous beverages, of subheading 2208.40 or 2208.90, and described in US note 6 to this subchapter	None-- There is not an applicable column 1 general rate	A	
98172901	Photographic color couplers & cyclic organic chemical products, having an aromatic or mod. aromatic structure, used in the mfg. of such	Free	I	
98172902	Methanol (Methyl alcohol) produced from natural gas aboard a vessel on the high seas or in foreign waters	Free	I	
98175701	Certain needle-craft display models, primarily hand stitched, of completed mass-produced kits (of certain specified headings)	Free	I	
98176000	Articles not sale/distribution to the public: personal effect/equipment of foreign participant or official of international athletic events	Free	I	
98176101	Articles of ski racing apparel which, are specially designed to protect against injuries from the sport of ski racing	5.50%	A	
98176401	Footwear, not heading 9021, for support/hold foot after illness, injury or operation, provided certain conditions are met	Free	I	
98178201	Certain mounted tool and drill bit blanks of polycrystalline diamond & mounted tool blanks of polycrystalline diamond (of certain headings)	Free	I	
98178401	Certain wheelbuilding, wheel-trueing, rimpunching, tire fitting and similar machines, for use in the manufacture of wheels for bicycles	Free	I	
98178501	Prototypes to be used exclusively for development, testing, product evaluation, or quality control purposes	Free	I	
98180001	Any equipment or part purchased for, or repair parts used, or expense of repairs made to, a LASH (Lighter Aboard Ship) barge	Free	I	
98180003	Spare repair parts or materials which the owner or master of a vessel certifies are intended for use aboard a cargo vessel, etc.	Free	I	
98180005	Spare parts necessarily installed before first entry into the U.S., upon first entry into the U.S. of each such spare part, etc.	The rate applicable in the absence of this subheading on the cost of such parts	A	
98180007	Other equipment or parts, upon first arrival in any port of the U.S. of any vessel described in U.S. note 1 to subch. XVIII of chap. 98	50 percent of the cost of such goods or repairs	A	

GENERAL NOTES
SCHEDULE OF THE REPUBLIC OF PANAMA TO ANNEX 3.3

1. Relation to the Tariff Schedule of the Republic of Panama (*Arancel de Importación de la República de Panamá*). The provisions of this Schedule are generally expressed in terms of the *Arancel de Importación de la República de Panamá*, and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the *Arancel de Importación de la República de Panamá*. To the extent that provisions of this Schedule are identical to the corresponding provisions of the *Arancel de Importación de la República de Panamá*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the *Arancel de Importación de la República de Panamá*.

2. Base Rates of Customs Duty.
 - (a) For agricultural goods as defined in Article 3.32 (Definitions), the applicable base rates of duty are the lower of the rates set out in this Schedule or the most-favored-nation applied rates of duty in effect on the day immediately preceding the date of entry into force of the Agreement.

 - (b) For all other goods, the base rates of duty set forth in this Schedule reflect the most-favored-nation applied rates of duty under the *Arancel de Importación de la República de Panamá* in effect on January 1, 2004.

3. Staging. In addition to the staging categories listed in Annex 3.3, paragraph 1, this Schedule contains staging categories **M, N, O, P, Q, R, S, T, U, V, W, and X**:
 - (a) Duties on originating goods provided for in the items in staging category M shall be removed in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year eight.

 - (b) Duties on originating goods provided for in the items in staging category N shall be removed in the following manner: duties shall be reduced by three percent of the base rate on the date this Agreement enters into force, and by an additional three percent of the base rate on January 1 of year two. Duties shall be reduced by an additional five percent of the base rate on January 1 of year three, and by an additional five percent of the base rate on January 1 of each year thereafter through year six. Duties shall be reduced by an additional 18 percent of the base rate on January 1 of year seven, and by an additional 18 percent of the base rate on January 1 of year eight. Duties shall be reduced by an additional 19 percent of the base rate on January 1 of year nine, and such goods shall be duty-free, effective January 1 of year ten.

 - (c) Duties on originating goods provided for in the items in staging category O shall remain at base rates during years one and two. Beginning on January 1 of year

three, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year ten.

- (d) Duties on originating goods provided for in the items in staging category P shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 11.
- (e) Duties on originating goods provided for in the items in staging category Q shall be removed in 12 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 12.
- (f) Duties on originating goods provided for in the items in staging category R shall remain at base rates during years one through four. Beginning on January 1 of year five, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 12.
- (g) Duties on originating goods provided for in the items in staging category S shall remain at base rates during years one through six. Beginning on January 1 of year seven, duties shall be reduced in nine equal annual stages, and such goods shall be duty-free, effective January 1 of year 15.
- (h) Duties on originating goods provided for in the items in staging category T shall remain at base rates during years one through ten. Beginning on January 1 of year 11, duties shall be reduced in five equal annual stages, and such goods shall be duty-free, effective January 1 of year 15.
- (i) Duties on originating goods provided for in the items in staging category U shall remain at base rates during years one through eight. Beginning on January 1 of year nine, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 16.
- (j) Duties on originating goods provided for in the items in staging category V shall remain at base rates during years one through nine. Beginning on January 1 of year ten, duties shall be reduced in seven equal annual stages, and such goods shall be duty-free, effective January 1 of year 16.
- (k) Duties on originating goods provided for in the items in staging category W shall remain at base rates during years one through ten. Beginning on January 1 of year 11, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 18.
- (l) Duties on originating goods provided for in the items in staging category X shall remain at base rates during years one through ten. Beginning on January 1 of year 11, duties shall be reduced in ten equal annual stages, and such goods shall be duty-free, effective January 1 of year 20.

Appendix I

Notes

1. This Appendix contains modifications of the provisions of the *Arancel de Importación de la República de Panamá*. Originating goods included in the Appendix are subject to the rates of duty set out in this Appendix in lieu of the rates of duty set out in Chapters 1 through 97 of the *Arancel de Importación de la República de Panamá*. Notwithstanding any tariff-rate quota provisions provided for elsewhere in the *Arancel de Importación de la República de Panamá*, originating goods shall be permitted entry into Panama as provided in this Appendix. Furthermore, any quantity of originating goods imported under a tariff-rate quota provided in this Appendix shall not be counted toward the in-quota amount of any tariff-rate quota provided for such goods elsewhere in the *Arancel de Importación de la República de Panamá*.

Auction System for Certain Tariff-Rate Quotas

2. Panama may use an auction system to implement and administer the tariff-rate quotas (“TRQs”) provided for in paragraphs 9, 10, 20, 21, and 22 of this Appendix (“auctioned TRQs”), provided that it meets the requirements in subparagraphs (b) through (f). The Parties shall agree on the policies and procedures for the auction system and any changes or amendments to them.
- (a) Panama may delegate the operation of auctions under this system to a private entity other than a producer group.
 - (b) Panama shall ensure that for each auctioned TRQ:
 - (i) all auction policies and procedures are transparent, nondiscriminatory, and made available to the public, and, to that end, Panama shall disseminate the policies and procedures applicable to each auction through widely available publications, including on the websites of the relevant authorities, no later than 21 days in advance of an auction;
 - (ii) such policies and procedures are developed and implemented in a manner that minimizes the cost of participation in the auction and facilitates trade;
 - (iii) auctions are held on a regular basis and conducted in a timely fashion;
 - (iv) the auctioning body opens the first auction in year one on the first business day after the date this Agreement enters into force, and for each calendar year thereafter, the auctioning body opens the first auction not later than December 1 of the previous calendar year;
 - (v) each auction remains open for a minimum of one business day or until the in-quota quantity for the auction is fully allocated;

- (vi) any in-quota quantity that has not been allocated during any auction and any balance in the annual in-quota quantity are offered at scheduled follow-up auctions that open within 45 days of the expiration of the previous auction period, or earlier upon request of an eligible importer, until the entire annual in-quota quantity has been allocated;
 - (vii) at least 60 percent of the annual in-quota quantity is made available or allocated by July 1 of each year;
 - (viii) any processor, retailer, restaurant, hotel or food service institution, distributor, or any other person of Panama that fulfills its legal and administrative requirements is eligible to participate as an importer in any auction, provided that no portion of an in-quota quantity is allocated to a producer group;
 - (ix) the in-quota quantity is allocated in commercially viable shipping quantities; and
 - (x) any fees charged related to the auction system are limited to the cost of the service rendered.
- (c) Panama shall not condition access to the in-quota quantity on:
- (i) purchase of domestic production;
 - (ii) restrictions related to package size or product presentation;
 - (iii) re-exportation of the good; or
 - (iv) a requirement to complete delivery within a period of less than 90 days from the date of allocation.

Notwithstanding clause (iv), the auctioning body may require an importer to fill its allocation by the end of the calendar year.

- (d) To maximize utilization of its auctioned TRQs, Panama shall:
- (i) ensure that the auctioning body requires a performance bond from importers;
 - (ii) provide that any importer that will not fill its TRQ allocation by the end of the calendar year shall surrender the unfilled portion by September 1 of each year;
 - (iii) ensure that the auctioning body holds a final auction by October 1 of each year to reallocate surrendered or unallocated in-quota quantities; and

- (iv) impose significant penalties on any importer that fails to import its allocated quantity and fails to surrender the unfilled portion of its allocation as provided in clause (ii), including forfeiture of the importer's performance bond as provided in clause (i) and loss of the right to participate in an auction for two consecutive years, unless the United States otherwise agrees.
- (e) Panama shall deem the date of the bill of lading for a shipment to be the date on which the quantity included in that shipment is counted for purposes of determining the level of fill of an auctioned TRQ.
- (f) Panama shall require that each member of the Board of Directors and the management of the auctioning body files an annual asset disclosure statement and does not participate in any decision where a conflict of interest or the appearance of a conflict of interest exists.
- (g)
 - (i) If the annual in-quota quantity of an auctioned TRQ is not filled in two of three consecutive years, the United States may request consultations on the operation of the auction system with a view to identifying and addressing the causes for the incomplete utilization of the in-quota quantity.
 - (ii) The Parties shall hold consultations within 30 days of the request.
 - (iii) Panama shall implement any agreement that the Parties reach on the means to eliminate impediments to full utilization of an auctioned TRQ within 60 days or on such other date as the Parties may agree.
 - (iv) If Panama does not implement an agreement in accordance with clause (iii), or if the consultations do not result in an agreement under clause (iii) within 90 days of the request for consultations or on such other date as the Parties may agree, Panama shall thereafter administer the relevant TRQ on a first-come, first-served basis.
- (h) At the request of either Party, the Parties shall consult on any matter related to the application or operation of this paragraph. The consultations shall begin within 15 business days of the receipt of the request or on such other date as the Parties may agree.

Licensing System for Certain Tariff-Rate Quotas

3. Panama may use a licensing system to implement and administer the TRQs provided for in paragraphs 13, 14, and 25 of this Appendix, provided that, in addition to satisfying the requirements of Article 3.14, Panama meets the requirements in subparagraphs (a) and

- (b). The Parties shall agree on the policies and procedures for this licensing system and any changes or amendments to them.
- (a) Panama's policies and procedures to implement and administer the TRQs shall be transparent, nondiscriminatory, and made available to the public, and, to that end, Panama shall disseminate its procedures through widely available publications, including on the websites of its relevant authorities.
- (b) Panama's procedures to administer the TRQs shall provide that:
- (i) 80 percent of the annual in-quota quantity of the relevant TRQ shall be allocated, notwithstanding Article 3.14.2(b), to historical importers, and the remainder shall be allocated to new importers on a nondiscriminatory basis. Any remaining balance shall be allocated to interested importers on a nondiscriminatory basis;
 - (ii) the allocation to historical importers shall be made to each such importer in proportion to its share of total imports of the good of the United States during the most recent 24-month period for which trade data is available;
 - (iii) a new importer that imports goods under the TRQ for three consecutive years shall be considered a historical importer;
 - (iv) allocations shall be made and import licenses shall be made available in a manner that allows importation under the TRQ to begin on the date of entry into force of this Agreement and thereafter on January 1 of each year;
 - (v) any importer that will not fill its TRQ allocation by the end of the calendar year shall surrender the unfilled portion by October 1 of each year;
 - (vi) surrendered quantities shall be reallocated to interested importers on a nondiscriminatory basis by November 1 of each year;
 - (vii) any importer that fails to import its allocated quantity and fails to surrender the unfilled portion of its allocation as provided in clause (v) shall be subject to significant penalties to be agreed by the Parties; and
 - (viii) import licenses shall be valid until the end of the calendar year.
- (c) At the request of either Party, the Parties shall consult on any matter related to the application or operation of this paragraph. The consultations shall begin within 15 business days of the receipt of the request or on such other date as the Parties may agree.
- (d) For purposes of this paragraph:

historical importer means a person that imported the relevant good of the United States during the prior three consecutive years;

new importer means a person that does not qualify as a historical importer; and

interested importer includes historical importers and new importers.

Pork

4. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	1,600
2	1,800
3	2,000
4	2,200
5	2,400
6	2,544
7	2,697
8	2,858
9	3,030
10	3,212
11	3,404
12	3,609
13	3,825
14	4,055
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category S in paragraph 3(g) of the General Notes of the Schedule of Panama to Annex 3.3.

- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 02031110, 02031120, 02031210, 02031290, 02031910, 02031920, 02031990, 02032110, 02032120, 02032210, 02032290, 02032910, 02032920, 02032990, 02101119, 02101190, 02101910, 02101929, 02101990, 16024111, 16024210, 16024290, and 16024919.

Pig Fat

5. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	636
2	674
3	715
4	757
5	803
6	851
7	902
8	956
9	1,014
10	1,075
11	1,139
12	1,207
13	1,280
14	1,357
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category E in Annex 3.3, paragraph 1(e).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 02090011, 02090012, 02090019, 02090021, 02101111, and 02101921.

Certain Processed Pork Products

6. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	318
2	337
3	357
4	379
5	401
6	426
7	451
8	478
9	507
10	537
11	569
12	604
13	640
14	678
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category E in Annex 3.3, paragraph 1(e).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 16024914, 16024915, and 16024990.

Chicken Leg Quarters (Bone-in)

7. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
------	----------

	(Metric tons)
1	660
2	726
3	799
4	878
5	966
6	1,063
7	1,169
8	1,286
9	1,415
10	1,556
11	1,712
12	1,883
13	2,071
14	2,278
15	2,506
16	2,757
17	3,033
18	unlimited

The quantities shall be allocated and enter in accordance with the terms of an Export Trade Certificate of Review (ETCR), provided an ETCR is approved pursuant to the *Export Trading Company Act of 1982*, 15 U.S.C. §§ 4011-4021 (2000). There shall be no import licensing requirement for quantities allocated and entered in accordance with the ETCR. If an ETCR is not approved, the quantities shall be allocated in a manner to be established by mutual agreement of Panama and the United States.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category W in paragraph 3(k) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 02071319c (bone-in) and 02071419c (bone-in).

Fluid Milk

- 8. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and

shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	11
2	11
3	12
4	12
5	13
6	13
7	14
8	15
9	16
10	16
11	17
12	18
13	19
14	20
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04011000, 04012010, 04012020, 04012090, 04013010, and 04013021.

Nonfat Dry Milk

- 9. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
------	---------------------------

1	2,625
2	2,756
3	2,894
4	3,039
5	3,191
6	3,350
7	3,518
8	3,694
9	3,878
10	4,072
11	4,276
12	4,490
13	4,714
14	4,950
15	5,197
16	5,457
17	unlimited

The quantities shall be allocated and enter in accordance with paragraph 2.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category H in Annex 3.3, paragraph 1(h).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04021091, 04021092, 04021099, and 04039022.

Whole Milk Powder

- 10. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	53
2	55
3	58

4	61
5	64
6	67
7	70
8	74
9	78
10	81
11	86
12	90
13	94
14	99
15	104
16	unlimited

The quantities shall be allocated and enter in accordance with paragraph 2.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category U in paragraph 3(i) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04022191, 04022199, 04022991, 04022999, and 04039023.

Yogurt

- 11. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	53
2	55
3	58
4	61
5	64
6	67

7	70
8	74
9	78
10	81
11	86
12	90
13	94
14	99
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04031010, 04031021, 04031022, 04031031, 04031032, 04031091, and 04031099.

Butter

- 12. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	116
2	121
3	127
4	134
5	140
6	147
7	155
8	163
9	171
10	179

11	188
12	198
13	207
14	218
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04051000, 04052010, 04052090, and 04059090.

Cheddar Cheese

- 13. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	364
2	379
3	394
4	409
5	426
6	443
7	461
8	479
9	498
10	518
11	539
12	560
13	583
14	606

15	630
16	unlimited

The quantities shall be allocated and enter in accordance with paragraph 3.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category U in paragraph 3(i) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04039013, 04069011, and 04069019.

Other Cheese

- 14. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	364
2	379
3	394
4	409
5	426
6	443
7	461
8	479
9	498
10	518
11	539
12	560
13	583
14	606
15	630
16	656
17	unlimited

The quantities shall be allocated and enter in accordance with paragraph 3.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category H in Annex 3.3, paragraph 1(h).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 04061010, 04061090, 04062010, 04062090, 04063000, 04064000, 04069020, and 04069090.

Ice Cream

- 15. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric Tons)
1	263
2	276
3	289
4	304
5	319
6	335
7	352
8	369
9	388
10	407
11	428
12	449
13	471
14	495
15	520
16	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of

staging category V in paragraph 3(j) of the General Notes of the Schedule of Panama to Annex 3.3.

- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 21050010, 21050091, and 21050099.

Other Dairy Products

16. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	137
2	143
3	150
4	158
5	166
6	174
7	183
8	192
9	202
10	212
11	222
12	233
13	245
14	257
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category G in Annex 3.3, paragraph 1(g).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 19011019, 19019023, 22029011, and 22029019.

Fresh or Chilled Potatoes

17. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	765
2	780
3	796
4	812
5	828
6	845
7	862
8	879
9	896
10	914
11	933
12	951
13	970
14	990
15	1,010

After year 15, the in-quota quantity shall increase in each year by two percent of the previous year's in-quota quantity.

The quantities shall enter on a first-come, first-served basis.

- (b) Goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall continue to receive most-favored-nation duty treatment.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provision: 07019000.

Fresh or Chilled Onions

18. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and

shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	816
2	832
3	849
4	866
5	883
6	901
7	919
8	937
9	956
10	975
11	995
12	1,015
13	1,035
14	1,056
15	1,077

After year 15, the in-quota quantity shall increase in each year by two percent of the previous year's in-quota quantity.

The quantities shall enter on a first-come, first-served basis.

- (b) Goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall continue to receive most-favored-nation duty treatment.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provision: 07031000.

Dried Kidney Beans

- 19. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
------	----------

	(Metric tons)
1	795
2	840
3	885
4	930
5	975
6	1,020
7	1,065
8	1,110
9	1,155
10	1,200
11	1,245
12	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category Q in paragraph 3(e) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provision: 07133330.

Corn

- 20. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	298,700
2	307,661
3	316,891
4	326,398
5	336,189
6	346,275
7	356,663

8	367,363
9	378,384
10	389,736
11	401,428
12	413,471
13	425,875
14	438,651
15	unlimited

The quantities shall be allocated and enter in accordance with paragraph 2.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category F in Annex 3.3, paragraph 1(f).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 10059090, 11042320, and 11042390.

Rough Rice

- 21. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (d) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	7,950
2	8,427
3	8,933
4	9,469
5	10,037
6	10,639
7	11,277
8	11,954
9	12,671
10	13,431
11	14,237
12	15,091

13	15,997
14	16,957
15	17,974
16	19,053
17	20,196
18	21,408
19	22,692
20	unlimited

The quantities shall be allocated and enter in accordance with paragraph 2.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), including as adjusted in accordance with subparagraph (c), shall be removed in accordance with the provisions of staging category X in paragraph 3(l) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) If in any calendar year specified in subparagraph (a), Panama determines to provide reduced duty or duty-free treatment on an additional quantity of rice described in subparagraph (d) in order to address a shortfall of supply, the aggregate quantity of rice eligible for duty-free treatment listed for that year in subparagraph (a) shall be increased by the amount of such additional quantity. For greater certainty, Article 3.14 (Administration and Implementation of Tariff-Rate Quotas) shall apply with respect to the administration of any increased quantity provided for in this subparagraph.
- (d) Subparagraphs (a), (b), and (c) apply to the following *Arancel de Importación de la República de Panamá* provision: 10061090.

Milled Rice

- 22. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (d) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	4,240
2	4,494
3	4,764
4	5,050

5	5,353
6	5,674
7	6,015
8	6,375
9	6,758
10	7,163
11	7,593
12	8,049
13	8,532
14	9,044
15	9,586
16	10,161
17	10,771
18	11,417
19	12,102
20	unlimited

The quantities shall be allocated and enter in accordance with paragraph 2.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), including as adjusted in accordance with subparagraph (c), shall be removed in accordance with the provisions of staging category X in paragraph 3(l) of the General Notes of the Schedule of Panama to Annex 3.3.
- (c) If in any calendar year specified in subparagraph (a), Panama determines to provide reduced duty or duty-free treatment on an additional quantity of rice described in subparagraph (d) in order to address a shortfall of supply, the aggregate quantity of rice eligible for duty-free treatment listed for that year in subparagraph (a) shall be increased by the amount of such additional quantity. For greater certainty, Article 3.14 (Administration and Implementation of Tariff-Rate Quotas) shall apply with respect to the administration of any increased quantity provided for in this subparagraph.
- (d) Subparagraphs (a), (b), and (c) apply to the following *Arancel de Importación de la República de Panamá* provisions: 10062000, 10063000, and 10064000.

Refined Corn Oil

- 23. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and

shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	368
2	386
3	405
4	425
5	447
6	469
7	492
8	517
9	543
10	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category D in Annex 3.3, paragraph 1(d).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provision: 15152900.

Processed Tomatoes

- 24. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity (Metric tons)
1	798
2	822
3	847
4	872
5	898
6	925

7	953
8	982
9	1,011
10	1,042
11	1,073
12	1,105
13	1,138
14	1,172
15	unlimited

The quantities shall enter on a first-come, first-served basis.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category F in Annex 3.3, paragraph 1(f).
- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provisions: 20029011, 20029012, 20029019, 20029021, and 20029029.

Frozen French Fries

- 25. (a) The aggregate quantity of goods entered under the provision listed in subparagraph (c) shall be free of duty in any calendar year specified herein, and shall not exceed the quantity specified below for the United States in each such year:

Year	Quantity
	(Metric tons)
1	3,640
2	3,786
3	3,937
4	4,095
5	unlimited

The quantities shall be allocated and enter in accordance with paragraph 3.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a), shall be removed in accordance with the provisions of staging category B in Annex 3.3, paragraph 1(b).

- (c) Subparagraphs (a) and (b) apply to the following *Arancel de Importación de la República de Panamá* provision: 20041020.

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
01011010	Caballos, Reproductores de raza pura	LIBRE	I	
01011090	Los demás--Reproductores de raza pura	15%	A	
01019011	Machos de 24 meses o más	LIBRE	I	
01019012	Hembras de 24 meses o más	LIBRE	I	
01019013	Machos de menos de 24 meses	LIBRE	I	
01019014	Hembras de menos de 24 meses	LIBRE	I	
01019020	Los demás caballos	LIBRE	I	
01019090	Los demás	15%	A	
01021010	Búfalos.	0.6%	A	
01021090	Los demás	LIBRE	I	
01029011	Para lidia.	15%	A	
01029019	Los demás	15%	A	
01029020	Domésticos, excepto de raza pura	15%	A	
01029090	Los demás	15%	A	
01031000	Reproductores de raza pura	0.6%	A	
01039110	Domésticos.	15%	A	
01039190	Los demás	15%	A	
01039210	Domésticos.	15%	A	
01039290	Los demás	15%	A	
01041010	De raza pura.	LIBRE	I	
01041090	Los demás	15%	A	
01042010	De raza pura	LIBRE	I	
01042090	Los demás	15%	A	
01051110	Pie de cría de ponedoras o de engorda	LIBRE	I	
01051190	Los demás	LIBRE	I	
01051200	Pavos (gallipavos)	LIBRE	I	
01051900	Los demás	LIBRE	I	
01059210	De raza pura para pelea	15%	A	
01059290	Los demás	15%	A	
01059310	De raza pura para pelea.	15%	A	
01059390	Los demás	15%	A	
01059900	Los demás	15%	A	
01061100	Primates	15%	A	
01061200	Ballenas, delfines y marsopas (mamíferos del orden Cetáceos); manatíes y dugones o dugongos (mamíferos del orden Sirénios)	15%	A	
01061900	Los demás	15%	A	
01062010	Tortugas	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
01062090	Las demás	15%	A	
01063100	Aves de rapiña	15%	A	
01063200	Psitaciformes (incluidos los loros, guacamayos, cacatúas y demás papagayos)	15%	A	
01063910	Palomas	15%	A	
01063990	Los demás	15%	A	
01069010	Abejas	LIBRE	I	
01069020	Especies utilizadas principalmente para la alimentación humana.	15%	A	
01069090	Los demás	15%	A	
02011000	En canales o medias canales	15%	F	
02012000	Los demás cortes (trozos) sin deshuesar	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02012000a	"Prime y Choice" (1) cortes (trozos) sin deshuesar	30%	A	
02012000b	Los demás cortes (trozos) sin deshuesar	30%	F	Ver Anexo 3.17
02013000	Deshuesada	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02013000a	"Prime y Choice," (1) deshuesada	30%	A	
02013000b	Los demás, deshuesada	30%	F	Ver Anexo 3.17
02021000	En canales o medias canales	15%	F	
02022000	Los demás cortes (trozos) sin deshuesar	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02022000a	"Prime y Choice" (1) cortes (trozos) sin deshuesar	30%	A	
02022000b	Los demás cortes (trozos) sin deshuesar	30%	F	Ver Anexo 3.17
02023000	Deshuesada	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02023000a	"Prime y Choice," (1) deshuesada	25%	A	
02023000b	Los demás, deshuesada	25%	F	Ver Anexo 3.17
02031110	En canal	60%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02031120	En medias canales	60%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02031210	Jamones de pierna y sus trozos	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02031290	Los demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02031910	Chuletas deshuesadas o sin deshuesar	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02031920	Jamones, paletas y sus trozos, deshuesados	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02031990	Las demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032110	En canal	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032120	En medias canales	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032210	Jamones de pierna y sus trozos	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02032290	Los demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032910	Chuletas deshuesadas o sin deshuesar	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032920	Jamones, paletas y sus trozos, deshuesados	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02032990	Las demás.	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02041000	Canales o medias canales de cordero, frescas o refrigeradas.	15%	A	
02042100	En canales o medias canales.	15%	A	
02042200	Los demás cortes (trozos) sin deshuesar	15%	A	
02042300	Deshuesadas	15%	A	
02043000	Canales o medias canales de cordero, congeladas.	15%	A	
02044100	En canales o medias canales.	15%	A	
02044200	Los demás cortes (trozos) sin deshuesar	15%	A	
02044300	Deshuesadas.	15%	A	
02045000	Carne de animales de la especie caprina	15%	A	
02050000	Carne de animales de las especies caballar, asnal o mular, fresca, refrigerada o congelada.	15%	A	
02061000	De la especie bovina, frescos o refrigerados	15%	A	
02062100	Lenguas.	10%	B	
02062200	Hígados	10%	B	
02062900	Los demás	15%	A	
02063000	De la especie porcina, frescos o refrigerados	10%	A	
02064100	Hígados	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02064900	Los demás	10%	A	
02068000	Los demás, frescos o refrigerados.	15%	C	
02069000	Los demás, congelados	15%	C	
02071100	Sin trocear, frescos o refrigerados	15%	C	
02071200	Sin trocear, congelados	15%	C	
02071311	Pechugas	15%	C	
02071319	Los demás	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02071319a	Carne, deshuesada mecánicamente	260%	A	
02071319b	Alas	260%	B	
02071319c	Cuartos traseros comestibles, sin deshuesar	260%	Ver párrafo 7 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02071319d	Los demás	260%	C	
02071321	Hígados	15%	C	
02071329	Los demás	15%	C	
02071411	Pechugas sin deshuesar	15%	B	
02071412	Deshuesados.	15%	B	
02071419	Los demás	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>	<i>Ver desdoblamiento a continuación</i>
02071419a	Carne, deshuesada mecánicamente	260%	A	
02071419b	Alas	260%	B	
02071419c	Cuartos traseros comestibles, sin deshuesar	260%	Ver párrafo 7 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02071419d	Los demás	260%	C	
02071421	Hígados	15%	C	
02071429	Los demás	15%	C	
02072400	Sin trocear, frescos o refrigerados.	15%	B	
02072500	Sin trocear, congelados	15%	A	
02072611	Pechugas.	15%	B	
02072619	Los demás trozos	15%	B	
02072621	Hígados	15%	B	
02072629	Los demás	15%	B	
02072711	Pechugas sin deshuesar	15%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02072712	Deshuesados.	15%	A	
02072719	Los demás trozos	15%	A	
02072721	Hígados.	15%	B	
02072729	Los demás	15%	B	
02073210	De pato.	15%	C	
02073290	Los demás.	15%	C	
02073310	De pato	15%	C	
02073390	Los demás	15%	C	
02073400	Hígados grasos, frescos o refrigerados	15%	C	
02073511	Trozos, excepto de despojos	15%	C	
02073519	Los demás (despojos).	15%	C	
02073521	Trozos, excepto de despojos	15%	C	
02073529	Los demás (despojos).	15%	C	
02073611	Trozos.	15%	C	
02073619	Los demás (despojos).	15%	C	
02073621	Trozos, excepto de despojos	15%	C	
02073629	Los demás (despojos)	15%	C	
02081010	Carnes	15%	A	
02081090	Despojos	15%	A	
02082000	Ancas (patas) de rana.	15%	A	
02083000	De primates	15%	A	
02084000	De ballenas, delfines y marsopas (mamíferos del orden Cetáceos); de manatíes y dugones o dugongos (mamíferos del orden Sirénios)	15%	A	
02085000	De reptiles (incluidas las serpientes y tortugas de mar)	15%	A	
02089000	Los demás	15%	A	
02090011	Tocino	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
02090012	Grasa de cerdo	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02090019	Las demás	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
02090021	Tocino, grasas de cerdo	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
02090029	Las demás.	15%	Q	
02101111	Jamón curado en sal con un mínimo de secado natural de diez (10) meses (Tipo Serrano)	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
02101119	Las demás.---Jamones sin deshuesar.	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02101190	Las demás.	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02101200	Tocino entreverado de panza (panceta) y sus trozos	15%	A	
02101910	Costillas de cerdo	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02101921	Jamon curado en sal con un mínimo de secado natural de diez (10) meses (Tipo Serrano)	15%	Ver párrafo 5 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
02101929	Los demás---Jomones deshuesados.	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
02101990	Las demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
02102000	Carne de la especie bovina	15%	B	
02109110	Carnes de primates	15%	A	
02109120	Despojos de primates	10%	A	
02109190	Los demás de primates	10%	A	
02109210	Carnes de ballenas, delfines y marsopas	15%	A	
02109220	Despojos de ballenas, delfines y marsopas	10%	A	
02109290	Los demás de ballenas, delfines y marsopas	10%	A	
02109310	Carnes de reptiles	15%	A	
02109320	Despojos de reptiles	10%	A	
02109390	Los demás de reptiles	10%	A	
02109910	Los demás Carnes	15%	A	
02109921	De hígado de ganso salado o en salmuera, seco o ahumado	15%	A	
02109929	Los demás	10%	A	
02109990	Los demás	10%	A	
04011000	Con un contenido de materias grasas inferior o igual al 1% en peso.	60%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04012010	Leche (fluida), en envases asépticos, para larga duración, sin refrigerar.	60%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04012020	Leche (fluida), en envases asépticos, para larga duración, sin refrigeración, deslactosada	60%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04012090	Las demás	60%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04013010	Leche	20%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04013021	Para batir	30%	Ver párrafo 8 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04013029	Los demás	30%	B	
04021010	De cabra	4%	A	
04021091	En envases que no exceden de 1 Kg. neto (uso exclusivamente doméstico), excepto las contempladas en la partida 0402.10.92	50%	Ver párrafo 9 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04021092	Para la alimentación infantil presentadas en envase para la venta al por menor, compuesta de leche entera, leche descremada, lactosa, lecitina, vitaminas y sales minerales	50%	Ver párrafo 9 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04021099	Los demás	50%	Ver párrafo 9 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04022110	De cabra	5%	B	
04022191	Para la alimentación infantil presentadas en envases para la venta al por menor, compuesta de leche entera, lactosa, lecitina, vitaminas y sales minerales.	50%	Ver párrafo 10 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04022199	Las demás	50%	Ver párrafo 10 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04022910	De cabra	5%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04022991	Para la alimentación infantil presentadas en envases para la venta al por menor, compuesta de leche entera, lactosa, lecitina, vitaminas y sales minerales	50%	Ver párrafo 10 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04022999	Las demás	50%	Ver párrafo 10 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04029111	Evaporada	10%	B	
04029119	Las demás	5%	B	
04029191	Evaporadas, con un contenido de materias grasas, inferior o igual al 1.5% en peso	155%	E	
04029192	Evaporadas, con un contenido de materias grasas, superior a 1.5% en peso	155%	E	
04029199	Las demás	155%	E	
04029911	Evaporada	10%	B	
04029919	Las demás	5%	B	
04029991	Evaporadas con un contenido de materias grasas inferior o igual al 1.5%.	155%	E	
04029992	Evaporadas con un contenido de materias grasas superior al 1.5% en peso	155%	E	
04029993	Leche condensada.	155%	E	
04029999	Las demás	155%	E	
04031010	Sin concentrar ni azucarar o edulcorar de otro modo y sin aromas, frutas ni cacao	15%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04031021	Con un contenido de materias grasas inferior o igual al 1.5% en peso (descremado).	15%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04031022	Con un contenido de materias grasas superior al 1.5% en peso	30%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04031031	En proporción inferior al 50% en peso	15%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04031032	En proporción igual o superior al 50% en peso.	10%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04031091	Yogur líquido, incluso con cacao	15%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04031099	Los demás	15%	Ver párrafo 11 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04039011	Crema (nata).	30%	C	
04039012	Suero de mantequilla (Babeurre).	20%	B	
04039013	Cuajada	30%	Ver párrafo 13 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04039019	Los demás	30%	C	
04039021	En polvo, gránulos u otras formas sólidas, en envases que no exceden de 1Kg neto (uso exclusivamente doméstico), con un contenido de materias grasas, igual o inferior a 1.5% en peso	30%	C	
04039022	En polvo, gránulos u otras formas sólidas, en envases cuyo peso sea mayor de 1 Kg. neto, con un contenido de materias grasas, igual o inferior al 1.5% en peso	50%	Ver párrafo 9 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04039023	En polvo, gránulos u otras formas sólidas, con un contenido de materias grasas superior a 1.5% en peso.	50%	Ver párrafo 10 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04039024	Suero de mantequilla (Babeurre)	30%	C	
04039029	Los demás	30%	C	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04039031	En polvo, gránulos u otras formas sólidas	5%	B	
04039039	Los demás	30%	C	
04039041	En proporción inferior al 50% en peso	22.5%	B	
04039042	En proporción igual o superior al 50% en peso	10%	A	
04039090	Los demás	120%	E	
04041011	En polvo, gránulos u otras formas sólidas, incluso azucarados o edulcorados de otro modo	5%	B	
04041019	Los demás	30%	E	
04041091	Sin concentrar, ni azucarar o edulcorar de otro modo	30%	A	
04041099	Los demás	30%	A	
04049011	Productos constituidos por los componentes naturales de la leche, elaborados especialmente para la crianza de animales.	5%	A	
04049019	Los demás	120%	A	
04049021	Productos constituidos por los componentes naturales de la leche, elaborados especialmente para la crianza de animales	5%	B	
04049029	Los demás	30%	A	
04049091	Productos constituidos por los componentes naturales de la leche, elaborados especialmente para la crianza de animales.	5%	B	
04049099	Los demás	120%	A	
04051000	Mantequilla (manteca)	15%	Ver párrafo 12 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04052010	Con un contenido de grasa láctea superior o igual al 75% en peso	15%	Ver párrafo 12 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04052090	Las demás	10%	Ver párrafo 12 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04059010	Aceite de mantequilla	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04059090	Las demás	15%	Ver párrafo 12 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04061010	Mozarella	30%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04061090	Los demás	30%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04062010	Para uso industrial	30%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04062090	Los demás	30%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04063000	Queso fundido, excepto el rallado o en polvo.	30%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04064000	Queso de pasta azul.	15%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04069011	Para uso industrial sin partir, en empaques de 20.0 KN o más	30%	Ver párrafo 13 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04069019	Los demás	30%	Ver párrafo 13 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
04069020	Muenster	15%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04069090	Los demás	20%	Ver párrafo 14 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
04070010	Para incubación	5%	A	
04070020	Para consumo humano	15%	E	
04070090	Los demás	15%	E	
04081100	Secas	15%	Q	
04081900	Las demás	15%	P	
04089100	Secos	15%	Q	
04089900	Los demás	15%	Q	
04090000	Miel natural.	15%	C	
04100011	Con cáscara	15%	A	
04100019	Los demás	15%	A	
04100090	Los demás	15%	A	
05010000	Cabello en bruto, incluso lavado o desgrasado; desperdicios de cabello.	15%	A	
05021000	Cerdas de cerdo o de jabalí y sus desperdicios	15%	A	
05029000	Los demás	15%	A	
05030000	Crin y sus desperdicios, incluso en capas con soporte o sin él	10%	A	
05040010	Tripas para la fabricación de embutidos	LIBRE	I	
05040020	Estómagos y vejigas comestibles	15%	A	
05040090	Los demás	15%	A	
05051000	Plumas de las utilizadas para relleno; plumón.	15%	A	
05059010	Piel y otras partes de aves provistas de sus plumas y plumones.	15%	A	
05059020	Plumas para adorno	15%	A	
05059090	Los demás	15%	A	
05061010	Huesos de ballena	10%	A	
05061090	Los demás	15%	A	
05069010	Huesos de ballena	10%	A	
05069090	Los demás	15%	A	
05071000	Marfil; polvo y desperdicios de marfil	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
05079010	Cuernos	15%	A	
05079020	Barbas de ballena	10%	A	
05079030	Maslo de Asta	15%	A	
05079040	Carey	15%	A	
05079090	Los demás	15%	A	
05090000	Esponjas naturales de origen animal	15%	A	
05100010	Ámbar gris, castóreo; algalia y almizcle; cantáridas	10%	A	
05100020	Testículos.	15%	A	
05100090	Los demás.	15%	A	
05111000	Semen de bovino	LIBRE	I	
05119910	Cochinilla en bruto o simplemente preparada	10%	A	
05119920	Huevos y huevas	LIBRE	I	
05119930	Embriones y semen de animales.	LIBRE	I	
05119990	Los demás	LIBRE	I	
06011000	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en reposo vegetativo.	LIBRE	I	
06012000	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en vegetación o en flor; plantas y raíces de achicoria	LIBRE	I	
06021000	Esquejes sin enraizar e injertos	LIBRE	I	
06022000	Arboles, arbustos y matas, de frutas o de otros frutos comestibles, incluso injertados.	LIBRE	I	
06023000	Rododendros y azaleas, incluso injertados.	LIBRE	I	
06024000	Rosales, incluso injertados	LIBRE	I	
06029010	Blanco de setas	LIBRE	I	
06029090	Los demás	LIBRE	I	
06031000	Frescos	15%	A	
06039000	Los demás	15%	A	
06041000	Musgos y líquenes	15%	A	
06049110	Arboles de Navidad	15%	A	
06049190	Los demás	15%	A	
06049900	Los demás	15%	A	
07011000	Para la siembra	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
07019000	Las demás	81%	Ver párrafo 17 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
07020000	Tomates frescos o refrigerados.	15%	Q	
07031000	Cebollas y chalotes.	72%	Ver párrafo 18 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
07032000	Ajos.	10%	A	
07039000	Puerros y demás hortalizas aliáceas.	15%	E	
07041010	Coliflores.	15%	Q	
07041020	Brécoles ("broccoli").	15%	Q	
07042000	Coles (repollitos) de Bruselas.	15%	E	
07049010	Coles Lombardas (repollo).	30%	Q	
07049090	Los demás	15%	Q	
07051100	Repolladas.	15%	Q	
07051900	Las demás	30%	Q	
07052100	Endibia "Witloof" (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15%	A	
07052900	Las demás	15%	A	
07061010	Zanahorias	30%	C	
07061020	Nabos.	15%	C	
07069091	Remolachas para ensalada	15%	E	
07069099	Los demás.	15%	Q	
07070000	Pepinos y pepinillos, frescos o refrigerados.	15%	C	
07081000	Guisantes (arvejas, chícharos) (<i>Pisum sativum</i>).	15%	E	
07082000	Judías (porotos, alubias, frijoles, fréjoles) (<i>Vigna</i> spp., <i>Phaseolus</i> spp.).	15%	Q	
07089000	Las demás	15%	C	
07091000	Alcachofas (alcauciles).	15%	C	
07092000	Espárragos.	15%	B	
07093000	Berenjenas	15%	C	
07094000	Apio, excepto el apionabo	30%	B	
07095100	Hongos del género <i>Agaricus</i>	15%	A	
07095200	Trufas	15%	A	
07095900	Los demás	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
07096000	Frutos del género "Capsicum" o "Pimenta".	15%	A	
07097000	Espinacas (incluida la de Nueva Zelanda) y armuelles.	15%	C	
07099010	Aceitunas y alcaparras.	10%	A	
07099020	Maíz dulce (Zea mays var saccharata).	15%	C	
07099090	Las demás	15%	C	
07101000	Patatas (papas).	30%	Q	
07102100	Guisantes (arvejas, chícharos) (Pisum sativum).	15%	A	
07102200	Judías (porotos, alubias, frijoles, fréjoles) (Vigna spp. Phaseolus spp.).	15%	B	
07102910	Habas verdes	15%	B	
07102990	Las demás	15%	A	
07103000	Espinacas (incluida la de Nueva Zelanda) y armuelles	15%	A	
07104010	Maíz en mazorca	15%	A	
07104020	En grano.	15%	A	
07108010	Aceitunas.	10%	A	
07108020	Alcaparras	10%	A	
07108030	Cebollas	15%	B	
07108040	Hongos, setas y trufas.	15%	A	
07108050	Ajos.	10%	A	
07108060	Tomates.	15%	A	
07108091	Apio	15%	A	
07108092	Lechugas	15%	A	
07108093	Repollos (col lombarda o col común).	15%	A	
07108094	Zanahorias	15%	A	
07108095	Remolacha	15%	A	
07108096	Brócoles ("brocoli").	15%	A	
07108097	Coliflor	15%	A	
07108098	Coles de Bruselas.	15%	A	
07108099	Los demás	15%	A	
07109000	Mezclas de hortalizas	15%	A	
07112000	Aceitunas.	10%	B	
07113000	Alcaparras.	10%	A	
07114000	Pepinos y pepinillos.	LIBRE	I	
07115100	Hongos del género Agaricus	15%	A	
07115900	Los demás	15%	A	
07119011	Cebollas	15%	M	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
07119012	Tomates	15%	B	
07119013	Ajos	15%	A	
07119014	Apios	15%	B	
07119019	Las demás	LIBRE	I	
07119090	Los demás	LIBRE	I	
07122000	Cebollas.	LIBRE	I	
07123100	Hongos del género Agaricus	LIBRE	I	
07123200	Orejas de Judas (Auricularia spp.)	LIBRE	I	
07123300	Hongos gelatinosos (Tremella spp.)	LIBRE	I	
07123900	Los demás	LIBRE	I	
07129010	Tomates	15%	A	
07129020	Ajos en polvo	10%	A	
07129030	Papas (patatas), incluso en trozos o en rodajas, pero sin otra preparación.	10%	B	
07129090	Los demás	LIBRE	I	
07131010	Para siembra	LIBRE	I	
07131090	Los demás.	LIBRE	I	
07132010	Para siembra	LIBRE	I	
07132090	Los demás.	15%	A	
07133110	Para siembra	LIBRE	I	
07133120	Rosados o Pintos	15%	A	
07133190	Los demás.	15%	A	
07133210	Para siembra.	LIBRE	I	
07133220	Rosados o Pintos	15%	A	
07133290	Los demás.	15%	A	
07133310	Para siembra.	LIBRE	I	
07133320	Rosados o Pintos	15%	A	
07133330	Porotos colorados	15%	Ver párrafo 19 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
07133390	Los demás	15%	A	
07133910	Para siembra	LIBRE	I	
07133990	Las demás	LIBRE	I	
07134010	Para siembra	LIBRE	I	
07134090	Las demás	15%	A	
07135010	Para siembra	LIBRE	I	
07135020	Habas chicas.	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
07135090	Las demás.	5%	A	
07139010	Para la siembra	LIBRE	I	
07139090	Los demás	15%	A	
07141000	Raíces de mandioca (yuca).	15%	A	
07142000	Batatas (boniatos, camotes).	15%	A	
07149010	Ñame	15%	A	
07149090	Los demás	15%	A	
08011100	Secos.	15%	A	
08011910	Rayados	15%	A	
08011990	Los demás.	15%	A	
08012110	Frescas.	15%	A	
08012120	Secas.	10%	A	
08012210	Frescas	15%	A	
08012220	Secas.	10%	A	
08013110	Frescas	10%	A	
08013120	Secas.	10%	A	
08013210	Frescas.	10%	A	
08013220	Secas.	10%	A	
08021100	Con cáscara	10%	A	
08021200	Sin cáscara.	2%	A	
08022100	Con cáscara.	10%	A	
08022200	Sin cáscara.	10%	A	
08023100	Con cáscara.	5%	A	
08023200	Sin cáscara	LIBRE	I	
08024010	Con cáscara.	15%	A	
08024020	Sin cáscara.	10%	A	
08025010	Con cáscara.	2%	A	
08025020	Sin cáscara	2%	A	
08029010	Con cáscara.	10%	A	
08029020	Sin cáscara.	10%	A	
08030011	Frescos	15%	A	
08030012	Secos	10%	A	
08030021	Frescas	15%	A	
08030022	Secas	15%	A	
08041010	Frescos.	15%	A	
08041020	Secos	10%	A	
08042010	Frescos.	10%	A	
08042020	Secos.	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
08043010	Frescas	15%	A	
08043020	Secas	15%	A	
08044010	Frescos.	15%	A	
08044020	Secos	15%	A	
08045010	Frescos.	15%	A	
08045020	Secos.	10%	A	
08051010	Frescas	15%	A	
08051020	Secas	15%	A	
08052010	Frescas.	15%	A	
08052020	Secas.	15%	A	
08054010	Frescos	15%	A	
08054020	Secos.	10%	A	
08055010	Frescos	15%	A	
08055020	Secos	10%	A	
08059010	Frescos	15%	A	
08059020	Secos.	15%	A	
08061000	Frescas.	LIBRE	I	
08062000	Secas, incluidas las pasas.	2%	A	
08071100	Sandías	15%	A	
08071900	Los demás	15%	A	
08072000	Papayas	15%	A	
08081000	Manzanas.	2%	A	
08082010	Peras	5%	A	
08082020	Membrillos	15%	A	
08091000	Albaricoques (damascos, chabacanos).	10%	A	
08092000	Cerezas	1%	A	
08093000	Melocotones (duraznos), incluidos los griñones y nectarinas.	2%	A	
08094000	Ciruelas y endrinas.	LIBRE	I	
08101000	Fresas (frutillas).	15%	C	
08102010	Frambuesas	15%	A	
08102090	Los demás	15%	A	
08103000	Grosellas, incluido el casis.	15%	A	
08104000	Arándanos rojos, mirtilos y demás frutos del género Vaccinium.	15%	A	
08105000	Kiwis	15%	A	
08106000	Duriones	10%	A	
08109010	De clima tropical	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
08109020	De clima no tropical	10%	A	
08111000	Fresas (frutillas).	15%	C	
08112010	Con adición de azúcar o edulcorados de otro modo.	LIBRE	I	
08112090	Las demás	15%	A	
08119011	De clima tropical.	15%	B	
08119019	Los demás.	10%	A	
08119021	De clima tropical.	15%	B	
08119029	Los demás.	10%	A	
08121000	Cerezas.	LIBRE	I	
08129011	Fresas (frutillas)	15%	C	
08129019	Las demás	10%	B	
08129020	De clima tropical.	15%	B	
08131000	Albaricoques (damascos, chabacanos).	10%	A	
08132000	Ciruelas.	5%	A	
08133000	Manzanas.	10%	B	
08134000	Las demás frutas u otros frutos.	10%	B	
08135011	De nueces	5%	B	
08135019	Las demás	5%	B	
08135021	Con cáscara	5%	B	
08135029	Sin cáscara.	5%	B	
08135090	Las demás	5%	B	
08140000	Cortezas de agris (cítricos), melons o sandías, frescas, congeladas, secas o presentadas en agua salada, sulfurosa o adicionada de otras sustancias para su <u>conservacion provisional</u>	15%	A	
09011100	Sin descafeinar.	30%	M	
09011200	Descafeinado	30%	M	
09012100	Sin descafeinar.	54%	M	
09012200	Descafeinado	54%	M	
09019010	Cáscara y cascarilla de café.	30%	M	
09019020	Sucedáneos del café que contengan café	30%	T	
09021000	Té verde (sin fermentar) presentado en envases inmediatos con un contenido inferior o igual a 3 kg.	15%	A	
09022000	Té verde (sin fermentar) presentado de otra forma.	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
09023000	Té negro (fermentado) y té parcialmente fermentado, presentados en envases inmediatos con un contenido inferior o igual a 3 kg.	15%	A	
09024000	Té negro (fermentado) y té parcialmente fermentado, presentados de otra forma.	15%	A	
09030000	Yerba mate.	15%	A	
09041100	Sin triturar ni pulverizar	LIBRE	I	
09041200	Triturada o pulverizada	10%	A	
09042000	Frutos de los géneros Capsicum o Pimenta, secos, triturados o pulverizados.	10%	A	
09050000	Vainilla.	LIBRE	I	
09061000	Sin triturar ni pulverizar.	LIBRE	I	
09062000	Triturados o pulverizados	15%	A	
09070010	Sin triturar ni pulverizar.	LIBRE	I	
09070020	Trituradas o pulverizados	15%	A	
09081010	Sin triturar ni pulverizar	LIBRE	I	
09081020	Trituradas o pulverizadas	15%	A	
09082010	Sin triturar ni pulverizar	LIBRE	I	
09082020	Trituradas o pulverizadas	15%	A	
09083010	Sin triturar ni pulverizar	LIBRE	I	
09083020	Trituradas o pulverizadas	15%	A	
09091010	Sin triturar ni pulverizar.	10%	A	
09091020	Trituradas o pulverizadas	15%	A	
09092010	Sin triturar ni pulverizar	10%	A	
09092020	Trituradas o pulverizadas	15%	A	
09093010	Sin triturar ni pulverizar.	LIBRE	I	
09093020	Trituradas o pulverizadas	LIBRE	I	
09094010	Sin triturar ni pulverizar.	LIBRE	I	
09094020	Trituradas o pulverizadas	15%	A	
09095010	Sin triturar ni pulverizar	LIBRE	I	
09095020	Trituradas o pulverizadas	15%	A	
09101010	Sin triturar ni pulverizar	LIBRE	I	
09101020	Trituradas o pulverizadas.	15%	A	
09102010	Sin triturar ni pulverizar	LIBRE	I	
09102020	Trituradas o pulverizadas	15%	A	
09103010	Sin triturar ni pulverizar	LIBRE	I	
09103020	Trituradas o pulverizadas	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
09104010	Sin triturar ni pulverizar.	LIBRE	I	
09104020	Trituradas o pulverizadas	15%	A	
09105000	Curry.	15%	A	
09109110	Sin triturar ni pulverizar	LIBRE	I	
09109120	Trituradas o pulverizadas	15%	A	
09109910	Sin triturar ni pulverizar.	LIBRE	I	
09109920	Trituradas o pulverizadas	15%	A	
10011000	Trigo duro.	LIBRE	I	
10019000	Los demás	LIBRE	I	
10020000	Centeno.	10%	A	
10030000	Cebada.	LIBRE	I	
10040000	Avena.	LIBRE	I	
10051000	Para siembra	LIBRE	I	
10059010	Maíz tipo " pop" (Zea mays everta).	LIBRE	I	
10059090	Los demás (maíz sin preparar ni moler).	40%	Ver párrafo 20 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
10061010	Para siembra.	LIBRE	I	
10061090	Los demás	90%	Ver párrafo 21 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
10062000	Arroz descascarillado (arroz cargo o arroz pardo)	90%	Ver párrafo 22 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
10063000	Arroz semiblanqueado o blanqueado, incluso pulido o glaseado	90%	Ver párrafo 22 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
10064000	Arroz partido.	90%	Ver párrafo 22 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
10070010	Para siembra	LIBRE	I	
10070090	Los demás.	15%	B	
10081000	Alforfón.	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
10082000	Mijo.	LIBRE	I	
10083000	Alpiste.	5%	A	
10089000	Los demás cereales.	10%	A	
11010010	Corriente.	10%	Q	
11010020	Enriquecida	10%	P	
11021000	Harina de centeno	LIBRE	I	
11022010	Pregelatinizada.	LIBRE	I	
11022090	Los demás	10%	A	
11023000	Harina de arroz.	15%	E	
11029000	Las demás	10%	A	
11031100	De trigo	10%	B	
11031310	Sémola, adyuvante para cervecería	10%	A	
11031390	Las demás.	15%	B	
11031910	De avena	15%	A	
11031990	Los demás	15%	B	
11032010	De trigo	15%	A	
11032090	De los demás cereales	15%	A	
11041200	De avena	5%	A	
11041910	De cebada	10%	A	
11041990	Los demás	15%	A	
11042200	De avena.	10%	A	
11042310	De maíz tipo "pop" (Zea mays everta).	15%	B	
11042320	Los demás troceados o quebrantados	40%	Ver párrafo 20 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
11042390	Los demás	40%	Ver párrafo 20 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
11042910	De cebada	10%	A	
11042990	Los demás	15%	B	
11043000	Gérmén de cereales entero, aplastado, en copos o molido.	15%	B	
11051000	Harina, sémola y polvo.	LIBRE	I	
11052000	Copos, gránulos y "pellets".	15%	B	
11061000	De las hortalizas de la partida 07.13.	10%	B	
11062000	De sagú o de las raíces o tubérculos de la partida 07.14.	10%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
11063000	De los productos del Capítulo 8.	10%	B	
11071010	Sin triturar ni pulverizar	LIBRE	I	
11071020	Triturada o pulverizada.	5%	A	
11072010	Sin triturar ni pulverizar	LIBRE	I	
11072020	Triturada o pulverizada	10%	A	
11081100	Almidón de trigo.	5%	A	
11081200	Almidón de maíz.	LIBRE	I	
11081300	Fécula de patata (papa).	15%	A	
11081400	Fécula de mandioca (yuca).	15%	A	
11081910	De batata	15%	A	
11081990	Los demás	15%	A	
11082000	Inulina	15%	A	
11090000	Gluten de trigo, incluso seco	LIBRE	I	
12010010	Para siembra.	LIBRE	I	
12010090	Las demás.	LIBRE	I	
12021010	Para siembra	LIBRE	I	
12021090	Los demás.	LIBRE	I	
12022010	Para siembra	LIBRE	I	
12022090	Los demás	5%	A	
12030000	Copra.	15%	A	
12040010	Para siembra.	LIBRE	I	
12040090	Las demás	15%	A	
12051000	Semillas de nabo (nabina) o de colza con bajo contenido de ácido erúxico	15%	A	
12059010	Para siembra	LIBRE	I	
12059090	Los demás	15%	A	
12060010	Para siembra	LIBRE	I	
12060090	Las demás.	15%	A	
12071010	Para siembra	LIBRE	I	
12071090	Las demás	5%	A	
12072010	Para siembra	LIBRE	I	
12072090	Las demás.	5%	A	
12073010	Para siembra	LIBRE	I	
12073090	Las demás	5%	A	
12074010	Para siembra	LIBRE	I	
12074090	Las demás.	LIBRE	I	
12075010	Para siembra	LIBRE	I	
12075090	Las demás	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
12076010	Para siembra	LIBRE	I	
12076090	Las demás.	5%	A	
12079100	Semilla de amapola (adormidera).	5%	A	
12079911	Semilla de Karité---Para siembra.	LIBRE	I	
12079919	Las demás---Para siembra.	LIBRE	I	
12079990	Las demás	5%	A	
12081000	De habas (porotos, frijoles, fréjoles) de soja (soya).	15%	A	
12089010	De semillas de algodón	15%	A	
12089020	De semilla de cacahuates (cacahuetes, maníes).	15%	A	
12089030	De semilla ricino	15%	A	
12089040	De semilla de lino (linaza).	15%	A	
12089050	De las demás semillas y frutos oleaginosos comestibles.	15%	A	
12089090	Las demás	10%	A	
12091000	Semilla de remolacha azucarera	LIBRE	I	
12092100	De alfalfa	LIBRE	I	
12092200	De trébol (<i>Trifolium</i> spp.).	LIBRE	I	
12092300	De festucas	LIBRE	I	
12092400	De pasto azul de Kentucky (<i>Poa pratensis</i> L).	LIBRE	I	
12092500	De ballico (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.).	LIBRE	I	
12092600	De fleo de los prados (<i>Phleum pratensis</i>).	LIBRE	I	
12092910	Semillas de remolacha	LIBRE	I	
12092990	Las demás	LIBRE	I	
12093000	Semillas de plantas herbáceas utilizadas principalmente por sus flores	LIBRE	I	
12099100	Semillas de hortalizas	LIBRE	I	
12099900	Los demás	LIBRE	I	
12101000	Conos de lúpulo sin triturar ni moler ni en "pellets".	LIBRE	I	
12102000	Conos de lúpulo triturados, molidos o en "pellets"; lupulino	LIBRE	I	
12111000	Raíces de regaliz	15%	A	
12112000	Raíces de "ginseng"	15%	A	
12113000	Hojas de coca	15%	A	
12114000	Paja de adormidera	15%	A	
12119010	Naranjillas	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
12119020	Las demás plantas, partes, semillas y frutos de las especies utilizadas en medicina	5%	A	
12119090	Las demás	15%	A	
12121000	Algarrobas y sus semillas	15%	A	
12122010	Destinados a alimentación	15%	A	
12122020	De las especies utilizadas principalmente en preparaciones farmacéuticas, cosméticas y análogas.	LIBRE	I	
12122090	Las demás	10%	A	
12123000	Huesos (carozos) y almendras de albaricoque (damasco, chabacano), de melocotón (durazno) (incluidos los griñones y nectarinas) o de ciruela	15%	A	
12129100	Remolacha azucarera	15%	A	
12129910	Raíces de achicoria	15%	A	
12129920	Caña de azúcar	15%	A	
12129990	Los demás.	15%	A	
12130010	Paja.	15%	A	
12130020	Cascabillo de arroz.	15%	A	
12130030	Cascabillo de maíz	15%	A	
12130090	Los demás	15%	A	
12141000	Harina y "pellets" de alfalfa.	LIBRE	I	
12149000	Los demás	15%	A	
13011000	Goma laca.	LIBRE	I	
13012000	Goma arábiga.	LIBRE	I	
13019010	Bálsamos naturales	15%	A	
13019020	Resina de Cannabis y demás estupefacientes	15%	A	
13019090	Los demás.	LIBRE	I	
13021110	Goma de opio u opio goma	15%	A	
13021120	Para fines medicinales	LIBRE	I	
13021190	Los demás	15%	A	
13021200	De regaliz	10%	A	
13021300	De lúpulo	LIBRE	I	
13021400	De piretro (pelitre) o de raíces que contengan rotenona	LIBRE	I	
13021910	Para fines medicinales (Previo Visto Bueno del Ministerio de Salud y demás Reglamentos):	5%	A	
13021920	Extracto y tinturas de Cannabis	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
13021930	Concentrado de paja adormidera, y demás estupefacientes	15%	A	
13021940	Soporíferos	15%	A	
13021950	Para preparación de insecticidas y fungicidas	LIBRE	I	
13021960	Oleorresina de vainilla o extracto de vainilla	LIBRE	I	
13021990	Los demás	LIBRE	I	
13022000	Materias pécticas, pectinatos y pectatos.	LIBRE	I	
13023100	Agar-agar.	LIBRE	I	
13023200	Mucílagos y espesativos de la algarroba o de su semilla o de las semillas de guar, incluso modificados	LIBRE	I	
13023900	Los demás	LIBRE	I	
14011000	Bambú.	LIBRE	I	
14012000	Roten (ratán).	LIBRE	I	
14019010	Mímbrre.	LIBRE	I	
14019090	Los demás	15%	A	
14020010	“Kapok” (miraguano de bombacáceas)	10%	A	
14020091	Crin vegetal.	10%	A	
14020099	Los demás.	10%	A	
14030010	Sorgo de escobas (Sorghum vulgare var technicum)	LIBRE	I	
14030091	Gramma de tampico, ixtle	15%	A	
14030099	Los demás	15%	A	
14041011	Sin triturar ni pulverizar.	10%	A	
14041019	Triturado o pulverizado	15%	A	
14041020	Productos vegetales curtientes	15%	A	
14041090	Los demás	LIBRE	I	
14042000	Línteres de algodón	LIBRE	I	
14049010	Tagua	15%	A	
14049090	Los demás	15%	A	
15010010	Grasas de cerdo (incluida la manteca de cerdo).	15%	B	
15010020	Grasas de aves	LIBRE	I	
15020010	Grasa (sebos) de las especies bovina.	15%	B	
15020090	Las demás	LIBRE	I	
15030010	Estearina solar no comestible.	10%	C	
15030020	Aceite de manteca de cerdo y estearina solar comestible.	15%	E	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
15030030	Aceite de sebo	15%	E	
15030040	Oleomargarina.	15%	E	
15030090	Los demás.	30%	E	
15043010	Aceite de espermaceti	15%	A	
15043090	Los demás.	10%	A	
15050010	Grasa de lana en bruto (suarda o suintina).	LIBRE	I	
15050090	Las demás	LIBRE	I	
15060000	Las demás grasas y aceites animales, y sus fracciones, incluso refinados, pero sin modificar químicamente.	LIBRE	I	
15071000	Aceite en bruto, incluso desgomado	LIBRE	I	
15079000	Los demás	20%	F	Ver Anexo 3.17
15081000	Aceite en bruto.	10%	A	
15089000	Los demás	10%	F	
15091000	Virgen.	10%	C	
15099000	Los demás.	10%	C	
15100000	Los demás aceites y sus fracciones obtenidos exclusivamente de aceituna, incluso refinados, pero sin modificar químicamente, y mezclas de estos aceites o fracciones con los aceites o fracciones de la partida 15.09	10%	E	
15111000	Aceite en bruto	20%	F	
15119000	Los demás	20%	F	
15121100	Aceites en bruto	10%	A	
15121900	Los demás	30%	F	Ver Anexo 3.17
15122100	Aceite en bruto, incluso sin el gosipol.	10%	C	
15122900	Los demás	10%	F	
15131100	Aceite en bruto	10%	A	
15131900	Los demás	30%	E	
15132100	Aceites en bruto	20%	A	
15132900	Los demás	20%	F	
15141100	Aceite en bruto	10%	A	
15141900	Los demás	10%	F	
15149100	Aceite en bruto	10%	A	
15149900	Los demás	10%	F	
15151100	Aceite en bruto	10%	A	
15151900	Los demás	LIBRE	I	
15152100	Aceite en bruto	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
15152900	Los demás.	30%	Ver párrafo 23 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
15153010	Aceite en bruto.	LIBRE	I	
15153090	Los demás	10%	A	
15154010	Aceite en bruto	10%	A	
15154090	Los demás.	10%	A	
15155010	Aceite en bruto.	10%	A	
15155090	Los demás.	10%	A	
15159010	Aceite de jojoba y sus fracciones	10%	C	
15159021	En bruto	10%	A	
15159029	Los demás	30%	E	
15159090	Los demás	30%	F	
15161000	Grasas y aceites, animales, y sus fracciones.	15%	E	
15162010	Aceites vegetales hidrogenados usados en la industria alimenticia.	10%	E	
15162020	Aceite de ricino hidrogenado.	LIBRE	I	
15162090	Los demás	15%	F	Ver Anexo 3.17
15171000	Margarina, excepto la margarina líquida	20%	E	
15179010	Mezcla de aceites vegetales	30%	F	Ver Anexo 3.17
15179090	Los demás	30%	F	Ver Anexo 3.17
15180011	Linolina.	LIBRE	I	
15180012	De linaza.	LIBRE	I	
15180013	Grasa Vegetal Deshidratada en polvo.	LIBRE	I	
15180019	Las demás.	LIBRE	I	
15180091	Aceites de frituras usados para la preparación de alimentos de animales	15%	A	
15180099	Los demás.	15%	A	
15200000	Glicerol en bruto; aguas y lejías glicerinosas	LIBRE	I	
15211000	Ceras vegetales.	LIBRE	I	
15219010	Cera de abejas.	LIBRE	I	
15219090	Los demás.	LIBRE	I	
15220010	Degrás.	15%	A	
15220020	Residuos del tratamiento de aceites vegetales	15%	A	
15220090	Los demás	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
16010011	Envasados herméticamente o al vacío	30%	M	
16010019	Los demás	30%	Q	
16010021	Envasados herméticamente o al vacío	30%	M	
16010029	Los demás	30%	Q	
16010031	Envasados herméticamente o al vacío	30%	P	
16010039	Los demás	30%	Q	
16010041	Envasados herméticamente o al vacío	30%	C	
16010049	Los demás	30%	R	
16010091	Envasados herméticamente o al vacío	30%	E	
16010099	Los demás	30%	Q	
16021000	Preparaciones homogeneizadas	10%	E	
16022010	Paté de hígado de ganso o de pato.	10%	B	
16022091	Envasados herméticamente o al vacío	15%	B	
16022099	Los demás	15%	A	
16023110	Envasados herméticamente o al vacío	15%	A	
16023190	Los demás	15%	B	
16023210	Envasados herméticamente o al vacío	15%	B	
16023290	Los demás	15%	B	
16023910	Envasados herméticamente o al vacío	15%	Q	
16023990	Los demás.	15%	A	
16024111	Envasado herméticamente o al vacío	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
16024119	Los demás	70%	E	
16024190	Los demás.	30%	E	
16024210	Envasado herméticamente o al vacío	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
16024290	Los demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
16024911	Pasta de cerdo (Jamón del diablo).	10%	B	
16024912	Jamonadas en envases menores a un 1 kilo neto	15%	M	
16024913	Jamonadas en envases iguales o mayores de 1 Kilo neto	70%	P	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
16024914	Tocino, incluso con partes magras	30%	Ver párrafo 6 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
16024915	Colas, hocicos, patas y orejas de puerco	15%	Ver párrafo 6 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
16024919	Los demás	70%	Ver párrafo 4 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
16024990	Los demás	30%	Ver párrafo 6 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
16025010	Envasados herméticamente o al vacío	10%	F	
16025090	Las demás	10%	F	
16029011	Preparaciones de sangre de cualquier animal	10%	C	
16029019	Los demás	10%	E	
16029090	Los demás.	10%	C	
16030010	De carne	10%	A	
16030020	De pescado.	15%	A	
16030090	Los demás	15%	A	
17011100	De caña:	144%	A	
17011200	De remolacha	30%	E	
17019110	Azúcar cande	15%	A	
17019190	Los demás.	30%	A	
17019910	Azúcar cande	15%	A	
17019990	Los demás	144%	A	
17021100	Con un contenido de lactosa superior o igual al 99% en peso, expresado en lactosa anhidra, calculado sobre producto seco	LIBRE	I	
17021900	Los demás	LIBRE	I	
17022010	Azúcar de arce ("maple").	15%	C	
17022020	Jarabe de arce	15%	C	
17023010	Glucosa comercial sin pulverizar	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
17023020	Jarabe de glucosa	LIBRE	I	
17023090	Los demás	15%	E	
17024010	Glucosa comercial sin pulverizar	LIBRE	I	
17024020	Jarabe de glucosa	LIBRE	I	
17024090	Los demás	15%	B	
17025000	Fructosa químicamente pura	15%	E	
17026010	Fructosa o levulosa en estado sólido	LIBRE	I	
17026090	Los demás	LIBRE	I	
17029011	Maltosa químicamente pura	15%	E	
17029012	Maltodextrina	LIBRE	I	
17029019	Los demás	15%	E	
17029021	Simples	15%	E	
17029029	Los demás.	15%	C	
17029030	Miel de caña	15%	E	
17029040	Miel de arce	15%	C	
17029050	Caramelos llamados "colorantes".	LIBRE	I	
17029090	Los demás	15%	C	
17031010	Comestibles	15%	E	
17031090	Los demás.	15%	E	
17039010	Comestibles.	15%	E	
17039090	Las demás	15%	E	
17041000	Chicles y demás gomas de mascar, incluso recubierto de azúcar	15%	B	
17049010	Confites, caramelos, pastillas, gomas azucaradas y bombones	15%	Q	
17049020	Turrone.	15%	C	
17049030	Maíz insuflado (Palomitas de maíz) o tostado recubierto de azúcar o miel	15%	C	
17049040	Pastillas para el alivio de la garganta o caramelos contra la tos, constituidos esencialmente por azúcar y agentes aromatizantes que incluyan sustancias medicamentosas	5%	A	
17049090	Los demás	15%	A	
18010000	Cacao en grano, entero o partido, crudo o tostado	15%	A	
18020000	Cáscara, películas y demás residuos de cacao	15%	A	
18031000	Sin desgrasar.	10%	A	
18032000	Desgrasada total o parcialmente.	10%	A	
18040000	Manteca, grasa y aceite de cacao	10%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
18050000	Cacao en polvo sin adición de azúcar ni otro edulcorante	LIBRE	I	
18061000	Cacao en polvo con adición de azúcar u otro edulcorante	15%	A	
18062000	Las demás preparaciones, bien en bloques o barras con un peso superior a 2 Kg, bien en forma líquidas o pastosa, o en polvo, gránulos o formas similares, en recipientes o envases inmediatos con un contenido superior a 2 Kg.	15%	A	
18063110	Bombones	5%	A	
18063190	Los demás	5%	A	
18063210	Caramelo duro recubierto de chocolate	5%	A	
18063220	En bombones, pastillas y pastillaje	5%	A	
18063230	Productos dietéticos que contengan en peso el 50% o más de cacao.	5%	A	
18063290	Los demás	5%	A	
18069010	Preparaciones dietéticas que contengan en peso el 50% o más de cacao.	10%	A	
18069020	Las demás preparaciones dietéticas en polvo	5%	A	
18069090	Los demás	15%	A	
19011011	Fórmula para lactantes	LIBRE	I	
19011019	Las demás	5%	Ver párrafo 16 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
19011020	Preparaciones dietéticas a base de cereales, harinas, almidones o féculas, que contengan leche o sus derivados o huevo	5%	A	
19011030	Preparados de cereal sin leche ni huevo	10%	C	
19011090	Las demás	5%	B	
19012010	Mazarina	15%	A	
19012020	Fariña	15%	A	
19012091	Sin azucarar ni edulcorar de otro modo	LIBRE	I	
19012099	Los demás.	15%	A	
19019010	Extracto de malta.	LIBRE	I	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
19019021	A base de cereales, harinas, almidones o féculas, que contengan huevo o leche o derivados de la leche	5%	B	
19019022	Preparados dietéticos a base de cereales, sin leche ni sus derivados, ni huevo	10%	C	
19019023	Leche modificada y preparados a base de componentes naturales de la leche	30%	Ver párrafo 16 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
19019029	Los demás	15%	C	
19019040	Leche malteada	10%	A	
19019050	Polvos para helados	LIBRE	I	
19019061	Sin azucarar ni edulcorar de otro modo.	15%	A	
19019069	Los demás.	15%	A	
19019090	Los demás	15%	A	
19021100	Que contengan huevo	15%	E	
19021900	Las demás	15%	C	
19022011	De embutidos, carnes o de despojos	15%	Q	
19022012	De pescado.	15%	E	
19022019	Los demás.	15%	Q	
19022090	Las demás	15%	Q	
19023000	Las demás pastas alimenticias.	15%	E	
19024010	Sin cocer, rellenar, ni preparar de otra forma.	15%	E	
19024090	Las demás	15%	E	
19030000	Tapioca y sus sucedáneos preparados con fécula, en copos, grumos, granos perlados, cerniduras o formas similares.	15%	B	
19041010	Palomitas de maíz (Popcorn).	15%	A	
19041021	Azucarados o edulcorados de otro modo.	15%	A	
19041022	Grape-Nut en envases con contenido neto en peso igual o superior a 4 libras	LIBRE	I	
19041023	Hojuelas, conos, copos y análogos, de maíz, tratados por inflado o tostado.	15%	B	
19041024	Los demás abrebocas de maíz, con o sin sabor a queso	15%	A	
19041029	Los demás	15%	A	
19041090	Los demás	15%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
19042010	Hojuelas, conos, copos y análogos, obtenidas con copos de cereales sin tostar o con mezclas de copos de cereales sin	15%	C	
19042020	Los demás abrebocas de maíz, con o sin sabor a queso	15%	B	
19042090	Los demás.	15%	C	
19043000	Trigo "Bulgur"	15%	A	
19049000	Los demás.	15%	B	
19051000	Pan crujiente llamado "Knackebrot".	15%	C	
19052000	Pan de especias.	10%	C	
19053100	Galletas dulces (con adición de edulcorante).	15%	P	
19053200	Barquillos y obleas, incluso rellenos ("gaufrettes", "wafers") y "waffles" ("gaufres") :	15%	B	
19054010	Sin adición de azúcar, miel, huevos, materias grasas, queso o frutas.	15%	Q	
19054090	Los demás	10%	B	
19059010	Hostias	LIBRE	I	
19059021	Pan y galletas de mar.	10%	B	
19059029	Los demás	15%	C	
19059030	Galletas de soda o saladas.	15%	C	
19059040	Las demás galletas.	15%	Q	
19059050	--Abrebocas de maíz, con o sin sabor a queso.	15%	C	
19059060	Los demás productos de pastelería congelados	10%	C	
19059090	Los demás	10%	C	
20011000	Pepinos y pepinillos.	LIBRE	I	
20019010	Aceitunas, incluso rellenas	10%	A	
20019020	Alcaparras	10%	A	
20019030	Maíz dulce (Zea mays var saccharata).	15%	A	
20019041	Dulces.	LIBRE	I	
20019049	Los demás.	10%	B	
20019050	Tomates	15%	B	
20019061	De frutas tropicales	15%	B	
20019062	De frutas no tropicales.	15%	B	
20019063	Cebollas	15%	A	
20019069	Las demás.	15%	B	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20019070	Encurtidos de surtidos de hortalizas	LIBRE	I	
20019080	Piccallities	15%	B	
20019090	Los demás	15%	C	
20021000	Tomates enteros o en trozos	15%	A	
20029011	Purés	81%	Ver párrafo 24 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
20029012	Pasta cruda o pulpa	81%	Ver párrafo 24 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
20029019	Los demás	81%	Ver párrafo 24 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
20029021	Jugos	25%	Ver párrafo 24 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
20029029	Los demás	25%	Ver párrafo 24 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
20031000	Hongos del género Agaricus	LIBRE	I	
20032000	Trufas	10%	A	
20039000	Los demás, hongos	LIBRE	I	
20041010	Preparado de papas troceadas y precocidas en envases menores a un kilogramo	20%	C	
20041020	Preparado de papas troceadas y precocidas en envases iguales o mayores a un kilogramo	20%	Ver párrafo 25 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	
20041030	Preparado de papas desmenuzadas, aplastadas y precocidas (Hash Brown).	20%	C	
20041090	Los demás	20%	C	
20049011	Guisantes.	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20049012	Habichuelas (frijoles o judías verdes sin desvainar).	15%	A	
20049019	Las demás	15%	A	
20049021	Cebollas y chalotes	15%	A	
20049022	Ajos.	15%	A	
20049029	Las demás	15%	A	
20049031	Brécoles (broccoli).	15%	M	
20049032	Coliflor	15%	M	
20049033	Col de Bruselas	15%	C	
20049034	Repollo (Col lombarda o col común).	15%	C	
20049039	Las demás	15%	C	
20049040	Lechugas	15%	C	
20049051	Zanahoria.	15%	M	
20049052	Remolachas para ensaladas.	15%	M	
20049059	Las demás	15%	C	
20049060	Pimientos	LIBRE	I	
20049071	Aceitunas.	10%	A	
20049072	Alcaparras.	10%	A	
20049081	Maíz dulce (Zea mays var Saccharata).	15%	A	
20049082	Espárragos	10%	A	
20049089	Las demás.	15%	A	
20049091	Aceitunas, incluso rellenas, con pimientos o con alcaparras.	10%	A	
20049092	Maíz dulce (Zea mays saecharata) con pimiento	15%	A	
20049099	Los demás	15%	A	
20051010	En envases cuyo contenido sea igual o inferior a 170.25 g (6 onzas).	10%	A	
20051090	Las demás	10%	A	
20052010	Papas fritas	15%	A	
20052020	Preparados en forma de harinas, sémolas o copos	15%	B	
20052090	Las demás	54%	B	
20054000	Guisantes (arvejas, chicharos) (Pisum sativum).	10%	A	
20055110	Preparadas con carne, despojos o con embutidos.	15%	A	
20055120	Frijoles con puerco (Pork and Beans)	5%	A	
20055190	Las demás	15%	A	
20055900	Las demás	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20056000	Espárragos	10%	A	
20057000	Aceitunas	10%	A	
20058000	Maíz dulce (Zea mays var. saccharata).	15%	A	
20059011	Cebollas.	15%	M	
20059012	Ajos.	15%	A	
20059019	Los demás	15%	A	
20059021	Brecoles (broccoli).	15%	A	
20059022	Coliflor.	15%	A	
20059023	Col de Bruselas	15%	A	
20059024	Repollo (Col lombarda o col común).	15%	A	
20059029	Las demás	15%	A	
20059031	Zanahorias.	15%	B	
20059032	Remolachas para ensaladas	15%	B	
20059039	Los demás	15%	C	
20059040	Pimientos	LIBRE	I	
20059050	Alcaparras	10%	A	
20059060	Las demás leguminosas sin mezclar	15%	A	
20059070	Las demás hortalizas sin mezclar.	15%	A	
20059080	Choucroute.	15%	A	
20059091	Aceitunas (incluso rellenas) con alcaparras	10%	A	
20059092	Maíz dulce (Zea mays var saccharata) con pimientos	15%	A	
20059099	Las demás mezclas de hortalizas	15%	A	
20060011	Fresas.	15%	B	
20060019	Las demás	15%	B	
20060090	Las demás	15%	B	
20071000	Preparaciones homogeneizadas	15%	C	
20079100	De agrios (cítricos).	15%	E	
20079910	De fresas	15%	C	
20079990	Los demás	15%	B	
20081110	Tostado	15%	B	
20081120	Manteca de cacahuets (mantequilla de maní).	15%	A	
20081190	Los demás	15%	A	
20081911	Nueces de marañón, incluidas sus mezclas en que las nueces de marañón, constituyan el ingrediente de mayor proporción por peso	15%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20081912	Mezclas con cacahuete (maní) como ingrediente de mayor proporción por peso.	15%	A	
20081913	Almendras mantecadas.	LIBRE	I	
20081919	Las demás.	15%	A	
20081921	De almendras tostadas, sin azucarar, ni edulcorar de otro modo	LIBRE	I	
20081922	De semillas de sésamo (ajonjolí) tostadas	10%	C	
20081929	Las demás	15%	C	
20081990	Los demás	15%	C	
20082000	Piñas (ananás).	15%	C	
20083000	Agrios (cítricos).	15%	B	
20084000	Peras.	LIBRE	I	
20085000	Albaricoques (damascos, chabacanos).	LIBRE	I	
20086000	Cerezas.	LIBRE	I	
20087000	Melocotones (duraznos), incluso los griñones y nectarinas	LIBRE	I	
20088000	Fresas (frutillas).	15%	C	
20089100	Palmitos	15%	A	
20089211	Presentadas en envases con un contenido neto igual o superior a 50 libras	LIBRE	I	
20089219	Los demás.	15%	A	
20089290	Los demás	15%	A	
20089911	Mazorcas congeladas	15%	A	
20089919	Los demás.	15%	A	
20089921	Camotes (batatas).	15%	A	
20089922	Ñames.	15%	A	
20089923	Yuca (raíz de mandioca)	15%	A	
20089929	Los demás.	15%	A	
20089930	Las demás, de frutas tropicales.	15%	A	
20089940	Los demás, de frutas no tropicales	15%	A	
20089990	Los demás	15%	A	
20091100	Congelado	15%	A	
20091200	Jugo de Naranja, Sin congelar, de valor Brix inferior o igual a 20	15%	A	
20091900	Los demás.	15%	A	
20092100	De valor Brix inferior o igual a 20 -Jugo de toronja o pomelo.	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20092900	Los demás -Jugo de toronja o pomelo.	15%	A	
20093100	De valor Brix inferior o igual a 20	15%	A	
20093900	Los demás	15%	A	
20094100	De valor Brix inferior o igual a 20	15%	C	
20094900	Los demás	15%	C	
20095000	Jugo de tomate	15%	A	
20096100	De valor Brix inferior o igual a 30	15%	E	
20096910	Concentrado, incluso en polvo	LIBRE	I	
20096920	Sin aditivos, ni preservativos, o con solo la adición de ácido ascórbico (vitamina "C").	15%	A	
20096990	Los demás	15%	A	
20097100	De valor Brix inferior o igual a 20	15%	Q	
20097910	Concentrado.	LIBRE	I	
20097920	Sin aditivos, ni preservativos, o con solo la adición de ácido ascórbico (vitamina "C").	15%	A	
20097990	Los demás	15%	A	
20098011	Concentrado	15%	A	
20098019	Los demás	15%	A	
20098020	De hortaliza sin tomate, incluso concentrado	15%	M	
20098031	De frutas tropicales.	15%	E	
20098032	De pera.	LIBRE	I	
20098033	De melocotón o durazno	LIBRE	I	
20098034	De albaricoque.	LIBRE	I	
20098039	Los demás	LIBRE	I	
20098091	De frutas tropicales.	15%	Q	
20098092	De melocotón o durazno.	15%	Q	
20098093	De albaricoque.	15%	Q	
20098094	De Pera.	15%	Q	
20098099	Los demás	LIBRE	I	
20099011	De hortalizas, sin tomate.	15%	C	
20099012	De hortalizas, con tomate	15%	A	
20099013	De frutas tropicales	15%	C	
20099019	Las demás.	LIBRE	I	
20099021	Con tomate.	15%	B	
20099029	Los demás.	15%	C	
20099030	Jugo de ciruelas pasas y arándano.	15%	C	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
20099040	Jugos de manzana y uva, con sólo la adición de vitamina "C" (ácido ascórbico), sin otro aditivo ni preservativo, sin concentrar.	15%	C	
20099090	Los demás.	15%	B	
21011110	Café instantáneo (soluble).	81%	M	
21011190	Los demás.	30%	M	
21011210	Pastas de café.	30%	M	
21011220	Café instantáneo (soluble).	81%	M	
21011290	Los demás.	30%	M	
21012010	Extractos, esencias y concentrados a base de té y preparaciones a base de estos extractos, esencias o concentrados.	15%	A	
21012020	Extractos, esencias y concentrados a base de yerba mate y preparaciones a base de estos extractos, esencias o concentrados	15%	A	
21013000	Achicoria tostada y demás sucedáneos del café tostados y sus extractos, esencias y concentrados.	30%	A	
21021010	Para la fabricación de cervezas.	LIBRE	I	
21021090	Las demás.	10%	A	
21022000	Levaduras muertas; los demás microorganismos monocelulares muertos.	LIBRE	I	
21023000	Polvos de levantar preparados.	10%	B	
21031000	Salsa de soja (soya).	15%	B	
21032010	Ketchup, incluso con picante.	50%	O	
21032091	Salsa o pasta de tomate	50%	O	
21032099	Las demás.	25%	B	
21033010	Harina de mostaza.	LIBRE	I	
21033020	Mostaza preparada.	15%	B	
21039010	Preparaciones para salsas.	15%	C	
21039021	Mayonesa, incluso compuesta.	15%	C	
21039022	Salsa Worcester (Inglesa).	15%	C	
21039029	Las demás.	15%	B	
21039031	Sazonadores compuestos de uso industrial para la fabricación de embutidos.	15%	B	
21039039	Las demás.	15%	B	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
21041011	A base de carne, incluso de sus extractos o jugos	10%	A	
21041012	A base de pescado, crustáceos, moluscos, incluso de sus extractos o jugos	15%	A	
21041013	De legumbres u hortalizas, sin tomate	10%	A	
21041019	Los demás	15%	A	
21041021	De pollo con fideos u otras pastas alimenticias, excepto aquellas que contengan fideos precocidos deshidratados de tipo oriental.	15%	A	
21041022	Que contenga pescado, crustáceos o moluscos o incluso de sus extractos o jugos	15%	A	
21041023	Que contenga carne, sus extractos o jugos.	10%	A	
21041024	De legumbres u hortalizas sin tomate (vegetariana).	10%	A	
21041029	Las demás.	15%	A	
21041030	Caldos homogenizados y deshidratados, presentados en forma de pasta o en polvo.	LIBRE	I	
21041091	De pescado, crustáceos o moluscos	15%	A	
21041092	De carne de res con vegetales; de pollo de todas clases; de pavo de todas clases.	10%	A	
21041093	De vegetales legumbres u hortalizas (Vegetariana) con tomate; de guisantes o arvejas; de frijoles negros; de minestrone	10%	A	
21041094	Las demás de legumbres y hortalizas (Vegetariana) sin tomate .	10%	A	
21041095	De carne o despojos de res con tallarines y otras pastas alimenticias, excepto de minestrone	15%	A	
21041096	Las demás de carne.	10%	A	
21041099	Las demás.	15%	A	
21042010	De legumbres u hortalizas	5%	A	
21042020	De frutas	5%	A	
21042030	Que contenga carnes o despojos del Capítulo 2.	5%	A	
21042040	Que contenga pescado, crustáceos o moluscos.	5%	A	
21042090	Las demás	5%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
21050010	A base de leche o de nata (crema), incluso con cacao.	15%	Ver párrafo 15 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
21050091	Que contenga cacao.	15%	Ver párrafo 15 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
21050099	Los demás.	15%	Ver párrafo 15 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
21061000	Concentrados de proteínas y sustancias proteicas texturadas	LIBRE	I	
21069011	Jarabe o sirope, de sabor natural o artificial, para bebidas gaseosas, del tipo utilizado en las máquinas expendedoras de mezcla posterior ("post-mix), para producir bebidas gaseosas en refresquerías, restaurantes, cines, escuelas y otros lugares	LIBRE	I	
21069012	Los demás jarabes, siropes o concentrados, de sabores naturales o artificiales, para la fabricación industrial de bebidas gaseosas.	LIBRE	I	
21069013	Los demás jarabes, siropes o concentrados, de sabores naturales de frutas, excepto de fresa	15%	A	
21069014	Jarabes, siropes o concentrados, de sabor natural de fresa, excepto para las bebidas gaseosas	15%	A	
21069015	Preparados a base de extractos amargos aromáticos, incluso en polvo, para dar sabor a bebidas alcohólicas	15%	A	
21069016	Preparados a base de huevos ("Egg Nog").	LIBRE	I	
21069017	Preparaciones dietéticas sucedáneas de la leche a base de proteínas	5.1%	A	
21069019	Las demás	15%	A	
21069020	Gomas de mascar (chicles), para diabéticos.	10%	A	
21069030	Polvos para helados.	LIBRE	I	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
21069041	Azucarados o edulcorados de otro modo	15%	A	
21069049	Los demás.	5%	A	
21069050	Mezclas de plantas o partes de plantas, semillas o frutas (enteros troceados, partidos o pulverizados) para infusiones o	LIBRE	I	
21069061	Destinados a mejorar la digestibilidad	LIBRE	I	
21069062	A base de vitaminas o minerales	5%	A	
21069069	Los demás	10%	A	
21069070	Preparados alimenticios estabilizadores, emulsionantes o antioxidantes.	LIBRE	I	
21069080	Sabores artificiales para la preparación industrial de alimentos	LIBRE	I	
21069091	Preparaciones para embutidos a base de proteínas	15%	A	
21069092	Proteína hidrolizada	LIBRE	I	
21069093	Jalea real	10%	A	
21069099	Las demás	10%	A	
22011010	Agua mineral sin gasear artificialmente	15%	C	
22011020	Agua gaseada.	10%	A	
22011090	Las demás	15%	A	
22019010	Hielo y nieve	10%	A	
22019020	Aguas potables.	15%	A	
22019090	Las demás.	15%	A	
22021010	Bebidas gaseosas	15%	Q	
22021090	Las demás.	15%	C	
22029011	A base de leche, con o sin cacao	30%	Ver párrafo 16 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
22029019	Las demás	15%	Ver párrafo 16 del Apéndice I de las Notas Generales de la Lista Arancelaria de Panamá al Anexo 3.3	Ver Anexo 3.17
22029020	Bebidas de dieta con sabor a café	15%	C	
22029030	Las demás bebidas dietéticas; tónicos reconstituyentes.	5%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
22029040	Soluciones electrolíticas en medio acuoso, a base de azúcares y productos químicos, utilizadas para la recuperación de pérdidas de líquidos y minerales.	5%	A	
22029090	Las demás.	15%	C	
22030010	Con valor CIF de B/.0.76 o más por litro.	15%	C	
22030090	Las demás	15%	Q	
22041010	Champagne	10%	C	
22041090	Los demás.	10%	B	
22042111	Con grado alcohólico volumétrico superior a 20% vol	15%	B	
22042119	Los demás	15%	B	
22042121	Con grado alcohólico volumétrico superior a 20% vol.	15%	B	
22042129	Los demás.	15%	B	
22042191	Con grado alcohólico volumétrico superior a 20% vol.	15%	B	
22042199	Los demás.	15%	A	
22042911	Con grado alcohólico volumétrico superior a 20% vol	15%	B	
22042919	Los demás	15%	B	
22042921	Con grado alcohólico volumétrico superior a 20% vol.	15%	B	
22042929	Los demás.	15%	B	
22042991	Con grado alcohólico volumétrico superior a 20% vol.	15%	B	
22042999	Los demás.	15%	B	
22043000	Los demás mostos de uva.	15%	A	
22051011	Con grado alcohólico volumétrico superior a 20% vol	15%	A	
22051019	Los demás.	15%	A	
22051020	Vinos tónicos reconstituyentes con adición de vitaminas, clorhidrato de quinina y pantotenato de calcio -	5%	A	
22051030	Dilución acuosa de vinos con zumos de hortalizas, frutas u otros frutos, incluso aromatizados, con adición de anhídrido carbónico y con grado alcohólico volumétrico inferior o igual a 6% vol.	15%	A	
22051040	Sangrías y demás vinos aromatizados con hortalizas, frutas u otros frutos, sin adición de anhídrido carbónico	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
22051091	Con grado alcohólico volumétrico superior a 20% vol.	15%	A	
22051099	Los demás.	15%	C	
22059011	Con grado alcohólico volumétrico superior a 20% vol.	15%	A	
22059019	Los demás.	15%	A	
22059020	Vinos tónicos reconstituyentes con adición de vitaminas, clorhidrato de quinina y pantotenato de calcio	5%	A	
22059030	Sangrías y demás vinos aromatizados con hortalizas, frutas u otros frutos.	15%	A	
22059091	Con grado alcohólico volumétrico superior a 20% vol.	15%	A	
22059099	Los demás.	15%	A	
22060011	Con grado alcohólico volumétrico inferior o igual a 20% vol.	15%	B	
22060019	Los demás	15%	B	
22060020	Sidra.	15%	B	
22060030	Dilución acuosa de zumos fermentados de hortalizas, frutas u otros frutos, incluso con adición de vino con adición de anhídrido carbónico y de grado alcohólico inferior o igual a 6.0% vol.	15%	A	
22060040	Las demás bebidas fermentadas a base de manzana con grado alcohólico volumétrico inferior o igual a 20% vol.	15%	B	
22060091	Con grado alcohólico volumétrico superior a 20% vol.	15%	B	
22060099	Las demás	15%	B	
22071010	Reativos químicos; alcohol absoluto	15%	C	
22071020	Alcohol rectificado para la industria farmacéutica	LIBRE	I	
22071090	Los demás	15%	C	
22072000	Alcohol etílico y aguardiente desnaturalizados, de cualquier graduación.	LIBRE	I	
22082010	En envases originales para su expendio al por menor	15%	A	
22082020	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22082090	Los demás	15%	A	
22083010	Con valor C.I.F. menor de B/. 70.00 cada caja(doce unidades).	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
22083020	Con valor C.I.F. igual o mayor de B/.70.00 cada caja (doce unidades).	15%	A	
22083030	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22083090	Los demás	15%	A	
22084010	En envases originales para su expendio al por menor	15%	A	
22084020	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22084090	Los demás	15%	A	
22085010	En envases originales para su expendio al por menor	15%	A	
22085020	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22085090	Los demás	15%	A	
22086010	De graduación alcohólica superior a 60° gl (en envases originales para su expendio al por menor).	15%	A	
22086020	De graduación alcohólica inferior o igual a 60° gl y con valor C.I.F mayor a B/.2.50 por litro (en envases originales para su expendio al por menor).	15%	A	
22086030	De graduación alcohólica inferior o igual a 60° gl y con valor C.I.F. menor o igual a B/.2.50 por litro (en envases originales para su expendio al por menor).	15%	A	
22086040	De graduación alcohólica inferior o igual a 60° gl y con valor C.I.F. menor o igual a B/.2.50 por litro a granel (bulk).	15%	A	
22086050	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22086090	Los demás	15%	A	
22087010	Con grado alcohólico volumétrico superior a 20% vol. pero igual o inferior a 60% vol (en envases originales para su expendio al por menor).	15%	A	
22087020	Con grado alcohólico volumétrico superior a 60% vol. (en envases originales para su expendio al por menor).	15%	A	
22087030	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22087090	Los demás.	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
22089011	Tequila y "mezcal" (en envases originales para su expendio al por menor).	10%	A	
22089012	Los demás, de graduación alcohólica superior 60° GL (en envases originales para su expendio al por menor).	15%	A	
22089013	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF superior a B/.2.50 por litro (en envases originales para su expendio al por menor).	15%	A	
22089014	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF inferior o igual a B/.2.50 por litro, excepto los presentados a granel (bulk).(en envases originales para su expendio al por menor).	15%	A	
22089015	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF inferior o igual a B/.2.50 por litro, siempre que se presente a granel (bulk).	15%	A	
22089016	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22089019	Los demás.	15%	A	
22089021	De graduación alcohólica superior 60° G.L.(en envases originales para su expendio al por menor).	15%	A	
22089022	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF superior a B/.2.50 por litro (en envases originales para su expendio al por menor).	15%	A	
22089023	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF inferior o igual a B/.2.50 por litro,	15%	A	
22089024	Los demás, de graduación alcohólica inferior o igual a 60° G.L. y con valor CIF inferior o igual a B/.2.50 por litro, siempre que se presente a granel (bulk).	15%	A	
22089025	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22089029	Los demás	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
22089030	Dilución acuosa de zumos de hortalizas, frutas u otros frutos, mezclada con cualquier producto destilado, adicionada de anhídrido carbónico, y con grado alcohólico volumétrico igual o inferior a 6% vol., (en envases originales para su expendio al por	15%	A	
22089041	Bebida compuesta de "Ron" y "Cola",	15%	A	
22089042	Las demás, con grado alcohólico volumétrico superior a 60% vol. (en envases originales para su expendio al por menor).	15%	A	
22089043	Las demás, con grado alcohólico volumétrico superior a 20% vol. pero inferior a 60% vol. (en envases originales para su expendio al por menor).	15%	A	
22089044	Con grado alcohólico volumétrico igual o inferior a 20% vol.(en envases originales para su expendio al por menor).	15%	A	
22089049	Los demás.	15%	A	
22089091	De graduación alcohólica volumétrica igual o inferior a 20% vol.(en envases originales para su expendio al por menor).	15%	A	
22089092	Concentrados para la preparación industrial de bebidas alcohólicas	15%	A	
22089099	Los demás	15%	A	
22090010	Vinagre comestible	15%	C	
22090020	Sucedáneos comestibles del vinagre	15%	C	
23011010	Chicharrones	15%	B	
23011090	Los demás.	15%	A	
23021000	De maíz.	15%	A	
23022000	De arroz.	15%	A	
23023000	De trigo.	15%	A	
23024000	De los demás cereales	15%	A	
23025000	De leguminosas.	10%	A	
23031011	Para fines alimenticios (incluso humano).	LIBRE	I	
23031019	Los demás.	15%	A	
23031090	Los demás.	15%	A	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
23032000	Pulpa de remolacha, bagazo de caña de azúcar y demás desperdicios de la industria azucarera.	15%	A	
23033000	Heces y desperdicios de cervecería o de destilería	15%	A	
23040000	Tortas y demás residuos sólidos de la extracción del aceite de soja (soya), incluso molidos o en "pellets".	LIBRE	I	
23050000	Tortas y demás residuos sólidos de la extracción del aceite de cacahuate (cacahuate, maní), incluso molidos o en "pellets".	15%	A	
23061000	De algodón.	15%	A	
23062000	De lino	15%	A	
23063000	De girasol.	15%	A	
23064100	Con bajo contenido de ácido erúxico	10%	A	
23064900	Los demás	10%	A	
23065000	De coco o de copra.	15%	A	
23066000	De nuez o de almendra de palma	15%	A	
23067000	De germen de maíz.	15%	A	
23069010	De linaza	10%	A	
23069090	Los demás	15%	A	
23070000	Lías o heces de vino; tártaro bruto	15%	A	
23080010	Bellotas y castañas de Indias.	15%	A	
23080090	Los demás	15%	A	
23091010	Galletas	15%	A	
23091090	Los demás.	15%	A	
23099010	Preparaciones forrajeras con adición de melaza o de azúcar	5%	A	
23099021	Avena fortificada	15%	A	
23099022	Reemplazador de leche para la alimentación animal.	5%	A	
23099023	Los demás preparados destinados a la crianza de terneros	5%	A	
23099029	Los demás	15%	A	
23099031	Concentrados con menos del 36% de proteína cruda, por peso de la preparación	LIBRE	I	
23099039	Los demás	10%	A	
23099040	Las demás premezclas (suplementos concentrados vitamínicos o mixturas de microingrediente: vitaminas, minerales, antibióticos, ect, sobre soporte).	LIBRE	I	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
23099050	Los demás ingredientes para la preparación de alimentos (por ejemplo: preparaciones formadas por varias sustancias minerales; preparaciones bases para la elaboración de premezclas, no expresadas ni comprendidas en otra parte).	LIBRE	I	
23099091	Preparaciones alimenticias para pájaros	15%	A	
23099092	Preparaciones alimenticias para peces	15%	A	
23099099	Los demás.	15%	A	
24011000	Tabaco sin desvenar o desnervar.	LIBRE	I	
24012000	Tabaco total o parcialmente desvenado o desnervado.	LIBRE	I	
24013000	Desperdicios de tabaco.	15%	A	
24021000	Cigarros (puros) (incluso despuntados) y cigarrillos (puritos), que contengan tabaco.	15%	A	
24022000	Cigarrillos que contengan tabaco.	15%	A	
24029010	Cigarros o puros (incluso despuntados) y puritos.	15%	A	
24029020	Cigarrillos.	15%	A	
24031010	Picaduras para la fabricación de cigarrillos	15%	A	
24031020	Tabaco para pipa, incluso con sucedáneos de tabaco	15%	A	
24031030	Picaduras de mascar, sin prensar.	15%	A	
24031090	Los demás.	15%	A	
24039100	Tabaco "homogeneizado" o "reconstituido"	15%	A	
24039910	Prensado en tabletas para fumar o mascar (brevas)	15%	A	
24039920	Tabaco en polvo (Rapé).	15%	A	
24039990	Los demás.	15%	A	
29054300	Manitol.	LIBRE	I	
29054400	D-glucitol (sorbitol).	LIBRE	I	
29054500	Glicerol.	LIBRE	I	
33011100	De bergamota	LIBRE	I	
33011200	De naranja.	LIBRE	I	
33011300	De limón	LIBRE	I	
33011400	De lima	LIBRE	I	
33011900	Los demás	LIBRE	I	

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Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
33012100	De geranio	LIBRE	I	
33012200	De jazmín	LIBRE	I	
33012300	De lavanda (espliego) o de lavandín	LIBRE	I	
33012400	De menta piperita (Mentha piperita)	LIBRE	I	
33012500	De las demás mentas	LIBRE	I	
33012600	De espicanardo ("vetiver").	LIBRE	I	
33012910	De vainilla	LIBRE	I	
33012990	Los demás	LIBRE	I	
33013000	Resinoides	LIBRE	I	
33019010	Subproductos terpénicos residuales de la destilación de los aceites esenciales.	LIBRE	I	
33019020	Destilados acuosos aromático, acondicionado para su venta al por menor	10%	A	
33019031	Con valor C.I.F. inferior a B/. 4.43 el litro.	15%	A	
33019039	Los demás (con valor C.I.F. igual o superior a B/. 4.43 el litro).	10%	A	
33019090	Los demás	LIBRE	I	
33021011	Amargos, tinturas y materias aromatizantes para la preparación industrial de bebidas alcohólicas.	LIBRE	I	
33021012	Concentrados para la fabricación industrial de bebidas alcohólicas con su tenor de no alcohol superior a lo admitido en los productos potables de venta al por menor.	LIBRE	I	
33021019	Los demás	LIBRE	I	
33021091	Los demás preparados a base de extractos amargos aromáticos, con grado alcohólico volumétrico inferior o igual a 0.5% vol, para dar sabor a bebidas alcohólicas.	6.0%	A	
33021099	Los demás.	LIBRE	I	
35011000	Caseína	LIBRE	I	
35019010	Colas de caseína	LIBRE	I	
35019090	Los demás	LIBRE	I	
35021100	--Seca.	LIBRE	I	
35021900	--Las demás.	LIBRE	I	
35022000	-Lactoalbúmina, incluidos los concentrados de dos o más proteínas del lactosuero.	15%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
35029000	-Los demás	15%	A	
35030011	--Jalea a base de gelatina .	LIBRE	I	
35030012	--Gelatina en polvo o en copos, sin endulzar ni aromatizar de otro modo	LIBRE	I	
35030019	--Los demás.	LIBRE	I	
35030020	-Ictiocolas y demás colas de origen animal.	LIBRE	I	
35030090	-Las demás	15%	A	
35040010	Aislados de proteína de soya	6.0%	A	
35040020	Las demás preparaciones destinadas a la alimentación	6.0%	A	
35040090	Las demás	6.0%	A	
35051010	Dextrinas.	LIBRE	I	
35051020	Fécula de yuca no comestible.	10%	A	
35051030	Almidones y féculas eterificados o esterificacados.	LIBRE	I	
35051040	Almidones y féculas comestibles.	LIBRE	I	
35051090	Los demás	LIBRE	I	
35052000	Colas	LIBRE	I	
38091000	A base de materias amiláceas	LIBRE	I	
38231100	Ácido esteárico.	10%	A	
38231200	Ácido oleico.	LIBRE	I	
38231300	Ácidos grasos del "tall oil".	LIBRE	I	
38231910	Aceites ácidos para la preparación de alimentos animales.	10%	A	
38231920	Acido behénico	LIBRE	I	
38231990	Los demás.	15%	A	
38237010	Que presenten las características de ceras.	LIBRE	I	
38237090	Los demás.	LIBRE	I	
38246000	Sorbitol, excepto el de la subpartida 2905.44	15%	A	
41012010	De becerros y reses pequeñas.	10%	A	
41012090	Los demás	15%	A	
41015000	Cueros y pieles enteros, de peso unitario superior a 16 Kg	15%	A	
41019000	Los demás, incluso los crupones, medios crupones y faldas	15%	A	
41021000	Con lana	10%	A	
41022100	Piquelados.	10%	A	
41022900	Los demás.	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
41031000	De caprino.	10%	A	
41032010	De lagarto.	10%	A	
41032090	Los demás.	10%	A	
41033000	De Porcino	10%	A	
41039010	De perros.	10%	A	
41039090	Los demás.	10%	A	
43011000	De visón, enteras, incluso sin la cabeza, cola o patas	10%	A	
43013000	De cordero llamadas "astracán", "Breitschwanz", "caracul", "persa" o similares, de corderos de Indias, de China, de Mongolia, o del Tibet, enteras, incluso sin la cabeza, cola o patas.	10%	A	
43016000	De zorro, enteras, incluso sin la cabeza, cola o patas	10%	A	
43017000	De foca u otaria, enteras, incluso sin la cabeza, cola o patas	10%	A	
43018010	De conejo o liebre, enteras, incluso sin la cabeza, cola o patas.	10%	A	
43018020	De castor, enteras, incluso sin la cabeza, cola o patas	10%	A	
43018030	De rata almizclera, enteras, incluso sin la cabeza, cola o patas.	10%	A	
43018090	Los demás	10%	A	
43019000	Cabezas, colas, patas y demás trozos utilizables en peletería	10%	A	
50010000	Capullos de seda aptos para el devanado	10%	A	
50020000	Seda cruda (sin torcer).	10%	A	
50031000	Sin cardar ni peinar	10%	A	
50039000	Los demás	10%	A	
51011100	Lana esquilada	10%	A	
51011900	Las demás	10%	A	
51012100	Lana esquilada	10%	A	
51012900	Las demás	10%	A	
51013000	Carbonizada	10%	A	
51021100	De cabra de Cachemira	10%	A	
51021900	Los demás	10%	A	
51022000	Pelo ordinario	10%	A	
51031000	Borras del peinado de lana o pelo fino.	10%	A	
51032000	Los demás desperdicios de lana o pelo fino	10%	A	

Lista Arancelaria Agrícola al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Salvaguardia
51033000	Desperdicios de pelo ordinario.	10%	A	
52010000	Algodón sin cardar ni peinar.	LIBRE	I	
52021000	Desperdicios de hilados.	LIBRE	I	
52029100	Hilachas	LIBRE	I	
52029900	Los demás.	LIBRE	I	
52030000	Algodón cardado o peinado.	LIBRE	I	
53011000	Lino en bruto o enriado	10%	A	
53012100	Agramado o espadado	10%	A	
53012900	Los demás.	10%	A	
53013000	Estopas y desperdicios de lino	10%	A	
53021000	Cáñamo en bruto o enriado	10%	A	
53029000	Los demás	10%	A	

(1) **Definición:** Carne de bovino tipo "prime y choice" se entenderá como carne de bovino de grados prime y choice tal como se define en la United States Standards for Grades of Carcass Beef, promulgada de conformidad con la Agricultural Marketing Act de 1946 (7 U.S.C. §§ 1621-1627) y sus enmiendas.

Lista Arancelaria Industrial y Textiles al Anexo 3.3 -- República de Panamá

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
03011000	Peces ornamentales	10%	A	
03019100	Truchas (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> y <i>Oncorhynchus chrysogaster</i>).	15%	A	
03019200	Anguilas (<i>Anguilla</i> spp.)	10%	A	
03019300	Carpas	10%	A	
03019900	Los demás	15%	A	
03021100	Truchas (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> y <i>Oncorhynchus chrysogaster</i>).	15%	A	
03021200	Salmones del Pacífico (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> y <i>Oncorhynchus rhodurus</i>), salmones del Atlántico (<i>Salmo salar</i>) y salmones del Danubio (Hucho hucho).	5%	A	
03021900	Los demás.	15%	A	
03022100	Halibut (fletán) (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	15%	A	
03022200	Sollas (<i>Pleuronectes platessa</i>)	15%	A	
03022300	Lenguados (<i>Solea</i> spp.).	15%	A	
03022900	Los demás	15%	A	
03023100	Albacoras o atunes blancos (<i>Thunnus alalunga</i>).	15%	A	
03023200	Atunes de aleta amarilla (rabiles) (<i>Thunnus albacares</i>)	15%	A	
03023300	Listados o bonitos de vientre rayado	15%	A	
03023400	Patudos o atunes ojos grandes (<i>Thunnus obesus</i>)	15%	A	
03023500	Atunes comunes o de aleta azul (<i>Thunnus thynnus</i>)	15%	A	
03023600	Atunes del sur (<i>Thunnus maccoyii</i>)	15%	A	
03023900	Los demás	15%	A	
03024000	Arenques (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excepto los hígados, huevos y lechas	15%	A	
03025000	Bacalaos (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) excepto los hígados, huevos y lechas.	15%	A	
03026100	Sardinias (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp), sardinelas (<i>Sardinella</i> spp.) y espadines (<i>Sprattus sprattus</i>).	15%	A	
03026200	Eglefinos (<i>Melanogrammus aeglefinus</i>).	15%	A	
03026300	Carboneros (<i>Pollachius virens</i>).	15%	A	
03026400	Caballas (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	15%	A	
03026500	Escualos	15%	A	
03026600	Anguilas (<i>Anguilla</i> spp.).	15%	A	
03026900	Los demás	15%	A	
03027000	Hígados, huevos y lechas.	15%	A	
03031100	Salmones rojos (<i>Oncorhynchus nerka</i>)	5%	A	
03031900	Los demás	5%	A	
03032100	Truchas (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> y <i>Oncorhynchus chrysogaster</i>).	15%	A	
03032200	Salmones del Atlántico (<i>Salmo salar</i>) y salmones del Danubio (Hucho hucho).	5%	A	
03032900	Los demás	15%	A	
03033100	Halibut (fletán) (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	15%	A	
03033200	Sollas (<i>Pleuronectes platessa</i>).	15%	A	
03033300	Lenguados (<i>Solea</i> spp.).	15%	A	
03033900	Los demás	15%	A	
03034100	Albacoras o atunes blancos (<i>Thunnus alalunga</i>)	15%	A	
03034200	Atunes de aleta amarilla (rabiles) (<i>Thunnus albacares</i>)	15%	A	
03034300	Listados o bonitos de vientre rayado	15%	A	
03034400	Patudos o atunes ojo grande (<i>Thunnus obesus</i>)	15%	A	
03034500	Atunes comunes o de aleta azul (<i>Thunnus thynnus</i>)	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
03034600	Atunes del sur (<i>Thunnus maccoyii</i>)	15%	A	
03034900	Los demás.	15%	A	
03035000	Arenques (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excepto los hígados, huevas y lechas	10%	A	
03036000	Bacalaos (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) excepto los hígados, huevas y lechas.	15%	A	
03037100	Sardinias (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp), sardinelas (<i>Sardinella</i> spp.) y espadines (<i>Sprattus sprattus</i>).	15%	A	
03037200	Eglefinos (<i>Melanogrammus aeglefinus</i>).	15%	A	
03037300	Carboneros (<i>Pollachius virens</i>)	15%	A	
03037400	Caballas (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	10%	A	
03037500	Escualos.	15%	A	
03037600	Anguilas (<i>Anguilla</i> spp.).	15%	A	
03037700	Róbalos (<i>Dicentrarchus labrax</i> y <i>Dicentrarchus punctatus</i>)	15%	A	
03037800	Merluzas (<i>Merluccius</i> spp, <i>Urophycis</i> spp)	8%	A	
03037900	Los demás	15%	A	
03038000	Hígados, huevas y lechas.	15%	A	
03041010	Bacalaos en filete	15%	A	
03041090	Los demás	15%	A	
03042010	Bacalao	15%	A	
03042090	Los demás	15%	A	
03049000	Las demás.	15%	A	
03051000	Harina, polvo y "pellets" de pescado, aptos para la alimentación humana.	15%	A	
03052000	Hígados, huevas y lechas, secos, ahumados, salados o en salmuera.	15%	A	
03053010	Bacalao.	10%	A	
03053090	Los demás	10%	A	
03054100	Salmones del Pacífico (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> y <i>Oncorhynchus rhodurus</i>), salmones del Atlántico (<i>Salmo salar</i>) y salmones del Danubio (Hucho hucho).	5%	A	
03054200	Arenques (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	15%	A	
03054910	Bacalao	10%	A	
03054990	Los demás	10%	A	
03055100	Bacalaos (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	A	
03055900	Los demás	5%	A	
03056100	Arenques (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	A	
03056200	Bacalaos (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	A	
03056300	Anchoas (<i>Engraulis</i> spp.).	15%	A	
03056900	Los demás	5%	A	
03061100	Langostas (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp)	15%	A	
03061200	Bogavantes (<i>Homarus</i> spp)	5%	A	
03061300	Camarones, langostinos y demás Decápodos natantia.	15%	A	
03061400	Cangrejos, (excepto macruros).	15%	A	
03061900	Los demás, incluidos la harina, polvo y "pellets" de crustáceos, aptos para la alimentación humana	15%	A	
03062110	Vivas, frescas o refrigeradas.	15%	A	
03062120	Secos, salados o en salmuera	15%	A	
03062130	Cocidas en agua o vapor, sin pelar	15%	A	
03062210	Vivos, Frescos o refrigerados	5%	A	
03062220	Secos, salados o en salmuera	15%	A	
03062230	Cocidos en agua ó vapor, sin pelar	15%	A	
03062311	Vivos, frescos o refrigerados	15%	A	
03062312	Secos, salados o en salmuera	15%	A	
03062313	Cocidos en agua o vapor, sin pelar.	15%	A	
03062391	Vivos, frescos o refrigerados	LIBRE	I	
03062392	Secos, salados o en salmuera	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
03062393	Cocidos, en agua o vapor, sin pelar	15%	A	
03062410	Vivos, frescos o refrigerados sin cocer ni pelar	15%	A	
03062420	Secos, salados o en salmuera	15%	A	
03062430	Cocidos en agua o vapor, sin pelar	15%	A	
03062910	Vivos, frescos o refrigerados	15%	A	
03062920	Secos, salados o en salmuera	15%	A	
03062930	Cocidos en agua o vapor, sin pelar	15%	A	
03062940	Harina, polvo y "pellets" de crustáceos aptos para la alimentación humana	15%	A	
03071010	Vivas, frescas o refrigeradas	15%	A	
03071020	Congeladas.	15%	A	
03071090	Los demás	15%	A	
03072100	Vivos, frescos o refrigerados.	15%	A	
03072910	Congeladas.	15%	A	
03072990	Los demás	15%	A	
03073100	Vivos, frescos o refrigerados	15%	A	
03073910	Congelados.	15%	A	
03073990	Los demás	15%	A	
03074100	Vivos, frescos o refrigerados.	15%	A	
03074910	Congelados	15%	A	
03074990	Los demás.	15%	A	
03075100	Vivos, frescos o refrigerados	15%	A	
03075910	Congelados.	15%	A	
03075990	Los demás.	15%	A	
03076010	Vivos, frescos o refrigerados, congelados	15%	A	
03076090	Los demás.	15%	A	
03079110	Moluscos.	15%	A	
03079121	Vivos	15%	A	
03079129	Los demás.	15%	A	
03079131	Vivos	15%	A	
03079139	Los demás	15%	A	
03079190	Los demás.	15%	A	
03079911	Congelados.	15%	A	
03079919	Los demás	15%	A	
03079920	Los demás invertebrados acuáticos (excepto crustáceos o moluscos).	15%	A	
03079930	Harina, polvo "pellets", excepto de crustáceos, aptos para la alimentación humana.	15%	A	
05080010	Coral	10%	A	
05080020	Concha nácar	15%	A	
05080030	Huesos de Jibia	10%	A	
05080090	Los demás	15%	A	
05119110	Escamas y sus desperdicios	15%	A	
05119190	Los demás.	15%	A	
15041000	Aceites de hígado de pescado y sus fracciones	10%	A	
15042000	Grasas y aceites de pescado y sus fracciones, excepto los aceites de hígado	10%	A	
16041110	Envasados herméticamente o al vacío	5%	A	
16041190	Los demás	15%	B	
16041210	Envasados herméticamente o al vacío	5%	A	
16041290	Los demás	10%	A	
16041310	Envasados herméticamente o al vacío	5%	A	
16041390	Los demás	5%	A	
16041410	Envasados herméticamente o al vacío	5%	N	
16041490	Los demás	10%	N	
16041510	Envasados herméticamente o al vacío	5%	A	
16041590	Los demás	10%	A	
16041610	Envasados herméticamente o al vacío	5%	A	
16041690	Los demás	10%	A	
16041910	Bacalao envasado herméticamente o al vacío	5%	A	
16041920	Otros pescados envasados herméticamente o al vacío	5%	A	
16041990	Los demás.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
16042010	Preparaciones homogenizadas para la alimentación infantil	10%	A	
16042020	Otras preparaciones en envases no herméticos ni al vacío.	15%	A	
16042091	Atún	5%	A	
16042092	Bacalao	5%	A	
16042093	Salmón.	5%	A	
16042094	Sardinias	5%	A	
16042099	Los demás	5%	A	
16043010	Envasado herméticamente o al vacío	10%	A	
16043090	Los demás	15%	A	
16051000	Cangrejos (excepto macruros).	15%	A	
16052000	Camarones, langostinos y demás descápodos natantia.	15%	A	
16053000	Bogavantes	15%	A	
16054000	Los demás crustáceos.	15%	A	
16059000	Los demás	10%	A	
23012010	Harina, polvo y "pellets" de pescado	15%	B	
23012090	Las demás	15%	A	
25010010 ¹	Agua de mar.	15%	C	
25010020 ¹	Cloruro de sodio puro (grado analítico).	15%	N	
25010030 ¹	Sal de mesa o cocina.	81%	N	
25010040	Sal refinada industrial en envases no menores de 25 Kilos.	LIBRE	I	
25010091 ¹	Preparada para alimentos de animales.	15%	N	
25010099 ¹	Las demás .	81%	N	
25020000	PIRITAS DE HIERRO SIN TOSTAR.	10%	A	
25030010	Azufre en bruto y azufre sin refinar.	LIBRE	I	
25030090	Los demás.	LIBRE	I	
25041000	En polvo o en escamas.	10%	A	
25049000	Los demás.	LIBRE	I	
25051010	Para filtros.	LIBRE	I	
25051090	Las demás	LIBRE	I	
25059000	Las demás.	10%	A	
25061000	Cuarzo.	10%	A	
25062100	En bruto o desbastada.	10%	A	
25062900	Las demás	10%	A	
25070000	CAOLÍN Y DEMÁS ARCILLAS CAOLINICAS, INCLUSO CALCINADAS	LIBRE	I	
25081000	Bentonita.	LIBRE	I	
25082000	Tierras decolorantes y tierras de batán.	LIBRE	I	
25083000	Arcillas refractarias.	LIBRE	I	
25084000	Las demás arcillas.	LIBRE	I	
25085000	Andalucita, cianita y silimanita.	LIBRE	I	
25086000	Mullita.	LIBRE	I	
25087000	Tierras de chamota o de dinas.	10%	A	
25090000	CRETA.	LIBRE	I	
25101000	Sin moler.	LIBRE	I	
25102000	Molidos.	LIBRE	I	
25111000	Sulfato de bario natural (baritina).	LIBRE	I	
25112010	Sin calcinar.	10%	A	
25112020	Calcinado.	15%	A	
25120000	HARINAS SILÍCEAS FÓSILES (POR EJEMPLO: "KIESELGUHR", TRIPOLITA, DIATOMITA) Y DEMÁS TIERRAS SILÍCEAS ANÁLOGAS, DE DENSIDAD APARENTE INFERIOR O IGUAL A 1, INCLUSO CALCINADAS.	LIBRE	I	
25131100	En bruto o en trozos irregulares, incluida la quebrantada (grava de piedra pómez o "bimskies").	LIBRE	I	
25131910	En polvo.	LIBRE	I	
25131990	Las demás	10%	A	
25132010	En bruto o en trozos irregulares.	LIBRE	I	
25132090	Los demás	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
25140000	PIZARRA, INCLUSO DESBASTADA O SIMPLEMENTE TROCEADA, POR ASERRADO O DE OTRO MODO, EN BLOQUES O EN PLACAS CUADRADAS O RECTANGULARES.	15%	B	
25151100	En bruto o desbastados	10%	A	
25151200	Simplemente troceados, por aserrado o de otro modo, en bloques o en placas cuadradas o rectangulares	LIBRE	I	
25152000	Ecaussines y demás piedras calizas de talla o de construcción; alabastro	10%	A	
25161100	En bruto o desbastado.	LIBRE	I	
25161200	Simplemente troceado, por aserrado o de otro modo, en bloques o en placas cuadradas o rectangulares	LIBRE	I	
25162100	En bruto o desbastada.	15%	B	
25162200	Simplemente troceada, por aserrado o de otro modo, en bloques o en placas cuadradas o rectangulares	15%	B	
25169000	Las demás piedras de talla o de construcción.	15%	B	
25171010	Grava filtrante	LIBRE	I	
25171090	Las demás.	10%	A	
25172000	Macadán de escorias o de desechos industriales similares, incluso con materiales citados en la subpartida 2517.10	10%	A	
25173000	Macadán alquitranado.	10%	A	
25174100	De mármol.	LIBRE	I	
25174900	Los demás.	10%	A	
25181000	Dolomita sin calcinar ni sinterizar, llamada "cruda".	LIBRE	I	
25182000	Dolomita calcinada o sinterizada.	10%	A	
25183000	Aglomerado de dolomita.	10%	A	
25191000	Carbonato de magnesio natural (magnesita).	LIBRE	I	
25199000	Los demás.	10%	A	
25201000	Yeso natural; anhidrita	LIBRE	I	
25202000	Yesos fraguables.	LIBRE	I	
25210000	CASTINAS; PIEDRAS PARA LA FABRICACIÓN DE CAL O DE CEMENTO	10%	A	
25221000	Cal viva.	15%	C	
25222000	Cal apagada.	15%	C	
25223000	Cal hidráulica.	15%	C	
25231000	Cementos sin pulverizar ("clinker").	LIBRE	I	
25232100	Cemento blanco, incluso coloreado artificialmente	10%	C	
25232900	Los demás	10%	N	
25233000	Cementos aluminosos	10%	C	
25239000	Los demás cementos hidráulicos	10%	N	
25240000	AMIANTO (ASBESTO)	LIBRE	I	
25251000	Mica en bruto o exfoliada en hojas o en laminillas irregulares ("splittings").	10%	A	
25252000	Mica en polvo.	LIBRE	I	
25253000	Desperdicios de mica.	10%	A	
25261000	Sin triturar ni pulverizar	10%	A	
25262000	Triturados o pulverizados.	LIBRE	I	
25281000	Boratos de sodio naturales y sus concentrados (incluso calcinados).	10%	A	
25289000	Los demás	10%	A	
25291000	Feldespatos.	LIBRE	I	
25292100	Con un contenido de fluoruro de calcio inferior o igual al 97% en peso.	LIBRE	I	
25292200	Con un contenido de fluoruro de calcio superior al 97% en peso.	LIBRE	I	
25293000	Leucita; nefelina y nefelina sienita.	10%	A	
25301000	Vermiculita, perlita y cloritas, sin dilatar.	5%	A	
25302000	Kieserita y epsomita (sulfatos de magnesio naturales).	5%	A	
25309010	Tierras colorantes.	5%	A	
25309020	Criolita natural; quiolita natural	10%	A	
25309030	Óxidos de hierro micáceos naturales	LIBRE	I	
25309090	Las demás.	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
26011100	Sin aglomerar.	10%	A	
26011200	Aglomerados.	10%	A	
26012000	Piritas de hierro tostadas (cenizas de piritas).	10%	A	
26020000	MINERALES DE MANGANESO Y SUS CONCENTRADOS, INCLUIDOS LOS MINERALES DE MANGANESO FERRUGINOSOS Y SUS CONCENTRADOS CON UN CONTENIDO DE MANGANESO SUPERIOR O IGUAL AL 20% EN PESO, SOBRE PRODUCTO SECO.	10%	A	
26030000	MINERALES DE COBRE Y SUS CONCENTRADOS.	10%	A	
26040000	MINERALES DE NIQUEL Y SUS CONCENTRADOS.	10%	A	
26050000	MINERALES DE COBALTO Y SUS CONCENTRADOS.	10%	A	
26060000	MINERALES DE ALUMINIO Y SUS CONCENTRADOS.	10%	A	
26070000	MINERALES DE PLOMO Y SUS CONCENTRADOS.	10%	A	
26080000	MINERALES DE CINC Y SUS CONCENTRADOS.	10%	A	
26090000	MINERALES DE ESTAÑO Y SUS CONCENTRADOS.	10%	A	
26100000	MINERALES DE CROMO Y SUS CONCENTRADOS .	10%	A	
26110000	MINERALES DE VOLFRAMIO (TUNGSTENO) Y SUS CONCENTRADOS.	10%	A	
26121000	Minerales de uranio y sus concentrados	10%	A	
26122000	Minerales de torio y sus concentrados	10%	A	
26131000	Tostados.	10%	A	
26139000	Los demás.	10%	A	
26140000	MINERALES DE TITANIO Y SUS CONCENTRADOS.	10%	A	
26151000	Minerales de circonio y sus concentrados.	10%	A	
26159000	Los demás	10%	A	
26161000	Minerales de plata y sus concentrados.	10%	A	
26169010	Minerales de oro y sus concentrados.	LIBRE	I	
26169090	Los demás.	10%	A	
26171000	Minerales de antimonio y sus concentrados.	10%	A	
26179000	Los demás.	15%	B	
26180000	ESCORIAS GRANULADAS (ARENA DE ESCORIAS) DE LA SIDERURGIA.	LIBRE	I	
26190000	ESCORIAS (EXCEPTO LAS GRANULADAS), BATIDURAS Y DEMÁS DESPERDICIOS DE LA SIDERURGIA.	10%	A	
26201100	Matas de galvanización	10%	A	
26201900	Los demás.	10%	A	
26202100	Lodos de gasolina con plomo y lodos de compuestos antidetonantes con plomo.	10%	A	
26202900	Los demás	10%	A	
26203000	Que contengan principalmente cobre.	10%	A	
26204000	Que contengan principalmente aluminio.	10%	A	
26206000	Que contengan arsénico, mercurio, talio o sus mezclas, de los tipos utilizados para la extracción de arsénico o de estos metales o para la elaboración de sus compuestos químicos.	10%	A	
26209100	Que contengan antimonio, berilio, cadmio, cromo, o sus mezclas.	10%	A	
26209910	Residuos de carnalita	15%	A	
26209920	Que contengan principalmente vanadio	10%	A	
26209990	Los demás	10%	A	
26211000	Cenizas y residuos procedentes de la incineración de desechos y desperdicios municipales.	10%	A	
26219000	Los demás	10%	A	
27011100	Antracitas.	10%	A	
27011200	Hulla bituminosa.	LIBRE	I	
27011900	Las demás hullas.	10%	A	
27012000	Briquetas, ovoides y combustibles sólidos similares, obtenidos de la hulla.	10%	A	
27021000	Lignitos, incluso pulverizados, pero sin aglomerar.	10%	A	
27022000	Lignitos aglomerados	10%	A	
27030000	TURBA (COMPRENDIDA LA UTILIZADA PARA CAMA DE ANIMALES), INCLUSO AGLOMERADA.	10%	A	
27040010	Carbón de retorta	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
27040090	Los demás.	10%	A	
27050000	GAS DE HULLA, GAS DE AGUA, GAS POBRE Y GASES SIMILARES, EXCEPTO EL GAS DE PETRÓLEO Y DEMÁS HIDROCARBUROS GASEOSOS	15%	A	
27060000	ALQUITRANES DE HULLA, LIGNITO O TURBA Y DEMÁS ALQUITRANES MINERALES, AUNQUE ESTÉN DESHIDRATADOS O DESCABEZADOS, INCLUIDOS LOS ALQUITRANES RECONSTITUIDOS.	15%	A	
27071000	Benzol (benceno).	LIBRE	I	
27072000	Toluol (Tolueno).	LIBRE	I	
27073000	Xilol (Xilenos)	LIBRE	I	
27074000	Naftaleno	LIBRE	I	
27075000	Las demás mezclas de hidrocarburos aromáticos que destilen una proporción superior o igual 65% en volumen (incluidas las pérdidas) a 250°C, según la norma ASTM D 86.	15%	A	
27076000	Fenoles.	LIBRE	I	
27079100	Aceites de creosota	10%	A	
27079910	Nafta disolvente	15%	A	
27079990	Los demás.	LIBRE	I	
27081000	Brea.	10%	A	
27082000	Coque de brea.	10%	A	
27090000	ACEITES CRUDOS DE PETRÓLEO O DE MINERAL BITUMINOSO	LIBRE	I	
27101111	De calidad inferior o igual a 87 octanos	LIBRE	I	
27101112	De calidad superior a 87 octanos, pero inferior o igual a 91 octanos.	LIBRE	I	
27101113	De calidad superior a 91 octano	LIBRE	I	
27101114	De aviación	LIBRE	I	
27101119	Las demás	LIBRE	I	
27101120	Gasolina con tetraetilo de plomo: Gasolina con plomo:	LIBRE	I	
27101191	Espíritu de petróleo ("White Spirit")	LIBRE	I	
27101192	Nafta de petróleo ("Eter de petróleo")	LIBRE	I	
27101193	Carburantes para reactores y turbinas (Jet Fuel)	LIBRE	I	
27101199	Los demás	LIBRE	I	
27101910	Queroseno	LIBRE	I	
27101921	Carburantes tipo diesel para vehículos automóviles	LIBRE	I	
27101922	Diesel marino	30%	A	
27101929	Los demás	30%	C	
27101930	Los demás aceites combustibles pesados, incluso preparados (Fuel Oils, ejemplo: Bunker C. Low viscosity)	LIBRE	I	
27101991	Aceites mineral base, incluso coloreado, con exclusión de los aceites compuestos, sin acondicionar para su venta directa al por menor.	LIBRE	I	
27101992	Aceites lubricantes para transformadores eléctricos o disyuntores; aceites lubricantes para aviación	10%	B	
27101993	Aceites lubricantes de los tipos producidos nacionalmente	15%	B	
27101994	Líquidos para frenos y transmisiones hidráulicas	15%	B	
27101995	Grasas lubricantes.	5%	A	
27101996	Aceite para husillos (Spindle Oil)	5%	A	
27101999	Los demás	5%	A	
27109110	Mezclas oleosas (del tipo de las aguas de sentina o lastre mezcladas con residuos de hidrocarburos o de aceites de petróleo) que se obtienen de las embarcaciones	LIBRE	I	
27109190	Las demás	10%	B	
27109910	Mezclas oleosas (del tipo de las aguas de sentina o lastre mezcladas con residuos de hidrocarburos o de aceites de petróleo) que se obtienen de las embarcaciones	LIBRE	I	
27109990	Las demás	10%	B	
27111100	Gas natural.	LIBRE	I	
27111200	Propano.	LIBRE	I	
27111300	Butanos.	LIBRE	I	
27111400	Etileno, propileno, butileno y butadieno	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
27111900	Los demás.	LIBRE	I	
27112100	Gas natural.	LIBRE	I	
27112910	Butanos.	LIBRE	I	
27112990	Los demás.	LIBRE	I	
27121000	Vaselina	LIBRE	I	
27122000	Parafina con un contenido de aceite inferior al 0,75% en peso.	LIBRE	I	
27129010	Parafina con un contenido de aceite igual o superior al 0.75 % en peso.	LIBRE	I	
27129090	Los demás.	10%	A	
27131100	Sin calcinar.	LIBRE	I	
27131200	Calcinado.	10%	A	
27132000	Betún de petróleo.	10%	A	
27139000	Los demás residuos de los aceites de petróleo o de mineral bituminoso.	10%	A	
27141000	Pizarras y arenas bituminosas.	10%	A	
27149000	Los demás.	10%	B	
27150011	Asfalto de penetracion	LIBRE	I	
27150012	Asfalto recortados	LIBRE	I	
27150013	Cemento Asfálticos para uso vial	LIBRE	I	
27150019	Los demas	LIBRE	I	
27150090	Las demás	10%	B	
27160000	ENERGÍA ELÉCTRICA (PARTIDA DISCRECIONAL).	LIBRE	I	
28011000	Cloro.	LIBRE	I	
28012000	Yodo	LIBRE	I	
28013000	Flúor; bromo.	5%	A	
28020000	AZUFRE SUBLIMADO O PRECIPITADO; AZUFRE COLOIDAL	LIBRE	I	
28030000	CARBONO (NEGROS DE HUMO Y OTRAS FORMAS DE CARBONO NO EXPRESADAS NI COMPRENDIDAS EN OTRA PARTE).	LIBRE	I	
28041000	Hidrógeno.	5%	A	
28042100	Argón.	LIBRE	I	
28042910	Neón.	LIBRE	I	
28042990	Los demás	5%	A	
28043000	Nitrógeno.	5%	A	
28044000	Oxígeno.	15%	C	
28045000	Boro; telurio.	LIBRE	I	
28046100	Con un contenido de silicio superior o igual al 99,99% en peso	LIBRE	I	
28046900	Los demás.	5%	A	
28047000	Fósforo.	LIBRE	I	
28048000	Arsénico.	LIBRE	I	
28049000	Selenio.	LIBRE	I	
28051100	Sodio.	5%	A	
28051200	Calcio	5%	A	
28051910	Litio.	5%	A	
28051991	Estroncio y bario	5%	A	
28051999	Los demás	5%	A	
28053000	Metales de las tierras raras, escandio e itrio, incluso mezclados o aleados entre sí.	5%	A	
28054000	Mercurio.	5%	A	
28061000	Cloruro de hidrógeno (ácido clorhídrico).	LIBRE	I	
28062000	Ácido clorosulfúrico.	LIBRE	I	
28070000	ÁCIDO SULFÚRICO; OLEUM	LIBRE	I	
28080000	ÁCIDO NÍTRICO; ÁCIDOS SULFONÍTRICOS	LIBRE	I	
28091000	Pentóxido de difósforo.	LIBRE	I	
28092000	Ácido fosfórico y ácidos polifosfóricos	LIBRE	I	
28100000	ÓXIDOS DE BORO; ÁCIDOS BÓRICOS.	LIBRE	I	
28111100	Fluoruro de hidrógeno (ácido fluorhídrico).	LIBRE	I	
28111910	Ácido Perclórico.	LIBRE	I	
28111920	Ácido Bromhídrico.	LIBRE	I	
28111930	Ácido Yodhídrico.	LIBRE	I	
28111990	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
28112100	Dióxido de carbono.	15%	C	
28112200	Dióxido de silicio.	LIBRE	I	
28112300	Dióxido de azufre.	LIBRE	I	
28112910	Trióxido de azufre (anhídrico sulfúrico).	LIBRE	I	
28112990	Los demás.	LIBRE	I	
28121010	De fósforo.	LIBRE	I	
28121020	De azufre.	LIBRE	I	
28121090	Los demás.	5%	A	
28129010	Tribromuro de fósforo	LIBRE	I	
28129090	Los demás.	LIBRE	I	
28131000	Disulfuro de carbono	5%	A	
28139000	Los demás.	5%	A	
28141000	Amoníaco anhidro.	LIBRE	I	
28142000	Amoníaco en disolución acuosa.	LIBRE	I	
28151100	Sólido.	LIBRE	I	
28151200	En disolución acuosa (lejía de sosa o soda cáustica)	LIBRE	I	
28152000	Hidróxido de potasio (potasa cáustica).	LIBRE	I	
28153000	Peróxidos de sodio o de potasio.	LIBRE	I	
28161000	Hidróxido y peróxido de magnesio.	LIBRE	I	
28164000	Óxidos, hidróxidos y peróxidos, de estroncio o de bario	LIBRE	I	
28170000	ÓXIDO DE CINCO; PERÓXIDO DE CINCO.	LIBRE	I	
28181000	Corindón artificial, aunque no sea químicamente definido	LIBRE	I	
28182000	Óxido de aluminio, excepto el corindón artificial	LIBRE	I	
28183000	Hidróxido de aluminio.	LIBRE	I	
28191000	Trióxido de cromo.	LIBRE	I	
28199000	Los demás.	LIBRE	I	
28201000	Dióxido de manganeso.	LIBRE	I	
28209000	Los demás.	5%	A	
28211000	Óxidos e hidróxidos de hierro	LIBRE	I	
28212000	Tierras colorantes.	LIBRE	I	
28220000	ÓXIDOS E HIDRÓXIDOS DE COBALTO; ÓXIDOS DE COBALTO COMERCIALES.	5%	A	
28230000	ÓXIDOS DE TITANIO.	LIBRE	I	
28241000	Monóxido de plomo (litargiro, masicote).	LIBRE	I	
28242000	Minio y minio anaranjado	LIBRE	I	
28249000	Los demás.	5%	A	
28251000	Hidrazina e hidroxilamina y sus sales inorgánicas	LIBRE	I	
28252000	Óxido e hidróxido de litio.	LIBRE	I	
28253000	Óxidos e hidróxidos de vanadio.	LIBRE	I	
28254000	Óxidos e hidróxidos de níquel.	LIBRE	I	
28255000	Óxidos e hidróxidos de cobre	LIBRE	I	
28256000	Óxidos de germanio y dióxido de circonio	LIBRE	I	
28257000	Óxidos e hidróxidos de molibdeno	LIBRE	I	
28258000	Óxidos de antimonio.	LIBRE	I	
28259010	Hidróxido de calcio.	LIBRE	I	
28259090	Los demás.	5%	A	
28261100	De amonio o sodio	LIBRE	I	
28261200	De aluminio.	LIBRE	I	
28261900	Los demás.	5%	A	
28262000	Fluorosilicatos de sodio o potasio	LIBRE	I	
28263000	Hexafluoroaluminato de sodio (criolita sintética).	LIBRE	I	
28269000	Los demás.	5%	A	
28271000	Cloruro de amonio.	LIBRE	I	
28272000	Cloruro de calcio.	LIBRE	I	
28273100	De magnesio.	LIBRE	I	
28273200	De aluminio.	LIBRE	I	
28273300	De hierro.	LIBRE	I	
28273400	De cobalto.	LIBRE	I	
28273500	De níquel.	LIBRE	I	
28273600	De cinc.	LIBRE	I	
28273910	Cloruros de mercurios.	LIBRE	I	
28273920	De estaño.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
28273930	De bario	LIBRE	I	
28273990	Los demás.	LIBRE	I	
28274100	De cobre.	LIBRE	I	
28274900	Los demás.	LIBRE	I	
28275100	Bromuros de sodio o de potasio.	LIBRE	I	
28275900	Los demás.	LIBRE	I	
28276000	Yoduros y oxyoduros.	LIBRE	I	
28281000	Hipoclorito de calcio comercial y demás hipocloritos de calcio	LIBRE	I	
28289000	Los demás.	LIBRE	I	
28291100	De sodio.	LIBRE	I	
28291900	Los demás	LIBRE	I	
28299000	Los demás.	5%	A	
28301000	Sulfuros de sodio.	LIBRE	I	
28302000	Sulfuro de cinc.	LIBRE	I	
28303000	Sulfuro de cadmio.	LIBRE	I	
28309000	Los demás.	5%	A	
28311000	De sodio.	LIBRE	I	
28319000	Los demás.	5%	A	
28321000	Sulfitos de sodio	LIBRE	I	
28322000	Los demás sulfitos.	LIBRE	I	
28323000	Tiosulfatos.	LIBRE	I	
28331100	Sulfato de disodio	LIBRE	I	
28331900	Los demás.	LIBRE	I	
28332100	De magnesio	LIBRE	I	
28332200	De aluminio.	5%	A	
28332300	De cromo.	LIBRE	I	
28332400	De níquel.	LIBRE	I	
28332500	De cobre.	LIBRE	I	
28332600	De cinc	LIBRE	I	
28332700	De bario	LIBRE	I	
28332910	De potasio ácido	LIBRE	I	
28332990	Los demás.	LIBRE	I	
28333010	De aluminio.	LIBRE	I	
28333090	Los demás.	5%	A	
28334000	Peroxosulfatos (persulfatos)	LIBRE	I	
28341010	De sodio.	LIBRE	I	
28341090	Los demás.	LIBRE	I	
28342110	Que contengan más del 98% de nitrato de potasio por peso.	LIBRE	I	
28342190	Los demás.	LIBRE	I	
28342910	Nitrato de calcio.	LIBRE	I	
28342920	De bismuto	LIBRE	I	
28342990	Los demás.	LIBRE	I	
28351000	Fosfinatos (hipofosfitos) y fosfonatos (fosfitos).	LIBRE	I	
28352200	De monosodio o de disodio	LIBRE	I	
28352300	De trisodio.	LIBRE	I	
28352400	De potasio.	LIBRE	I	
28352500	Hidrogenoortofosfato de calcio ("fosfato dicálcio")	LIBRE	I	
28352600	Los demás fosfatos de calcio.	LIBRE	I	
28352910	De triamonio.	LIBRE	I	
28352990	Los demás.	LIBRE	I	
28353100	Trifosfato de sodio (tripolifosfato de sodio).	LIBRE	I	
28353900	Los demás.	LIBRE	I	
28361000	Carbonato de amonio comercial y demás carbonatos de amonio	LIBRE	I	
28362000	Carbonato de disodio	LIBRE	I	
28363000	Hidrogenocarbonato (bicarbonato) de sodio.	LIBRE	I	
28364000	Carbonato de potasio.	LIBRE	I	
28365000	Carbonato de calcio.	LIBRE	I	
28366000	Carbonato de bario.	LIBRE	I	
28367000	Carbonatos de plomo.	LIBRE	I	
28369100	Carbonatos de litio.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
28369200	Carbonato de estroncio	LIBRE	I	
28369910	Carbonato de bismuto.	LIBRE	I	
28369990	Los demás.	LIBRE	I	
28371100	De sodio.	LIBRE	I	
28371910	Cianuro de potasio.	LIBRE	I	
28371990	Los demás.	5%	A	
28372010	Cianotrihidrido borato de sodio	LIBRE	I	
28372090	Los demás.	5%	A	
28380000	FULMINATOS, CIANATOS Y TIOCIANATOS.	5%	A	
28391100	Metasilicatos.	LIBRE	I	
28391900	Los demás.	LIBRE	I	
28392000	De potasio.	LIBRE	I	
28399010	Silicato de magnesio ("Florisil").	LIBRE	I	
28399090	Los demás.	LIBRE	I	
28401100	Anhidro.	LIBRE	I	
28401900	Los demás.	LIBRE	I	
28402000	Los demás boratos.	LIBRE	I	
28403000	Peroxoboratos (perboratos).	LIBRE	I	
28411000	Aluminatos.	LIBRE	I	
28412000	Cromatos de cinc o de plomo.	LIBRE	I	
28413000	Dicromato de sodio.	LIBRE	I	
28415010	Dicromato de potasio	LIBRE	I	
28415090	Los demás	LIBRE	I	
28416100	Permanganato de potasio	LIBRE	I	
28416900	Los demás.	5%	A	
28417000	Molibdatos.	LIBRE	I	
28418000	Volframatos (tungstatos).	LIBRE	I	
28419000	Los demás.	5%	A	
28421000	Silicatos dobles o complejos, incluidos los aluminosilicatos, aunque no sean de constitución química definida	LIBRE	I	
28429010	Sales de los ácidos inorgánicos de elementos no metálicos o de peroxoácidos no comprendidos en otras partidas	LIBRE	I	
28429020	Cloruros dobles o complejos (clorosales).	5%	A	
28429030	Yoduros dobles o complejos (yodosales).	5%	A	
28429041	Sulfato de potasio y magnesio con más de 30% en peso del K2O en estado seco.	LIBRE	I	
28429049	Los demás.	LIBRE	I	
28429050	Fosfatos dobles o complejos (fosfosales) y silicatos dobles o complejos.	LIBRE	I	
28429090	Los demás.	LIBRE	I	
28431000	Metal precioso en estado coloidal.	5%	A	
28432100	Nitrato de plata.	LIBRE	I	
28432900	Los demás.	5%	A	
28433000	Compuestos de oro.	5%	A	
28439011	Cloruro de platino u óxido de platino	5%	A	
28439019	Los demás.	5%	A	
28439021	Cloruro de paladio.	5%	A	
28439029	Los demás.	5%	A	
28439091	Amalgamas de metales preciosos.	5%	A	
28439099	Los demás.	5%	A	
28441010	Aleaciones de Ferrouranio.	12%	B	
28441090	Los demás.	5%	A	
28442000	Uranio enriquecido en U 235 y sus compuestos; plutonio y sus compuestos; aleaciones, dispersiones (incluido el cermet), productos cerámicos y mezclas, que contengan uranio enriquecido en U 235, plutonio o compuestos de estos productos	5%	A	
28443000	Uranio empobrecido en U 235 y sus compuestos; torio y sus compuestos; aleaciones, dispersiones (incluido el cermet), productos cerámicos y mezclas, que contengan uranio empobrecido en U 235, torio o compuestos de estos productos	12%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
28444010	Radio.	5%	A	
28444090	Los demás.	5%	A	
28445000	Elementos combustibles (cartuchos) agotados (irradiados) de reactores nucleares	5%	A	
28451000	Agua pesada (óxido de deuterio).	5%	A	
28459000	Los demás.	5%	A	
28461000	Compuestos de cerio	LIBRE	I	
28469000	Los demás	5%	A	
28470000	PERÓXIDO DE HIDRÓGENO (AGUA OXIGENADA), INCLUSO SOLIDIFICADO CON UREA	LIBRE	I	
28480010	De cobre (cuprofósforos) con un contenido de fósforo, superior 15% en peso.	5%	A	
28480090	De los demás metales o de elementos no metálicos.	5%	A	
28491000	De calcio	LIBRE	I	
28492000	De silicio.	LIBRE	I	
28499000	Los demás.	5%	A	
28500011	De litio, aluminio.	5%	A	
28500019	Los demás.	5%	A	
28500020	Nitruros.	5%	A	
28500030	Aziduros (azidas).	5%	A	
28500040	Siliciuros.	5%	A	
28500050	Boruros.	5%	A	
28510010	Agua destilada, de conductividad o del mismo grado de pureza	5%	A	
28510020	Cianuro de bromo.	LIBRE	I	
28510031	De sodio.	5%	A	
28510039	Las demás.	5%	A	
28510090	Los demás.	5%	A	
29011010	Hexano.	LIBRE	I	
29011020	Isoctano.	2%	A	
29011090	Los demás.	LIBRE	I	
29012100	Etileno.	LIBRE	I	
29012200	Propeno (propileno).	LIBRE	I	
29012300	Buteno (butileno) y sus isómeros.	LIBRE	I	
29012400	Buta-1,3-dieno e isopreno	LIBRE	I	
29012910	Acetileno.	12%	C	
29012990	Los demás.	LIBRE	I	
29021100	Ciclohexano.	LIBRE	I	
29021910	Para uso agropecuario	LIBRE	I	
29021990	Los demás.	2%	A	
29022000	Benceno.	LIBRE	I	
29023000	Tolueno.	LIBRE	I	
29024100	o-Xileno.	LIBRE	I	
29024200	m-Xileno.	LIBRE	I	
29024300	p-Xileno.	LIBRE	I	
29024400	Mezclas de isómeros del xileno	LIBRE	I	
29025000	Estireno.	LIBRE	I	
29026000	Etilbenceno.	LIBRE	I	
29027000	Cumeno.	LIBRE	I	
29029000	Los demás.	LIBRE	I	
29031100	Clorometano (cloruro de metilo) y cloroetano (cloruro de etilo).	LIBRE	I	
29031200	Diclorometano (cloruro de metileno).	LIBRE	I	
29031300	Cloroformo (triclorometano).	LIBRE	I	
29031400	Tetracloruro de carbono	5%	A	
29031500	1,2- Dicloroetano (dicloruro de etileno).	LIBRE	I	
29031910	1,2-Dicloropropano (dicloruro de propileno) y Diclorobutanos	LIBRE	I	
29031990	Los demás	LIBRE	I	
29032100	Cloruro de vinilo (cloroetileno).	LIBRE	I	
29032200	Tricloroetileno.	LIBRE	I	
29032300	Tetracloroetileno (percloroetileno).	LIBRE	I	
29032900	Los demás.	LIBRE	I	
29033010	Dibromometano; Bromoetano.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29033020	Derivados fluorados "Familia de los HFC" (de conformidad con la Nota Complementaria No. 2 del Capítulo 29)	LIBRE	I	
29033090	Los demás.	LIBRE	I	
29034100	Triclorofluorometano (por ejem. Freón 11).	5%	A	
29034200	Diclorodifluorometano (por ejem. Freón 12).	5%	A	
29034300	Triclorotrifluoroetanos (por ejem. Freón 113)	5%	A	
29034400	Diclorotetrafluoroetanos y Cloropentafluoretano (por ejem. Freón 114 y Freón 115).	5%	A	
29034510	Clorodifluorometano (por ejem. Freón 22).	5%	A	
29034520	Clorotrifluorometano (por ejem. Freón 13)	5%	A	
29034530	Diclorofluoroetano (por ejem. Freón 21)	5%	A	
29034540	Los demás, de la familia Cloro-Fluor-Carbonos "CFC" (de conformidad con la Nota Complementaria No. 3 del Capítulo 29)	5%	A	
29034550	Los demás, Hidrocarburos-Cloro-Fluor-Carbonos "HCFC" (de conformidad con la Nota Complementaria No. 4 del Capítulo 29)	5%	A	
29034590	Los demás.	5%	A	
29034610	Bromoclorodifluorometano.	15%	A	
29034620	Bromotrifluorometano.	15%	A	
29034630	Dibromotetrafluoroetanos.	15%	A	
29034700	Los demás derivados perhalogenados	5%	A	
29034900	Los demás.	LIBRE	I	
29035100	1, 2, 3, 4, 5, 6 -Hexaclorociclohexano	LIBRE	I	
29035900	Los demás.	LIBRE	I	
29036100	Clorobenceno, o-diclorobenceno y p-diclorobenceno	LIBRE	I	
29036200	Hexaclorobenceno y DDT (1,1,1-tricloro-2,2-bis (p-clorofenil)etano).	LIBRE	I	
29036910	Bromobenceno.	LIBRE	I	
29036990	Los demás.	LIBRE	I	
29041000	Derivados solamente sulfonados, sus sales y sus ésteres etílicos.	LIBRE	I	
29042010	Nitroetano; tetranitrometano.	LIBRE	I	
29042090	Los demás.	LIBRE	I	
29049000	Los demás.	LIBRE	I	
29051100	Metanol (alcohol metílico).	LIBRE	I	
29051200	Propan-1-ol (alcohol propílico) y propan-2-ol (alcohol isopropílico).	LIBRE	I	
29051300	Butan-1-ol (alcohol n-butílico).	LIBRE	I	
29051400	Los demás butanoles	LIBRE	I	
29051500	Pentanol (alcohol amílico) y sus isómeros.	LIBRE	I	
29051600	Octanol (alcohol octílico) y sus isómeros.	LIBRE	I	
29051700	Dodecan-1-ol (alcohol laurílico), hexadecan-1-ol (alcohol cetílico) y octadecan-1-ol (alcohol estearílico).	LIBRE	I	
29051910	Metóxido de sodio y T-butóxido de potasio	LIBRE	I	
29051990	Los demás.	LIBRE	I	
29052200	Alcoholes terpénicos acíclicos.	LIBRE	I	
29052910	Alcohol alílico.	LIBRE	I	
29052990	Los demás.	LIBRE	I	
29053100	Etilenglicol (etanodiol).	LIBRE	I	
29053200	Propilenglicol (propano-1,2-diol).	LIBRE	I	
29053900	Los demás.	LIBRE	I	
29054100	2- Etil-2-(hidroximetil) propano- 1,3-diol (trimetilolpropano).	LIBRE	I	
29054200	Pentaeritritol (pentaeritrita).	LIBRE	I	
29054910	Ésteres de glicerol	LIBRE	I	
29054990	Los demás	5%	A	
29055100	Etclorvinol (DCI)	LIBRE	I	
29055900	Los demás	LIBRE	I	
29061100	Mentol.	LIBRE	I	
29061200	Ciclohexanol, metilciclohexanoles y dimetilciclohexanoles	LIBRE	I	
29061300	Esteroles e inositoles.	LIBRE	I	
29061400	Terpineoles.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29061900	Los demás.	LIBRE		
29062100	Alcohol bencílico	LIBRE		
29062900	Los demás.	LIBRE		
29071100	Fenol (hidroxibenceno) y sus sales.	LIBRE		
29071200	Cresoles y sus sales.	LIBRE		
29071300	Octilfenol, nonilfenol y sus isómeros; sales de estos productos	LIBRE		
29071400	Xilenoles y sus sales.	LIBRE		
29071500	Naftoles y sus sales.	LIBRE		
29071900	Los demás.	LIBRE		
29072100	Resorcinol y sus sales	LIBRE		
29072200	Hidroquinona y sus sales.	LIBRE		
29072300	4,4'-Isopropilidendifenol (bisfenol A, difenilopropano) y sus sales	LIBRE		
29072910	Fenoles-alcoholes.	LIBRE		
29072990	Los demás	LIBRE		
29081000	Derivados solamente halogenados y sus sales.	LIBRE		
29082000	Derivados solamente sulfonados, sus sales y sus ésteres	LIBRE		
29089000	Los demás.	LIBRE		
29091100	Éter dietílico (óxido de dietilo).	LIBRE		
29091900	Los demás	LIBRE		
29092000	Éteres ciclánicos, ciclénicos, cicloterpénicos, y sus derivados halogenados, sulfonados, nitrados o nitrosados.	LIBRE		
29093000	Éteres aromáticos y sus derivados halogenados, sulfonados, nitrados o nitrosados.	LIBRE		
29094100	2,2'-Oxidietanol (dietilenglicol).	LIBRE		
29094200	Éteres monometílicos del etilenglicol o del dietilenglicol	LIBRE		
29094300	Éteres monobutílicos del etilenglicol o del dietilenglicol	LIBRE		
29094400	Los demás éteres monoalquílicos del etilenglicol o del dietilenglicol.	LIBRE		
29094900	Los demás.	LIBRE		
29095000	Éteres-fenoles, éteres-alcoholes-fenoles, y sus derivados halogenados, sulfonados, nitrados o nitrosados.	LIBRE		
29096000	Peróxidos de alcoholes, peróxidos de éteres, peróxidos de cetonas, y sus derivados halogenados, sulfonados, nitrados o nitrosados.	LIBRE		
29101000	Oxirano (óxido de etileno).	LIBRE		
29102000	Metiloxirano (óxido de propileno).	LIBRE		
29103000	1-Cloro-2, 3-epoxipropano (epiclorhidrina).	LIBRE		
29109000	Los demás.	LIBRE		
29110000	ACETALES Y SEMIACETALES, INCLUSO CON OTRAS FUNCIONES OXIGENADAS, Y SUS DERIVADOS HALOGENADOS, SULFONADOS, NITRADOS O NITROSADOS.	LIBRE		
29121100	Metanal (formaldehído).	LIBRE		
29121200	Etanal (acetaldehído).	LIBRE		
29121300	Butanal (butiraldehído, isómero normal).	LIBRE		
29121900	Los demás.	LIBRE		
29122100	Benzaldehídos (aldehído benzoico).	LIBRE		
29122900	Los demás.	LIBRE		
29123000	Aldehídos-alcoholes.	LIBRE		
29124100	Vainillina (aldehído metilprotocatéuico).	LIBRE		
29124200	Etilvainillina (aldehído etilprotocatéuico).	LIBRE		
29124900	Los demás	LIBRE		
29125000	Polímeros cíclicos de los aldehídos.	LIBRE		
29126000	Paraformaldehído.	LIBRE		
29130000	DERIVADOS HALOGENADOS, SULFONADOS, NITRADOS O NITROSADOS DE LOS PRODUCTOS DE LA PARTIDA 29.12	LIBRE		
29141100	Acetona.	LIBRE		
29141200	Butanona (metiletilcetona).	LIBRE		
29141300	4-Metilpentan-2-ona (metilisobutilcetona).	LIBRE		

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29141900	Las demás.	LIBRE		
29142100	Alcanfor.	LIBRE		
29142210	Ciclohexanona.	LIBRE		
29142220	Metilciclohexanonas.	LIBRE		
29142300	Iononas y metiliononas	LIBRE		
29142900	Las demás	LIBRE		
29143100	Fenilacetona (fenilpropan-2-ona).	LIBRE		
29143900	Las demás.	LIBRE		
29144010	4-Hidroxi-4-metilpentan-2-ona (diacetona alcohol)	LIBRE		
29144090	Las demás.	LIBRE		
29145000	Cetonas-fenoles y cetonas con otras funciones oxigenadas.	LIBRE		
29146100	Antraquinona.	LIBRE		
29146900	Las demás.	LIBRE		
29147000	Derivados halogenados, sulfonados, nitrados o nitrosados	LIBRE		
29151100	Ácido fórmico.	LIBRE		
29151210	Formiato de amonio	LIBRE		
29151290	Los demás.	LIBRE		
29151300	Ésteres del ácido fórmico.	LIBRE		
29152100	Ácido acético.	5%	A	
29152200	Acetato de sodio.	LIBRE		
29152300	Acetatos de cobalto.	LIBRE		
29152400	Anhídrido acético.	LIBRE		
29152910	Acetatos de amonio.	LIBRE		
29152990	Las demás.	LIBRE		
29153100	Acetato de etilo.	LIBRE		
29153200	Acetato de vinilo.	LIBRE		
29153300	Acetato de n-butilo.	LIBRE		
29153400	Acetato de isobutilo.	LIBRE		
29153500	Acetato de 2-etoxietilo.	LIBRE		
29153900	Los demás.	LIBRE		
29154000	Ácidos mono-, di- o tricloroacéticos, sus sales y sus ésteres.	LIBRE		
29155000	Ácido propiónico, sus sales y sus ésteres.	LIBRE		
29156000	Ácidos butanoicos, ácidos pentanoicos, sus sales y sus ésteres	LIBRE		
29157000	Ácido palmítico, ácido esteárico, sus sales y sus ésteres	LIBRE		
29159010	Cloruro de acetilo.	LIBRE		
29159090	Los demás	LIBRE		
29161100	Ácido acrílico y sus sales	LIBRE		
29161200	Ésteres del ácido acrílico	LIBRE		
29161300	Ácido metacrílico y sus sales.	LIBRE		
29161400	Ésteres del ácido metacrílico.	LIBRE		
29161500	Ácidos oleico, linoléico o linolénico, sus sales y sus ésteres.	LIBRE		
29161900	Los demás.	LIBRE		
29162000	Ácidos monocarboxílicos ciclánicos, ciclénicos o cicloterpénicos, sus anhídridos, halogenuros, peróxidos, peroxiácidos y sus derivados	LIBRE		
29163100	Ácido benzoico, sus sales y sus ésteres	LIBRE		
29163200	Peróxido de benzoilo y cloruro de benzoilo	LIBRE		
29163400	Ácido fenilacético y sus sales.	LIBRE		
29163500	Ésteres del ácido fenilacético.	LIBRE		
29163900	Los demás	LIBRE		
29171100	Ácido oxálico, sus sales y sus ésteres.	LIBRE		
29171200	Ácido adípico, sus sales y sus ésteres	LIBRE		
29171300	Ácidos azelaico, ácido sebáico, sus sales y sus ésteres	LIBRE		
29171400	Anhídrido maleico.	LIBRE		
29171900	Los demás.	LIBRE		
29172000	Ácidos policarboxílicos ciclánicos, ciclénicos o cicloterpénicos, sus anhídridos, halogenuros, peróxidos, peroxiácidos y sus derivados.	LIBRE		
29173100	Ortoftalatos de dibutilo	LIBRE		
29173200	Ortoftalatos de dioctilo.	LIBRE		
29173300	Ortoftalatos de dinonilo o de didecilo.	LIBRE		

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29173400	Los demás ésteres del ácido ortoftálico.	LIBRE		
29173500	Anhídrido ftálico.	LIBRE		
29173600	Ácido tereftálico y sus sales.	LIBRE		
29173700	Tereftalato de dimetilo.	LIBRE		
29173900	Los demás.	LIBRE		
29181100	Ácido láctico, sus sales y sus ésteres.	LIBRE		
29181200	Ácido tartárico.	LIBRE		
29181300	Sales y ésteres del ácido tartárico	LIBRE		
29181400	Ácido cítrico.	LIBRE		
29181500	Sales y ésteres del ácido cítrico.	LIBRE		
29181600	Ácido glucónico, sus sales y sus ésteres.	LIBRE		
29181910	Ácido fenilglicólico (ácido mandélico), sus sales y sus ésteres.	LIBRE		
29181990	Los demás	LIBRE		
29182100	Ácido salicílico y sus sales	LIBRE		
29182200	Ácido O-acetilsalicílico, sus sales y sus ésteres.	LIBRE		
29182300	Los demás ésteres del ácido salicílico y sus sales.	LIBRE		
29182910	Ácido gálico.	LIBRE		
29182990	Los demás.	LIBRE		
29183000	Ácidos carboxílicos con función aldehído o cetona, pero sin otra función oxigenada, sus anhídridos, halogenuros, peróxidos, peroxiácidos y sus derivados.	LIBRE		
29189000	Los demás.	LIBRE		
29190000	ÉSTERES FOSFÓRICOS Y SUS SALES, INCLUIDOS LOS LACTOFOSFATOS; SUS DERIVADOS HALOGENADOS, SULFONADOS, NITRADOS O NITROSADOS.	LIBRE		
29201000	Ésteres tiofosfóricos (fosforotioatos) y sus sales; sus derivados halogenados, sulfonados, nitrados o nitrosados	LIBRE		
29209000	Los demás	LIBRE		
29211100	Mono-, di- o trimetilamina y sus sales	LIBRE		
29211200	Dietilamina y sus sales.	LIBRE		
29211910	2- cloro -n, n -Dimetilpropilamina.	LIBRE		
29211990	Los demás.	LIBRE		
29212100	Etilendiamina y sus sales.	LIBRE		
29212200	Hexametildiamina y sus sales.	LIBRE		
29212900	Los demás.	LIBRE		
29213000	Monoaminas y poliaminas, ciclánicas, ciclénicas o cicloterpénicas, y sus derivados; sales de estos productos.	LIBRE		
29214100	Anilina y sus sales.	LIBRE		
29214200	Derivados de la anilina y sus sales.	LIBRE		
29214300	Toluidinas y sus derivados; sales de estos productos	LIBRE		
29214400	Difenilamina y sus derivados; sales de estos productos.	LIBRE		
29214500	1-Naftilamina (alfa-naftilamina), 2-naftilamina (beta-naftilamina), y sus derivados; sales de estos productos.	LIBRE		
29214600	Anfetamina (DCI), benzfetamina (DCI), dexanfetamina (DCI), etilamfetamina (DCI), fencanfamina (DCI), fentermina (DCI), lefetamina (DCI), levanfetamina (DCI) y mefenorex (DCI); sales de estos productos	LIBRE		
29214910	Eticiclidina (PCE).	LIBRE		
29214990	Los demás.	LIBRE		
29215100	o-,m- y p-Fenilendiamina, diaminotoluenos, y sus derivados; sales de estos productos	LIBRE		
29215900	Los demás.	LIBRE		
29221100	Monoetanolamina y sus sales.	LIBRE		
29221200	Dietanolamina y sus sales.	LIBRE		
29221300	Trietanolamina y sus sales.	LIBRE		
29221400	Dextropropoxifeno (DCI) y sus sales.	LIBRE		
29221900	Los demás.	LIBRE		
29222100	Ácidos aminonaftolsulfónicos y sus sales	LIBRE		
29222200	Anisidinas, dianisidinas, fenetidinas, y sus sales.	LIBRE		
29222900	Los demás.	LIBRE		

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29223100	Anfepramona (DCI), metadona (DCI) y normetadona (DCI); sales de estos productos.	LIBRE	I	
29223900	Los demás.	LIBRE	I	
29224100	Lisina y sus ésteres; sales de estos productos	LIBRE	I	
29224200	Ácido glutámico y sus sales.	LIBRE	I	
29224300	Ácido antranílico y sus sales.	LIBRE	I	
29224400	Tilidina (DCI) y sus sales.	LIBRE	I	
29224900	Los demás.	LIBRE	I	
29225010	Aminoacetaldehído dimetilacetal	LIBRE	I	
29225020	2, 5 Dimetoxianfetamina y 3, 4, 5 – Trimetoxianfetamina (TMA).	LIBRE	I	
29225090	Los demás.	LIBRE	I	
29231000	Colina y sus sales	LIBRE	I	
29232000	Lecitinas y demás fosfoaminolípidos	LIBRE	I	
29239010	2-Dimetilaminoisopropilcloruro HCL.	LIBRE	I	
29239090	Los demás.	LIBRE	I	
29241100	Meprobamato (DCI).	LIBRE	I	
29241910	Formamida	LIBRE	I	
29241990	Los demás	LIBRE	I	
29242100	Ureínas y sus derivados; sales de estos productos	LIBRE	I	
29242300	Ácido 2-acetamidobenzoico (ácido N-acetiltranílico) y sus sales.	LIBRE	I	
29242400	Etinamato (DCI)	LIBRE	I	
29242900	Los demás	LIBRE	I	
29251100	Sacarina y sus sales.	LIBRE	I	
29251200	Glutetimida (DCI)	LIBRE	I	
29251910	Ftalimida.	LIBRE	I	
29251990	Los demás.	LIBRE	I	
29252000	Iminas y sus derivados; sales de estos productos	LIBRE	I	
29261000	Acrilonitrilo.	LIBRE	I	
29262000	1-Cianoguanidina (diciandiamida).	LIBRE	I	
29263000	Fenproporex (DCI) y sus sales; intermedio de la metadona (DCI) (4-ciano-2-dimetilamino-4,4-difenilbutano)	LIBRE	I	
29269010	Acetonitrilo.	LIBRE	I	
29269090	Los demás	LIBRE	I	
29270000	COMPUESTOS DIAZOICOS, AZOICOS O AZOXI	LIBRE	I	
29280000	DERIVADOS ORGÁNICOS DE LA HIDRAZINA O DE LA HIDROXILAMINA	LIBRE	I	
29291000	Isocianatos	LIBRE	I	
29299000	Los demás.	LIBRE	I	
29301000	Ditiocarbonatos (xantatos y xantogenatos).	LIBRE	I	
29302000	Tiocarbamatos y ditiocarbamatos	LIBRE	I	
29303000	Mono-, di- o tetrasulfuros de tiourama	LIBRE	I	
29304000	Metionina.	LIBRE	I	
29309000	Los demás.	LIBRE	I	
29310010	Tetraetilplomo.	6%	A	
29310020	Compuestos órgano-arseniados.	6%	A	
29310090	Los demás.	LIBRE	I	
29321100	Tetrahidrofurano	LIBRE	I	
29321200	2-Furaldehído (furfural).	LIBRE	I	
29321300	Alcohol furfurílico y alcohol tetrahidrofurfurílico	LIBRE	I	
29321910	Furano.	LIBRE	I	
29321990	Los demás	LIBRE	I	
29322100	Cumarina, metilcumarinas y etilcumarinas.	LIBRE	I	
29322900	Las demás lactonas.	LIBRE	I	
29329100	Isosafrol.	LIBRE	I	
29329200	1-(1,3-Benzodioxol-5-il)propan-2-ona.	LIBRE	I	
29329300	Piperonal.	LIBRE	I	
29329400	Safrol.	LIBRE	I	
29329500	Tetrahidrocannabinoles (todos los isómeros)	LIBRE	I	
29329900	Los demás.	LIBRE	I	
29331100	Fenazona (antipirina) y sus derivados	LIBRE	I	
29331900	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29332100	Hidantoína y sus derivados	LIBRE	I	
29332900	Los demás.	LIBRE	I	
29333100	Piridina y sus sales	LIBRE	I	
29333200	Piperidina y sus sales.	LIBRE	I	
29333300	Alfentanilo (DCI), anileridina (DCI), bezitramida (DCI), bromazepam (DCI), cetobemidona (DCI), difenoxina(DCI), difenoxilato (DCI), dipipanona (DCI), fenciclidina (DCI) (PCP), fenoperidina(DCI), fentanilo (DCI),metilfenidato (DCI), pentazocina (DCI), peti	8%	A	
29333910	Ácido isonicotínico y sus derivados.	LIBRE	I	
29333990	Los demás.	6%	A	
29334100	Levorfanol (DCI) y sus sales.	LIBRE	I	
29334900	Los demás	LIBRE	I	
29335200	Malonilurea (ácido barbitúrico) y sus sales	LIBRE	I	
29335300	Alobarbital (DCI), amobarbital (DCI), barbital (DCI), butalbital (DCI), butobarbital, ciclobarbital (DCI), fenobarbital (DCI), metilfenobarbital (DCI), pentobarbital (DCI), secbutabarbital (DCI), secobarbital (DCI) y vinilbital (DCI);sales de estos produ	LIBRE	I	
29335400	Los demás derivados de la malonilurea (ácido barbitúrico); sales de estos productos	LIBRE	I	
29335510	Metacualona (DCI)	LIBRE	I	
29335520	Meclocualona (DCI)	LIBRE	I	
29335590	Los demás.	LIBRE	I	
29335900	Los demás	LIBRE	I	
29336100	Melamina.	LIBRE	I	
29336900	Los demás	LIBRE	I	
29337100	6-Hexanolactama (epsilón-caprolactama).	LIBRE	I	
29337200	Clobazam (DCI) y metiprilon (DCI)	LIBRE	I	
29337900	Las demás lactamas.	LIBRE	I	
29339100	Alprazolam (DCI), camazepam (DCI), clordiazepóxido (DCI), clonazepam (DCI), clorazepato, delorazepam (DCI), diazepam (DCI), estazolam (DCI), fludiazepam (DCI), flunitrazepam (DCI), flurazepam (DCI), halazepam (DCI), loflazepato de etilo (DCI), lorazepam	LIBRE	I	
29339910	Fenciclidina (PCP), Rolicyclidina (PHP), tenocyclidina (TCP)	LIBRE	I	
29339920	Indol, 4-benziloxyindol, 4-metoxiindol.	LIBRE	I	
29339990	Los demás.	LIBRE	I	
29341000	Compuestos cuya estructura contenga un ciclo tiazol (incluso hidrogenado), sin condensar.	LIBRE	I	
29342000	Compuestos cuya estructura contenga ciclos benzotiazol (incluso hidrogenados), sin otras condensaciones.	LIBRE	I	
29343000	Compuestos cuya estructura contenga ciclos fenotiazina (incluso hidrogenados), sin otras condensaciones.	LIBRE	I	
29349100	Aminorex (DCI), brotizolam (DCI), clotiazepam (DCI), Cloxazolam (DCI), dextromoramida (DCI), fenmetrazina (DCI), fendimetrazina (DCI), haloxazolam (DCI), Ketazolam (DCI), mesocarb (DCI), oxazolam (DCI), pemolina (DCI) y sufentanil (DCI); sales de estos pr	LIBRE	I	
29349910	Sultonas y sultamas.	LIBRE	I	
29349920	Anhídrido isatóico.	6%	A	
29349990	Los demás.	LIBRE	I	
29350000	SULFONAMIDAS.	LIBRE	I	
29361000	Provitaminas sin mezclar.	LIBRE	I	
29362100	Vitamina A y sus derivados.	LIBRE	I	
29362200	Vitamina B1 y sus derivados	LIBRE	I	
29362300	Vitamina B2 y sus derivados	LIBRE	I	
29362400	Ácido D- o DL-pantoténico (vitamina B3 o vitamina B5) y sus derivados.	LIBRE	I	
29362500	Vitamina B6 y sus derivados	LIBRE	I	
29362600	Vitamina B12 y sus derivados.	LIBRE	I	
29362700	Vitamina C y sus derivados.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
29362800	Vitamina E y sus derivados.	LIBRE	I	
29362900	Las demás vitaminas y sus derivados.	LIBRE	I	
29369000	Los demás, incluidos los concentrados naturales.	LIBRE	I	
29371100	Somatotropina, sus derivados y análogos estructurales.	LIBRE	I	
29371200	Insulina y sus sales.	LIBRE	I	
29371910	Hormonas del lóbulo anterior de la hipófisis y similares o sus derivados	LIBRE	I	
29371990	Los demás	5%	A	
29372100	Cortisona, hidrocortisona, prednisona (dehidrocortisona) y prednisolona (dehidrohidrocortisona).	LIBRE	I	
29372200	Derivados halogenados de las hormonas corticosteroides	LIBRE	I	
29372300	Estrógenos y progestógenos.	LIBRE	I	
29372900	Los demás	5%	A	
29373100	Epinefrina	5%	A	
29373900	Los demás	5%	A	
29374000	Derivados de los aminoácidos	5%	A	
29375000	Prostaglandinas, tromboxanos y leucotrienos, sus derivados y análogos estructurales	5%	A	
29379000	Los demás	5%	A	
29381000	Rutósido (rutina) y sus derivados	5%	A	
29389000	Los demás.	5%	A	
29391110	Morfina.	LIBRE	I	
29391120	Hidromorfona (Dihidromorfinona).	LIBRE	I	
29391130	Heroína (Diacetilmorfina).	LIBRE	I	
29391190	Los demás.	5%	A	
29391900	Los demás	5%	A	
29392100	Quinina y sus sales	LIBRE	I	
29392900	Los demás.	LIBRE	I	
29393000	Cafeína y sus sales.	LIBRE	I	
29394100	Efedrina y sus sales	LIBRE	I	
29394200	Seudoefedrina (DCI) y sus sales.	LIBRE	I	
29394300	Catina (DCI) y sus sales	LIBRE	I	
29394900	Las demás.	LIBRE	I	
29395100	Fenetilina (DCI) y sus sales	LIBRE	I	
29395900	Los demás	LIBRE	I	
29396100	Ergometrina (DCI) y sus sales.	LIBRE	I	
29396200	Ergotamina (DCI) y sus sales	LIBRE	I	
29396300	Ácido lisérgico y sus sales.	5%	A	
29396900	Los demás.	5%	A	
29399110	Cocaína, sus sales y derivados	5%	A	
29399120	Emetina, sus sales y derivados.	5%	A	
29399130	Dietiltriptamina (DET) y Dimetiltriptamina (DMT)	LIBRE	I	
29399140	LSD, mescalina, psicocín.	LIBRE	I	
29399190	Los demás.	LIBRE	I	
29399910	Nicotina y sus sales	LIBRE	I	
29399990	Los demás	LIBRE	I	
29400000	AZÚCARES QUÍMICAMENTE PUROS, EXCEPTO LA SACAROSA, LACTOSA, MALTOSA, GLUCOSA Y FRUCTOSA (LEVULOSA); ÉTERES, ACETALES Y ÉSTERES DE AZÚCARES Y SUS SALES, EXCEPTO LOS PRODUCTOS DE LAS PARTIDAS 29.37, 29.38 ó 29.39	6%	A	
29411000	Penicilinas y sus derivados con la estructura del ácido penicilánico; sales de estos productos.	LIBRE	I	
29412000	Estreptomocinas y sus derivados; sales de estos productos	LIBRE	I	
29413000	Tetraciclinas y sus derivados; sales de estos productos	LIBRE	I	
29414000	Cloranfenicol y sus derivados; sales de estos productos	LIBRE	I	
29415000	Eritromicina y sus derivados; sales de estos productos	LIBRE	I	
29419000	Los demás.	LIBRE	I	
29420000	LOS DEMÁS COMPUESTOS ORGÁNICOS	LIBRE	I	
30011000	Glándulas y demás órganos, desecados, incluso pulverizados.	LIBRE	I	
30012010	Jalea real de abejas para uso opoterápico	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
30012090	Los demás	LIBRE	I	
30019010	Heparina y sus sales	LIBRE	I	
30019090	Los demás.	LIBRE	I	
30021010	Antisueros (sueros con anticuerpos).	LIBRE	I	
30021021	Gammaglobulina.	LIBRE	I	
30021022	Inmunoglobulina humana normal.	LIBRE	I	
30021023	Hemoglobina	LIBRE	I	
30021029	Los demás.	LIBRE	I	
30022000	Vacunas para la medicina humana.	LIBRE	I	
30023010	Vacunas antiaftosas.	LIBRE	I	
30023090	Las demás.	LIBRE	I	
30029010	Toxinas, cultivos de microorganismos y productos similares, incluidos los fermentos, excepto las levaduras).	LIBRE	I	
30029090	Los demás	LIBRE	I	
30031000	Que contengan penicilinas o derivados de estos productos con la estructura del ácido penicilánico, o estreptomycinas o derivados de estos productos.	LIBRE	I	
30032000	Que contengan otros antibióticos	LIBRE	I	
30033100	Que contengan insulina.	LIBRE	I	
30033900	Los demás.	LIBRE	I	
30034000	Que contengan alcaloides o sus derivados, sin hormonas ni otros productos de la partida 29.37, ni antibióticos	LIBRE	I	
30039000	Los demás.	LIBRE	I	
30041010	Para veterinaria.	LIBRE	I	
30041090	Los demás.	LIBRE	I	
30042010	Para veterinaria	LIBRE	I	
30042090	Los demás.	LIBRE	I	
30043100	Que contengan insulina.	LIBRE	I	
30043210	Para veterinaria.	LIBRE	I	
30043290	Los demás.	LIBRE	I	
30043910	Para veterinaria.	LIBRE	I	
30043990	Los demás.	LIBRE	I	
30044010	Para veterinaria.	LIBRE	I	
30044090	Los demás	LIBRE	I	
30045010	Para veterinaria.	LIBRE	I	
30045090	Los demás.	LIBRE	I	
30049010	Para veterinaria.	LIBRE	I	
30049091	Antimaláricos antidisentéricos y antihelmínticos	LIBRE	I	
30049092	Anestésicos.	LIBRE	I	
30049093	Sales o azúcares hidratantes, incluso en solución.	LIBRE	I	
30049099	Los demás.	LIBRE	I	
30051000	Apósitos y demás artículos, con una capa adhesivas	1%	A	
30059010	Hisopos de algodón	12%	C	
30059090	Los demás	1%	A	
30061010	Catgut y similares, para suturas.	LIBRE	I	
30061090	Los demás	1%	A	
30062000	Reactivos para la determinación de los grupos o de los factores sanguíneos	LIBRE	I	
30063010	Preparaciones opacificantes para exámenes radioóxicos	LIBRE	I	
30063021	De origen microbiano.	LIBRE	I	
30063029	Los demás.	LIBRE	I	
30064011	Oro para dentistas	LIBRE	I	
30064019	Los demás	LIBRE	I	
30064090	Los demás	LIBRE	I	
30065000	Botiquines equipados para primeros auxilios	1%	A	
30066000	Preparaciones químicas anticonceptivas a base de hormonas, de otros productos de la partida 29.37o de espermicidas	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
30067000	Preparaciones en forma de gel, concebidas para ser utilizadas en medicina o veterinaria como lubricante para ciertas partes del cuerpo en operaciones quirúrgicas o exámenes médicos o como nexo entre el cuerpo y los instrumentos médicos	13%	A	
30068000	Desechos farmacéuticos:	13%	A	
31010010	Abonos de origen animal o vegetal, incluso mezclados entre sí, no tratados químicamente.	LIBRE	I	
31010090	Los demás.	LIBRE	I	
31021000	Urea, incluso en disolución acuosa.	LIBRE	I	
31022100	Sulfato de amonio.	LIBRE	I	
31022900	Los demás.	LIBRE	I	
31023000	Nitrato de amonio, incluso en disolución acuosa.	LIBRE	I	
31024000	Mezclas de nitrato de amonio con carbonato de calcio o con otras materias inorgánicas sin poder fertilizante.	LIBRE	I	
31025010	Con un contenido de nitrógeno superior al 16.3% en peso	LIBRE	I	
31025090	Los demás.	LIBRE	I	
31026000	Sales dobles y mezclas entre sí de nitrato de calcio y de nitrato de amonio.	LIBRE	I	
31027010	Con un contenido de nitrógeno superior al 25% en peso.	LIBRE	I	
31027090	Los demás.	LIBRE	I	
31028000	Mezclas de urea con nitrato de amonio en disolución acuosa o amoniacal.	LIBRE	I	
31029000	Los demás, incluidas las mezclas no comprendidas en las subpartidas precedentes.	LIBRE	I	
31031000	Superfosfatos	LIBRE	I	
31032000	Escorias de desfosforación.	LIBRE	I	
31039000	Los demás.	LIBRE	I	
31041000	Carnalita, silvinita y demás sales de potasio naturales, en bruto.	LIBRE	I	
31042000	Cloruro de potasio.	LIBRE	I	
31043010	Con un contenido de óxido de potasio superior al 52% en peso	6%	A	
31043090	Los demás.	LIBRE	I	
31049010	Sulfato de potasio y magnesio con más de 30% en peso de óxido de potasio.	6%	A	
31049090	Los demás.	LIBRE	I	
31051000	Productos de este capítulo en tabletas o formas similares o en envases de un peso bruto inferior o igual a 10 kg	LIBRE	I	
31052000	Abonos minerales o químicos con los tres elementos fertilizantes: nitrógeno, fósforo y potasio	LIBRE	I	
31053010	Con más de 8 mg de anhídrido arsénico por kg en peso	LIBRE	I	
31053090	Los demás.	LIBRE	I	
31054010	Con más de 9 mg de anhídrido arsénico por kg. en peso.	LIBRE	I	
31054090	Los demás.	LIBRE	I	
31055100	Que contengan nitratos y fosfatos.	LIBRE	I	
31055900	Los demás.	LIBRE	I	
31056000	Abonos minerales o químicos con los dos elementos fertilizantes: fósforo y potasio.	LIBRE	I	
31059000	Los demás.	LIBRE	I	
32011000	Extracto de quebracho.	LIBRE	I	
32012000	Extracto de mimosa (acacia).	LIBRE	I	
32019010	Extractos de roble o de castaño	LIBRE	I	
32019090	Los demás.	LIBRE	I	
32021000	Productos curtientes orgánicos sintéticos.	LIBRE	I	
32029000	Los demás.	LIBRE	I	
32030010	Indigo natural	LIBRE	I	
32030090	Los demás.	LIBRE	I	
32041111	Sobre soporte de poliolefina.	15%	C	
32041112	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041113	Sobre soporte de caucho	LIBRE	I	
32041119	Las demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
32041190	Las demás	LIBRE	I	
32041211	Sobre soporte de poliolefina.	15%	C	
32041212	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041213	Sobre soporte de caucho.	LIBRE	I	
32041219	Las demás.	LIBRE	I	
32041290	Las demás.	LIBRE	I	
32041311	Sobre soporte de poliolefina.	15%	B	
32041312	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041313	Sobre soporte de caucho.	LIBRE	I	
32041319	Las demás.	LIBRE	I	
32041390	Las demás	LIBRE	I	
32041411	Sobre soporte de poliolefina.	15%	C	
32041412	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041413	Sobre soporte de caucho.	LIBRE	I	
32041419	Las demás	LIBRE	I	
32041490	Las demás.	LIBRE	I	
32041511	Sobre soporte de poliolefina.	15%	C	
32041512	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041513	Sobre soporte de caucho.	LIBRE	I	
32041519	Las demás.	LIBRE	I	
32041590	Las demás.	LIBRE	I	
32041611	Sobre soporte de poliolefina.	15%	C	
32041612	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041613	Sobre soporte de caucho.	LIBRE	I	
32041619	Las demás.	LIBRE	I	
32041690	Las demás.	LIBRE	I	
32041711	Sobre soporte de poliolefina.	15%	B	
32041712	Sobre soporte de poliolefinas halogenadas.	LIBRE	I	
32041713	Sobre soporte de caucho.	LIBRE	I	
32041719	Las demás.	LIBRE	I	
32041790	Las demás.	LIBRE	I	
32041911	Sobre soporte de poliolefina.	15%	C	
32041912	Sobre soporte de poliolefinas halogenadas.	6%	A	
32041913	Sobre soporte de caucho.	LIBRE	I	
32041919	Las demás	LIBRE	I	
32041990	Las demás	LIBRE	I	
32042000	Productos orgánicos sintéticos del tipo de los utilizados para el avivado fluorescente.	LIBRE	I	
32049000	Los demás.	LIBRE	I	
32050000	LACAS COLORANTES; PREPARACIONES A QUE SE REFIERE LA NOTA 3 DE ESTE CAPÍTULO A BASE DE LACAS COLORANTES.	6%	A	
32061110	En polvo	LIBRE	I	
32061121	Sobre soporte de poliolefina.	15%	C	
32061122	Sobre soporte de poliolefinas halogenadas.	6%	A	
32061123	Sobre soporte de caucho	LIBRE	I	
32061129	Las demás.	LIBRE	I	
32061190	Los demás.	LIBRE	I	
32061910	En polvo	LIBRE	I	
32061921	Sobre soporte de poliolefina.	15%	C	
32061922	Sobre soporte de poliolefinas halogenadas.	6%	A	
32061923	Sobre soporte de caucho	LIBRE	I	
32061929	Las demás.	LIBRE	I	
32061990	Los demás.	LIBRE	I	
32062010	En polvo.	LIBRE	I	
32062021	Sobre soporte de poliolefina.	15%	C	
32062022	Sobre soporte de poliolefinas halogenadas.	6%	A	
32062023	Sobre soporte de caucho.	LIBRE	I	
32062029	Las demás.	LIBRE	I	
32062090	Los demás.	LIBRE	I	
32063010	En polvo	LIBRE	I	
32063021	Sobre soporte de poliolefina.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
32063022	Sobre soporte de poliolefinas halogenadas.	6%	A	
32063023	Sobre soporte de caucho.	LIBRE	I	
32063029	Las demás.	LIBRE	I	
32063090	Los demás.	LIBRE	I	
32064110	En polvo.	LIBRE	I	
32064121	Sobre soporte de poliolefina.	15%	C	
32064122	Sobre soporte de poliolefinas halogenadas	6%	A	
32064123	Sobre soporte de caucho.	LIBRE	I	
32064129	Las demás	LIBRE	I	
32064190	Los demás.	LIBRE	I	
32064210	En polvo.	LIBRE	I	
32064221	Sobre soporte de poliolefina	15%	C	
32064222	Sobre soporte de poliolefinas halogenadas	6%	A	
32064223	Sobre soporte de caucho	LIBRE	I	
32064229	Las demás	LIBRE	I	
32064290	Los demás	LIBRE	I	
32064310	En polvo	LIBRE	I	
32064321	Sobre soporte de poliolefina	15%	C	
32064322	Sobre soporte de poliolefinas halogenadas	6%	A	
32064323	Sobre soporte de caucho	LIBRE	I	
32064329	Las demás	LIBRE	I	
32064390	Los demás	LIBRE	I	
32064910	En polvo	LIBRE	I	
32064921	Sobre soporte de poliolefina	15%	C	
32064922	Sobre soporte de poliolefinas halogenadas	6%	A	
32064923	Sobre soporte de caucho	LIBRE	I	
32064929	Las demás	LIBRE	I	
32064930	Polvos metálicos para usar como pigmentos, excepto el oro y la plata	LIBRE	I	
32064990	Los demás	LIBRE	I	
32065010	En polvo	LIBRE	I	
32065090	Los demás	LIBRE	I	
32071000	Pigmentos, opacificantes y colores preparados y preparaciones similares	LIBRE	I	
32072000	Composiciones vitrificables, engobes y preparaciones similares	LIBRE	I	
32073000	Abrillantadores (lustres) líquidos y preparaciones similares	LIBRE	I	
32074000	Frita de vidrio y demás vidrios, en polvo, gránulos, copos o escamillas	LIBRE	I	
32081011	En aerosol	6%	A	
32081012	Para serigrafía	LIBRE	I	
32081019	Los demás	10%	N	
32081021	Para cueros	6%	A	
32081022	Aislantes para instalaciones eléctricas	13%	A	
32081023	Para artistas	13%	A	
32081024	Para el recubrimiento interior de envases de alimentos	LIBRE	I	
32081029	Los demás	10%	B	
32081030	Disoluciones definidas en la Nota 4 de este capítulo sin pigmentar, ni colorear	LIBRE	I	
32082011	En aerosol	6%	A	
32082012	Para serigrafía.	LIBRE	I	
32082019	Los demás	10%	N	
32082021	Para cueros	6%	A	
32082022	Aislantes para instalaciones eléctricas.	13%	A	
32082023	Para artistas	13%	A	
32082024	Para el recubrimiento interior de envases de alimentos	LIBRE	I	
32082029	Los demás	10%	B	
32082030	Disoluciones definidas en la Nota 4 de este Capítulo, sin pigmentar, ni colorear	LIBRE	I	
32089011	En aerosol	6%	A	
32089012	Para serigrafía	LIBRE	I	
32089019	Los demás	10%	N	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
32089021	Para cueros	6%	A	
32089022	Aislantes para instalaciones eléctricas	13%	A	
32089023	Para artistas	13%	A	
32089024	Para el recubrimiento interior de envases de alimentos	LIBRE	I	
32089029	Los demás	10%	B	
32089030	Disoluciones definidas en la Nota 4 de este Capítulo, sin pigmentar, ni colorear	LIBRE	I	
32091011	Para serigrafía	LIBRE	I	
32091019	Los demás	10%	N	
32091021	Para cueros	6%	A	
32091022	Aislantes para instalaciones eléctricas	13%	C	
32091023	Para artistas	13%	C	
32091029	Los demás	10%	C	
32099011	Para serigrafía	LIBRE	I	
32099019	Los demás	10%	N	
32099021	Para cueros	6%	C	
32099022	Aislantes para instalaciones eléctricas	13%	C	
32099023	Para artistas	13%	C	
32099029	Los demás	10%	C	
32100011	Al agua o al temple	10%	N	
32100019	Los demás	10%	N	
32100021	Para cueros	6%	B	
32100022	Aislantes para instalaciones eléctricas	10%	A	
32100023	Para artistas	13%	A	
32100029	Los demás	10%	C	
32100090	Los demás	6%	A	
32110000	SECATIVOS PREPARADOS	LIBRE	I	
32121000	Hojas para el marcado a fuego	6%	A	
32129011	De aluminio	LIBRE	I	
32129019	Los demás	LIBRE	I	
32129021	Tintes domésticos para teñir productos textiles de los tipos fabricados en el país (excepto el índigo natural para lavar)	15%	B	
32129022	Tintes domésticos para teñir calzados de los tipos fabricados en el país.	15%	B	
32129023	Tintes del tipo doméstico no fabricados en el País	6%	A	
32129029	Los demás	6%	A	
32129030	Azul para lavar (añil, índigo natural).	13%	A	
32129090	Los demás	6%	A	
32131010	Surtidos de pinturas al temple ("témperas")	6%	A	
32131020	Preparaciones propias para el entretenimiento de los niños	6%	A	
32131090	Los demás.	13%	C	
32139010	Colores y preparaciones para la pintura artística.	13%	C	
32139020	Pinturas al temple (Témperas).	6%	A	
32139030	Preparaciones propias para el entretenimiento de los niños	6%	A	
32139090	Los demás	13%	A	
32141011	Del tipo utilizado en la construcción	6%	A	
32141012	De carroceros	6%	A	
32141019	Los demás	6%	A	
32141021	Lacre de escritorio o para botellas en forma de plaquitas, barras, o formas similares	13%	C	
32141029	Los demás	6%	A	
32141031	Plastes de carroceros.	6%	A	
32141039	Los demás	LIBRE	I	
32141090	Los demás	6%	A	
32149000	Los demás.	6%	A	
32151100	Negras	6%	C	
32151900	Las demás	15%	B	
32159010	Tintas para tatuar (o marcar) animales.	5%	A	
32159020	Tintas para máquinas codificadoras.	LIBRE	I	
32159090	Las demás.	10%	B	
33029010	Del tipo de las utilizadas en la industria del tabaco	5%	A	
33029020	Del tipo de las utilizadas en la industria de jabonería.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
33029030	Del tipo de los utilizados en la industria de perfumería (perfumes, colonias, agua de azahar, etc.).	LIBRE	I	
33029090	Los demás	LIBRE	I	
33030011	Con valor C.I.F. menor de B/. 22.38 el litro.	15%	B	
33030019	Los demás. (Con valor C.I.F. igual o mayor de B/. 22.38 el litro).	5%	A	
33030021	Con valor C.I.F. menor de B/. 4.43 el litro	15%	B	
33030029	Los demás (con valor C.I.F. igual o superior a B/. 4.43 el litro).	5%	A	
33041000	Preparaciones para el maquillaje de los labios.	6%	A	
33042010	Sombras para los párpados con valor C.I.F. de B/. 30.00 ó más el kilo bruto.	5%	A	
33042090	Los demás	6%	A	
33043000	Preparaciones para manicuras o pedicuros	6%	A	
33049110	Polvos faciales con valor C.I.F. de B/. 30.00 ó mas el kilo bruto	5%	A	
33049120	Polvos para el cuerpo (talco) con valor C.I.F. de B/. 10.00 ó más el kilo bruto	5%	A	
33049190	Los demás.	6%	A	
33049911	Cremas faciales con valor C.I.F. de B/. 15.00 ó más el kilo bruto	5%	A	
33049912	Cremas corporales (para el cuerpo y las manos) con valor C.I.F. de B/. 10.00 ó más el kilo bruto, con excepción de las preparaciones para manicuras y pedicuros	5%	A	
33049919	Los demás	6%	A	
33049920	Vinagres de tocador	13%	B	
33049930	Preparaciones antisolares y bronceadores	8%	A	
33049990	Los demás	5%	A	
33051010	En crema (pastoso, sólido o semisólido).	6%	A	
33051020	Líquidos, incluso medicamentosos	6%	A	
33052000	Preparaciones para ondulación o desrizado permanentes.	6%	A	
33053000	Lacas para el cabello	6%	A	
33059011	Pomadas perfumadas.	6%	A	
33059012	Pomadas sin perfumar	6%	A	
33059019	Los demás.	6%	A	
33059020	Tintes y productos decolorantes para el cabello.	6%	A	
33059090	Los demás	6%	A	
33061010	Medicados	13%	B	
33061090	Los demás	15%	C	
33062000	Hilo utilizado para limpieza de los espacios interdentes (hilo dental).	3%	A	
33069010	Enjuagues bucales y aguas dentríficas	15%	C	
33069020	Las demás preparaciones para perfumar el aliento	6%	A	
33069090	Los demás	13%	C	
33071010	Cremas y espumas de afeitar	6%	A	
33071021	A base de alcoholes desnaturalizados (tipo Bay Rum, Menticol y similares).	5%	A	
33071022	Las demás lociones y colonias con valor C.I.F. de B/. 4.43 ó más el litro	5%	A	
33071029	Las demás lociones y colonias	15%	C	
33071090	Los demás	13%	C	
33072010	Con valor C.I.F. de B/. 15.00 ó más el kilo bruto.	5%	A	
33072090	Los demás.	15%	B	
33073000	Sales perfumadas y demás preparaciones para el baño.	13%	B	
33074100	Agarbatti y demás preparaciones odoríferas que actúan por combustión.	13%	B	
33074910	Desodorantes, fumigatorios y similares para perfumar el ambiente presentados en recipientes de aerosoles	15%	A	
33074990	Los demás	13%	B	
33079010	Guatas, fieltros, telas sin tejer y papeles impregnados, recubiertos o revestidos de perfume.	5%	A	
33079020	Guatas, fieltros, telas sin tejer y papel impregnados, recubiertos o revestidos de maquillajes	6%	A	
33079030	Depilatorios	13%	B	
33079040	Preparaciones de tocador para animales, incluso medicados	13%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
33079090	Los demás	13%	B	
34011110	Jabón para el baño, de belleza o desodorante, incluso con abrasivos, jabón desodorante, jabón de glicerina para el baño, incluso con sustancias bacteriostáticas; preparaciones orgánicas tensoactivas usadas como jabón para el baño, de belleza o desodorante	15%	N	
34011120	De afeitar.	6%	A	
34011130	Medicinales o desinfectantes, excepto los productos corrientes con adición de sustancias bacteriostáticas	5%	A	
34011140	Papel, guata, fieltro y tela sin tejer, impregnados o revestidos de jabón o detergente del tipo de tocador	6%	A	
34011190	Los demás.	6%	A	
34011910	Jabones y productos utilizados como jabones, para lavar	15%	N	
34011920	Gelatinado para lubricar	13%	C	
34011930	Papel, guata, fieltro y tela sin tejer impregnados, cubiertos o revestidos de jabón o detergentes	6%	B	
34011940	Con abrasivos.	15%	C	
34011990	Los demás.	12%	C	
34012010	En polvo, escamas, virutas y gránulos o en glóbulos, excepto de tocador.	15%	N	
34012020	De tocador, incluso con adición de sustancias bacteriostáticas.	15%	N	
34012030	Medicinales o desinfectantes, excepto los productos corrientes con adición de sustancias bacteriostáticas.	5%	A	
34012090	Los demás	15%	C	
34013010	En crema, excepto líquidos	LIBRE	I	
34013090	Los demás	15%	B	
34021110	Para uso agrícola o veterinario.	5%	A	
34021121	Líquidos o pastosos.	15%	B	
34021129	Los demás.	15%	B	
34021190	Los demás.	LIBRE	I	
34021210	Para uso agrícola o veterinario.	5%	A	
34021221	Líquidos o pastosos.	15%	B	
34021229	Los demás.	15%	B	
34021290	Los demás.	LIBRE	I	
34021310	Para uso agrícola o veterinario.	5%	A	
34021321	Líquidos o pastosos.	15%	B	
34021329	Los demás.	15%	B	
34021390	Los demás.	LIBRE	I	
34021910	Para uso agrícola o veterinario.	5%	A	
34021921	Líquidos o pastosos.	15%	B	
34021929	Los demás.	15%	B	
34021990	Los demás.	LIBRE	I	
34022011	Líquidos.	15%	N	Panama will create a new breakout in the A staging category for products for cleaning and degreasing glass (mirrors, windows, and similar glasses) containing ammonia.
34022012	En polvo, escamas, copos, virutas y gránulos o en glóbulos.	15%	N	
34022019	Los demás.	LIBRE	I	
34022021	Preparaciones para el prelavado o remojo; blanqueadores para ropa.	15%	N	
34022029	Los demás.	LIBRE	I	
34022030	Preparaciones para limpieza o el desengrasado, excepto las que sean a base de jabón o de otros agentes de superficie orgánicos.	15%	N	
34022090	Los demás	LIBRE	I	
34029010	Agentes adyuvantes para el teñido y avivado de textiles	13%	N	
34029021	Líquidos, excepto en aerosol.	15%	N	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
34029022	En polvo, escamas, virutas y gránulos o en glóbulos.	15%	N	
34029029	Los demás.	LIBRE	I	
34029030	Preparaciones auxiliares para el prelavado o blanqueado de productos textiles	15%	N	
34029040	Preparaciones para limpieza o el desgrasado, excepto las que sean a base de jabón o de otros agentes de superficie orgánicos	15%	N	
34029050	Para uso agrícola o veterinario.	5%	A	
34029090	Los demás	LIBRE	I	
34031100	Preparaciones para el tratamiento de materias textiles, cueros y pieles, peletería u otras materias	LIBRE	I	
34031910	Aceites lubricantes para compresores de refrigeración	6%	A	
34031920	Las demás grasas lubricantes	10%	A	
34031990	Los demás.	13%	A	
34039100	Preparaciones para el tratamiento de materias textiles, cueros y pieles, peletería u otras materias.	LIBRE	I	
34039910	Lubricantes para compresores de refrigeración.	6%	A	
34039920	Grasas Lubricantes.	6%	A	
34039990	Los demás	13%	A	
34041000	De lignito modificado químicamente	LIBRE	I	
34042000	De poli (oxietileno) (polietilenglicol)	LIBRE	I	
34049000	Las demás.	LIBRE	I	
34051000	Betunes, cremas y preparaciones similares para el calzado o para cueros y pieles	15%	C	
34052000	Encáusticos y preparaciones similares para la conservación de muebles de madera, parkés u otras manufacturas de madera.	15%	A	
34053000	Abrillantadores (lustres) y preparaciones similares para carrocerías, excepto las preparaciones para lustrar metales	13%	A	
34054000	Pastas, polvos y demás preparaciones para fregar	15%	B	
34059010	Ceras mezcladas, dispersas o disueltas en un medio líquido.	LIBRE	I	
34059020	Preparaciones para lustrar metales.	LIBRE	I	
34059090	Los demás.	15%	B	
34060010	Para cumpleaños.	10%	B	
34060090	Los demás.	15%	A	
34070010	Preparaciones para odontología a base de yeso fraguable (escayola).	5%	A	
34070020	Preparaciones llamadas "ceras para odontología" o "compuesto para impresión dental"	6%	A	
34070030	Pastas para modelar del tipo para el entretenimiento de los niños.	6%	A	
34070090	Las demás.	6%	A	
35061000	Productos de cualquier clase utilizados como colas o adhesivos, acondicionados para la venta al por menor como colas o adhesivos, de peso neto inferior o igual a 1 kg	10%	A	
35069100	Adhesivos a base de polímeros de las partidas 39.01 a 39.13 o de caucho	LIBRE	I	
35069900	Los demás	LIBRE	I	
35071000	Cuajo y sus concentrados	LIBRE	I	
35079010	Enzimas "puras" (aisladas); concentrados enzimáticos.	LIBRE	I	
35079021	Preparaciones enzimáticas alimenticias	LIBRE	I	
35079029	Las demás	LIBRE	I	
36010000	PÓLVORAS.	13%	A	
36020000	EXPLOSIVOS PREPARADOS, EXCEPTO LAS PÓLVORAS	13%	A	
36030010	Fulminantes para cartuchos de armas de fuego	6%	A	
36030090	Los demás	13%	A	
36041010	Juguetes pirotécnicos	6%	A	
36041090	Los demás	15%	A	
36049010	Dispositivos de señalización.	13%	A	
36049030	Antorcha submarina.	6%	A	
36049090	Los demás.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
36050000	FÓSFOROS (CERILLAS), EXCEPTO LOS ARTÍCULOS DE PIROTECNIA DE LA PARTIDA 36.04	15%	C	
36061000	Combustibles líquidos y gases combustibles licuados en recipientes del tipo de los utilizados para cargar o recargar encendedores o mecheros, de capacidad inferior o igual a 300 cm3	13%	A	
36069010	Ferrocero y demás aleaciones pirofóricas en cualquier forma	13%	A	
36069021	Metaldehído (meta) y hexametileno tetramina (hexamina) en tabletas, barritas o formas similares	6%	A	
36069029	Los demás	13%	A	
36069030	Yescas textiles.	13%	A	
36069090	Los demás.	13%	A	
37011000	Para rayos X	13%	A	
37012000	Películas autorrevelables	5%	A	
37013000	Las demás placas y películas planas en las que un lado por lo menos exceda de 255 mm.	LIBRE	I	
37019100	Para fotografías en colores (policromas).	LIBRE	I	
37019900	Las demás	LIBRE	I	
37021000	Para rayos X	13%	A	
37022000	Películas autorrevelables.	5%	A	
37023100	Para fotografía en colores (policroma).	5%	A	
37023210	Para fotografía	LIBRE	I	
37023290	Las demás, incluso de microfilmación	13%	A	
37023910	Para fotografía	5%	A	
37023920	Películas industriales y para fotomécánica	LIBRE	I	
37023990	Las demás, incluso de microfilmación	13%	A	
37024110	Para fotografía	5%	A	
37024190	Los demás	13%	A	
37024210	Para fotografía	5%	A	
37024290	Los demás	13%	A	
37024310	Para fotografía	5%	A	
37024390	Los demás	13%	A	
37024410	Para fotografía	5%	A	
37024490	Los demás	13%	A	
37025100	De anchura inferior o igual a 16 mm y longitud inferior o igual a 14 m	5%	A	
37025200	De anchura inferior o igual a 16 mm y longitud superior a 14 m	5%	A	
37025300	De anchura superior a 16 mm pero inferior o igual a 35 mm y longitud inferior o igual a 30 m, para diapositivas	5%	A	
37025400	De anchura superior a 16 mm pero inferior o igual a 35 mm y longitud inferior o igual a 30 m, excepto para diapositivas.	5%	A	
37025500	De anchura superior a 16 mm pero inferior o igual a 35 mm y longitud superior a 30 m	5%	A	
37025600	De anchura superior a 35 mm	5%	A	
37029110	Para fotografía	5%	A	
37029190	Las demás	13%	A	
37029310	Para fotografía	5%	A	
37029390	Las demás	13%	A	
37029410	Para fotografía	5%	A	
37029490	Las demás	13%	A	
37029510	Para fotografía	5%	A	
37029590	Las demás	13%	A	
37031000	En rollos de anchura superior a 610 mm	LIBRE	I	
37032000	Los demás, para fotografía en colores (policromas)	LIBRE	I	
37039000	Los demás	LIBRE	I	
37040010	Papeles, cartulinas y tejidos impresionados pero sin revelar	13%	A	
37040020	Películas cinematográficas	LIBRE	I	
37040030	Placas y películas radiográficas	13%	A	
37040090	Los demás	LIBRE	I	
37051000	Para la reproducción offset	LIBRE	I	
37052000	Microfilmes	LIBRE	I	
37059010	Radiografías	13%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
37059090	Las demás	LIBRE	I	
37061010	Filmadas en la República de Panamá	LIBRE	I	
37061020	Educacionales; personales o privadas	LIBRE	I	
37061091	Para ser reexportadas, sin ser exhibidas en la República de Panamá	6%	A	
37061099	Las demás	6%	A	
37069010	Filmadas en la República de Panamá	LIBRE	I	
37069020	Educacionales; personales o privadas	LIBRE	I	
37069030	Para ser reexportadas, sin ser exhibidas en la República de Panamá	6%	A	
37069091	Inferior o igual a 8mm de ancho	6%	A	
37069095	De 9 mm y hasta 16 mm de ancho.	6%	A	
37069099	Las demás	6%	A	
37071000	Emulsiones para sensibilizar superficies	LIBRE	I	
37079091	Virador (toner)	10%	A	
37079099	Los demás	LIBRE	I	
38011000	Grafito artificial	LIBRE	I	
38012000	Grafito coloidal o semicoloidal	LIBRE	I	
38013000	Pastas carbonosas para electrodos y pastas similares para el revestimiento interior de hornos	13%	B	
38019000	Las demás	13%	B	
38021000	Carbones activados	LIBRE	I	
38029010	Bauxita activada	6%	A	
38029090	Los demás	LIBRE	I	
38030000	TALL OIL, INCLUSO REFINADO	LIBRE	I	
38040000	LEJIAS RESIDUALES DE LA FABRICACIÓN DE PASTAS DE CELULOSA, AUNQUE ESTÉN CONCENTRADAS, DESAZUCARADAS O TRATADAS QUÍMICAMENTE, INCLUIDOS LOS LIGNOSULFONATOS, EXCEPTO EL "TALL OIL" DE LA PARTIDA 38.03.	LIBRE	I	
38051010	Esencia de trementina ("aguarrás").	6%	A	
38051090	Los demás	LIBRE	I	
38052000	Aceite de pino	LIBRE	I	
38059000	Los demás	LIBRE	I	
38061000	Colofonias y ácidos resínicos	LIBRE	I	
38062000	Salas de colofonias, de ácidos resínicos o de derivados de colofonias o de ácidos resínicos, excepto las sales de aductos de colofonias.	LIBRE	I	
38063000	Gomas éster	LIBRE	I	
38069000	Los demás	LIBRE	I	
38070010	Alquitranes y aceite de alquitranes de madera	6%	A	
38070020	Creosota; aceite de acetona; metileno	LIBRE	I	
38070031	De cerveceros	13%	B	
38070039	Los demás	6%	A	
38070090	Los demás	13%	B	
38081010	Para uso en la agricultura	LIBRE	I	
38081020	Los demás, para uso en la ganadería	LIBRE	I	
38081030	Papel impregnado de insecticidas.	6%	A	
38081091	Espirales o mechas que actúan por combustión.	10%	A	
38081092	Papel matamosca	6%	A	
38081099	Los demás	10%	A	
38082010	Para uso en la agricultura	LIBRE	I	
38082020	Los demás, para uso en la ganadería	LIBRE	I	
38082090	Los demás	LIBRE	I	
38083000	Herbicidas, inhibidores de germinación y reguladores del crecimiento de las plantas	LIBRE	I	
38084010	Para uso en la agricultura	LIBRE	I	
38084020	Para uso en la ganadería	LIBRE	I	
38084091	A base de agentes tensoactivos de amonio cuaternario, aceite de pino u otras sustancias odoríferas, acondicionadas para la venta al por menor	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
38084092	Bases activas concentradas, sin acondicionar para la venta al por menor y presentadas en envases con un contenido neto igual o superior a 190 Kg.	LIBRE	I	
38084099	Los demás	15%	A	
38089011	Para uso en la agricultura	LIBRE	I	
38089012	Trampas de soportes encolados, incluso sin producto tóxico.	6%	A	
38089019	Los demás	6%	A	
38089091	Para uso en la agricultura	LIBRE	I	
38089092	Para uso en la ganadería	LIBRE	I	
38089099	Los demás	6%	A	
38099100	Del tipo de los utilizados en la industria textil o industrias similares	LIBRE	I	
38099200	Del tipo de los utilizados en la industria del papel o industrias similares	LIBRE	I	
38099300	Del tipo de los utilizados en la industria del cuero o industrias similares	6%	A	
38101011	En solución a base de ácidos	LIBRE	I	
38101019	Las demás	LIBRE	I	
38101090	Las demás	LIBRE	I	
38109000	Los demás	LIBRE	I	
38111110	Para mezclar con las gasolinas	6%	A	
38111190	Los demás	6%	A	
38111910	Para mezclar con las gasolinas	6%	A	
38111990	Los demás	6%	A	
38112100	Que contegan aceites de petróleo o de mineral bituminoso	LIBRE	I	
38112900	Los demás	LIBRE	I	
38119000	Los demás	6%	A	
38121000	Aceleradores de vulcanización preparados	LIBRE	I	
38122000	Plastificantes compuestos para caucho o plástico	13%	B	
38123000	Preparaciones antioxidantes y demás estabilizantes compuestos para caucho o plástico.	LIBRE	I	
38130000	PREPARACIONES Y CARGAS PARA APARATOS EXTINTORES; GRANADAS Y BOMBAS EXTINTORAS.	13%	B	
38140010	Disolventes o diluyentes orgánicos compuestos para los productos comprendidos en el Capítulo 32.	LIBRE	I	
38140090	Los demás.	13%	A	
38151100	Con níquel o sus compuestos como sustancia activa	LIBRE	I	
38151200	Con metal precioso o sus compuestos como sustancia activa.	LIBRE	I	
38151900	Los demás	LIBRE	I	
38159000	Los demás.	LIBRE	I	
38160000	CEMENTOS, MORTEROS, HORMIGONES Y PREPARACIONES SIMILARES, REFRACTARIOS, EXCEPTO LOS PRODUCTOS DE LA PARTIDA 38.01.	LIBRE	I	
38170010	Mezclas de alquibencenos	LIBRE	I	
38170020	Mezclas de alquilnaftalenos	LIBRE	I	
38180000	ELEMENTOS QUÍMICOS DOPADOS PARA USO EN ELECTRÓNICA, EN DISCOS, OBLEAS ("WAFERS") O FORMAS ANÁLOGAS; COMPUESTOS QUÍMICOS DOPADOS PARA USO EN ELECTRÓNICA.	LIBRE	I	
38190000	LÍQUIDOS PARA FRENOS HIDRÁULICOS Y DEMÁS LÍQUIDOS PREPARADOS PARA TRANSMISIONES HIDRÁULICAS, SIN ACEITES DE PETRÓLEO NI DE MINERAL BITUMINOSO O CON UN CONTENIDO INFERIOR AL 70% EN PESO DE DICHOS ACEITES	13%	B	
38200000	PREPARACIONES ANTICONGELANTES Y LÍQUIDOS PREPARADOS PARA DESCONGELAR	13%	A	
38210000	MEDIOS DE CULTIVO PREPARADOS PARA EL DESARROLLO DE MICROORGANISMOS.	LIBRE	I	
38220010	Tiras para la determinación de glicemia capilar, de glucosa o de acetona, en la orina.	LIBRE	I	
38220090	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
38241000	Preparaciones aglutinantes para moldes o para núcleos de fundición.	LIBRE	I	
38242000	Ácidos nafténicos, sus sales insolubles en agua y sus ésteres.	LIBRE	I	
38243000	Carburos metálicos sin aglomerar mezclados entre sí o con aglutinantes metálicos	LIBRE	I	
38244010	Controladores de hidratación microsílicas e inhibidores de corrosión.	LIBRE	I	
38244090	Los demás	10%	A	
38245000	Morteros y hormigones, no refractarios	LIBRE	I	
38247110	Mezclas azeotrópicas de los tipos R-500, R-502 y R-503 (de conformidad con la Nota Complementaria No. 1 del Capítulo 38)	13%	C	
38247180	Las demás mezclas azeotrópicas (de conformidad con la Nota Complementaria N° 2 del Capítulo 38).	5%	A	
38247190	Las demás.	5%	A	
38247910	Mezclas azeotrópicas.	13%	C	
38247990	Las demás.	13%	C	
38249010	Preparaciones desincrustantes, antiherrumbre.	15%	A	
38249020	Sulfonatos de petróleo insoluble en agua.	6%	A	
38249030	Aditivos para endurecer los barnices o colas.	LIBRE	I	
38249040	Productos borradores de tinta; productos para la corrección de clisés o estenciles; líquidos correctores.	13%	C	
38249050	Cargas compuestas para pinturas.	LIBRE	I	
38249060	Pasta a base de gelatina para rodillos entintadores de imprenta, alúmina coloidal.	LIBRE	I	
38249091	Aceite de Fusel	6%	A	
38249092	Aceite de Dippel.	6%	A	
38249093	Sales para la salazón.	6%	A	
38249094	Productos químicos para descornar.	5%	A	
38249095	Aceite mineral con sílica; espesante destilado de petróleo; monomorfionita con recubrimiento orgánico; parafina clorada al 40%; parafina clorada al 70%; preparados a base de peróxido de benzoilo; silicato de aluminio y de magnesio coloidal; sílico al	LIBRE	I	
38249096	Las demás mezclas azeotrópicas (De conformidad con la Nota Complementaria No. 2 del Capítulo 38)	5%	A	
38249097	Titanatos en disolventes orgánicos	LIBRE	I	
38249099	Los demás	7%	A	
38251000	Desechos y desperdicios municipales	7%	A	
38252000	Lodos de depuración	7%	A	
38253000	Desechos clínicos	7%	A	
38254100	Halogenados	13%	C	
38254900	Los demás	13%	C	
38255000	Desechos de soluciones decapantes, fluidos hidráulicos, líquidos para frenos y líquidos anticongelantes.	13%	C	
38256100	Que contengan principalmente componentes orgánicos	13%	C	
38256910	Aguas amoniacales y crudo amoniacal	6%	A	
38256920	Residuos de la fabricación de antibióticos	LIBRE	I	
38256990	Los demás	13%	C	
38259000	Los demás	7%	A	
39011010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39011090	Los demás.	LIBRE	I	
39012010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39012090	Los demás.	LIBRE	I	
39013010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39013090	Los demás	LIBRE	I	
39019010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39019090	Los demás	LIBRE	I	
39021010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39021090	Los demás	LIBRE	I	
39022010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39022090	Los demás	LIBRE	I	
39023010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones	LIBRE	I	
39023090	Los demás.	LIBRE	I	
39029010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39029090	Los demás.	LIBRE	I	
39031110	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39031190	Los demás.	LIBRE	I	
39031910	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39031990	Los demás.	LIBRE	I	
39032010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39032090	Los demás.	LIBRE	I	
39033010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones	LIBRE	I	
39033090	Los demás.	LIBRE	I	
39039010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39039090	Los demás.	LIBRE	I	
39041010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39041090	Los demás.	LIBRE	I	
39042110	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39042190	Los demás.	LIBRE	I	
39042210	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39042290	Los demás.	LIBRE	I	
39043010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39043090	Los demás.	LIBRE	I	
39044010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39044090	Los demás.	LIBRE	I	
39045010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39045090	Los demás.	LIBRE	I	
39046110	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39046190	Los demás.	LIBRE	I	
39046910	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39046990	Los demás.	LIBRE	I	
39049010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39049090	Los demás.	LIBRE	I	
39051200	En dispersión acuosa.	LIBRE	I	
39051900	Los demás.	LIBRE	I	
39052100	En dispersión acuosa.	LIBRE	I	
39052900	Los demás.	LIBRE	I	
39053010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39053090	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39059110	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39059190	Los demás.	LIBRE	I	
39059910	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39059990	Los demás.	LIBRE	I	
39061010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39061090	Los demás.	LIBRE	I	
39069010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39069090	Los demás.	LIBRE	I	
39071010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39071090	Los demás.	LIBRE	I	
39072010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39072090	Los demás.	LIBRE	I	
39073010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39073090	Los demás.	LIBRE	I	
39074010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39074090	Los demás.	LIBRE	I	
39075010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39075090	Los demás.	LIBRE	I	
39076010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39076090	Los demás.	LIBRE	I	
39079110	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39079190	Los demás.	LIBRE	I	
39079910	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39079990	Los demás.	LIBRE	I	
39081010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39081090	Los demás.	LIBRE	I	
39089010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39089090	Los demás.	LIBRE	I	
39091010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39091090	Los demás.	LIBRE	I	
39092010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39092090	Los demás.	LIBRE	I	
39093010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39093090	Los demás.	LIBRE	I	
39094010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39094090	Los demás.	LIBRE	I	
39095010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39095090	Los demás.	LIBRE	I	
39100011	Caucho de silicona.	LIBRE	I	
39100019	Los demás.	LIBRE	I	
39100091	Caucho de silicona.	LIBRE	I	
39100099	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39111010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39111090	Los demás.	LIBRE	I	
39119010	Líquidos y pastas, incluidas las dispersiones (emulsiones y suspensiones) y las disoluciones.	LIBRE	I	
39119090	Los demás.	LIBRE	I	
39121100	Sin plastificar.	LIBRE	I	
39121200	Plastificados.	LIBRE	I	
39122010	Colodiones y celoidina	LIBRE	I	
39122020	Celuloide	6%	A	
39122090	Los demás	LIBRE	I	
39123100	Carboximetilcelulosa y sus sales.	LIBRE	I	
39123900	Los demás.	LIBRE	I	
39129000	Los demás.	LIBRE	I	
39131000	Ácido alginico, sus sales y sus ésteres	LIBRE	I	
39139010	Derivados químicos del caucho natural.	LIBRE	I	
39139090	Los demás.	LIBRE	I	
39140000	INTERCAMBIADORES DE IONES A BASE DE POLIMEROS DE LAS PARTIDAS 39.01 A 39.13, EN FORMAS PRIMARIAS.	LIBRE	I	
39151000	De polímeros de etileno.	LIBRE	I	
39152000	De polímeros de estireno.	LIBRE	I	
39153000	De polímeros de cloruro de vinilo	LIBRE	I	
39159000	De los demás plásticos	LIBRE	I	
39161010	Láminas para techos con ondas en forma de líneas quebradas.	10%	B	
39161090	Las demás.	6%	A	
39162010	Cordones de vinil para mallas y ventanas.	14%	C	
39162020	Láminas para techos con ondas en forma de líneas quebradas.	10%	B	
39162090	Los demás.	LIBRE	I	
39169010	Láminas para techos con ondas en forma de líneas quebradas.	10%	B	
39169090	Las demás.	6%	A	
39171010	Envueltas tubulares para embutidos	LIBRE	I	
39171090	Los demás.	LIBRE	I	
39172111	Para envases "Tetra pack".	LIBRE	I	
39172119	Los demás.	15%	C	
39172120	Con diámetro interior hasta 4 pulgadas	10%	B	
39172190	Los demás	13%	C	
39172211	Para envases "Tetra pack".	LIBRE	I	
39172219	Los demás.	15%	C	
39172220	Con diámetro interior hasta 4 pulgadas.	10%	B	
39172290	Los demás	10%	B	
39172311	Para envases "Tetra pack".	LIBRE	I	
39172319	Los demás.	15%	C	
39172320	Con diámetro interior hasta 4 pulgadas.	10%	A	
39172390	Los demás.	10%	B	
39172911	Para envases "Tetra pack".	LIBRE	I	
39172919	Los demás.	15%	C	
39172990	Los demás.	13%	C	
39173110	Provistos de terminales roscados de conexión ("mangueras")	LIBRE	I	
39173190	Los demás	6%	A	
39173210	Envueltos tubulares para embutidos	LIBRE	I	
39173290	Los demás	6%	A	
39173300	Los demás, sin reforzar ni combinar con otras materias, con accesorios.	13%	C	
39173910	Con accesorios	13%	C	
39173991	Envueltas tubulares para embutidos.	LIBRE	I	
39173999	Los demás	6%	A	
39174000	Accesorios	LIBRE	I	
39181010	Losetas, baldosas y azulejos	5%	A	
39181020	Los demás revestimientos para suelo, en rollo.	6%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39181090	Los demás.	6%	A	
39189010	Losetas, baldosas y azulejos.	5%	A	
39189020	Los demás revestimiento para suelo, en rollo.	6%	A	
39189090	Los demás.	5%	A	
39191010	Para uso eléctrico.	5%	A	
39191090	Las demás.	15%	B	
39199010	Polipropileno en rollos	LIBRE	I	
39199090	Las demás.	10%	B	
39201000	De polímeros de etileno.	15%	C	
39202010	En bobinas, sin impresión.	LIBRE	I	
39202090	Los demás.	6%	A	
39203000	De polímeros de estireno.	15%	C	
39204300	Con un contenido de plastificantes superior o igual al 6% en peso	LIBRE	I	
39204900	Los demás.	LIBRE	I	
39205110	Láminas difusoras, del tipo utilizadas en cieloraso suspendido.	15%	C	
39205190	Las demás.	10%	B	
39205910	Láminas difusoras, del tipo utilizadas en cieloraso suspendido.	15%	C	
39205990	Las demás.	LIBRE	I	
39206100	De policarbonatos.	LIBRE	I	
39206200	De poli (tereftalato de etileno)	LIBRE	I	
39206300	De poliésteres no saturados.	LIBRE	I	
39206900	De los demás poliésteres.	LIBRE	I	
39207110	Impresa.	13%	C	
39207120	Sin impresión y de hasta 0.25 mm de espesor.	LIBRE	I	
39207190	Las demás.	LIBRE	I	
39207200	De fibra vulcanizada.	6%	A	
39207300	De acetato de celulosa.	6%	A	
39207900	De los demás derivados de la celulosa.	6%	A	
39209100	De poli (vinilbutiral).	LIBRE	I	
39209200	De poliamidas.	LIBRE	I	
39209300	De resinas amínicas.	LIBRE	I	
39209400	De resinas fenólicas.	LIBRE	I	
39209910	Cinta de teflón (politetrafluoretileno).	6%	A	
39209990	Los demás.	6%	A	
39211110	Esponjas de fregar.	13%	C	
39211190	Las demás.	LIBRE	I	
39211210	Esponjas de fregar.	13%	C	
39211290	Las demás.	LIBRE	I	
39211310	Esponjas de fregar.	13%	C	
39211320	Las demás planchas esponjosas flexibles.	15%	C	
39211390	Las demás.	LIBRE	I	
39211410	Esponjas de fregar.	13%	C	
39211420	Láminas impresas.	13%	C	
39211490	Láminas sin impresión y hasta 0.25 mm de espesor	LIBRE	I	
39211910	Esponjas de fregar.	13%	C	
39211990	Las demás.	LIBRE	I	
39219010	Láminas y hojas duras y rígidas a base de fibras de papel estratificado (laminados tipo fórmica).	LIBRE	I	
39219020	Láminas o planchas de aglomerados de resinas con materia mineral, excepto con fibra de vidrio.	LIBRE	I	
39219030	Láminas traslúcidas de resinas con fibra de vidrio, propias para techo, lisas u onduladas.	13%	B	
39219090	Las demás.	LIBRE	I	
39221011	Para bebés.	6%	A	
39221012	Las demás, de fibras de vidrio aglomeradas con resinas plásticas.	6%	A	
39221019	Las demás.	6%	A	
39221020	Lavabos (lavamanos), excepto portátiles.	10%	A	
39221090	Los demás.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39222000	Asientos y tapas de inodoros.	6%	A	
39229000	Los demás.	10%	A	
39231010	Cajas con divisiones para botellas.	15%	C	
39231020	Cubos y platos.	15%	A	
39231030	Neveras isotérmicas.	15%	C	
39231040	Jaula para transporte de pollos, canasta para transporte de pollitos.	LIBRE	I	
39231090	Los demás.	15%	A	
39232110	Bolsas recubiertas de almidón para empacar queso; bolsas con cierre hermético; bolsas con válvulas de dosificación; bolsas coextruidas termoencogibles; bolsas coextruidas para cocción de jamones.	LIBRE	I	
39232120	Bolsas de seguridad con cierre por banda autoadhesiva para asegurar la inviolabilidad de dicho continente.	10%	A	
39232130	Silobolas o bolsas para ensilar (excepto bolsas para basura o de jardín)	LIBRE	I	
39232190	Los demás.	15%	C	
39232910	Del tipo utilizado en hornos de micro ondas.	15%	A	
39232920	Bolsas recubiertas de almidón para empacar queso; bolsas con cierre hermético; bolsas con válvulas de dosificación; bolsas coextruidas termoencogibles; bolsas coextruidas para cocción de jamones.	LIBRE	I	
39232930	Bolsa de seguridad con cierre por banda autoadhesiva para asegurar la inviolabilidad de dicho continente.	10%	A	
39232940	Silobolas o bolsas para ensilar (excepto bolsas para basura o de jardín)	LIBRE	I	
39232990	Los demás.	15%	C	
39233010	Botellones de policarbonato o de PET, transparentes con impresión en alto relieve que especifique que es exclusivamente para agua, con capacidad de 5 galones (19 litros).	LIBRE	I	
39233020	Biberones	6%	A	
39233030	Biberones para levantar terneros.	5%	A	
39233040	Damajuanas esterilizadas.	LIBRE	I	
39233050	Botellas, frascos y artículos similares para cosméticos	LIBRE	I	
39233090	Los demás.	15%	C	
39234000	Bobinas, carretes, canillas y soportes similares.	LIBRE	I	
39235010	Tapas con cierre a presión, tapa por termoformado impresas con cierre (banda) de seguridad, tapas dispensadoras (push and pull) y tapas para botellas de ketchup.	LIBRE	I	
39235020	Bandas plásticas termoencogibles para cierre de botellas.	LIBRE	I	
39235030	Anillos utilizados en empaques de bebidas gaseosas y cervezas (tipo six pack).	LIBRE	I	
39235040	Tapas, cápsulas y demás dispositivos de cierre para cosméticos; tapas de forma cónica con logo impreso, especiales para el envado de blanqueadores líquidos en los tamaños de 38 mm, 33 mm y 28 mm; y tapas reductoras.	LIBRE	I	
39235090	Las demás.	15%	C	
39239010	Loncheras escolares.	7%	A	
39239021	Con capacidad de 48 unidades.	LIBRE	I	
39239029	Los demás.	1%	B	
39239030	Bandejas para esterilizar.	LIBRE	I	
39239040	Envases de pet con capacidad de 2.5 galones	LIBRE	I	
39239050	Envases tubulares flexibles.	LIBRE	I	
39239060	Envases, para cosméticos.	LIBRE	I	
39239090	Los demás.	10%	C	
39241010	Platos desechables.	15%	A	
39241020	Vasos desechables de 6 a 14 onzas.	15%	A	
39241030	Cucharas y tenedores desechables.	15%	A	
39241040	Bandejas decoradas, recipientes con tapas de cierre a presión tipo "Tupperware".	15%	B	
39241051	Para envases "Tetra pack".	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39241059	Los demás.	15%	C	
39241060	Artículos de mantelería.	6%	B	
39241070	Hieleras.	15%	B	
39241080	Vajillas y artículos de batería de cocina.	10%	C	
39241090	Los demás.	10%	C	
39249011	Horquillas para colgar ropa.	15%	B	
39249012	Perchas (ganchos para colgar ropa).	15%	B	
39249013	Cubos para agua y platonos.	15%	A	
39249015	Cubos y cestas de basura, recipientes para ropa sucia y artículos análogos.	10%	A	
39249016	Esponjas y estropajos de fregar.	13%	B	
39249019	Los demás.	10%	B	
39249021	Jaboneras, toalleros, portarrollos y otros artículos similares, excepto los artículos que se empotren o fijen permanentemente.	10%	A	
39249029	Los demás.	6%	A	
39249090	Los demás.	6%	A	
39251000	Depósitos, cisternas, cubas y recipientes análogos, de capacidad superior a 300 litros.	3%	A	
39252000	Puertas, ventanas y sus marcos, contramarcos y umbrales	10%	C	
39253010	Mallas y telas plásticas propias para la protección contra insectos.	LIBRE	I	
39253020	Cordones de vinil para mallas y ventanas.	10%	A	
39253031	Persianas, incluidas las venecianas.	13%	C	
39253039	Partes	LIBRE	I	
39253040	Cortinas para cuartos fríos.	3%	A	
39253090	Los demás	6%	C	
39259010	Jaboneras, toalleros, portarrollos y otros artículos similares que guarnecen los cuartos de baño, tocadores o cocinas, diseñados para su fijación permanente en paredes u otras partes de construcción	6%	A	
39259020	Varillas, barras, perfiles y molduras.	LIBRE	I	
39259040	Planchas de P.V.C. con forma de madera machimbradas .	10%	C	
39259050	Láminas translúcidas de materia plástica con fibra de vidrio, lisas u onduladas	10%	C	
39259060	Láminas acrílicas	10%	B	
39259070	Pisos y rejillas para corrales de cerdo	3%	A	
39259090	Los demás.	6%	B	
39261000	Artículos de oficina y artículos escolares	6%	A	
39262011	Capotes	5%	A	
39262019	Las demás	5%	A	
39262021	Protectores para trabajadores.	6%	A	
39262029	Los demás.	6%	A	
39262030	Cinturones.	6%	A	
39262090	Los demás.	13%	C	
39263000	Guarniciones para muebles, carrocerías o similares.	LIBRE	I	
39264000	Estatuillas y demás artículos de adornos.	5%	A	
39269011	De transmisión	LIBRE	I	
39269019	Los demás	LIBRE	I	
39269021	Arandelas, juntas (empaquetaduras).	LIBRE	I	
39269029	Los demás.	LIBRE	I	
39269030	Escafandras y caretas protectoras, incluidos los protectores contra el ruido (orejeras).	6%	A	
39269040	Objetos de laboratorio y farmacia incluso graduados o calibrados.	3%	A	
39269050	Cubre asientos y forros protectores para muebles o automóviles.	15%	C	
39269060	Abanicos de mano.	6%	A	
39269070	Geomembranas y geomallas, propias para filtración o contención de tierra.	6%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
39269080	Accesorios para panel o rejillas decorativas (para exhibidor); ganchos especiales para colgar ropa(utilizados en locales comerciales).	5%	A	
39269091	Espuma moldeada flexible para fabricar sillas.	LIBRE	I	
39269092	Mallas para estanques.	LIBRE	I	
39269093	Cortinas de aire para cuartos fríos.	3%	A	
39269094	Mariposas para cuellos, conformadores, ballenas, grapas para colgar etiquetas.	LIBRE	I	
39269095	Hormas para calzados.	LIBRE	I	
39269096	Bebedores y comedores para animales.	3%	A	
39269097	Mallas plásticas para vasos de vela	LIBRE	I	
38269098	Bandejas de enraizar	LIBRE	I	
39269099	Los demás	6%	A	
40011010	Placas, hojas o tiras.	LIBRE	I	
40011090	Los demás	LIBRE	I	
40012100	Hojas ahumadas	15%	C	
40012200	Cauchos técnicamente especificados (TSNR).	15%	C	
40012910	Placas, hojas o tiras	LIBRE	I	
40012990	Los demás	LIBRE	I	
40013010	Goma chicle	LIBRE	I	
40013020	Mezclas entre sí de estas gomas	LIBRE	I	
40013090	Las demás	LIBRE	I	
40021110	Placas, hojas o tiras	LIBRE	I	
40021190	Los demás	LIBRE	I	
40021910	Placas, hojas o tiras	LIBRE	I	
40021990	Los demás	LIBRE	I	
40022010	Placas, hojas o tiras	LIBRE	I	
40022090	Los demás	LIBRE	I	
40023110	Placas, hojas o tiras	LIBRE	I	
40023190	Los demás	LIBRE	I	
40023910	Placas, hojas o tiras.	LIBRE	I	
40023990	Los demás	LIBRE	I	
40024110	Placas, hojas o tiras.	LIBRE	I	
40024190	Los demás.	LIBRE	I	
40024910	Placas, hojas o tiras	LIBRE	I	
40024990	Los demás	LIBRE	I	
40025110	Placas, hojas o tiras.	LIBRE	I	
40025190	Los demás.	LIBRE	I	
40025910	Placas, hojas o tiras.	15%	C	
40025990	Los demás	15%	C	
40026010	Placas, hojas o tiras	LIBRE	I	
40026090	Los demás	LIBRE	I	
40027010	Placas, hojas o tiras	LIBRE	I	
40027090	Los demás	LIBRE	I	
40028010	Placas, hojas o tiras	LIBRE	I	
40028090	Los demás	LIBRE	I	
40029110	Placas, hojas o tiras	LIBRE	I	
40029190	Las demás	LIBRE	I	
40029910	Placas, hojas o tiras	15%	C	
40029990	Los demás	15%	C	
40030010	Placas, hojas o tiras	LIBRE	I	
40030090	Los demás	15%	C	
40040000	DESECHOS, DESPERDICIOS Y RECORTES, DE CAUCHO SIN ENDURECER, INCLUSO EN POLVO O GRÁNULOS.	15%	C	
40051000	Caucho con adición de negro de humo o sílice	LIBRE	I	
40052000	Disoluciones; dispersiones, excepto las de la subpartida 4005.10	LIBRE	I	
40059100	Placas, hojas y tiras	LIBRE	I	
40059900	Los demás.	LIBRE	I	
40061010	Excepto los contemplados en la Nota Complementaria N° 1 de este Capítulo.	LIBRE	I	
40061090	Los demás.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
40069010	Discos, arandelas, juntas (empaquetaduras).	LIBRE	I	
40069020	Placas, hojas o bandas	LIBRE	I	
40069030	Hilos desnudos.	15%	C	
40069040	Hilos textiles impregnados o recubiertos de caucho.	LIBRE	I	
40069090	Los demás.	15%	C	
40070000	HILOS Y CUERDAS, DE CAUCHO VULCANIZADO.	LIBRE	I	
40081100	Placas, hojas y tiras.	LIBRE	I	
40081910	Perfiles.	15%	C	
40081990	Los demás	15%	C	
40082110	Mantillas de caucho para prensas litográficas.	LIBRE	I	
40082120	Láminas de neolite	LIBRE	I	
40082190	Los demás.	15%	C	
40082911	Perfiles, excepto los contemplados en la Nota Complementaria N° 1 de este capítulo.	LIBRE	I	
40082919	Los demás.	10%	A	
40082920	Cintas adhesivas	LIBRE	I	
40082990	Los demás	15%	C	
40091100	Sin accesorios	LIBRE	I	
40091200	Con accesorios	LIBRE	I	
40092100	Sin accesorios	LIBRE	I	
40092200	Con accesorios	LIBRE	I	
40093100	Sin accesorios	LIBRE	I	
40093200	Con accesorios	LIBRE	I	
40094100	Sin accesorios	LIBRE	I	
40094200	Con accesorios	LIBRE	I	
40101100	Reforzadas solamente con metal.	3%	A	
40101200	Reforzadas solamente con materia textil.	3%	A	
40101300	Reforzadas solamente con plástico.	3%	A	
40101900	Las demás.	3%	A	
40103100	Correas de transmisión sin fin, estriadas, de sección trapezoidal, de circunferencia exterior superior a 60 cm pero inferior o igual a 180 cm.	3%	A	
40103200	Correas de transmisión sin fin, sin estriar, de sección trapezoidal, de circunferencia exterior superior a 60 cm pero inferior o igual a 180 cm	3%	A	
40103300	Correas de transmisión sin fin, estriadas, de sección trapezoidal, de circunferencia exterior superior a 180 cm pero inferior o igual a 240 cm	3%	A	
40103400	Correas de transmisión sin fin, sin estriar, de sección trapezoidal, de circunferencia exterior superior a 180 cm. pero inferior o igual a 240 cm.	3%	A	
40103500	Correas de transmisión sin fin, con muescas (sincrónicas), de circunferencia exterior superior a 60 cm pero inferior o igual a 150 cm.	3%	A	
40103600	Correas de transmisión sin fin, con muescas (sincrónicas), de circunferencia exterior superior a 150 cm pero inferior o igual a 198 cm.	3%	A	
40103900	Las demás.	3%	A	
40111000	De los tipos utilizados en automóviles de turismo (incluidos los del tipo familiar ("break" o "station wagon") y los de carrera).	10%	B	
40112000	De los tipos utilizados en autobuses o camiones.	10%	B	
40113000	De los tipos utilizados en aeronaves.	10%	A	
40114000	De los tipos utilizados en motocicletas.	15%	C	
40115000	De los tipos utilizados en bicicletas.	10%	C	
40116100	De los tipos utilizados en vehículos y máquinas agrícolas o forestales.	LIBRE	I	
40116210	Para carretillas apiladoras autopropulsadas	3%	A	
40116290	Los demás	15%	C	
40116310	Para carretillas apiladoras autopropulsadas	3%	A	
40116390	Los demás	15%	C	
40116900	Los demás	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
40119200	De los tipos utilizados en vehículos y maquinas agrícolas o forestales.	15%	C	
40119310	Para carretillas apiladoras autopropulsadas	3%	A	
40119390	Los demás	15%	C	
40119410	Para carretillas apiladoras autopropulsadas	3%	A	
40119490	Los demás	15%	C	
40119900	Los demás	15%	C	
40121100	De los tipos utilizados en automóviles de turismo (incluidos los del tipo familiar ("break" o "station wagon") y los de carreras)	15%	C	
40121200	De los tipos utilizados en autobuses o camiones	15%	C	
40121300	De los tipos utilizados en aeronaves	10%	B	
40121910	De los tipos utilizados en tractores agrícolas	LIBRE	I	
40121990	Los demás	15%	C	
40122010	De los tipos utilizados en tractores agrícolas.	LIBRE	I	
40122020	De los tipos utilizados en aviones.	10%	A	
40122090	Los demás.	15%	C	
40129010	Bandajes macizos o huecos.	15%	C	
40129020	Protectores "flaps".	10%	B	
40129090	Los demás	10%	B	
40131000	De los tipos utilizadas en automóviles de turismo (incluidos los del tipo familiar ("break" o "station wagon") y los de carrera), en autobuses o camiones.	15%	C	
40132000	De los tipos utilizadas en bicicletas.	10%	B	
40139010	De los tipos utilizados en equipo pesado y equipo agrícola.	15%	C	
40139020	De los tipos utilizados en aviones.	15%	C	
40139030	De los tipos utilizados en motocicletas.	15%	C	
40139099	Las demás.	15%	C	
40141000	Preservativos	10%	B	
40149010	Tetinas (mamones o chupones) utilizados en los biberones para levantar terneros.	5%	A	
40149090	Los demás.	10%	B	
40151100	Para cirugía.	5%	A	
40151910	Para uso médico.	5%	A	
40151990	Los demás.	10%	B	
40159010	Capotes y prendas de vestir.	5%	A	
40159090	Los demás.	15%	C	
40161010	Esponjas para fregar, pulir o limpiar.	15%	C	
40161020	Juntas o empaquetaduras, discos, arandelas.	LIBRE	I	
40161090	Los demás.	15%	C	
40169110	Alfombras para los vehículos de la sección XVII y similares.	10%	B	
40169120	Baldosas, excepto las de la forma cuadrada o rectangular obtenidas por simple corte.	10%	B	
40169190	Los demás.	15%	C	
40169200	Gomas de borrar	10%	B	
40169300	Juntas o empaquetaduras.	LIBRE	I	
40169400	Defensas, incluso inflables, para el atraque de los barcos.	15%	C	
40169510	Almohadas, asientos, colchones y artículos similares.	15%	C	
40169520	Salvavidas y chalecos salvavidas.	15%	C	
40169590	Los demás.	15%	C	
40169910	Parches y tacos para la reparación de cámaras de aire u otros artículos.	15%	C	
40169921	Tapones aplicadores de betún, líquido y similares	LIBRE	I	
40169929	Los demás	10%	A	
40169930	Flotadores para redes.	5%	A	
40169990	Los demás.	15%	C	
40170011	Baldosas de pavimentación o de revestimiento	10%	A	
40170019	Los demás.	15%	C	
40170021	Artículos higiénicos, médicos o quirúrgicos.	5%	A	
40170022	Artículos de escritorio.	15%	C	
40170029	Los demás.	10%	A	
41041100	Plena flor sin dividir; divididos con la flor	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
41041900	Los demás	15%	C	
41044100	Plena flor sin dividir; divididos con la flor	15%	C	
41044900	Los demás	15%	C	
41051000	En estado húmedo (incluido el "wet-blue")	15%	C	
41053000	En estado seco ("crust")	15%	C	
41062100	En estado húmedo (incluido el "wet-blue")	15%	C	
41062200	En estado seco ("crust")	15%	C	
41063100	En estado húmedo (incluido el "wet-blue")	LIBRE	I	
41063200	En estado seco ("crust")	LIBRE	I	
41064000	De reptil	15%	C	
41069100	En estado húmedo (incluido el "wet-blue")	15%	C	
41069200	En estado seco ("crust")	15%	C	
41071100	Plena flor sin dividir	15%	C	
41071200	Divididos con la flor	15%	C	
41071900	Los demás	15%	C	
41079100	Plena flor sin dividir	15%	C	
41079200	Divididos con la flor	15%	C	
41079900	Los demás	15%	C	
41120000	CUEROS PREPARADOS DESPUÉS DEL CURTIDO O DEL SECADO Y CUEROS Y PIELES APERGAMINADOS, DE OVINO, DEPILADOS, INCLUSO DIVIDIDOS, EXCEPTO LOS DE LA PARTIDA 41.14	15%	C	
41131000	De caprino	15%	C	
41132000	De porcino	LIBRE	I	
41133000	De reptil	15%	C	
41139000	Los demás	15%	C	
41141010	Para limpiar (chamois)	15%	C	
41141090	Los demás	15%	C	
41142000	Cueros y pieles charolados y sus imitaciones de cueros o pieles chapados; cueros y pieles metalizados.	15%	C	
41151000	Cuero regenerado a base de cuero o de fibras de cuero, en placas, hojas o tiras, incluso enrolladas.	15%	C	
41152010	Apergaminados	10%	B	
41152090	Los demás	15%	C	
42010010	Bozales	15%	C	
42010090	Los demás	15%	C	
42021100	Con la superficie exterior de cuero natural, cuero regenerado o cuero charolado	15%	A	
42021200	Con la superficie exterior de plástico o materia textil.	15%	A	
42021910	Con la superficie exterior de fundición, hierro, acero o níquel.	15%	A	
42021920	Con la superficies exterior de cobre o cinc.	15%	A	
42021990	Los demás.	15%	A	
42022100	Con la superficie exterior de cuero natural, cuero regenerado o cuero charolado.	10%	A	
42022200	Con la superficie exterior de hojas de plástico o materia textil.	10%	A	
42022900	Los demás.	10%	A	
42023111	De cuero de lagarto.	15%	A	
42023119	Los demás.	15%	A	
42023190	Los demás.	10%	A	
42023210	Estuches para gafas.	15%	A	
42023290	Los demás.	10%	A	
42023910	Estuches para gafas.	15%	A	
42023990	Los demás.	10%	A	
42029110	Mochilas, morrales, sacos de viaje, maletines de escolares, bolsas de compra, bolsas de gimnasia, estuches de viaje (neceseres), attachés, sombrereras, bolsas de aseo, y artículos análogos	15%	A	
42029121	Tabaqueras y estuches para pipas.	10%	A	
42029122	Estuches para instrumentos musicales o herramientas.	10%	A	
42029123	Los demás estuches de cuero de lagarto	15%	A	
42029129	Los demás.	15%	A	
42029191	Bolsas de golf y bateras.	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
42029199	Las demás.	15%	A	
42029210	Mochilas, morrales, sacos de viajes, maletines de escolares, bolsas de compra, bolsas de gimnasia, estuches de viaje (neceseres), attachés, sombrereras, bolsas aseo y artículos análogos.	15%	A	
42029221	Tabaqueras y estuches para pipas.	10%	A	
42029222	Para instrumentos musicales o herramientas.	10%	A	
42029223	Los demás estuches de material textil.	15%	A	
42029229	Los demás.	15%	A	
42029231	De material textil.	15%	A	
42029239	Los demás.	15%	A	
42029240	Continentes isotérmicos.	5%	A	
42029291	Bolsas de golf y bateras.	5%	A	
42029299	Las demás	15%	A	
42029910	Mochilas, morrales, sacos de viaje, maletines de escolares, bolsas de compra, bolsas de gimnasia, estuches de viaje (neceseres), attachés, sombrereras, bolsas de aseo y artículos análogos	15%	A	
42029921	Tabaqueras y estuches para pipas.	10%	A	
42029922	Para instrumentos musicales o herramientas.	10%	A	
42029929	Los demás.	15%	A	
42029991	Bolsas de golf y bateras.	5%	A	
42029999	Los demás.	15%	A	
42031010	De seguridad.	2.5%	A	
42031090	Las demás.	15%	C	
42032100	Diseñados especialmente para la práctica del deporte.	10%	A	
42032910	Para trabajadores.	3%	A	
42032990	Los demás.	10%	A	
42033000	Cintos, cinturones y bandoleras.	15%	A	
42034000	Los demás complementos (accesorios) de vestir	15%	C	
42040010	Diafragmas, engranajes, juntas o empaquetaduras y arandelas	10%	A	
42040020	Correas de transmisión.	10%	A	
42040030	Correas transportadoras.	3%	A	
42040090	Los demás.	15%	C	
42050010	De cuero de lagarto.	15%	C	
42050090	Las demás.	15%	C	
42061000	Cuerdas de tripa	15%	C	
42069000	Las demás.	15%	C	
43021100	De visón	15%	C	
43021300	De cordero llamadas "astracán", "Breitschwanz", "caracul", "persa" o similares, de cordero de Indias, de China, de Mongolia o del Tibet	15%	C	
43021910	De conejo o liebre	15%	C	
43021990	Los demás	15%	C	
43022000	Cabezas, colas, patas y demás trozos, desechos y recortes, sin ensamblar.	15%	C	
43023000	Pieles enteras y trozos y recortes de pieles, ensamblados.	15%	C	
43031000	Prendas y complementos (accesorios), de vestir.	10%	B	
43039010	Mantas y cubrecamas	10%	B	
43039020	Guantes, mitones y manoplas.	10%	A	
43039090	Los demás.	15%	C	
43040011	Guantes, mitones y manoplas.	10%	A	
43040019	Los demás	10%	B	
43040020	Mantas y cubrecamas	10%	B	
43040090	Los demás.	15%	C	
44011000	Leña.	15%	A	
44012100	De coníferas.	15%	A	
44012200	Distinta de la de coníferas	15%	A	
44013000	Aserrín, desperdicios y desechos, de madera, incluso aglomerados en leños, briquetas, bolitas o formas similares.	15%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
44020000	CARBÓN VEGETAL (COMPRENDIDO EL DE CÁSCARAS O DE HUESOS (CAROZOS) DE FRUTOS), INCLUSO AGLOMERADO.	LIBRE	I	
44031000	Tratada con pintura, creosota u otros agentes de conservación.	LIBRE	I	
44032000	Las demás de coníferas	LIBRE	I	
44034100	Dark Red Meranti, Light Red Meranti y Meranti Bakau	LIBRE	I	
44034900	Las demás.	LIBRE	I	
44039100	De encina, roble, albaroquero y demás belloterios (Quercus spp.)	LIBRE	I	
44039200	De haya (Fagus spp.).	LIBRE	I	
44039900	Las demás.	LIBRE	I	
44041010	Virutas de los tipos utilizados en la fabricación de vinagre o en la clarificación de líquidos.	15%	A	
44041090	Los demás.	15%	B	
44042010	Virutas de los tipos utilizados en la fabricación de vinagre o en la clarificación de líquidos.	15%	A	
44042090	Los demás.	15%	B	
44050000	LANA DE MADERA; HARINA DE MADERA	15%	B	
44061000	Sin impregnar.	15%	B	
44069000	Las demás.	15%	B	
44071011	Con marcadas señales de uso.	8%	A	
44071019	Las demás.	LIBRE	I	
44071021	Con marcadas señales de uso.	8%	A	
44071029	Las demás.	LIBRE	I	
44072400	Virola, Mahogany (Swietenia spp.), Imbuia y Balsa	LIBRE	I	
44072500	Dark Red Meranti, Light Red Meranti y Meranti Bakau	LIBRE	I	
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti y Alan.	LIBRE	I	
44072900	Las demás.	LIBRE	I	
44079100	De encina, roble, albaroquero y demás belloterios (Quercus spp.).	LIBRE	I	
44079200	De haya (Fagus spp.).	LIBRE	I	
44079900	Las demás.	LIBRE	I	
44081000	De coníferas.	10%	A	
44083100	Dark Red Meranti, Light Red Meranti y Meranti Bakau	10%	C	
44083900	Las demás.	10%	C	
44089000	Las demás.	LIBRE	I	
44091010	Madera hilada destinada principalmente para la fabricación de cerillas.	15%	C	
44091020	Molduras y análogos	LIBRE	I	
44091030	Varillas redondas para tacos, clavijas y productos similares.	10%	C	
44091090	Las demás.	10%	A	
44092010	Madera hilada destinada principalmente para la fabricación de cerillas.	15%	C	
44092020	Molduras y análogos.	LIBRE	I	
44092030	Varillas redondas para tacos, clavijas y productos similares	10%	C	
44092090	Las demás.	10%	C	
44102110	Molduras y análogos	LIBRE	I	
44102190	Los demás	LIBRE	I	
44102910	Molduras y análogos	LIBRE	I	
44102990	Los demás	LIBRE	I	
44103110	Molduras y análogos	LIBRE	I	
44103190	Los demás	LIBRE	I	
44103210	Molduras y análogos	LIBRE	I	
44103290	Los demás	LIBRE	I	
44103310	Molduras y análogos	LIBRE	I	
44103390	Los demás	LIBRE	I	
44103910	Molduras y análogos	LIBRE	I	
44103990	Los demás	LIBRE	I	
44109010	Molduras y análogos	LIBRE	I	
44109090	Las demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
44111110	Molduras y análogos.	LIBRE	I	
44111190	Los demás.	LIBRE	I	
44111910	Molduras y análogos.	LIBRE	I	
44111920	Tableros para la instalación de colgadores de los tipos utilizados en locales comerciales.	5%	A	
44111990	Las demás.	LIBRE	I	
44112110	Molduras y análogos.	LIBRE	I	
44112190	Las demás.	10%	A	
44112910	Molduras y análogos	LIBRE	I	
44112990	Las demás.	LIBRE	I	
44113110	Molduras y análogos.	LIBRE	I	
44113190	Las demás.	10%	A	
44113910	Molduras y análogos.	LIBRE	I	
44113990	Las demás.	10%	A	
44119100	Sin trabajo mecánico ni recubrimiento de superficie.	15%	A	
44119900	Las demás.	10%	A	
44121310	Molduras y análogos.	LIBRE	I	
44121320	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44121330	Recubierta con material plástico decorativo.	LIBRE	I	
44121390	Las demás.	10%	C	
44121410	Molduras y análogos.	LIBRE	I	
44121420	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44121430	Recubierta con material plástico decorativo.	LIBRE	I	
44121490	Las demás.	10%	C	
44121910	Molduras y análogos	LIBRE	I	
44121920	Recubiertas con material plástico artificial para ser utilizada en formaletas	10%	B	
44121930	Recubierta con material plástico decorativo	LIBRE	I	
44121990	Las demás.	10%	B	
44122210	Molduras y análogos.	LIBRE	I	
44122220	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44122230	Recubierta con material plástico decorativo.	LIBRE	I	
44122290	Los demás.	10%	C	
44122310	Molduras y análogos.	LIBRE	I	
44122320	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44122330	Recubierta con material plástico decorativo.	LIBRE	I	
44122390	Los demás	10%	C	
44122910	Molduras y análogos.	LIBRE	I	
44122920	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44122930	Recubierta con material plástico decorativo.	LIBRE	I	
44122990	Las demás.	10%	C	
44129210	Molduras y análogos.	LIBRE	I	
44129220	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44129230	Recubierta con material plástico decorativo.	LIBRE	I	
44129290	Los demás.	10%	C	
44129310	Molduras y análogos.	LIBRE	I	
44129320	Recubiertas con material plástico artificial para ser utilizada en formaletas	10%	C	
44129330	Recubierta con material plástico decorativo.	LIBRE	I	
44129390	Los demás.	10%	C	
44129910	Molduras y análogos.	LIBRE	I	
44129920	Recubiertas con material plástico artificial para ser utilizada en formaletas.	10%	C	
44129930	Recubierta con material plástico decorativo	LIBRE	I	
44129990	Las demás.	10%	C	
44130010	Molduras y análogos.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
44130020	Macho rojo para norias.	3%	A	
44130090	Los demás.	10%	C	
44140000	MARCOS DE MADERA PARA CUADROS, FOTOGRAFÍAS, ESPEJOS U OBJETOS SIMILARES.	15%	C	
44151010	Carretes para cables	LIBRE	I	
44151090	Los demás	15%	A	
44152010	Collarines para paletas.	15%	B	
44152090	Las demás.	15%	B	
44160010	Barriles, cubas, tinas y demás manufacturas de tonelería y sus partes, excepto las duelas.	3%	A	
44160020	Duelas.	15%	C	
44170011	De los tipos destinados a labores agrícolas, hortícolas o forestales.	LIBRE	I	
44170019	Los demás.	15%	C	
44170020	Mangos para escobas, trapeadores, escobillas y utensilios domésticos.	15%	C	
44170030	Hormas para el calzado.	LIBRE	I	
44170090	Los demás.	15%	C	
44181000	Ventanas, puertas vidrieras, y sus marcos y contramarcos	10%	C	
44182000	Puertas y sus marcos, contramarcos y umbrales.	10%	C	
44183000	Tableros para parqués.	10%	C	
44184000	Encofrados para hormigón.	10%	A	
44185000	Tablillas para cubierta de tejados o fachadas ("shingles" y "shakes").	10%	C	
44189010	Tableros celulares de madera, incluso recubiertos con chapas de metales comunes.	10%	A	
44189020	Balcones y sus marcos.	10%	A	
44189090	Los demás.	10%	A	
44190010	De ébano, sándalo o de maderas laqueadas.	10%	A	
44190091	Fuentes, azabates, bandejas, bateas, platos y platones.	15%	A	
44190092	Paneras, amazadores para pastas, morteros y sus manos.	15%	A	
44190099	Los demás.	15%	C	
44201010	De ébano, sándalo o de madera laqueada.	10%	A	
44201090	Los demás.	15%	C	
44209011	Gabinetes, percheros, estantes para cepillos, ficheros y clasificadores para cartas, que no descansen en el suelo.	15%	C	
44209019	Los demás.	15%	C	
44209091	Tableros o paneles con trabajos de marquetería o taracea	10%	A	
44209092	Los demás de ébano, sándalo o de maderas laqueadas.	10%	A	
44209099	Los demás.	15%	C	
44211000	Perchas para prendas de vestir.	15%	C	
44219010	Horquillas para colgar ropa.	15%	C	
44219020	Madera preparada para cerillas.	LIBRE	I	
44219030	Adoquines, clavijas para calzados.	15%	C	
44219040	Colmenas.	10%	A	
44219050	Persianas venecianas, celosías.	15%	B	
44219060	Escaleras y sus partes.	10%	B	
44219070	Agujas de tejer, bastidores del bordar.	15%	A	
44219080	Asientos para inodoros.	10%	A	
44219091	Láminas estrechas de madera aserrada longitudinalmente, incluso cepillada o lijada, con los extremos redondeados, del tipo utilizado para helados y similares.	LIBRE	I	
44219099	Los demás	15%	B	
45011000	Corcho natural en bruto o simplemente preparado.	10%	A	
45019000	Los demás	10%	A	
45020010	Descortezado o simplemente escuadrado en bloques (cubos, ladrillos) y placas.	10%	A	
45020020	En hojas o tiras (bandas).	15%	B	
45020090	Los demás, incluidos los esbozos de tapones con aristas vivas	15%	C	
45031000	Tapones	LIBRE	I	
45039010	Juntas (empaques), arandelas, diafragmas.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
45039020	Flotadores para redes, salvavidas, chalecos salvavidas	5%	A	
45039090	Los demás.	15%	C	
45041010	Baldosas y revestimientos similares de pared, de cualquier forma.	15%	C	
45041090	Las demás	15%	C	
45049010	Tapones, incluso sus esbozos	15%	C	
45049020	Juntas (empaques), arandelas, diafragmas	10%	A	
45049030	Flotadores para redes, salvavidas, chalecos salvavidas	5%	A	
45049090	Los demás	15%	C	
46012000	Esterillas, esteras y cañizos, de materia vegetal.	10%	A	
46019110	Cortinas y celosías.	15%	C	
46019120	Trenzas y artículos similares de materia trenzable, incluso ensamblados en tiras	15%	C	
46019190	Las demás.	15%	C	
46019910	Trenzas y artículos similares de materia trenzable, incluso ensamblados en tiras	15%	C	
46019990	Las demás.	15%	C	
46021010	Colmenas	10%	A	
46021090	Las demás	15%	C	
46029000	Los demás	15%	C	
47010000	PASTA MECÁNICA DE MADERA	LIBRE	I	
47020000	PASTA QUÍMICA DE MADERA PARA DISOLVER.	LIBRE	I	
47031100	De coníferas	10%	A	
47031900	Distinta de la de coníferas	10%	A	
47032100	De coníferas	LIBRE	I	
47032900	Distinta de la de coníferas	10%	A	
47041100	De coníferas	10%	A	
47041900	Distinta de la de coníferas	10%	A	
47042100	De coníferas	10%	A	
47042900	Distinta de la de coníferas	10%	A	
47050000	PASTA DE MADERA OBTENIDA POR LA COMBINACIÓN DE TRATAMIENTOS MECÁNICO Y QUÍMICO.	LIBRE	I	
47061000	Pasta de linter de algodón.	10%	A	
47062010	Mecánicas.	10%	A	
47062020	Químicas.	LIBRE	I	
47062030	Semiquímicas.	10%	A	
47069100	Mecánicas.	10%	A	
47069200	Químicas.	LIBRE	I	
47069300	Semiquímicas.	10%	A	
47071000	Papel o cartón kraft crudos o papel o cartón corrugado	LIBRE	I	
47072000	Los demás papeles o cartones obtenidos principalmente a partir de pasta química blanqueada, sin colorear en la masa	LIBRE	I	
47073000	Papel o cartón obtenidos principalmente a partir de pasta mecánica (por ejemplo: diarios, periódicos e impresos similares).	LIBRE	I	
47079000	Los demás, incluidos los desperdicios y desechos sin clasificar	LIBRE	I	
48010010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48010020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48010090	Los demás.	5%	A	
48021000	Papel y cartón hecho a mano (hoja a hoja).	15%	A	
48022010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48022020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48022090	Los demás	15%	A	
48023010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48023020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48023090	Los demás.	15%	A	
48024010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48024020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48024090	Los demás.	15%	A	
48025411	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025412	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025419	Los demás.	15%	A	
48025421	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025422	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025429	Los demás.	15%	A	
48025431	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025432	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025439	Los demás.	15%	A	
48025491	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025492	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025499	Los demás.	10%	A	
48025511	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025519	Los demás, en bobinas (rollos).	10%	A	
48025521	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025529	Los demás, en bobinas (rollos).	10%	A	
48025531	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025539	Los demás, en bobinas (rollos).	15%	A	
48025541	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025549	Los demás, en bobinas (rollos).	10%	A	
48025591	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025599	Los demás, en bobinas (rollos).	10%	A	
48025611	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025619	Los demás, sin plegar	10%	A	
48025621	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025629	Los demás, sin plegar	10%	C	
48025631	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025639	Los demás, sin plegar	15%	C	
48025641	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025649	Los demás, sin plegar	10%	C	
48025691	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025699	Los demás, sin plegar	10%	C	
48025711	Sin impresión	10%	A	
48025719	Los demás	10%	A	
48025721	Sin impresión	10%	B	
48025729	Los demás	10%	B	
48025731	Sin impresión	15%	B	
48025739	Los demás	15%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48025741	Sin impresión	10%	B	
48025749	Los demás	10%	B	
48025791	Sin impresión	10%	B	
48025799	Los demás	10%	B	
48025811	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025812	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025819	Los demás.	15%	A	
48025821	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025822	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025829	Los demás.	15%	A	
48025831	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025832	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025839	Los demás.	15%	A	
48025841	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025842	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025849	Los demás	15%	A	
48025891	Sin impresión, en bobinas (rollos).	LIBRE	I	
48025892	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48025899	Los demás.	10%	A	
48026111	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026119	Los demás.	15%	A	
48026121	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026129	Los demás.	15%	A	
48026131	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026139	Los demás.	15%	A	
48026141	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026149	Los demás.	15%	A	
48026151	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026159	Los demás.	15%	A	
48026191	Sin impresión, en bobinas (rollos).	LIBRE	I	
48026199	Los demás.	10%	A	
48026211	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026219	Los demás, sin plegar	15%	C	
48026221	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026229	Los demás, sin plegar	15%	C	
48026231	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026239	Los demás, sin plegar	15%	C	
48026241	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026249	Los demás, sin plegar	15%	C	
48026251	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026259	Los demás, sin plegar	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48026291	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48026299	Los demás, sin plegar	10%	B	
48026911	Sin impresión	15%	C	
48026919	Los demás.	15%	C	
48026921	Sin impresión	15%	B	
48026929	Los demás.	15%	B	
48026931	Sin impresión	15%	B	
48026939	Los demás.	15%	B	
48026941	Sin impresión	15%	A	
48026949	Los demás.	15%	A	
48026951	Sin impresión	15%	A	
48026959	Los demás.	15%	A	
48026991	Sin impresión	10%	B	
48026999	Los demás.	10%	B	
48030011	Napas de fibras de celulosa, coloreadas, llamadas faciales ("Tissues") presentadas en bobinas (rollos).	LIBRE	I	
48030019	Las demás.	LIBRE	I	
48030020	Del tipo utilizado para papel higiénico	15%	N	
48030090	Los demás.	15%	N	
48041110	De peso igual o inferior a 150 g/m2	15%	A	
48041190	Los demás	LIBRE	I	
48041910	De peso igual o inferior a 150 g/m2.	LIBRE	I	
48041990	Los demás.	LIBRE	I	
48042100	Crudo	15%	A	
48042900	Los demás	LIBRE	I	
48043100	Crudos.	15%	A	
48043910	blanqueado en bobinas	LIBRE	I	
48043990	Los demás	15%	A	
48044100	Crudos.	10%	A	
48044200	Blanqueados uniformemente en la masa y con un contenido de fibras de madera obtenidas por procedimiento químico superior al 95% en peso del contenido total de fibra.	10%	A	
48044900	Los demás	10%	A	
48045100	Crudos.	10%	A	
48045200	Blanqueados uniformemente en la masa y con un contenido fibras de madera obtenidas por procedimiento químico superior al 95% en peso del contenido total de fibra	5%	A	
48045900	Los demás.	10%	A	
48051110	Sin impresión, en bobinas (rollos).	LIBRE	I	
48051120	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48051190	Los demás.	5%	A	
48051211	Sin impresión, en bobinas (rollos)	LIBRE	I	
48051212	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051219	Los demás	15%	A	
48051221	Sin impresión, en bobinas (rollos)	LIBRE	I	
48051222	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051229	Los demás	15%	A	
48051291	Sin impresión, en bobinas (rollos)	LIBRE	I	
48051292	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051299	Los demás	10%	A	
48051911	Sin impresión, en bobinas (rollos)	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48051912	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051919	Los demás	15%	B	
48051921	Sin impresión, en bobinas (rollos)	LIBRE	I	
48051922	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051929	Los demás	15%	B	
48051991	Sin impresión, en bobinas (rollos)	LIBRE	I	
48051992	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48051999	Los demás	10%	A	
48052410	Sin impresión, en bobinas (rollos)	LIBRE	I	
48052420	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48052490	Los demás	15%	A	
48052511	Sin impresión, en bobinas (rollos)	LIBRE	I	
48052512	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48052519	Los demás	LIBRE	I	
48052521	Sin impresión, en bobinas (rollos)	LIBRE	I	
48052522	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48052529	Los demás	15%	B	
48052591	Sin impresión, en bobinas (rollos)	LIBRE	I	
48052592	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48052599	Los demás	10%	A	
48053010	Sin impresión, en bobinas (rollos)	LIBRE	I	
48053091	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48053099	Los demás	15%	A	
48054010	Sin impresión, en bobinas (rollos)	LIBRE	I	
48054020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48054090	Los demás	10%	A	
48055010	Sin impresión, en bobinas (rollos)	LIBRE	I	
48055020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48055090	Los demás	15%	A	
48059110	Sin impresión, en bobinas (rollos)	LIBRE	I	
48059120	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48059190	Los demás	15%	B	
48059211	Sin impresión, en bobinas (rollos)	LIBRE	I	
48059212	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48059219	Los demás	LIBRE	I	
48059221	Sin impresión, en bobinas (rollos)	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48059222	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48059229	Los demás	10%	A	
48059291	Sin impresión, en bobinas (rollos)	LIBRE	I	
48059292	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48059299	Los demás	15%	B	
48059311	Sin impresión, en bobinas (rollos)	LIBRE	I	
48059312	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30")	LIBRE	I	
48059319	Los demás	LIBRE	I	
48059391	Sin impresión, en bobinas (rollos)	LIBRE	I	
48059392	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48059399	Los demás	10%	A	
48061010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48061020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48061090	Los demás.	10%	A	
48062010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48062020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48062090	Los demás.	10%	A	
48063010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48063020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48063090	Los demás.	10%	A	
48064010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48064020	Sin impresión, en hojas cuadradas o rectangulares de 50.8cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48064090	Los demás.	10%	A	
48070010	Papel y cartón unidos con betún, alquitrán o asfalto.	15%	A	
48070090	Los demás.	LIBRE	I	
48081000	Papel y cartón corrugados, incluso perforados.	LIBRE	I	
48082000	Papel kraft para sacos (bolsas), rizado ("crepé") o plisado, incluso gofrado, estampado o perforado.	10%	A	
48083000	Los demás papeles kraft, rizados ("crepés") o plisados, incluso gofrados, estampados o perforados.	10%	A	
48089010	Papel crespón.	10%	A	
48089090	Los demás.	10%	A	
48091010	Sin impresión.	10%	B	
48091020	Con impresión.	10%	B	
48092011	De peso inferior a 49 g/m2.	LIBRE	I	
48092019	Los demás.	LIBRE	I	
48092020	Con impresión.	10%	B	
48099010	Sin impresión.	10%	B	
48099020	Con impresión.	10%	B	
48101311	Sin impresión	LIBRE	I	
48101319	Los demás	10%	A	
48101391	Sin impresión	LIBRE	I	
48101399	Los demás	5%	A	
48101411	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cms o más en un lado y de 76.2 o más en el otro sin plegar (no menor de 20" x 30")	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48101419	Los demás	10%	A	
48101491	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48101499	Los demás	5%	A	
48101911	Sin impresión	10%	A	
48101919	Los demás	10%	A	
48101991	Sin impresión	5%	A	
48101999	Los demás	5%	A	
48102210	Sin impresión, en bobinas (rollos).	LIBRE	I	
48102220	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48102290	Los demás.	15%	A	
48102910	Sin impresión, en bobinas (rollos).	LIBRE	I	
48102920	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48102990	Los demás.	15%	A	
48103110	Sin impresión, en bobinas (rollos).	LIBRE	I	
48103120	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48103190	Los demás.	15%	A	
48103210	Sin impresión, en bobinas (rollos).	LIBRE	I	
48103220	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48103290	Los demás.	15%	A	
48103910	Sin impresión, en bobinas (rollos).	LIBRE	I	
48103920	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48103990	Los demás.	LIBRE	I	
48109210	Sin impresión, en bobinas (rollos).	LIBRE	I	
48109220	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48109290	Los demás.	15%	A	
48109910	Sin impresión, en bobinas (rollos).	LIBRE	I	
48109920	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48109990	Los demás.	15%	A	
48111010	Sin impresión, en bobinas (rollos).	LIBRE	I	
48111020	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48111090	Los demás.	10%	A	
48114110	Sin impresión, en bobinas (rollos).	LIBRE	I	
48114120	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48114190	Los demás.	10%	A	
48114910	Sin impresión, en bobinas (rollos).	LIBRE	I	
48114920	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48114990	Los demás.	10%	A	
48115110	Sin impresión, en bobinas (rollos).	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48115120	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48115130	Las demás, para la fabricación de envases para bebidas, impresos, recubiertos en las dos caras de una fina capa transparente de plástico, incluso forrados de una lámina metálica (en la car que constituirá, la parte interior del envase), plegados o marcado	LIBRE	I	
48115190	Los demás.	10%	A	
48115910	Sin impresión, en bobinas (rollos).	LIBRE	I	
48115920	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48115930	Las demás, para la fabricación de envases para bebidas, impresos, recubiertos en las dos caras de una fina capa transparente de plástico, incluso forrados de una lámina metálica (en la car que constituirá, la parte interior del envase), plegados o marcado	LIBRE	I	
48115990	Los demás.	5%	A	
48116011	En bobinas (rollos).	LIBRE	I	
48116012	En hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48116019	Los demás.	15%	B	
48116020	Impresos.	15%	B	
48119011	Sin impresión, en bobinas (rollos).	LIBRE	I	
48119012	Sin impresión, en hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48119019	Los demás.	15%	B	
48119021	En bobinas (rollos).	LIBRE	I	
48119022	En hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48119029	Los demás.	5%	A	
48119030	Los demás impregnados, con impresión:	10%	A	
48119041	Para escribir	15%	B	
48119042	Para dibujar.	15%	B	
48119043	Para empacar o envolver, sin anuncios publicitarios	5%	A	
48119044	Para empacar o envolver, con anuncios publicitarios.	15%	A	
48119049	Los demás.	5%	A	
48119091	En bobinas (rollos).	LIBRE	I	
48119092	En hojas cuadradas o rectangulares de 50.8 cm o más en un lado y de 76.2 cm o más en el otro, sin plegar (no menor de 20" x 30").	LIBRE	I	
48119099	Los demás.	5%	A	
48120000	BLOQUES Y PLACAS, FILTRANTES, DE PASTA DE PAPEL.	LIBRE	I	
48131000	En librillos o en tubos.	LIBRE	I	
48132000	En bobinas (rollos) de anchura inferior o igual a 5 cm.	LIBRE	I	
48139011	Coloreados o impresos.	15%	B	
48139019	Los demás.	15%	B	
48139020	Cortado en forma distinta de la cuadrada o rectangular o en bandas (tiras) o en bobinas (rollos) cuya anchura sea igual o inferior a 15 cm siempre que esta anchura no corresponda a la requerida para la fabricación mecánica de cigarrillos.	15%	B	
48139090	Los demás.	LIBRE	I	
48141000	Papel granito ("ingrain").	15%	B	
48142000	Papel para decorar y revestimientos similares de paredes, constituidos por papel recubierto o revestido, en la cara vista, con una capa de plástico graneada, gofrada, coloreada, impresa con motivos o decorada de otro modo.	15%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48143000	Papel para decorar y revestimientos similares de paredes, constituidos por papel revestido en la cara vista con materia trenzable, incluso tejida en forma plana o paralelizada.	15%	B	
48149000	Los demás.	15%	B	
48150010	Recubierto con capa de pasta de linóleo.	15%	B	
48150090	Los demás	15%	B	
48161000	Papel carbón (carbónico) y papeles similares.	15%	C	
48162000	Papel autocopia.	15%	C	
48163000	Clisés de mimeógrafo ("stencils") completos.	LIBRE	I	
48169000	Los demás.	15%	C	
48171010	Sin indicaciones impresas	15%	N	
48171020	Con indicaciones impresas.	15%	N	
48172011	Sin indicaciones impresas.	15%	N	
48172019	Con indicaciones impresas.	15%	N	
48172020	Tarjetas postales sin ilustrar y tarjetas para correspondencia.	15%	C	
48173010	Sin indicaciones impresas.	15%	B	
48173020	Con indicaciones	15%	B	
48181000	Papel higiénico	15%	N	
48182010	Pañuelos y toallitas de desmaquillar.	15%	N	
48182020	Papel toalla.	15%	N	
48183010	Servilletas	15%	N	
48183020	Manteles.	15%	N	
48183030	Conjuntos o surtidos de manteles y servilletas.	15%	N	
48184010	Pañales, incluso para adultos.	5%	A	
48184020	Compresas (almohadillas sanitarias o toallas sanitarias).	15%	A	
48184030	Tampones sanitarios.	15%	A	
48184040	Artículos esterilizados para clínicas y hospitales	5%	A	
48184090	Los demás.	15%	A	
48185010	Artículos de papel esterilizados para clínicas y hospitales.	5%	A	
48185020	Cuellos, pecheros y puño.	LIBRE	I	
48185090	Los demás.	15%	A	
48189010	Artículos de papel esterilizados para clínicas y hospitales	5%	A	
48189090	Los demás.	15%	A	
48191000	Cajas de papel o cartón corrugados	15%	C	
48192010	Cartonajes destinados a ensamblarse en envases para bebidas.	LIBRE	I	
48192020	Cajas plegables.	15%	C	
48192090	Los demás.	15%	N	
48193011	Propios para cemento y productos similares.	15%	B	
48193012	Para café molido o azúcar.	15%	N	
48193019	Las demás.	15%	N	
48193020	Sacos (bolsas) para aspiradoras de polvo.	15%	A	
48193090	Las demás.	15%	C	
48194011	Propias para cemento y productos similares.	15%	C	
48194012	Para café molido o azúcar.	15%	C	
48194019	Los demás.	15%	C	
48194020	Sacos (bolsas) para aspiradoras de polvo.	15%	A	
48194090	Los demás.	15%	C	
48195010	Fundas de papel para ropa.	15%	C	
48195020	Envases para huevos.	15%	C	
48195030	Para helados, con capacidad igual o mayor a un galón	LIBRE	I	
48195040	Los demás envases plegables.	15%	C	
48195090	Los demás.	15%	C	
48196000	Cartonajes de oficina, tienda o similares.	15%	N	
48201010	Libros registro.	15%	A	
48201020	Libros de contabilidad	15%	A	
48201031	Continuos.	15%	C	
48201039	Los demás.	15%	C	
48201041	Sin indicaciones impresas.	15%	N	
48201049	Los demás.	15%	N	
48201050	Agendas.	15%	A	
48201090	Los demás.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
48202010	Cuadernos escolares (de raya ancha, doble raya, caligrafía, cuadrículado, de música y de dibujo).	15%	N	
48202090	Los demás, incluso los cuadernillos ó libretas	15%	N	
48203010	Archivadores y carpetas, de acordeón.	15%	A	
48203020	Encuadernaciones de anillas (portafolios).	15%	C	
48203031	De colgar, tipo pendaflex.	15%	C	
48203032	De presentación, excepto los de manila.	15%	A	
48203039	Los demás.	15%	N	
48203040	Cubiertas para documentos, excepto las cubiertas para libros.	15%	A	
48203090	Los demás.	15%	A	
48204000	Formularios en paquetes o plegados ("manifold), aunque lleven papel carbón (carbónico).	15%	C	
48205000	Álbumes para muestras o para colecciones.	5%	A	
48209011	Para libros de contabilidad.	15%	A	
48209019	Las demás.	10%	A	
48209090	Los demás	15%	N	
48211010	Etiquetas para cuadernos	15%	C	
48211020	Etiquetas de doble control ("twin check") para revelado de fotografía.	LIBRE	I	
48211030	Los demás, de los tipos fabricados en el país.	15%	C	
48211090	Las demás.	10%	C	
48219010	De los tipos fabricados en el país.	15%	C	
48219090	Los demás.	10%	C	
48221000	Del tipo de los utilizados para el bobinado de hilados textiles	LIBRE	I	
48229010	Para la industria textil.	LIBRE	I	
48229090	Los demás.	15%	C	
48231200	Autoadhesivo.	15%	B	
48231900	Los demás.	15%	A	
48232000	Papel y cartón filtro.	LIBRE	I	
48234010	Para aparatos vendedores de boletos de carrera de caballos.	5%	A	
48234090	Los demás.	LIBRE	I	
48236011	Vasos de papel parafinado, excepto de 3 a 24 onzas	10%	A	
48236019	Los demás	15%	B	
48236020	Pajillas (carrizos).	15%	A	
48236090	Cubiertos, tazas, salvamanteles, posavasos, cubos para hielo, moldes para pasteles y demás artículos similares no especificados, contemplados en la subpartida 4823.60.	15%	A	
48237010	Envases de pulpa moldeada para portar o envasar huevos.	5%	A	
48237020	Matrices para imprenta.	10%	A	
48237090	Los demás.	15%	A	
48239010	Papel y cartón, simplemente cortado para envolturas.	15%	A	
48239020	Papel y cartón secantes.	10%	A	
48239030	Patrones para vestir.	10%	A	
48239040	Juntas y arandelas (empaquetaduras).	LIBRE	I	
48239051	Para embutidos.	LIBRE	I	
48239059	Las demás.	LIBRE	I	
48239060	Plantillas de cartón.	LIBRE	I	
48239070	Letras de papel o cartón.	15%	A	
48239080	Tapas para envases	10%	A	
48239091	Abanicos.	10%	A	
48239092	Matrices para imprenta.	10%	A	
48239093	Tarjetas sin perforar, incluso en bandas (tiras), para máquinas de tarjetas perforadas	15%	A	
48239094	Papel siliconado impreso en rollos de 2cm. de ancho.	LIBRE	I	
48239095	Los demás papeles y cartones de los tipos utilizados en la escritura, impresión u otros fines gráficos, excepto impresos, estampados o perforados	15%	C	
48239096	Los demás papeles y cartones de los tipos utilizados en la escritura, impresión u otros fines gráficos	15%	N	
48239099	Los demás	10%	N	
49011010	Pornográficos	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
49011090	Los demás	LIBRE	I	
49019100	Diccionarios y enciclopedias, incluso en fascículos	LIBRE	I	
49019910	Pornográficos	LIBRE	I	
49019990	Los demás	LIBRE	I	
49021010	Calificadas como educativas por el Ministerio de Educación.	LIBRE	I	
49021091	Pornográficos	LIBRE	I	
49021099	Los demás	LIBRE	I	
49029010	Prensa, diarios y semanarios.	LIBRE	I	
49029021	Calificadas como educativas por el Ministerio de Educación.	LIBRE	I	
49029022	Pornográficos	LIBRE	I	
49029029	Las demás.	LIBRE	I	
49030010	Libros para dibujar o colorear.	LIBRE	I	
49030090	Los demás.	LIBRE	I	
49040000	MÚSICA MANUSCRITA O IMPRESA, INCLUSO CON ILUSTRACIONES O ENCUADERNADA	LIBRE	I	
49051000	Esferas	LIBRE	I	
49059100	En forma de libros o folletos	LIBRE	I	
49059900	Los demás	LIBRE	I	
49060000	PLANOS Y DIBUJOS ORIGINALES HECHOS A MANO, DE ARQUITECTURA, INGENIERÍA, INDUSTRIALES, COMERCIALES, TOPOGRÁFICOS O SIMILARES; TEXTOS MANUSCRITOS; REPRODUCCIONES FOTOGRÁFICAS SOBRE PAPEL SENSIBILIZADO Y COPIAS CON PAPEL CARBÓN (CARBÓNICO), DE LOS PLANOS, DI	LIBRE	I	
49070011	Sellos (estampillas) de correos	10%	A	
49070019	Los demás	10%	A	
49070020	Sobres, tarjetas y demás artículos para correspondencia franqueados por medio de viñetas postales impresas.	10%	A	
49070030	Cheques, libretas de cheques, incluso timbrados, talonario de cheques, excepto cheques viajeros	15%	B	
49070041	De curso legal o emitidos.	LIBRE	I	
49070049	Los demás.	10%	A	
49070051	Boletos o billetes de lotería oficial, sin emitir.	15%	B	
49070052	Boletos o billetes de lotería oficial en circulación	15%	A	
49070059	Los demás.	10%	A	
49070061	Sin completar o emitir o sin curso legal.	15%	B	
49070069	Los demás (papeles de negocios, títulos emitidos o de curso legal).	LIBRE	I	
49070071	Guías aéreas	15%	B	
49070079	Los demás	15%	C	
49070090	Los demás.	15%	C	
49081000	Calcomanías vitrificables	15%	A	
49089000	Las demás	15%	C	
49090011	Con vistas de la República de Panamá	10%	A	
49090019	Los demás	15%	C	
49090021	Destinadas a ser completadas posteriormente con indicaciones manuscritas	15%	B	
49090029	Los demás	15%	B	
49090030	Tarjetas o recordatorios de misas	15%	B	
49090040	Tarjetas de presentación o visita.	15%	B	
49090090	Las demás	15%	B	
49100011	Con ilustraciones educativas	LIBRE	I	
49100019	Los demás.	15%	B	
49100020	Calendarios impresos sobre materia distinta del papel o cartón, excepto los calendarios denominados compuestos o perpetuos.	15%	B	
49100030	Calendarios denominados compuestos o perpetuos	15%	B	
49111011	Cartillas (muestrarios) de colores para pinturas.	LIBRE	I	
49111019	Los demás.	15%	B	
49111020	Carteles, afiches y demás impresos publicitarios, de películas cinematográficas o video-películas.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
49111030	Los demás impresos publicitarios, catálogos y similares, de firmas extranjeras	LIBRE	I	
49111040	Impresos publicitarios turísticos con propaganda de firma local, de distribución gratuita.	LIBRE	I	
49111091	Cartillas (muestrarios) de colores para pinturas.	LIBRE	I	
49111099	Los demás.	15%	B	
49119111	Carteles o afiches, excepto láminas para la enseñanza.	15%	B	
49119112	Reproducciones de pinturas famosas, de los tipos no producidos en Panamá.	15%	C	
49119119	Los demás	15%	B	
49119120	Fotografías aéreas para mapas y planos.	LIBRE	I	
49119130	Las demás fotografías.	15%	B	
49119140	Láminas, cromos o estampas, para la enseñanza.	LIBRE	I	
49119190	Los demás.	15%	B	
49119910	Billetes o entradas (boletos) y demás tiquetes utilizados para mantener el orden de turnos, incluso en tiras (bandas).	15%	B	
49119920	Billetes (boletos) para viajes	15%	B	
49119930	Sellos de papel (excepto para valores).	15%	B	
49119990	Los demás.	15%	B	
50040000	HILADOS DE SEDA (EXCEPTO LOS HILADOS DE DESPERDICIOS DE SEDA) SIN ACONDICIONAR PARA LA VENTA AL POR MENOR.	10%	A	
50050000	HILADOS DE DESPERDICIOS DE SEDA SIN ACONDICIONAR PARA LA VENTA AL POR MENOR	10%	A	
50060000	HILADOS DE SEDA O DE DESPERDICIOS DE SEDA, ACONDICIONADOS PARA LA VENTA AL POR MENOR; "PELO DE MESINA" ("CRIN DE FLORENCIA")	LIBRE	I	
50071000	Tejidos de borrilla	LIBRE	I	
50072000	Los demás tejidos con un contenido de seda o de desperdicios de seda, distintos de la borrilla, superior o igual al 85% en peso	LIBRE	I	
50079000	Los demás tejidos	LIBRE	I	
51040000	HILACHAS DE LANA O DE PELO FINO U ORDINARIO.	10%	A	
51051000	Lana cardada	10%	A	
51052100	Lana peinada a granel.	10%	A	
51052900	Las demás	10%	A	
51053100	De cabra de Cachemira	10%	A	
51053900	Los demás	10%	A	
51054000	Pelo ordinario cardado o peinado.	10%	A	
51061000	Con un contenido de lana superior o igual al 85% en peso	15%	A	
51062000	Con un contenido de lana inferior al 85% en peso	15%	A	
51071000	Con un contenido de lana superior o igual al 85% en peso.	15%	A	
51072000	Con un contenido de lana inferior al 85% en peso	15%	A	
51081000	Cardado	15%	A	
51082000	Peinado	15%	A	
51091000	Con un contenido de lana o de pelo fino superior o igual al 85% en peso	15%	A	
51099000	Los demás	15%	A	
51100000	HILADOS DE PELO ORDINARIO O DE CRIN (INCLUIDOS LOS HILADOS DE CRIN ENTORCHADOS), AUNQUE ESTÉN ACONDICIONADOS PARA LA VENTA AL POR MENOR.	LIBRE	I	
51111110	Tejidos elásticos (que no sean de punto) formados por materia textil asociadas a hilos de caucho.	LIBRE	I	
51111190	Los demás.	10%	A	
51111910	Tejidos elásticos (que no sean de punto) formados por materia textil asociadas a hilos de caucho.	LIBRE	I	
51111990	Los demás	10%	A	
51112010	Tejidos elásticos (que no sean de punto) formados por materia textil asociadas a hilos de caucho.	LIBRE	I	
51112090	Los demás.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
51113010	Tejidos elásticos (que no sean de punto) formados por materia textil asociadas a hilos de caucho.	LIBRE	I	
51113090	Los demás	10%	A	
51119010	Tejidos elásticos (que no sean de punto) formados por materia textil asociadas a hilos de caucho.	LIBRE	I	
51119090	Los demás	10%	A	
51121100	De peso inferior o igual a 200 g/m2.	LIBRE	I	
51121900	Los demás.	LIBRE	I	
51122000	Los demás, mezclados exclusiva o principalmente con filamentos sintéticos o artificiales	LIBRE	I	
51123000	Los demás, mezclados exclusiva o principalmente con fibras sintéticas o artificiales discontinuas.	LIBRE	I	
51129000	Los demás.	LIBRE	I	
51130000	TEJIDOS DE PELO ORDINARIO O DE CRIN.	LIBRE	I	
52041100	Con un contenido de algodón superior o igual al 85% en peso	LIBRE	I	
52041900	Los demás.	LIBRE	I	
52042000	Acondicionado para la venta al por menor.	LIBRE	I	
52051100	De título superior o igual a 714,29 decitex (inferior o igual al número métrico 14).	LIBRE	I	
52051200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex (superior al número métrico 14 pero inferior o igual al número métrico 43).	LIBRE	I	
52051300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex (superior al número métrico 43 pero inferior o igual al número métrico 52).	LIBRE	I	
52051400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex (superior al número métrico 52 pero inferior o igual al número métrico 80).	LIBRE	I	
52051500	De título inferior a 125 decitex (superior al número métrico 80).	LIBRE	I	
52052100	De título superior o igual a 714,29 decitex (inferior o igual al número métrico 14).	LIBRE	I	
52052200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex (superior al número métrico 14 pero inferior o igual al número métrico 43).	LIBRE	I	
52052300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex (superior al número métrico 43 pero inferior o igual al número métrico 52).	LIBRE	I	
52052400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex (superior al número métrico 52 pero inferior o igual al número métrico 80).	LIBRE	I	
52052600	De título inferior a 125 decitex pero superior o igual a 106,38 decitex (superior al número métrico 80 pero inferior o igual al número métrico 94).	LIBRE	I	
52052700	De título inferior a 106,38 decitex pero superior o igual a 83,33 decitex (superior al número métrico 94 pero inferior o igual al número métrico 120).	LIBRE	I	
52052800	De título inferior a 83,33 decitex (superior al número métrico 120).	LIBRE	I	
52053100	De título superior o igual a 714,29 decitex por hilo sencillo (inferior o igual al número métrico 14 por hilo sencillo).	LIBRE	I	
52053200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex, por hilo sencillo (superior al número métrico 14 pero inferior o igual al número métrico 43, por hilo sencillo).	LIBRE	I	
52053300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex, por hilo sencillo (superior al número métrico 43 pero inferior o igual al número métrico 52, por hilo sencillo).	LIBRE	I	
52053400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex, por hilo sencillo (superior al número métrico 52 pero inferior o igual al número métrico 80, por hilo sencillo).	LIBRE	I	
52053500	De título inferior a 125 decitex por hilo sencillo (superior al número métrico 80 por hilo sencillo).	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
52054100	De título superior o igual a 714,29 decitex por hilo sencillo (inferior o igual al número métrico 14 por hilo sencillo).	LIBRE	I	
52054200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex, por hilo sencillo (superior al número métrico 14 pero inferior o igual al número métrico 43, por hilo sencillo).	LIBRE	I	
52054300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex, por hilo sencillo (superior al número métrico 43 pero inferior o igual al número métrico 52, por hilo sencillo).	LIBRE	I	
52054400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex, por hilo sencillo (superior al número métrico 52 pero inferior o igual al número métrico 80, por hilo sencillo).	LIBRE	I	
52054600	De título inferior a 125 decitex pero superior o igual a 106,38 decitex, por hilo sencillo (superior al número métrico 80 pero inferior o igual al número métrico 94, por hilo sencillo).	LIBRE	I	
52054700	De título inferior a 106,38 decitex pero superior o igual a 83,33 decitex, por hilo sencillo (superior al número métrico 94 pero inferior o igual al número métrico 120, por hilo sencillo).	LIBRE	I	
52054800	De título inferior a 83,33 decitex por hilo sencillo (superior al número métrico 120, por hilo sencillo).	LIBRE	I	
52061100	De título superior o igual a 714,29 decitex (inferior o igual al número métrico 14).	LIBRE	I	
52061200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex (superior al número métrico 14 pero inferior o igual al número métrico 43).	LIBRE	I	
52061300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex (superior al número métrico 43 pero inferior o igual al número métrico 52).	LIBRE	I	
52061400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex (superior al número métrico 52 pero inferior o igual al número métrico 80).	LIBRE	I	
52061500	De título inferior a 125 decitex (superior al número métrico 80)	LIBRE	I	
52062100	De título superior o igual a 714,29 decitex (inferior o igual al número métrico 14).	LIBRE	I	
52062200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex (superior al número métrico 14 pero inferior o igual al número métrico 43).	LIBRE	I	
52062300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex (superior al número métrico 43 pero inferior o igual al número métrico 52).	LIBRE	I	
52062400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex (superior al número métrico 52 pero inferior o igual al número métrico 80).	LIBRE	I	
52062500	De título inferior a 125 decitex (superior al número métrico 80)	LIBRE	I	
52063100	De título superior o igual a 714,29 decitex por hilo sencillo (inferior o igual al número métrico 14 por hilo sencillo).	LIBRE	I	
52063200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex, por hilo sencillo (superior al número métrico 14 pero inferior o igual al número métrico 43, por hilo sencillo).	LIBRE	I	
52063300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex, por hilo sencillo (superior al número métrico 43 pero inferior o igual al número métrico 52, por hilo sencillo).	LIBRE	I	
52063400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex, por hilo sencillo (superior al número métrico 52 pero inferior o igual al número métrico 80, por hilo sencillo).	LIBRE	I	
52063500	De título inferior a 125 decitex por hilo sencillo (superior al número métrico 80 por hilo sencillo)	LIBRE	I	
52064100	De título superior o igual a 714,29 decitex por hilo sencillo (inferior o igual al número métrico 14 por hilo sencillo).	LIBRE	I	
52064200	De título inferior a 714,29 decitex pero superior o igual a 232,56 decitex, por hilo sencillo (superior al número métrico 14 pero inferior o igual al número métrico 43, por hilo sencillo).	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
52064300	De título inferior a 232,56 decitex pero superior o igual a 192,31 decitex, por hilo sencillo (superior al número métrico 43 pero inferior o igual al número métrico 52, por hilo sencillo).	LIBRE	I	
52064400	De título inferior a 192,31 decitex pero superior o igual a 125 decitex, por hilo sencillo (superior al número métrico 52 pero inferior o igual al número métrico 80, por hilo sencillo).	LIBRE	I	
52064500	De título inferior a 125 decitex por hilo sencillo (superior al número métrico 80 por hilo sencillo).	LIBRE	I	
52071000	Con un contenido de algodón superior o igual al 85% en peso	LIBRE	I	
52079000	Los demás	LIBRE	I	
52081100	De ligamento tafetán, de peso inferior o igual a 100 g/m2	LIBRE	I	
52081200	De ligamento tafetán, de peso superior a 100 g/m2	LIBRE	I	
52081300	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52081900	Los demás tejidos.	LIBRE	I	
52082100	De ligamento tafetán, de peso inferior o igual a 100 g/m2	LIBRE	I	
52082200	De ligamento tafetán, de peso superior a 100 g/m2	LIBRE	I	
52082300	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52082900	Los demás tejidos	LIBRE	I	
52083100	De ligamento tafetán, de peso inferior o igual a 100 g/m2.	LIBRE	I	
52083200	De ligamento tafetán, de peso superior a 100 g/m2.	LIBRE	I	
52083300	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52083900	Los demás tejidos.	LIBRE	I	
52084100	De ligamento tafetán, de peso inferior o igual a 100 g/m2	LIBRE	I	
52084200	De ligamento tafetán, de peso superior a 100 g/m2.	LIBRE	I	
52084300	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52084900	Los demás tejidos.	LIBRE	I	
52085100	De ligamento tafetán, de peso inferior o igual a 100 g/m2.	LIBRE	I	
52085200	De ligamento tafetán, de peso superior a 100 g/m2.	LIBRE	I	
52085300	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52085900	Los demás tejidos	LIBRE	I	
52091100	De ligamento tafetán.	LIBRE	I	
52091200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4	LIBRE	I	
52091900	Los demás tejidos.	LIBRE	I	
52092100	De ligamento tafetán	LIBRE	I	
52092200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52092900	Los demás tejidos.	LIBRE	I	
52093100	De ligamento tafetán	LIBRE	I	
52093200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52093900	Los demás tejidos	LIBRE	I	
52094100	De ligamento tafetán	LIBRE	I	
52094200	Tejidos de mezclilla ("denim").	LIBRE	I	
52094300	Los demás tejidos de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52094900	Los demás tejidos.	LIBRE	I	
52095100	De ligamento tafetán	LIBRE	I	
52095200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52095900	Los demás tejidos	LIBRE	I	
52101100	De ligamento tafetán	LIBRE	I	
52101200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52101900	Los demás tejidos	LIBRE	I	
52102100	De ligamento tafetán	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
52102200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52102900	Los demás tejidos	LIBRE	I	
52103100	De ligamento tafetán	LIBRE	I	
52103200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4	LIBRE	I	
52103900	Los demás tejidos	LIBRE	I	
52104100	De ligamento tafetán	LIBRE	I	
52104200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52104900	Los demás tejidos	LIBRE	I	
52105100	De ligamento tafetán	LIBRE	I	
52105200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52105900	Los demás tejidos.	LIBRE	I	
52111100	De ligamento tafetán	LIBRE	I	
52111200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52111900	Los demás tejidos.	LIBRE	I	
52112100	De ligamento tafetán.	LIBRE	I	
52112200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52112900	Los demás tejidos	LIBRE	I	
52113100	De ligamento tafetán.	LIBRE	I	
52113200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52113900	Los demás tejidos	LIBRE	I	
52114100	De ligamento tafetán	LIBRE	I	
52114200	Tejidos de mezclilla ("denim").	LIBRE	I	
52114300	Los demás tejidos de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52114900	Los demás tejidos.	LIBRE	I	
52115100	De ligamento tafetán.	LIBRE	I	
52115200	De ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
52115900	Los demás tejidos.	LIBRE	I	
52121100	Crudos.	LIBRE	I	
52121200	Blanqueados.	LIBRE	I	
52121300	Teñidos.	LIBRE	I	
52121400	Con hilados de distintos colores.	LIBRE	I	
52121500	Estampados	LIBRE	I	
52122100	Crudos.	LIBRE	I	
52122200	Blanqueados.	LIBRE	I	
52122300	Teñidos.	LIBRE	I	
52122400	Con hilados de distintos colores.	LIBRE	I	
52122500	Estampados.	LIBRE	I	
53031000	Yute y demás fibras textiles del líber, en bruto o enriados.	10%	A	
53039000	Los demás.	10%	A	
53041000	Sisal y demás fibras textiles del género Agave, en bruto	10%	A	
53049000	Los demás	LIBRE	I	
53051100	En bruto	10%	A	
53051900	Los demás	10%	A	
53052100	En bruto	10%	A	
53052900	Los demás	10%	A	
53059010	Ramio en bruto, descortezado, desgomado, rastrillado (peinado) o tratado de otra forma, pero sin hilar; estopas y desperdicios de ramio(incluidas las hilachas).	10%	A	
53059090	Los demás.	10%	A	
53061000	Sencillos	10%	A	
53062010	Sin acondicionar para la venta al por menor.	10%	A	
53062090	Los demás	10%	A	
53071000	Sencillos	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
53072000	Retorcidos o cableados	15%	A	
53081000	Hilados de coco	15%	A	
53082000	Hilados de cáñamo	10%	A	
53089011	Sin acondicionar para la venta al por menor.	10%	A	
53089019	Acondicionado para la venta al por menor	LIBRE	I	
53089091	Hilados de papel	15%	A	
53089099	Los demás	LIBRE	I	
53091100	Crudos o blanqueados.	LIBRE	I	
53091900	Los demás	LIBRE	I	
53092100	Crudos o blanqueados	LIBRE	I	
53092900	Los demás.	LIBRE	I	
53101000	Crudos	LIBRE	I	
53109000	Los demás	LIBRE	I	
53110010	Tejidos elásticos (que no sean de punto), formados por materias textiles asociadas con hilos de caucho.	LIBRE	I	
53110091	De ramio	LIBRE	I	
53110092	De cáñamo.	LIBRE	I	
53110093	De junco; de palma; de paja.	15%	A	
53110099	Los demás.	LIBRE	I	
54011000	De filamentos sintéticos.	LIBRE	I	
54012000	De filamentos artificiales.	LIBRE	I	
54021000	Hilados de alta tenacidad de nailon o demás poliamidas	LIBRE	I	
54022000	Hilados de alta tenacidad de poliésteres	LIBRE	I	
54023100	De nailon o demás poliamidas, de título inferior o igual a 50 tex por hilo sencillo	LIBRE	I	
54023200	De nailon o demás poliamidas, de título superior a 50 tex por hilo sencillo	LIBRE	I	
54023300	De poliésteres	LIBRE	I	
54023900	Los demás	LIBRE	I	
54024100	De nailon o demás poliamidas.	LIBRE	I	
54024200	De poliésteres parcialmente orientados.	15%	A	
54024300	De los demás poliésteres	LIBRE	I	
54024900	Los demás	LIBRE	I	
54025100	De nailon o demás poliamidas	LIBRE	I	
54025200	De poliésteres	15%	A	
54025900	Los demás	LIBRE	I	
54026100	De nailon o demás poliamidas	LIBRE	I	
54026200	De poliésteres	LIBRE	I	
54026900	Los demás	LIBRE	I	
54031000	Hilados de alta tenacidad de rayón viscosa.	LIBRE	I	
54032000	Hilados texturados	LIBRE	I	
54033100	De rayón viscosa, sin torsión o con una torsión inferior o igual a 120 vueltas por metro.	LIBRE	I	
54033200	De rayón viscosa, con una torsión superior a 120 vueltas por metro	LIBRE	I	
54033300	De acetato de celulosa	LIBRE	I	
54033900	Los demás	LIBRE	I	
54034100	De rayón viscosa	LIBRE	I	
54034200	De acetato de celulosa	LIBRE	I	
54034900	Los demás	LIBRE	I	
54041000	Monofilamentos	15%	A	
54049000	Los demás	15%	A	
54050000	MONOFILAMENTOS ARTIFICIALES DE TITULO SUPERIOR IGUAL A 67 DECITEX Y CUYA MAYOR DIMENSIÓN DE LA SECCIÓN TRANSVERSAL SEA INFERIOR O IGUAL A DE 1 mm; TIRAS Y FORMAS SIMILARES (POR EJEMPLO: PAJA ARTIFICIAL) DE MATERIA TEXTIL ARTIFICIAL, DE ANCHURA APARENTE I	15%	A	
54061000	Hilados de filamentos sintéticos.	LIBRE	I	
54062000	Hilados de filamentos artificiales.	LIBRE	I	
54071000	Tejidos fabricados con hilados de alta tenacidad de nailon o demás poliamidas o de poliésteres.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
54072000	Tejidos fabricados con tiras o formas similares.	LIBRE	I	
54073000	Productos citados en la Nota 9 de la Sección XI.	LIBRE	I	
54074100	Crudos o blanqueados.	LIBRE	I	
54074200	Teñidos	LIBRE	I	
54074300	Con hilados de distintos colores	LIBRE	I	
54074400	Estampados.	LIBRE	I	
54075100	Crudos o blanqueados	LIBRE	I	
54075200	Teñidos	LIBRE	I	
54075300	Con hilados de distintos colores.	LIBRE	I	
54075400	Estampados	LIBRE	I	
54076100	Con un contenido de filamentos de poliéster sin texturar superior o igual al 85% en peso.	LIBRE	I	
54076900	Los demás.	LIBRE	I	
54077100	Crudos o blanqueados	LIBRE	I	
54077200	Teñidos.	LIBRE	I	
54077300	Con hilados de distintos colores.	LIBRE	I	
54077400	Estampados	LIBRE	I	
54078100	Crudos o blanqueados	LIBRE	I	
54078200	Teñidos.	LIBRE	I	
54078300	Con hilados de distintos colores	LIBRE	I	
54078400	Estampados	LIBRE	I	
54079100	Crudos o blanqueados	LIBRE	I	
54079200	Teñidos.	LIBRE	I	
54079300	Con hilados de distintos colores.	LIBRE	I	
54079400	Estampados.	LIBRE	I	
54081000	Tejidos fabricados con hilados de alta tenacidad de rayón viscosa.	LIBRE	I	
54082100	Crudos o blanqueados	LIBRE	I	
54082200	Teñidos	LIBRE	I	
54082300	Con hilados de distintos colores	LIBRE	I	
54082400	Estampados.	LIBRE	I	
54083100	Crudos o blanqueados	LIBRE	I	
54083200	Teñidos	LIBRE	I	
54083300	Con hilados de distintos colores.	LIBRE	I	
54083400	Estampados	LIBRE	I	
55011000	De nailon o demás poliamidas	10%	A	
55012000	De poliésteres	10%	A	
55013000	Acrílicos o modacrílicos	10%	A	
55019000	Los demás	10%	A	
55020000	CABLES DE FILAMENTOS ARTIFICIALES	10%	A	
55031000	De nailon o demás poliamidas	LIBRE	I	
55032000	De poliésteres	LIBRE	I	
55033000	Acrílicas o modacrílicas	LIBRE	I	
55034000	De polipropileno	LIBRE	I	
55039000	Las demás	LIBRE	I	
55041000	De rayón viscosa	LIBRE	I	
55049000	Las demás	LIBRE	I	
55051000	De fibras sintéticas	LIBRE	I	
55052000	De fibras artificiales	LIBRE	I	
55061000	De nailon o demás poliamidas.	10%	A	
55062000	De poliésteres	10%	A	
55063000	Acrílicas o modacrílicas	10%	A	
55069000	Las demás	10%	A	
55070000	FIBRAS ARTIFICIALES DISCONTINUAS, CARDADAS, PEINADAS O TRANSFORMADAS DE OTRO MODO PARA LA HILATURA.	10%	A	
55081010	Acondicionada para la venta al por menor.	LIBRE	I	
55081090	Los demás.	LIBRE	I	
55082010	Acondicionada para la venta al por menor	15%	A	
55082090	Los demás.	15%	A	
55091100	Sencillos.	LIBRE	I	
55091200	Retorcidos o cableados	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
55092100	Sencillos	LIBRE		
55092200	Retorcidos o cableados.	LIBRE		
55093100	Sencillos.	LIBRE		
55093200	Retorcidos o cableados.	LIBRE		
55094100	Sencillos.	LIBRE		
55094200	Retorcidos o cableados.	LIBRE		
55095100	Mezclados exclusiva o principalmente con fibras artificiales discontinuas	LIBRE		
55095200	Mezclados exclusiva o principalmente con lana o pelo fino	LIBRE		
55095300	Mezclados exclusiva o principalmente con algodón	LIBRE		
55095900	Los demás.	LIBRE		
55096100	Mezclados exclusiva o principalmente con lana o pelo fino	LIBRE		
55096200	Mezclados exclusiva o principalmente con algodón	LIBRE		
55096900	Los demás	LIBRE		
55099100	Mezclados exclusiva o principalmente con lana o pelo fino	LIBRE		
55099200	Mezclados exclusiva o principalmente con algodón.	LIBRE		
55099900	Los demás.	LIBRE		
55101100	Sencillos.	LIBRE		
55101200	Retorcidos o cableados.	LIBRE		
55102000	Los demás hilados mezclados exclusiva o principalmente con lana o pelo fino.	LIBRE		
55103000	Los demás hilados mezclados exclusiva o principalmente con algodón	LIBRE		
55109000	Los demás hilados	LIBRE		
55111000	De fibras sintéticas discontinuas con un contenido de estas fibras superior o igual al 85% en peso.	LIBRE		
55112000	De fibras sintéticas discontinuas con un contenido de estas fibras inferior al 85% en peso	LIBRE		
55113000	De fibras artificiales discontinuas.	LIBRE		
55121100	Crudos o blanqueados	LIBRE		
55121900	Los demás:	LIBRE		
55122100	Crudos o blanqueados	LIBRE		
55122900	Los demás	LIBRE		
55129100	Crudos o blanqueados	LIBRE		
55129900	Los demás	LIBRE		
55131100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		
55131200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE		
55131300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE		
55131900	Los demás tejidos	LIBRE		
55132100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		
55132200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE		
55132300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE		
55132900	Los demás tejidos	LIBRE		
55133100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		
55133200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE		
55133300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE		
55133900	Los demás tejidos	LIBRE		
55134100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		
55134200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4	LIBRE		
55134300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE		
55134900	Los demás tejidos	LIBRE		
55141100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		
55141200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE		
55141300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE		
55141900	Los demás tejidos	LIBRE		
55142100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE		

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
55142200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
55142300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE	I	
55142900	Los demás tejidos	LIBRE	I	
55143100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE	I	
55143200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
55143300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE	I	
55143900	Los demás tejidos	LIBRE	I	
55144100	De fibras discontinuas de poliéster, de ligamento tafetán	LIBRE	I	
55144200	De fibras discontinuas de poliéster, de ligamento sarga, incluido el cruzado, de curso inferior o igual a 4.	LIBRE	I	
55144300	Los demás tejidos de fibras discontinuas de poliéster	LIBRE	I	
55144900	Los demás tejidos	LIBRE	I	
55151100	Mezcladas exclusiva o principalmente con fibras discontinuas de rayón viscosa	LIBRE	I	
55151200	Mezcladas exclusiva o principalmente con filamentos sintéticos o artificiales	LIBRE	I	
55151300	Mezcladas exclusiva o principalmente con lana o pelo fino	LIBRE	I	
55151900	Los demás	LIBRE	I	
55152100	Mezcladas exclusiva o principalmente con filamentos sintéticos o artificiales	LIBRE	I	
55152200	Mezcladas exclusiva o principalmente con lana o pelo fino	LIBRE	I	
55152900	Los demás	LIBRE	I	
55159100	Mezclados exclusiva o principalmente con filamentos sintéticos o artificiales.	LIBRE	I	
55159200	Mezclados exclusiva o principalmente con lana o pelo fino	LIBRE	I	
55159900	Los demás	LIBRE	I	
55161100	Crudos o blanqueados	LIBRE	I	
55161200	Teñidos	LIBRE	I	
55161300	Con hilados de distintos colores	LIBRE	I	
55161400	Estampados	LIBRE	I	
55162100	Crudos o blanqueados.	LIBRE	I	
55162200	Teñidos	LIBRE	I	
55162300	Con hilados de distintos colores	LIBRE	I	
55162400	Estampados	LIBRE	I	
55163100	Crudos o blanqueados	LIBRE	I	
55163200	Teñidos	LIBRE	I	
55163300	Con hilados de distintos colores.	LIBRE	I	
55163400	Estampados	LIBRE	I	
55164100	Crudos o blanqueados	LIBRE	I	
55164200	Teñidos	LIBRE	I	
55164300	Con hilados de distintos colores	LIBRE	I	
55164400	Estampados	LIBRE	I	
55169100	Crudos o blanqueados	LIBRE	I	
55169200	Teñidos	LIBRE	I	
55169300	Con hilados de distintos colores	LIBRE	I	
55169400	Estampados	LIBRE	I	
56011010	Compresas (almohadillas o toallas sanitarias).	15%	A	
56011020	Tampones higiénicos	15%	A	
56011090	Las demás	15%	A	
56012110	Guatas de algodón.	LIBRE	I	
56012190	Los demás	LIBRE	I	
56012211	De acetato de celulosa	LIBRE	I	
56012219	Las demás.	LIBRE	I	
56012291	Filtros de acetato de celulosa.	LIBRE	I	
56012299	Los demás.	15%	A	
56012900	Los demás	15%	A	
56013010	Tundizno	15%	A	
56013020	Nudos y motas	15%	A	
56021000	Fieltro punzonado y productos obtenidos mediante costura por cadeneta	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
56022100	De lana o pelo fino	15%	A	
56022900	De las demás materias textiles	LIBRE	I	
56029010	Geomembranas o geotextiles del tipo utilizado para filtración o contención de tierra, en la construcción.	10%	A	
56029020	Filtros para tejados, incluso impregnados con asfalto	10%	A	
56029090	Los demás.	15%	A	
56031100	De peso inferior o igual a 25 g/m2.	LIBRE	I	
56031200	De peso superior a 25g/m2 pero inferior o igual a 70 g/m2	LIBRE	I	
56031300	De peso superior a 70g/m2 pero inferior o igual a 150 g/m2.	LIBRE	I	
56031400	De peso superior a 150 g/m2.	LIBRE	I	
56039100	De peso inferior o igual a 25 g/m2.	LIBRE	I	
56039200	De peso superior a 25g/m2 pero inferior o igual a 70 g/m2	LIBRE	I	
56039300	De peso superior a 70g/m2 pero inferior o igual a 150 g/m2	LIBRE	I	
56039400	De peso superior a 150 g/m2.	LIBRE	I	
56041000	Hilos y cuerdas de caucho revestidos de textiles	LIBRE	I	
56042000	Hilados de alta tenacidad de poliésteres, de nailon o demás poliamidas o de rayón viscosa, impregnados o recubiertos	LIBRE	I	
56049000	Los demás	LIBRE	I	
56050000	HILADOS METÁLICOS E HILADOS METALIZADOS, INCLUSO ENTORCHADOS, CONSTITUIDOS POR HILADOS TEXTILES, TIRAS O FORMAS SIMILARES DE LAS PARTIDAS 54.04 ó 54.05, BIEN COMBINADOS CON METAL EN FORMA DE HILOS, TIRAS O POLVO, BIEN REVESTIDOS DE METAL.	10%	A	
56060000	HILADOS ENTORCHADOS, TIRAS Y FORMAS SIMILARES DE LAS PARTIDAS 54.04 o 54.05, ENTORCHADAS (EXCEPTO LOS DE LA PARTIDA 56.05 Y LOS HILADOS DE CRIN ENTORCHADOS); HILADOS DE CHENILLA; HILADOS "DE CADENETA".	LIBRE	I	
56071000	De yute o demás fibras textiles del líber de la partida 53.03	15%	A	
56072100	Cordeles para atar o engavillar	15%	A	
56072900	Los demás	15%	A	
56074100	Cordeles para atar o engavillar	15%	A	
56074900	Los demás	15%	A	
56075010	De nailon u otras poliamidas	5%	A	
56075090	Las demás.	LIBRE	I	
56079010	De papel	15%	A	
56079020	De abacá (cáñamo de Manila (Musa textilis Nee) o demás fibras duras de hojas	15%	A	
56079090	Las demás	15%	A	
56081110	Para la pesca de atún.	15%	A	
56081190	Los demás	LIBRE	I	
56081911	Para redes de pesca del atún	10%	A	
56081919	Los demás.	LIBRE	I	
56081920	Hamacas	15%	A	
56081990	Los demás	15%	A	
56089011	Para la pesca de atún	15%	A	
56089019	Los demás	LIBRE	I	
56089020	Hamacas	15%	A	
56089090	Las demás.	15%	A	
56090010	Cordones de zapatos (excepto los fabricados con trencillas)	LIBRE	I	
56090020	Cuerdas para tender ropa.	15%	A	
56090030	Aljofifas, estropajos o motas para el fregado o lavado de pisos, etc.	15%	A	
56090090	Los demás	15%	A	
57011000	De lana o pelo fino	5%	A	
57019000	De las demás materias textiles	5%	A	
57021010	De lana o de pelo fino	10%	A	
57021090	Las demás	10%	A	
57022000	Revestimientos para el suelo de fibras de coco	15%	A	
57023100	De lana o pelo fino	10%	A	
57023210	Que presenten paisajes, diseños o dibujos decorativos.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
57023290	Las demás	15%	A	
57023910	De fibras vegetales, del Capítulo 53	15%	A	
57023991	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57023999	Las demás	15%	A	
57024100	De lana o pelo fino	10%	A	
57024210	Para vehículos automóviles	15%	A	
57024220	Alfombras de baño	10%	A	
57024230	Las demás que presenten paisajes, diseños o dibujos decorativos	10%	A	
57024240	Las demás, de superficie inferior o igual a un metro cuadrado.	10%	A	
57024290	Las demás	15%	A	
57024910	Para vehículos automóviles	15%	A	
57024920	Alfombras de baño.	10%	A	
57024930	Las demás de fibras vegetales, del Capítulo 53	15%	A	
57024991	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57024992	Las demás, de superficie inferior o igual a un metro cuadrado.	10%	A	
57024999	Las demás.	15%	A	
57025100	De lana o pelo fino	10%	A	
57025210	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57025290	Las demás	15%	A	
57025910	De fibras vegetales, del Capítulo 53.	15%	A	
57025991	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57025999	Las demás	15%	A	
57029100	De lana o pelo fino	10%	A	
57029210	Para vehículos automóviles	15%	A	
57029220	Alfombras de baño	10%	A	
57029230	Las demás que presenten paisajes, diseños o dibujos decorativos	10%	A	
57029240	Las demás, de superficie inferior o igual a un metro cuadrado	10%	A	
57029290	Las demás	15%	A	
57029910	Para vehículos automóviles	15%	A	
57029920	Alfombras de baño	10%	A	
57029930	Las demás de fibras vegetales, del Capítulo 53.	15%	A	
57029991	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57029992	Las demás, de superficie inferior o igual a un metro cuadrado.	10%	A	
57029999	Las demás	15%	A	
57031000	De lana o pelo fino	10%	A	
57032010	Confeccionada para vehículos automóviles.	15%	A	
57032020	Alfombras confeccionadas de baño	10%	A	
57032030	Las demás que presenten paisajes, diseños o dibujos decorativos, incluso confeccionadas	10%	A	
57032040	Las demás, confeccionadas de superficie inferior o igual a un metro cuadrado	10%	A	
57032090	Las demás	15%	A	
57033010	Confeccionada para vehículos automóviles.	15%	A	
57033020	Alfombras confeccionadas de baño (esterillas para el baño)	10%	A	
57033030	Las demás que presenten paisajes, diseños o dibujos decorativos, incluso confeccionadas	10%	A	
57033040	Las demás, confeccionadas de superficie inferior o igual a un metro cuadrado	10%	A	
57033090	Las demás.	15%	A	
57039010	Confeccionada para vehículos automóviles	15%	A	
57039020	Alfombras confeccionadas de baño.	10%	A	
57039030	Las demás de fibras vegetales, del Capítulo 53.	15%	A	
57039091	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57039092	Las demás confeccionadas de superficie inferior o igual a un metro cuadrado	10%	A	
57039099	Las demás	15%	A	
57041000	De superficie inferior o igual a 0.3 M2	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
57049000	Los demás	15%	A	
57050010	De lana o de pelo fino, incluso confeccionadas	10%	A	
57050020	Las demás confeccionadas para vehículos automóviles	15%	A	
57050030	Alfombras confeccionadas de baño	10%	A	
57050040	Las demás, de fibras vegetales del Capítulo 53	15%	A	
57050091	Que presenten paisajes, diseños o dibujos decorativos	10%	A	
57050092	Las demás confeccionadas de superficie inferior o igual a un metro cuadrado	10%	A	
57050099	Las demás	15%	A	
58011000	De lana o pelo fino.	LIBRE	I	
58012100	Terciopelo y felpa por trama, sin cortar.	LIBRE	I	
58012200	Terciopelo y felpa por trama, cortados, rayados (pana rayada, "corduroy").	LIBRE	I	
58012300	Los demás terciopelos y felpas por trama.	LIBRE	I	
58012400	Terciopelo y felpa por urdimbre, sin cortar (rizados).	LIBRE	I	
58012500	Terciopelo y felpa por urdimbre, cortados.	LIBRE	I	
58012600	Tejidos de chenilla.	LIBRE	I	
58013100	Terciopelo y felpa por trama, sin cortar.	LIBRE	I	
58013200	Terciopelo y felpa por trama, cortados, rayados (pana rayada, "corduroy").	LIBRE	I	
58013300	Los demás terciopelos y felpas por trama.	LIBRE	I	
58013400	Terciopelo y felpa por urdimbre, sin cortar (rizados).	LIBRE	I	
58013500	Terciopelo y felpa por urdimbre, cortados.	LIBRE	I	
58013600	Tejidos de chenilla.	LIBRE	I	
58019010	Impregnados, con baño o recubiertos, revestidos o estratificados con materias plásticas o caucho.	LIBRE	I	
58019021	De lino; de cáñamo; de ramio.	10%	A	
58019022	De yute.	LIBRE	I	
58019029	Los demás.	LIBRE	I	
58019030	Los demás de seda.	10%	A	
58019090	Los demás.	LIBRE	I	
58021100	Crudos.	LIBRE	I	
58021900	Los demás.	LIBRE	I	
58022010	Impregnados, con baño o recubiertos, revestidos o estratificados con materias plásticas o caucho.	LIBRE	I	
58022021	De lino; de cáñamo; de ramio.	10%	A	
58022022	De yute.	15%	A	
58022029	Los demás.	LIBRE	I	
58022030	Los demás, de seda.	10%	A	
58022040	Los demás, de lana o pelo fino.	10%	A	
58022090	Los demás.	LIBRE	I	
58023010	Impregnados, con baño o recubiertos, revestidos o estratificados con materias plásticas o caucho.	LIBRE	I	
58023021	De lino; de cáñamo; de ramio.	10%	A	
58023022	Yute.	LIBRE	I	
58023029	Los demás.	LIBRE	I	
58023030	Los demás, de seda.	10%	A	
58023040	Los demás, de lana o pelo fino.	10%	A	
58023090	Los demás.	LIBRE	I	
58031000	De algodón.	LIBRE	I	
58039010	Tejidos elásticos (que no sean de punto) formados por materias textiles asociadas con hilos de caucho.	LIBRE	I	
58039021	De lino; de cáñamo; de ramio.	LIBRE	I	
58039022	De yute.	LIBRE	I	
58039029	Los demás.	LIBRE	I	
58039030	Los demás, de seda.	LIBRE	I	
58039040	Los demás, de lana o pelo fino.	LIBRE	I	
58039090	Los demás.	LIBRE	I	
58041000	Tul, tul-bobinot y tejidos de mallas anudadas.	LIBRE	I	
58042100	De fibras sintéticas o artificiales.	LIBRE	I	
58042900	De las demás materias textiles.	LIBRE	I	
58043000	Encajes hechos a mano.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
58050010	De lana o de pelo fino.	LIBRE	I	
58050090	Los demás.	15%	A	
58061000	Cintas de terciopelo, felpa, de tejidos de chenilla o de tejidos con bucles del tipo toalla.	LIBRE	I	
58062000	Las demás cintas, con un contenido de hilos de elastómeros o de hilos de caucho superior o igual al 5% en peso.	LIBRE	I	
58063100	De algodón.	LIBRE	I	
58063200	De fibras sintéticas o artificiales.	LIBRE	I	
58063910	De seda.	LIBRE	I	
58063990	Las demás.	LIBRE	I	
58064000	Cintas sin trama, de hilados o fibras paralelizados y aglutinados.	LIBRE	I	
58071010	De seda, de fibras sintéticas o artificiales.	LIBRE	I	
58071090	Los demás.	15%	A	
58079010	De seda, de fibras sintéticas o artificiales.	LIBRE	I	
58079090	Los demás.	15%	A	
58081010	De seda, de fibras sintéticas o artificiales.	LIBRE	I	
58081090	Los demás.	15%	A	
58089010	De seda, de fibras sintéticas o artificiales.	LIBRE	I	
58089090	Las demás.	LIBRE	I	
58090000	TEJIDOS DE HILOS DE METAL Y TEJIDOS DE HILADOS METÁLICOS O DE HILADOS TEXTILES METALIZADOS DE LA PARTIDA 56.05, DE LOS TIPOS UTILIZADOS EN PRENDAS DE VESTIR, TAPICERÍA O USOS SIMILARES, NO EXPRESADOS NI COMPRENDIDOS EN OTRA PARTE.	LIBRE	I	
58101010	Insignias para uniformes.	15%	A	
58101090	Los demás.	LIBRE	I	
58109110	Insignia para uniformes.	15%	A	
58109190	Los demás.	LIBRE	I	
58109210	Insignias para uniformes.	15%	A	
58109290	Los demás.	LIBRE	I	
58109910	Insignias para uniformes.	15%	A	
58109990	Los demás.	LIBRE	I	
58110000	PRODUCTOS TEXTILES ACOLCHADOS EN PIEZA, CONSTITUIDOS POR UNA O VARIAS CAPAS DE MATERIA TEXTIL COMBINADAS CON UNA MATERIA DE RELLENO Y MANTENIDAS MEDIANTE PUNTADAS U OTRO MODO DE SUJECIÓN, EXCEPTO LOS BORDADOS DE LA PARTIDA 58.10.	LIBRE	I	
59011000	Telas recubiertas de cola o materias amiláceas, del tipo de las utilizadas para la encuadernación, cartonaje, estuchería o usos similares.	LIBRE	I	
59019000	Los demás.	15%	A	
59021000	De nailon o demás poliamidas.	LIBRE	I	
59022000	De poliésteres	LIBRE	I	
59029000	Las demás	LIBRE	I	
59031000	Con poli (cloruro de vinilo)	LIBRE	I	
59032000	Con poliuretano	LIBRE	I	
59039000	Las demás	LIBRE	I	
59041000	Linóleo	10%	A	
59049010	Con soporte de fieltro punzonado o tela sin tejer.	10%	A	
59049090	Con otros soportes textiles.	10%	A	
59050000	REVESTIMIENTOS DE MATERIA TEXTIL PARA PAREDES.	15%	A	
59061000	Cintas adhesivas de anchura inferior o igual a 20 cm	10%	A	
59069100	De punto.	LIBRE	I	
59069900	Las demás	LIBRE	I	
59070010	Lienzos pintados.	15%	A	
59070090	Los demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
59080000	MECHAS DE MATERIA TEXTIL TEJIDA, TRENZADA O DE PUNTO, PARA LÁMPARAS, HORNILLOS, MECHEROS, VELAS O SIMILARES; MANGUITOS DE INCANDESCENCIA Y TEJIDOS DE PUNTO TUBULARES UTILIZADOS PARA SU FABRICACIÓN, INCLUSO IMPREGNADOS.	LIBRE	I	
59090000	MANGUERAS PARA BOMBAS Y TUBOS SIMILARES, DE MATERIA TEXTIL, INCLUSO CON ARMADURA O ACCESORIOS DE OTRAS MATERIAS.	3%	A	
59100000	CORREAS TRANSPORTADORAS O DE TRANSMISIÓN, DE MATERIA TEXTIL, INCLUSO IMPREGNADAS, RECUBIERTAS, REVESTIDAS O ESTRATIFICADAS CON PLÁSTICO O REFORZADAS CON METAL U OTRA MATERIA.	3%	A	
59111010	Geomembranas o geotextiles, el tipo utilizado para filtración o contención de tierra, en la construcción.	10%	A	
59111090	Los demás.	LIBRE	I	
59112000	Gasas y telas para cerner, incluso confeccionadas.	LIBRE	I	
59113100	De peso inferior a 650 g/m2.	LIBRE	I	
59113200	De peso superior o igual a 650 g/m2.	LIBRE	I	
59114000	Capachos y telas gruesas de los tipos utilizados en las prensas de aceite o para usos técnicos análogos, incluidos los de cabello.	LIBRE	I	
59119010	Juntas (empaquetaduras) para bombas, motores, etc., arandelas, membranas.	LIBRE	I	
59119020	Láminas filtrantes.	10%	A	
59119090	Los demás	LIBRE	I	
60011000	Tejidos "de pelo largo".	LIBRE	I	
60012100	De algodón	LIBRE	I	
60012200	De fibras sintéticas o artificiales.	LIBRE	I	
60012900	De las demás materias textiles.	LIBRE	I	
60019100	De algodón	LIBRE	I	
60019200	De fibras sintéticas o artificiales.	LIBRE	I	
60019900	De las demás materias textiles.	LIBRE	I	
60024000	Con un contenido de hilados de elastómeros superior o igual al 5% en peso, sin hilos de caucho.	LIBRE	I	
60029000	Los demás	LIBRE	I	
60031000	De lana o pelo fino	LIBRE	I	
60032000	De algodón	LIBRE	I	
60033000	De fibras sintéticas	LIBRE	I	
60034000	De fibras artificiales	LIBRE	I	
60039000	Los demás	LIBRE	I	
60041000	Con un contenido de hilados de elastómeros superior o igual al 5% en peso, sin hilos de caucho.	LIBRE	I	
60049000	Los demás	LIBRE	I	
60051000	De lana o pelo fino	LIBRE	I	
60052100	Crudos o blanqueados	LIBRE	I	
60052200	Teñidos	LIBRE	I	
60052300	Con hilados de distintos colores.	LIBRE	I	
60052400	Estampados	LIBRE	I	
60053100	Crudos o blanqueados	LIBRE	I	
60053200	Teñidos	LIBRE	I	
60053300	Con hilados de distintos colores.	LIBRE	I	
60053400	Estampados	LIBRE	I	
60054100	Crudos o blanqueados	LIBRE	I	
60054200	Teñidos	LIBRE	I	
60054300	Con hilados de distintos colores	LIBRE	I	
60054400	Estampados	LIBRE	I	
60059000	Los demás	LIBRE	I	
60061000	De lana o pelo fino	LIBRE	I	
60062100	Crudos o blanqueados	LIBRE	I	
60062200	Teñidos	LIBRE	I	
60062300	Con hilados de distintos colores	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
60062400	Estampados	LIBRE	I	
60063100	Crudos o blanqueados	LIBRE	I	
60063200	Teñidos	LIBRE	I	
60063300	Con hilados de distintos colores.	LIBRE	I	
60063400	Estampados	LIBRE	I	
60064100	Crudos o blanqueados	LIBRE	I	
60064200	Teñidos	LIBRE	I	
60064300	Con hilados de distintos colores	LIBRE	I	
60064400	Estampados	LIBRE	I	
60069000	Los demás	LIBRE	I	
61011010	Para hombres.	10%	A	
61011020	Para niños.	10%	A	
61012010	Para hombres.	10%	A	
61012020	Para niños.	10%	A	
61013010	Para hombres.	10%	A	
61013020	Para niños.	10%	A	
61019010	Para hombres.	10%	A	
61019020	Para niños	10%	A	
61021010	Para mujeres.	10%	A	
61021020	Para niñas.	10%	A	
61022010	Para mujeres.	10%	A	
61022020	Para niñas.	10%	A	
61023010	Para mujeres.	10%	A	
61023020	Para niñas.	10%	A	
61029010	Para mujeres.	10%	A	
61029020	Para niñas.	10%	A	
61031100	De lana o pelo fino.	10%	A	
61031200	De fibras sintéticas.	10%	A	
61031900	De las demás materias textiles.	10%	A	
61032100	De lana o pelo fino.	10%	A	
61032200	De algodón.	10%	A	
61032300	De fibras sintéticas.	10%	A	
61032900	De las demás materias textiles.	10%	A	
61033100	De lana o pelo fino.	10%	A	
61033200	De algodón.	10%	A	
61033300	De fibras sintéticas.	10%	A	
61033900	De las demás materias textiles.	10%	A	
61034100	De lana o pelo fino.	10%	A	
61034200	De algodón.	10%	A	
61034300	De fibras sintéticas.	10%	A	
61034900	De las demás materias textiles.	10%	A	
61041110	Para mujeres.	15%	A	
61041120	Para niñas.	10%	A	
61041210	Para mujeres.	15%	A	
61041220	Para niñas.	10%	A	
61041310	Para mujeres.	15%	A	
61041320	Para niñas.	10%	A	
61041910	Para mujeres.	15%	A	
61041920	Para niñas.	10%	A	
61042100	De lana o pelo fino.	10%	A	
61042200	De algodón.	10%	A	
61042300	De fibras sintéticas.	10%	A	
61042900	De las demás materias textiles.	10%	A	
61043100	De lana o pelo fino.	10%	A	
61043200	De algodón.	10%	A	
61043300	De fibras sintéticas.	10%	A	
61043900	De las demás materias textiles.	10%	A	
61044110	Para mujeres.	15%	A	
61044120	Para niñas.	10%	A	
61044210	Para mujeres.	15%	A	
61044220	Para niñas.	10%	A	
61044310	Para mujeres.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
61044320	Para niñas.	10%	A	
61044410	Para mujeres.	15%	A	
61044420	Para niñas.	10%	A	
61044910	Para mujeres.	15%	A	
61044920	Para niñas.	10%	A	
61045100	De lana o pelo fino.	10%	A	
61045200	De algodón.	10%	A	
61045300	De fibras sintéticas.	10%	A	
61045900	De las demás materias textiles.	10%	A	
61046100	De lana o pelo fino.	10%	A	
61046200	De algodón.	10%	A	
61046300	De fibras sintéticas.	10%	A	
61046900	De las demás materias textiles.	10%	A	
61051000	De algodón.	15%	A	
61052000	De fibras sintéticas o artificiales.	10%	A	
61059000	De las demás materias textiles.	10%	A	
61061010	Para mujeres.	15%	A	
61061020	Para niñas.	10%	A	
61062010	Para mujeres.	15%	A	
61062020	Para niñas.	10%	A	
61069010	Para mujeres.	15%	A	
61069020	Para niñas.	10%	A	
61071110	Para hombres.	15%	A	
61071120	Para niños.	15%	A	
61071210	Para hombres.	15%	A	
61071220	Para niños.	15%	A	
61071910	Para hombres.	15%	A	
61071920	Para niños.	15%	A	
61072110	Para hombres.	15%	A	
61072120	Para niños.	15%	A	
61072210	Para hombres.	15%	A	
61072220	Para niños.	15%	A	
61072910	Para hombres.	15%	A	
61072920	Para niños.	15%	A	
61079110	Para hombres.	15%	A	
61079120	Para niños.	15%	A	
61079210	Para hombres.	15%	A	
61079220	Para niños.	15%	A	
61079910	Para hombres.	15%	A	
61079920	Para niños.	15%	A	
61081110	Para mujeres.	15%	A	
61081120	Para niñas.	15%	A	
61081910	Para mujeres.	15%	A	
61081920	Para niñas.	15%	A	
61082110	Para mujeres.	15%	A	
61082120	Para niñas.	15%	A	
61082210	Para mujeres.	15%	A	
61082220	Para niñas.	15%	A	
61082910	Para mujeres.	15%	A	
61082920	Para niñas.	15%	A	
61083110	Para mujeres.	15%	A	
61083120	Para niñas.	15%	A	
61083210	Para mujeres.	15%	A	
61083220	Para niñas.	15%	A	
61083910	Para mujeres.	15%	A	
61083920	Para niñas.	15%	A	
61089110	Para mujeres.	15%	A	
61089120	Para niñas.	15%	A	
61089210	Para mujeres.	15%	A	
61089220	Para niñas.	15%	A	
61089910	Para mujeres.	15%	A	
61089920	Para niñas.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
61091010	Blancas y sin estampados.	10%	A	
61091090	Las demás.	10%	A	
61099010	Blancas y sin estampados.	10%	A	
61099090	Las demás.	10%	A	
61101110	Para hombre y mujeres	10%	A	
61101190	Los demás.	10%	A	
61101210	Para hombre y mujeres	10%	A	
61101290	Los demás.	10%	A	
61101910	Para hombre y mujeres	10%	A	
61101990	Los demás.	10%	A	
61102010	Con cuello, excepto blancas.	15%	A	
61102090	Los demás.	15%	A	
61103010	Con cuello, excepto blancas.	10%	A	
61103090	Los demás.	10%	A	
61109010	Con cuello, excepto blancas.	10%	A	
61109090	Los demás.	10%	A	
61111010	Camisa hasta talla 4T.	15%	A	
61111090	Las demás.	10%	A	
61112010	Camisas de algodón hasta talla 4T.	15%	A	
61112090	Las demás.	10%	A	
61112090EX	Medias y calcetines de bebe	10%	D	
61113010	Camisas hasta talla 4T.	15%	A	
61113090	Las demás.	10%	A	
61113090EX	Medias y calcetines de bebe	10%	D	
61119010	Camisas hasta talla 4T.	15%	A	
61119090	Las demás.	10%	A	
61119090EX	Medias y calcetines de bebe	10%	D	
61121100	De algodón.	10%	A	
61121200	De fibras sintéticas.	10%	A	
61121900	De las demás materias textiles.	10%	A	
61122000	Monos (overoles) y conjuntos de esquí.	10%	A	
61123100	De fibras sintéticas.	10%	A	
61123900	De las demás materias textiles.	10%	A	
61124100	De fibras sintéticas.	10%	A	
61124900	De las demás materias textiles.	10%	A	
61130000	PRENDAS DE VESTIR CONFECCIONADAS CON TEJIDOS DE PUNTO DE LAS PARTIDAS 59.03, 59.06 ó 59.07.	10%	A	
61141000	De lana o pelo fino.	10%	A	
61142000	De algodón.	10%	A	
61143000	De fibras sintéticas o artificiales.	10%	A	
61149000	De las demás materias textiles.	10%	A	
61151110	Leotardos y demás mallas de baile.	10%	A	
61151190	Las demás.	15%	A	
61151210	Leotardos y demás mallas de baile.	10%	A	
61151290	Las demás.	15%	A	
61151910	Leotardos y demás mallas de baile.	10%	A	
61151990	Las demás.	15%	A	
61152000	Medias de mujer, de título inferior a 67 decitex por hilo sencillo.	15%	A	
61159100	De lana o pelo fino.	15%	D	
61159200	De algodón.	15%	D	
61159310	Medias elásticas cauchutadas, hasta la rodilla, para uso médico en la terapia de várices, excepto medias cortas y pantymedias.	15%	A	
61159390	Los demás.	15%	D	
61159910	Medias elásticas cauchutadas, hasta la rodilla, para uso médico en la terapia de várices, excepto medias cortas y pantymedias.	15%	A	
61159990	Los demás.	15%	D	
61161010	Protectores para trabajadores.	10%	A	
61161090	Los demás.	10%	A	
61169110	Protectores para trabajadores.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
61169190	Los demás.	10%	A	
61169210	Protectores para trabajadores.	10%	A	
61169290	Los demás.	10%	A	
61169310	Protectores para trabajadores.	10%	A	
61169390	Las demás.	10%	A	
61169910	Protectores para trabajadores.	10%	A	
61169990	Los demás.	10%	A	
61171000	Chales, pañuelos de cuello, bufandas, mantillas, velos y artículos similares.	15%	A	
61172000	Corbatas y lazos similares.	10%	A	
61178010	Cinturillas, cinturones y bandoleras.	10%	A	
61178091	Impregnados, recubiertos o revestidos con caucho o combinados con hilos de caucho.	15%	A	
61178099	Los demás.	15%	A	
61179010	De materias textiles impregnados, recubiertos o revestidos con caucho o combinados con hilos de caucho.	15%	A	
61179090	Los demás.	15%	A	
62011100	De lana o pelo fino.	10%	A	
62011200	De algodón.	10%	A	
62011300	De fibras sintéticas o artificiales.	10%	A	
62011900	De las demás materias textiles.	10%	A	
62019100	De lana o pelo fino.	10%	A	
62019200	De algodón.	10%	A	
62019300	De fibras sintéticas o artificiales.	10%	A	
62019900	De las demás materias textiles.	10%	A	
62021100	De lana o pelo fino.	10%	A	
62021200	De algodón.	10%	A	
62021300	De fibras sintéticas o artificiales.	10%	A	
62021900	De las demás materias textiles.	10%	A	
62029100	De lana o pelo fino.	10%	A	
62029200	De algodón.	10%	A	
62029300	De fibras sintéticas o artificiales.	10%	A	
62029900	De las demás materias textiles.	10%	A	
62031110	Para niños, con pantalón largo de talla 4 al 16.	10%	A	
62031190	Los demás.	10%	A	
62031210	Para niños, con pantalón largo de talla 4 al 16.	10%	A	
62031290	Los demás.	10%	A	
62031910	Para niños, con pantalón largo de talla 4 al 16.	10%	A	
62031990	Los demás.	10%	A	
62032110	Para niños, con pantalón largo de talla 4 al 16	15%	A	
62032190	Los demás.	10%	A	
62032210	Para niños, con pantalón largo de talla 4 al 16.	15%	A	
62032290	Los demás.	10%	A	
62032310	Para niños, con pantalón largo de talla 4 al 16.	15%	A	
62032390	Los demás.	10%	A	
62032910	Para niños, con pantalón largo de talla 4 al 16.	15%	A	
62032990	Los demás	10%	A	
62033110	Camisillas, guayaberas y otros sacos camisas.	15%	A	
62033190	Los demás.	10%	A	
62033210	Camisillas, guayaberas y otros sacos camisas.	15%	A	
62033290	Los demás.	10%	A	
62033310	Camisillas, guayaberas y otros sacos camisas.	15%	A	
62033390	Los demás.	10%	A	
62033910	Camisillas, guayaberas y otros sacos camisas.	15%	A	
62033990	Los demás.	10%	A	
62034111	Sin peto, para hombres.	10%	A	
62034112	Sin peto, para niños.	15%	A	
62034113	Con peto.	10%	A	
62034121	Sin peto, para hombres, con valor CIF superior a B/.100.00 la docena.	10%	A	
62034122	Sin peto, para hombres, con valor CIF inferior o igual a B/.100.00 la docena.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
62034123	Sin peto, para niños.	15%	A	
62034124	Con peto.	10%	A	
62034211	Uniformes escolares para gimnasia.	15%	A	
62034212	Los demás, de uniformes escolares.	15%	A	
62034213	Los demás, sin peto, para niños.	15%	A	
62034214	Con peto.	10%	A	
62034219	Los demás.	10%	A	
62034221	Uniformes escolares hasta talla 18.	15%	A	
62034222	Sin peto, para hombres, con valor CIF superior a B/.100.00 la docena.	10%	A	
62034223	Sin peto, para hombres, con valor CIF inferior o igual a B/.100.00 la docena.	15%	A	
62034224	Sin peto, para niños.	15%	A	
62034225	Con peto.	10%	A	
62034311	Uniformes escolares para gimnasia.	15%	A	
62034312	Los demás, de uniformes escolares.	15%	A	
62034313	Los demás, sin peto, para niños.	15%	A	
62034314	Con peto.	10%	A	
62034319	Los demás.	10%	A	
62034321	Uniformes escolares hasta talla 18.	15%	A	
62034322	Sin peto, para hombres con valor CIF superior a B/.100.00 la docena.	10%	A	
62034323	Sin peto, para hombres, con valor CIF inferior o igual a B/.100.00 la docena.	15%	A	
62034324	Sin peto, para niños.	15%	A	
62034325	Con peto.	10%	A	
62034911	Uniformes escolares para gimnasia.	15%	A	
62034912	Los demás, de uniformes escolares.	15%	A	
62034913	Los demás, sin peto, para niños.	15%	A	
62034914	Con peto.	10%	A	
62034919	Los demás.	10%	A	
62034921	Uniformes escolares hasta talla 18.	15%	A	
62034922	Sin peto, para hombres, con valor CIF superior a B/.100.00 la docena.	15%	A	
62034923	Sin peto, para hombres, con valor CIF inferior o igual a B/.100.00 la docena.	15%	A	
62034924	Sin peto, para niños.	15%	A	
62034925	Con peto.	10%	A	
62041110	Para mujeres.	15%	A	
62041121	Hasta talla 6x.	15%	A	
62041129	Los demás.	15%	A	
62041210	Para mujeres.	15%	A	
62041221	Hasta talla 6x.	15%	A	
62041229	Los demás.	15%	A	
62041310	Para mujeres.	15%	A	
62041321	Hasta talla 6x.	15%	A	
62041329	Los demás.	15%	A	
62041910	Para mujeres.	15%	A	
62041921	Hasta talla 6x.	15%	A	
62041929	Los demás.	15%	A	
62042111	Con pantalón corto (calzón) o "short".	10%	A	
62042119	Los demás.	15%	A	
62042121	Con falda o falda pantalón, hasta talla 6x, con valor CIF superior a B/.96.00 la docena.	15%	A	
62042122	Con falda o falda pantalón, hasta talla 6x, con valor CIF inferior o igual a B/.96.00 la docena.	15%	A	
62042123	Los demás, con falda o falda pantalón.	15%	A	
62042124	Con pantalón corto (calzón) o "short".	10%	A	
62042125	Con pantalón largo, con valor CIF superior a B/.108.00 la docena.	15%	A	
62042126	Con pantalón largo, con valor CIF inferior o igual a B/.108.00 la docena.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
62042211	Con pantalón corto (calzón) o "short".	10%	A	
62042219	Los demás.	15%	A	
62042221	Con falda o falda pantalón, hasta talla 6x, con valor CIF superior a B/.96.00 la docena.	15%	A	
62042222	Con falda o falda pantalón, hasta talla 6x, con valor CIF inferior o igual a B/.96.00 la docena.	15%	A	
62042223	Los demás, con falda o falda pantalón.	15%	A	
62042224	Con pantalón corto (calzón) o "short".	10%	A	
62042225	Con pantalón largo, con valor CIF superior a B/.108.00 la docena.	15%	A	
62042226	Con pantalón largo, con valor CIF inferior o igual a B/.108.00 la docena.	15%	A	
62042311	Con pantalón corto (calzón) o "short".	10%	A	
62042319	Los demás.	15%	A	
62042321	Con falda o falda pantalón, hasta talla 6x, con valor CIF superior a B/.96.00 la docena.	15%	A	
62042322	Con falda o falda pantalón, hasta talla 6x, con valor CIF inferior o igual a B/.96.00 la docena.	15%	A	
62042323	Los demás, con falda o falda pantalón.	15%	A	
62042324	Con pantalón corto (calzón) o "short".	10%	A	
62042325	Con pantalón largo, con valor CIF superior a B/.108.00 la docena.	15%	A	
62042326	Con pantalón largo, con valor CIF inferior o igual a B/.108.00 la docena.	15%	A	
62042911	Con pantalón corto (calzón) o "short".	10%	A	
62042919	Los demás.	15%	A	
62042921	Con falda o falda pantalón, hasta talla 6x, con valor CIF superior a B/.96.00 la docena.	15%	A	
62042922	Con falda o falda pantalón, hasta talla 6x, con valor CIF inferior o igual a B/.96.00 la docena.	15%	A	
62042923	Los demás, con falda o falda pantalón.	15%	A	
62042924	Con pantalón corto (calzón) o "short".	10%	A	
62042925	Con pantalón largo, con valor CIF superior a B/.108.00 la docena.	15%	A	
62042926	Con pantalón largo, con valor CIF inferior o igual a B/.108.00 la docena.	15%	A	
62043100	De lana o pelo fino.	5%	A	
62043200	De algodón.	5%	A	
62043300	De fibras sintéticas.	5%	A	
62043900	De las demás materias textiles.	5%	A	
62044110	Para mujeres.	15%	A	
62044121	Hasta talla 6x.	15%	A	
62044129	Los demás.	15%	A	
62044210	Para mujeres.	15%	A	
62044221	Hasta talla 6x.	15%	A	
62044229	Los demás.	15%	A	
62044310	Para mujeres.	15%	A	
62044321	Hasta talla 6x.	15%	A	
62044329	Los demás.	15%	A	
62044410	Para mujeres.	15%	A	
62044421	Hasta talla 6x.	15%	A	
62044429	Los demás.	15%	A	
62044910	Para mujeres.	15%	A	
62044921	Hasta talla 6x.	15%	A	
62044929	Los demás.	15%	A	
62045110	Para mujeres.	15%	A	
62045120	Para niñas hasta talla 6x.	15%	A	
62045190	Los demás.	15%	A	
62045210	Uniformes escolares hasta talla 18.	15%	A	
62045220	Los demás, para mujeres.	15%	A	
62045230	Los demás, para niñas, hasta talla 6x.	15%	A	
62045290	Los demás.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
62045310	Uniformes escolares hasta talla 18.	15%	A	
62045320	Los demás, para mujeres.	15%	A	
62045330	Los demás, para niñas, hasta talla 6x.	15%	A	
62045390	Los demás.	15%	A	
62045910	Uniformes escolares hasta talla 18.	15%	A	
62045920	Los demás, para mujeres.	15%	A	
62045930	Los demás, para niñas, hasta talla 6x.	15%	A	
62045990	Los demás.	15%	A	
62046110	Shorts y pantalones cortos (calzones), sin peto.	10%	A	
62046120	Largos, sin peto.	15%	A	
62046130	Con peto.	10%	A	
62046211	Uniformes escolares para gimnasia.	15%	A	
62046212	Los demás, con peto.	10%	A	
62046219	Los demás.	10%	A	
62046221	Sin peto, de tejido de mezcilla ("Denin") o tipo "jeans", para niñas, hasta talla 16.	15%	A	
62046222	Con peto.	10%	A	
62046229	Los demás.	15%	A	
62046311	Uniformes escolares para gimnasia.	15%	A	
62046312	Los demás, con peto.	10%	A	
62046319	Los demás.	10%	A	
62046321	Sin peto, tipo "jeans", para niñas, hasta talla 16.	15%	A	
62046322	Los demás, con peto.	10%	A	
62046329	Los demás.	15%	A	
62046911	Uniformes escolares para gimnasia.	15%	A	
62046912	Los demás, con peto.	10%	A	
62046919	Los demás.	10%	A	
62046921	Sin peto, tipo "jeans", para niñas, hasta talla 16.	15%	A	
62046922	Los demás, con peto.	10%	A	
62046929	Los demás.	15%	A	
62051011	Con valor CIF menor de B/.66.00 la docena.	15%	A	
62051019	Las demás.	15%	A	
62051020	Para niños.	15%	A	
62052011	Con valor CIF menor de B/.66.00 la docena.	15%	A	
62052019	Las demás.	15%	A	
62052021	Para uniformes escolares	15%	A	
62052029	Los demás.	15%	A	
62053011	Con valor CIF menor de B/.66.00 la docena.	15%	A	
62053019	Las demás.	15%	A	
62053021	Para uniformes escolares	15%	A	
62053029	Los demás.	15%	A	
62059011	Con valor CIF menor de B/.66.00 la docena.	15%	A	
62059012	De seda o desperdicios de seda, con valor CIF igual o superior a B/.66.00 la docena	15%	A	
62059019	Las demás.	15%	A	
62059021	Para uniformes escolares.	15%	A	
62059029	Los demás.	15%	A	
62061010	Para mujeres.	15%	A	
62061020	Para niñas.	10%	A	
62062010	Para mujeres.	15%	A	
62062020	Para niñas.	10%	A	
62063010	Para mujeres.	15%	A	
62063020	Para uniformes escolares, hasta talla 16	15%	A	
62063090	Los demás, para niñas.	10%	A	
62064010	Para mujeres.	15%	A	
62064020	Para uniformes escolares, hasta talla 16.	15%	A	
62064090	Los demás, para niñas.	10%	A	
62069010	Para mujeres.	15%	A	
62069020	Para uniformes escolares, hasta talla 16.	15%	A	
62069090	Los demás, para niñas.	10%	A	
62071110	Para hombres.	15%	A	
62071120	Para niños.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
62071910	Para hombres.	15%	A	
62071920	Para niños.	15%	A	
62072110	Para hombres.	15%	A	
62072120	Para niños.	15%	A	
62072210	Para hombres.	15%	A	
62072220	Para niños.	15%	A	
62072910	Para hombres.	15%	A	
62072920	Para niños.	15%	A	
62079110	Batas, albornoces y artículos similares	15%	A	
62079121	Blancas, sin estampados.	10%	A	
62079129	Los demás.	15%	A	
62079190	Los demás.	15%	A	
62079210	Batas, albornoces y artículos similares	15%	A	
62079221	Blancas, sin estampados.	10%	A	
62079229	Los demás.	10%	A	
62079290	Los demás.	15%	A	
62079910	Batas, albornoces y artículos similares	15%	A	
62079921	Blancas, sin estampados.	10%	A	
62079929	Los demás.	10%	A	
62079990	Los demás.	15%	A	
62081110	Para mujeres.	15%	A	
62081120	Para niñas.	15%	A	
62081910	Para mujeres.	15%	A	
62081920	Para niñas.	15%	A	
62082110	Para mujeres.	15%	A	
62082120	Para niñas.	15%	A	
62082210	Para mujeres.	15%	A	
62082220	Para niñas.	15%	A	
62082910	Para mujeres.	15%	A	
62082920	Para niñas.	15%	A	
62089111	Para mujeres.	15%	A	
62089112	Para niñas.	15%	A	
62089121	Blancas, sin estampado.	10%	A	
62089129	Los demás.	15%	A	
62089191	Para mujeres.	15%	A	
62089192	Para niñas.	15%	A	
62089211	Para mujeres.	15%	A	
62089212	Para niñas.	15%	A	
62089221	Blancas, sin estampado.	10%	A	
62089229	Los demás.	10%	A	
62089291	Para mujeres.	15%	A	
62089292	Para niñas.	15%	A	
62089911	Para mujeres.	15%	A	
62089912	Para niñas.	15%	A	
62089921	Blancas, sin estampado.	10%	A	
62089929	Los demás.	15%	A	
62089991	Para mujeres.	15%	A	
62089992	Para niñas.	15%	A	
62091000	De lana o pelo fino.	10%	A	
62092000	De algodón.	5%	A	
62093000	De fibras sintéticas.	10%	A	
62099000	De las demás materias textiles.	10%	A	
62101000	Con productos de las partidas 56.02 ó 56.03.	10%	A	
62102000	Las demás prendas de vestir del tipo de las citadas en las subpartidas 6201.11 a 6201.19.	10%	A	
62103000	Las demás prendas de vestir del tipo de las citadas en las subpartidas 6202.11 a 6202.19.	10%	A	
62104000	Las demás prendas de vestir para hombres o niños.	10%	A	
62105000	Las demás prendas de vestir para mujeres o niñas	10%	A	
62111100	Para hombres o niños.	10%	A	
62111200	Para mujeres o niñas.	10%	A	
62112000	Monos (overoles) y conjuntos de esquí.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
62113100	De lana o pelo fino.	10%	A	
62113210	Batas y delantales para uso médico o quirúrgico.	5%	A	
62113290	Los demás.	10%	A	
62113310	Batas y delantales para uso médico o quirúrgico.	5%	A	
62113390	Los demás.	10%	A	
62113910	Batas y delantales para uso médico o quirúrgico.	5%	A	
62113990	Los demás.	10%	A	
62114100	De lana o pelo fino.	10%	A	
62114210	Batas y delantales para uso médico o quirúrgico.	5%	A	
62114290	Los demás.	10%	A	
62114310	Batas y delantales para uso médico o quirúrgico.	5%	A	
62114390	Los demás.	10%	A	
62114910	Batas y delantales para uso médico o quirúrgico.	5%	A	
62114990	Los demás.	10%	A	
62121000	Sostenes (corpiños).	15%	A	
62122000	Fajas y fajas braga (fajas bombacha).	15%	A	
62123000	Fajas sostén (fajas corpiño).	15%	A	
62129010	Tirantes (tiradores) y ligas.	15%	A	
62129020	Cinturillas	LIBRE	I	
62129090	Los demás.	15%	A	
62131000	De seda o desperdicios de seda.	10%	A	
62132000	De algodón.	10%	A	
62139000	De las demás materias textiles.	10%	A	
62141000	De seda o desperdicios de seda.	10%	A	
62142000	De lana o pelo fino.	10%	A	
62143000	De fibras sintéticas.	10%	A	
62144000	De fibras artificiales.	10%	A	
62149000	De las demás materias textiles.	10%	A	
62151000	De seda o desperdicios de seda.	10%	A	
62152000	De fibras sintéticas o artificiales.	10%	A	
62159000	De las demás materias textiles.	10%	A	
62160010	Para trabajadores.	2.5%	A	
62160090	Los demás.	10%	A	
62171010	Cinturones y bandoleras.	LIBRE	I	
62171020	Sobaqueras y hombreras.	LIBRE	I	
62171031	Calzas (medias largas), de mujer.	15%	A	
62171039	Los demás.	15%	A	
62171040	Cuellos, pecheras y puños.	LIBRE	I	
62171090	Las demás.	15%	A	
62179000	Partes.	15%	A	
63011000	Mantas eléctricas.	10%	A	
63012000	Mantas de lana o pelo fino (excepto las eléctricas).	10%	A	
63013000	Mantas de algodón (excepto las eléctricas).	10%	A	
63014000	Mantas de fibras sintéticas (excepto las eléctricas).	10%	A	
63019000	Las demás mantas.	10%	A	
63021010	Sábanas y forros, excepto cubrecamas.	15%	A	
63021020	Fundas y sobrefundas para almohadas y artículos similares	15%	A	
63021030	Cubrecamas.	10%	A	
63021040	Juego de sábana 3/4 (3 piezas).	15%	A	
63021050	Juego de sábana de cama doble.	15%	A	
63021060	Los demás juegos de sábana.	15%	A	
63021090	Las demás.	15%	A	
63022110	Sábanas y forros, excepto cubrecamas.	15%	A	
63022120	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63022130	Cubrecamas.	10%	A	
63022140	Juego de sábanas de cama doble (4 piezas)	15%	A	
63022150	Juego de sábanas 3/4 (3 piezas).	15%	A	
63022160	Los demás juegos de sábana.	15%	A	
63022190	Las demás.	15%	A	
63022210	Sábanas y forros, excepto cubrecamas.	15%	A	
63022220	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63022230	Cubrecamas.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
63022240	Juego de sábanas de cama doble (4 piezas)	15%	A	
63022250	Juego de sábana 3/4 (3 piezas).	15%	A	
63022260	Los demás juegos de sábana.	15%	A	
63022290	Las demás.	15%	A	
63022910	Sábanas y forros, excepto cubrecamas.	15%	A	
63022920	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63022930	Cubrecamas.	10%	A	
63022940	Juego de sábanas de cama doble (4 piezas)	15%	A	
63022950	Juego de sábana 3/4 (3 piezas).	15%	A	
63022960	Los demás juegos de sábana.	15%	A	
63022990	Las demás.	15%	A	
63023110	Sábanas y forros, excepto cubrecamas.	15%	A	
63023120	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63023130	Cubrecamas.	10%	A	
63023140	Juego de sábanas de cama doble (4 piezas).	15%	A	
63023150	Juego de sábanas 3/4 (3 piezas).	15%	A	
63023160	Los demás juegos de sábana.	15%	A	
63023190	Las demás.	15%	A	
63023210	Sábanas y forros, excepto cubrecamas.	15%	A	
63023220	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63023230	Cubrecamas.	10%	A	
63023240	Juego de sábanas de cama doble (4 piezas).	15%	A	
63023250	Juego de sábana 3/4 (3 piezas).	15%	A	
63023260	Los demás juegos de sábana.	15%	A	
63023290	Las demás.	15%	A	
63023910	Sábanas y forros, excepto cubrecamas.	15%	A	
63023920	Fundas y sobrefundas para almohadas y artículos similares.	15%	A	
63023930	Cubrecamas.	10%	A	
63023940	Juego de sábanas de cama doble (4 piezas).	15%	A	
63023950	Juego de sábana 3/4 (3 piezas).	15%	A	
63023960	Los demás juegos de sábana.	15%	A	
63023990	Las demás.	15%	A	
63024000	Ropa de mesa, de punto.	15%	A	
63025100	De algodón.	10%	A	
63025200	De lino.	10%	A	
63025300	De fibras sintéticas o artificiales.	10%	A	
63025900	De las demás materias textiles.	10%	A	
63026010	De tocador.	10%	A	
63026020	De cocina.	10%	A	
63029110	De tocador.	10%	A	
63029120	De cocina.	10%	A	
63029210	De tocador.	10%	A	
63029220	De cocina.	10%	A	
63029310	De tocador.	10%	A	
63029320	De cocina.	10%	A	
63029910	De tocador.	10%	A	
63029920	De cocina.	10%	A	
63031100	De algodón.	15%	A	
63031200	De fibras sintéticas.	15%	A	
63031900	De las demás materias textiles.	15%	A	
63039100	De algodón.	15%	A	
63039200	De fibras sintéticas.	15%	A	
63039900	De las demás materias textiles.	15%	A	
63041100	De punto.	15%	A	
63041900	Las demás.	10%	A	
63049110	Mosquiteros.	10%	A	
63049120	Tapetes	10%	A	
63049190	Los demás.	15%	A	
63049210	Mosquiteros.	10%	A	
63049220	Tapetes	10%	A	
63049290	Los demás.	15%	A	
63049310	Mosquiteros.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
63049320	Tapetes	10%	A	
63049390	Los demás.	15%	A	
63049910	Mosquiteros.	10%	A	
63049920	Tapetes.	10%	A	
63049990	Los demás.	15%	A	
63051000	De yute o demás fibras textiles del líber de la partida 53.03.	15%	A	
63052000	De algodón.	15%	A	
63053200	Continentes intermedios flexibles para productos a granel	15%	A	
63053300	Los demás, de tiras o formas similares, de polietileno o polipropileno.	15%	A	
63053900	Los demás	15%	A	
63059000	De las demás materias textiles.	15%	A	
63061100	De algodón.	15%	A	
63061200	De fibras sintéticas.	15%	A	
63061900	De las demás materias textiles.	15%	A	
63062100	De algodón.	15%	A	
63062200	De fibras sintéticas.	15%	A	
63062900	De las demás materias textiles.	15%	A	
63063100	De fibras sintéticas.	15%	A	
63063900	De las demás materias textiles.	15%	A	
63064100	De algodón.	15%	A	
63064900	De las demás materias textiles.	15%	A	
63069100	De algodón.	15%	A	
63069900	De las demás materias textiles.	15%	A	
63071010	De tela sin tejer.	LIBRE	I	
63071090	Los demás.	LIBRE	I	
63072000	Cinturones y chalecos salvavidas.	15%	A	
63079010	Banderas, banderolas, estandartes, gallardetes y artículos similares.	15%	A	
63079021	Fundas cubre-automóvil	10%	A	
63079022	Bolsas de lona para ropa.	15%	A	
63079023	Fundas y cubiertas para asientos de vehículos.	15%	A	
63079024	Fundas para raquetas, palos de golf, paraguas o sombrillas.	15%	A	
63079029	Las demás.	15%	A	
63079030	Cordones para el calzado, para corsés, etc., con los extremos rematados.	15%	A	
63079040	Almohadillas y alfilereros.	10%	A	
63079050	Mangas para filtrar café.	15%	A	
63079091	Los demás, de telas sin tejer.	15%	A	
63079099	Los demás.	15%	A	
63080000	JUEGOS CONSTITUIDOS POR PIEZAS DE TEJIDO E HILADOS, INCLUSO CON ACCESORIOS, PARA LA CONFECCIÓN DE ALFOMBRAS, TAPICERÍA, MANTELES O SERVILLETAS BORDADOS O DE ARTÍCULOS TEXTILES SIMILARES, EN ENVASES PARA LA VENTA AL POR MENOR.	15%	A	
63090000	ARTÍCULOS DE PRENDERÍA.	10%	A	
63101000	Clasificados.	5%	A	
63109000	Los demás.	5%	A	
64011010	Que cubran el tobillo	10%	N	
64011090	Los demás.	15%	N	
64019100	Que cubran la rodilla	15%	N	
64019200	Que cubran el tobillo sin cubrir la rodilla.	15%	N	
64019910	Cubre calzado	15%	N	
64019920	Calzado de deporte	5%	A	
64019990	Los demás	15%	N	
64021200	Calzado de esquí y calzado para la práctica de "snowboard" (tabla para nieve).	5%	A	
64021900	Los demás	5%	A	
64022010	Chanclas y sandalias con suela de material espumoso o celular y parte superior con tiras o bridas que pasan por el empeine y rodean el dedo gordo.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
64022020	Los demás, con suela de material espumoso o celular	5%	A	
64022090	Los demás.	15%	A	
64023010	Con valor CIF igual o inferior a B/. 30.00 cada par	15%	N	
64023020	Con valor CIF superior a B/. 30.00 cada par	5%	N	
64029110	Zapatillas de deportes y calzados de danzas.	5%	N	
64029120	Calzado de casa	15%	A	
64029191	Para primera infancia	15%	A	
64029192	Para niños o niñas, con valor CIF igual o inferior a B/. 20.00 cada par	15%	N	
64029193	Para niños o niñas, con valor CIF superior a B/.20.00 cada par	15%	N	
64029194	Para damas, con valor CIF igual o inferior a B/.30.00 cada par	15%	N	
64029195	Para damas, con valor CIF superior a B/. 30.00 cada par.	5%	N	
64029196	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	N	
64029197	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	N	
64029910	Zapatillas de deportes y calzados de danzas.	5%	N	
64029921	Con suela de material espumoso o celular, y parte superior con tiras o bridas que pasan por el empeine y rodean el dedo gordo.	15%	A	
64029922	Los demás, con suela de material espumoso o celular	5%	A	
64029929	Las demás	15%	A	
64029931	Con suela de material espumoso o celular y parte superior con tiras o bridas que pasan por el empeine y rodean el dedo gordo.	15%	A	
64029932	Los demás, con suela de material espumoso o celular	5%	A	
64029933	Las demás, con valor CIF igual o inferior a B/.10.00 cada par.	15%	A	
64029934	Las demás, con valor CIF superior a B/. 10.00 cada par	10%	A	
64029991	Para primera infancia.	15%	A	
64029992	Para niños o niñas con valor CIF igual o inferior a B/. 20.00 cada par	15%	N	
64029993	Para niños o niñas, con valor CIF superior a B/.20.00 cada par	15%	A	
64029994	Para damas, con valor CIF igual o inferior a B/.30.00 cada par	15%	N	
64029995	Para damas, con valor CIF superior a B/. 30.00 cada par.	5%	N	
64029996	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	N	
64029997	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	N	
64031200	Calzado de esquí y calzado para la práctica de "snowboard" (tabla para nieve)	5%	A	
64031900	Los demás	5%	A	
64032000	Calzado con suela de cuero natural y parte superior de tiras de cuero natural que pasan por el empeine y rodean el dedo gordo	15%	A	
64033000	Calzado con palmilla o plataforma de madera, sin plantillas ni puntera metálica de protección	15%	A	
64034010	Con valor CIF igual o inferior a B/. 30.00 cada par.	15%	A	
64034020	Con valor CIF superior a B/. 30.00 cada par.	5%	A	
64035110	Calzados de danzas.	5%	A	
64035120	Calzados de casa.	15%	A	
64035191	Para primera infancia	15%	A	
64035192	Para niños o niñas con valor CIF igual o inferior a B/.20.00 cada par	15%	A	
64035193	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	A	
64035194	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64035195	Para damas, con valor CIF superior a B/. 30.00 cada par	5%	A	
64035196	Para hombres, con valor CIF inferior o igual a B/.30.00 cada par.	15%	A	
64035197	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	A	
64035910	Calzados de danzas.	5%	A	
64035920	Calzados de casa	15%	A	
64035991	Para primera infancia.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
64035992	Para niños o niñas, con valor CIF igual o inferior a B/. 20.00 cada par.	15%	A	
64035993	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	A	
64035994	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64035995	Para damas, con valor CIF superior a B/. 30.00 cada par	5%	A	
64035996	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64035997	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	A	
64039110	Zapatillas de deportes y calzados de danzas.	5%	A	
64039120	Calzado de casa	15%	A	
64039191	Para primera infancia.	15%	A	
64039192	Para niños o niñas, con valor CIF igual o inferior a B/. 20.00 cada par.	15%	A	
64039193	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	A	
64039194	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64039195	Para damas, con valor CIF superior a B/. 30.00 cada par	5%	A	
64039196	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64039197	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	A	
64039910	Zapatillas de deportes y calzados de danzas	5%	A	
64039920	Calzados de casa.	15%	A	
64039991	Para primera infancia.	15%	A	
64039992	Para niños o niñas, con valor CIF igual o inferior a B/. 20.00 cada par.	15%	A	
64039993	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	A	
64039994	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64039995	Para damas, con valor CIF superior a B/. 30.00 cada par	5%	A	
64039996	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64039997	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	A	
64041110	Calzado de deporte.	5%	A	
64041120	Zapatillas de deportes.	5%	A	
64041910	Calzados de danzas.	5%	A	
64041921	Con suela de material espumoso o celular, y parte superior con tiras o bridas que pasan por el empeine y rodean el dedo gordo.	15%	A	
64041922	Los demás, con suela de material espumoso o celular	5%	A	
64041929	Las demás	15%	A	
64041931	Con suela de material espumoso o celular, y parte superior con tiras o bridas que pasan por el empeine y rodean el dedo gordo.	15%	A	
64041932	Los demás, con suela de material espumoso o celular	5%	A	
64041933	Las demás, con valor CIF igual o inferior a B/.10.00 cada par.	15%	A	
64041934	Las demás, con valor CIF superior a B/. 10.00 cada par	10%	A	
64041991	Para primera infancia.	15%	A	
64041992	Para niños o niñas, con valor CIF igual o inferior a B/. 20.00 cada par.	15%	N	
64041993	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	N	
64041994	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	N	
64041995	Para damas, con valor CIF superior a B/.30.00 cada par.	5%	N	
64041996	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	N	
64041997	Para hombres, con valor CIF superior a B/. 30.00 cada par	5%	N	
64042010	Calzados de deportes y calzados de danzas.	5%	A	
64042020	Calzados de casa.	15%	A	
64042091	Para primera infancia.	15%	A	
64042092	Para niños o niñas, con valor CIF igual o inferior a B/.20.00 cada par.	15%	A	
64042093	Para niños o niñas, con valor CIF superior a B/.20.00 cada par.	15%	A	
64042094	Para damas, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
64042095	Para damas, con valor CIF superior a B/. 30.00 cada par	5%	A	
64042096	Para hombres, con valor CIF igual o inferior a B/.30.00 cada par.	15%	A	
64042097	Para hombres, con valor CIF superior a B/. 30.00 cada par.	5%	A	
64051010	Con suela de madera o de corcho.	15%	A	
64051020	Con suela de otras materias (cuerda, cartón, tejidos y fieltro).	15%	A	
64052010	Con suela de madera o corcho	15%	A	
64052020	Con suela de otras materias (cuerda, cartón, tejidos y fieltro).	15%	A	
64059010	Con suela de madera o corcho	15%	A	
64059020	Con suela de otras materias (cuerda, cartón, tejidos y fieltro).	15%	A	
64061000	Partes superiores de calzado y sus partes, excepto los contrafuertes y punteras duras.	LIBRE	I	
64062000	Suelas y tacones (tacos), de caucho o plástico.	LIBRE	I	
64069100	De madera	LIBRE	I	
64069900	De las demás materias.	LIBRE	I	
65010000	CASCOS SIN FORMA NI ACABADO, PLATOS (DISCOS) Y CILINDROS, AUNQUE ESTÉN CORTADOS EN EL SENTIDO DE LA ALTURA, DE FIELTRO, PARA SOMBREROS.	15%	C	
65020000	CASCOS PARA SOMBREROS, TRENZADOS O FABRICADOS POR UNIÓN DE TIRAS DE CUALQUIER MATERIA, SIN FORMAR, ACABAR NI GUARNECER.	15%	C	
65030010	Gorras y quepis, con anuncios de carácter comercial.	15%	C	
65030090	Los demás	15%	C	
65040010	Sombreros de paja o imitación a paja	15%	C	
65040020	Gorras y quepis, con anuncio de carácter comercial	15%	C	
65040090	Los demás	15%	C	
65051000	Redecillas para el cabello.	15%	C	
65059011	De fieltro	15%	C	
65059012	De las demás materias textiles, para caballeros.	15%	C	
65059019	Los demás.	15%	C	
65059021	Sin anuncios ni distintivos, del tipo utilizado para uniformes	15%	C	
65059022	Con anuncios de carácter comercial	15%	C	
65059023	Con distintivos o aplicaciones, bordados, de licencias internacionales.	10%	B	
65059029	Los demás	15%	C	
65059090	Los demás	15%	C	
65061000	Cascos de seguridad.	10%	A	
65069110	Sombreros	15%	C	
65069120	Gorras de baño	10%	C	
65069130	Gorras, excepto de baño, y kepis, con anuncios de carácter comercial.	15%	C	
65069190	Los demás	15%	C	
65069210	Sombreros	15%	C	
65069290	Los demás	15%	C	
65069910	Sombreros	15%	C	
65069920	Gorras y quepis, con anuncios de carácter comercial	15%	C	
65069990	Los demás	15%	C	
65070000	DESUDADORES, FORROS, FUNDAS, ARMADURAS, VISERAS Y BARBOQUEJOS (BARBIJOS), PARA SOMBREROS Y DEMÁS TOCADOS	15%	C	
66011000	<u>Quitasoles toldo y artículos similares.</u>	10%	A	
66019110	<u>Paraguas para playas, patios y piscinas.</u>	15%	A	
66019120	<u>Los demás paraguas y sombrillas.</u>	15%	A	
66019190	<u>Los demás.</u>	10%	A	
66019910	<u>Paraguas para playas, patios y piscinas.</u>	15%	A	
66019920	<u>Los demás paraguas y sombrillas.</u>	15%	A	
66019990	<u>Los demás.</u>	10%	A	
66020010	Látigos, fustas y similares de cualquier materia.	15%	C	
66020020	Bastones, bastones asientos y artículos similares.	15%	C	
66031000	Puños y pomos	15%	C	
66032000	Monturas ensambladas, incluso con el astil o mango, para paraguas, sombrillas o quitasoles	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
66039010	Para paraguas, sombrillas o quitasoles.	LIBRE	I	
66039090	Los demás	15%	C	
67010000	PIELES Y DEMÁS PARTES DE AVE CON SUS PLUMAS O PLUMÓN; PLUMAS, PARTES DE PLUMAS, PLUMÓN Y ARTÍCULOS DE ESTAS MATERIAS, EXCEPTO LOS PRODUCTOS DE LA PARTIDA 05.05 Y LOS CAÑONES Y ASTILES DE PLUMAS, TRABAJADOS.	15%	C	
67021000	De plástico.	10%	A	
67029000	De las demás materias.	10%	A	
67030000	CABELLO PEINADO, AFINADO, BLANQUEADO O PREPARADO DE OTRA FORMA; LANA, PELO U OTRA MATERIA TEXTIL, PREPARADOS PARA LA FABRICACIÓN DE PELUCAS O ARTÍCULOS SIMILARES.	15%	C	
67041100	Pelucas que cubran toda la cabeza	15%	C	
67041900	Los demás	15%	C	
67042000	De cabello	15%	C	
67049000	De las demás materias.	15%	C	
68010000	ADOQUINES, ENCINTADOS (BORDILLOS) Y LOSAS PARA PAVIMENTOS, DE PIEDRA NATURAL (EXCEPTO LA PIZARRA).	10%	B	
68021010	Gránulos, tasquiles (fragmentos) y polvo, coloreados artificialmente	15%	C	
68021090	Los demás.	15%	C	
68022111	Losas, losetas, cubos, dados, tejas y ladrillos.	10%	B	
68022119	Los demás.	10%	B	
68022190	Los demás.	10%	B	
68022211	Losas, losetas, cubos, dados, tejas y ladrillos.	10%	B	
68022219	Los demás.	15%	C	
68022290	Los demás.	15%	C	
68022311	Losas, losetas, cubos, dados, tejas y ladrillos.	10%	B	
68022319	Los demás.	15%	C	
68022390	Los demás.	15%	C	
68022911	Losas, losetas, cubos, dados, tejas y ladrillos.	10%	B	
68022919	Los demás.	15%	C	
68022990	Los demás.	15%	C	
68029111	Imágenes destinadas al culto.	15%	C	
68029119	Los demás.	10%	B	
68029121	Fregadores, lavabos y tinas de baño.	10%	C	
68029122	Jaboneras, toalleros, portarrollos y otros artículos sanitarios.	10%	B	
68029129	Los demás.	15%	C	
68029190	Los demás.	15%	C	
68029211	Imágenes destinadas al culto.	15%	C	
68029219	Las demás.	10%	B	
68029221	Fregadores, lavabos y tinas de baño.	10%	B	
68029222	Jaboneras, toalleros, portarrollos y otros artículos sanitarios.	10%	B	
68029229	Los demás.	15%	C	
68029290	Los demás.	15%	C	
68029311	Imágenes destinadas al culto.	15%	C	
68029319	Las demás.	10%	B	
68029321	Fregadores, lavabos y tinas de baño.	10%	B	
68029322	Jaboneras, toalleros, portarrollos y otros artículos sanitarios.	10%	B	
68029329	Los demás.	15%	C	
68029390	Los demás.	15%	C	
68029911	Imágenes destinadas al culto.	15%	C	
68029919	Las demás.	10%	B	
68029921	Fregaderos, lavabos y tinas de baño.	10%	B	
68029922	Jaboneras, toalleros, portarrollos y otros artículos sanitarios.	10%	B	
68029929	Los demás.	15%	C	
68029990	Los demás.	15%	C	
68030010	Losas, losetas y demás artículos de construcción.	10%	B	
68030020	Fregaderos, lavabos y tinas de baño.	10%	B	
68030090	Los demás.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
68041000	Muelas para moler o desfibrar.	3%	A	
68042100	De diamante natural o sintético, aglomerado.	3%	A	
68042200	De los demás abrasivos aglomerados o de cerámica	3%	A	
68042300	De piedras naturales.	3%	A	
68043000	Piedras de afilar o pulir a mano.	3%	A	
68051000	Con soporte constituido solamente por tejido de materia textil.	LIBRE	I	
68052000	Con soporte constituido solamente por papel o cartón	LIBRE	I	
68053000	Con soporte de otras materias.	LIBRE	I	
68061000	Lana de escoria, de roca y lanas minerales similares, incluso mezcladas entre sí, en masas, hojas o enrolladas.	LIBRE	I	
68062000	Vermiculita dilatada, arcilla dilatada, espuma de escoria y productos minerales similares dilatados, incluso mezclados entre sí.	LIBRE	I	
68069000	Los demás.	10%	B	
68071010	Con soporte de fibra de vidrio.	10%	B	
68071090	Los demás.	10%	B	
68079010	Con soporte de fibra de vidrio.	3%	A	
68079090	Los demás.	5%	A	
68080010	Paneles, placas, losetas y similares.	10%	B	
68080090	Los demás.	10%	B	
68091100	Revestidos o reforzados exclusivamente con papel o cartón.	10%	C	
68091900	Los demás.	10%	C	
68099010	Estatuillas y demás objetos de adorno.	10%	C	
68099020	Artículos para la construcción.	10%	A	
68099090	Las demás.	5%	B	
68101100	Bloques y ladrillos para la construcción.	10%	B	
68101900	Los demás.	10%	B	
68109110	Tubos.	10%	B	
68109190	Los demás.	10%	B	
68109910	Estatuillas y demás objetos de adorno.	15%	C	
68109990	Las demás.	15%	C	
68111000	Placas onduladas.	10%	N	
68112010	Placas, paneles, losetas y demás artículos similares, de superficie plana o lisa.	10%	N	
68112020	Tejas y artículos similares.	10%	N	
68112090	Los demás.	10%	N	
68113010	Para una presión igual o superior a 100 libras por pulgada cuadrada.	15%	C	
68113090	Las demás.	15%	C	
68119011	Bloques, ladrillos y adoquines.	10%	N	
68119019	Los demás.	10%	N	
68119090	Las demás.	15%	N	
68125010	Prendas y complementos (accesorios), de vestir, excepto guantes.	15%	C	
68125020	Guantes.	10%	B	
68125030	Sombreros y demás tocados.	15%	C	
68125040	Polainas.	15%	C	
68125090	Las demás.	15%	C	
68126000	Papel, cartón y fieltro.	15%	C	
68127000	Hojas de amianto y elastómeros, comprimidos, para juntas o empaquetaduras, incluso enrolladas.	LIBRE	I	
68129010	Tubos, perfiles, varillas, losas y baldosas.	10%	B	
68129020	Sábanas.	15%	C	
68129030	Cortinas.	15%	C	
68129040	Colchones.	15%	C	
68129050	Suelas y tacones.	10%	B	
68129060	Juntas (empaquetaduras), arandelas y diafrágmata	LIBRE	I	
68129091	Amianto en fibras trabajado; mezclas a base de amianto o a base de amianto y carbonato de magnesio.	LIBRE	I	
68129092	Hilados.	LIBRE	I	
68129093	Cuerdas y cordones, incluso trenzados.	LIBRE	I	
68129094	Tejidos, incluso de punto.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
68129099	Los demás	15%	C	
68131000	Guarniciones para frenos.	LIBRE	I	
68139000	Las demás.	LIBRE	I	
68141000	Placas, hojas y tiras de mica aglomerada o reconstituida, incluso con soporte.	LIBRE	I	
68149000	Las demás.	15%	C	
68151000	Manufacturas de grafito o de otros carbonos, para usos distintos de los eléctricos.	15%	C	
68152000	Manufacturas de turba.	15%	C	
68159100	Que contengan magnesita, dolomita o cromita.	15%	C	
68159900	Las demás.	15%	C	
69010000	LADRILLOS, PLACAS, BALDOSAS Y DEMÁS PIEZAS CERÁMICAS DE HARINAS SILÍCEAS FÓSILES (POR EJEMPLO: "KIESELGUHR", TRIPOLITA, DIATOMITA) O DE TIERRAS SILÍCEAS ANÁLOGAS.	10%	B	
69021000	Con un contenido de los elementos Mg, (magnesio) Ca (calcio) o Cr (cromo), considerados aislada o conjuntamente, superior al 50% en peso, expresados en MgO (óxido de magnesio), CaO (óxido de calcio) u Cr ₂ O ₃ (óxido crómico).	3%	A	
69022000	Con un contenido de alúmina (Al ₂ O ₃), de sílice (SiO ₂) o de una mezcla o combinación de estos productos, superior al 50% en peso	3%	A	
69029000	Los demás.	3%	A	
69031010	Toberas para barcos.	5%	A	
69031090	Los demás.	15%	C	
69032010	Toberas para barcos.	5%	A	
69032090	Los demás.	15%	C	
69039010	Toberas para barcos.	5%	A	
69039090	Los demás.	15%	C	
69041010	De barro o arcilla ordinaria.	10%	C	
69041090	Los demás	10%	C	
69049010	De barro o arcilla ordinaria.	10%	C	
69049090	Los demás.	10%	C	
69051000	Tejas.	10%	B	
69059010	De barro o arcilla ordinaria, incluso vidriados, esmaltados o barnizados.	15%	C	
69059091	De loza o porcelana.	15%	C	
69059099	Los demás.	15%	C	
69060010	De barro o arcilla ordinaria.	10%	B	
69060090	Los demás.	10%	B	
69071010	De barro o arcilla ordinaria.	10%	C	
69071020	De gres.	10%	C	
69071090	Los demás.	10%	C	
69079010	De barro o arcilla ordinaria.	10%	C	
69079020	De gres.	10%	C	
69079090	Los demás	10%	C	
69081010	De barro o arcilla ordinaria.	10%	C	
69081090	Los demás.	10%	C	
69089011	De barro o arcilla ordinaria.	10%	C	
69089019	Las demás.	10%	C	
69089021	De gres.	10%	C	
69089029	Los demás.	10%	A	
69089091	De barro o arcilla ordinaria.	10%	C	
69089099	Los demás.	10%	A	
69091100	De porcelana.	3%	A	
69091200	Artículos con una dureza equivalente a 9 o superior en la escala de Mohs.	3%	A	
69091910	De barro o arcilla ordinaria.	15%	C	
69091990	Los demás.	3%	A	
69099010	De barro o arcilla ordinaria.	15%	C	
69099090	Los demás.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
69101011	Inodoros, incluso con su cisterna, de 10 pulgadas de alto para uso de niños.	10%	B	
69101012	Inodoros, incluso con su cisterna, de 18 pulgadas de alto para uso de personas impedidas	10%	B	
69101013	Bidés.	10%	B	
69101014	Orinales de altura inferior o igual a 14 pulgadas.	10%	B	
69101015	Orinales de altura superior a 14 pulgadas.	10%	B	
69101016	Inodoros con su cisterna, moldeados en una pieza.	10%	B	
69101017	Pedestales de lavabos.	10%	B	
69101019	Los demás.	10%	B	
69101020	Fregaderos (piletas de lavar) y tinas de baños.	10%	B	
69101030	Asientos para inodoros.	10%	B	
69101090	Los demás.	10%	B	
69109011	Inodoros, incluso con su cisterna, de 10 pulgadas de alto para uso de niños.	10%	B	
69109012	Inodoros, incluso con su cisterna, de 18 pulgadas de alto para uso de personas impedidas.	10%	B	
69109013	Bidés.	10%	B	
69109014	Orinales de altura inferior o igual a 14 pulgadas.	10%	B	
69109015	Orinales de altura superior a 14 pulgadas	10%	B	
69109016	Inodoros con su cisterna, moldeados en una pieza.	10%	B	
69109017	Pedestales de lavabos.	10%	B	
69109019	Los demás.	10%	B	
69109020	Fregaderos (piletas de lavar) y tinas de baños.	10%	B	
69109030	Asientos para inodoros.	10%	B	
69109090	Los demás.	10%	B	
69111000	Artículos para el servicio de mesa o cocina.	10%	B	
69119010	Accesorios para instalaciones sanitarias o higiénicas	10%	B	
69119090	Los demás.	10%	B	
69120011	De barro ordinario o arcilla ordinaria.	10%	B	
69120019	Los demás.	10%	B	
69120020	Accesorios para instalaciones sanitarias o higiénicas diseñados para fijarlos en las paredes o empotrarlos.	10%	B	
69120090	Los demás.	15%	C	
69131000	De porcelana.	10%	B	
69139010	De losa.	10%	B	
69139091	De barro o arcilla ordinaria	15%	C	
69139099	Los demás.	10%	B	
69141010	Estufas y otros aparatos de calefacción	15%	C	
69141090	Las demás.	15%	C	
69149010	De barro o arcilla ordinaria.	15%	C	
69149090	Los demás.	15%	C	
70010000	DESPERDICIOS Y DESECHOS DE VIDRIO; VIDRIO EN MASA.	10%	B	
70021000	Bolas.	LIBRE	I	
70022000	Barras o varillas.	10%	B	
70023100	De cuarzo o demás sílices fundidos	10%	B	
70023200	De otro vidrio con un coeficiente de dilatación lineal inferior o igual a 5×10^{-6} por Kelvin, entre 0 °C y 300 °C	10%	B	
70023900	Los demás.	10%	B	
70031211	Celosías.	10%	C	
70031212	Las demás, opacificadas o traslúcidas.	10%	C	
70031219	Las demás.	LIBRE	I	
70031290	Las demás	10%	C	
70031910	Celosías.	10%	C	
70031920	Las demás, placas y en hojas, de forma cuadrada o rectangular.	LIBRE	I	
70031990	Las demás.	10%	C	
70032000	Placas y hojas, armadas.	10%	C	
70033000	Perfiles.	10%	C	
70042011	Celosías.	LIBRE	I	
70042019	Las demás.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
70042090	Las demás.	10%	B	
70049011	Celosías.	LIBRE	I	
70049019	Las demás.	LIBRE	I	
70049090	Las demás.	10%	B	
70051011	Celosías.	10%	B	
70051019	Las demás.	LIBRE	I	
70051090	Las demás.	10%	A	
70052111	Celosías.	10%	B	
70052119	Los demás.	LIBRE	I	
70052190	Las demás.	10%	B	
70052911	Celosías.	10%	B	
70052919	Las demás.	LIBRE	I	
70052990	Las demás.	10%	B	
70053000	Vidrio armado.	10%	B	
70060011	Celosías.	10%	C	
70060019	Los demás.	10%	C	
70060090	Los demás.	10%	C	
70071100	De dimensiones y formatos que permitan su empleo en automóviles, aeronaves, barcos u otros vehículos.	10%	A	
70071900	Los demás.	LIBRE	I	
70072100	De dimensiones y formatos que permitan su empleo en automóviles, aeronaves, barcos u otros vehículos.	10%	A	
70072900	Los demás.	10%	B	
70080010	Traslúcidas.	15%	C	
70080090	Las demás.	15%	C	
70091000	Espejos retrovisores para vehículos.	10%	A	
70099110	Planchas y hojas, sin trabajar ni combinar con otras materias.	15%	C	
70099190	Los demás.	15%	C	
70099210	Espejos portátiles, de tocador, mesa o del tipo que se manipula a pulso.	15%	C	
70099220	Espejos curvos (cóncavos o convexos).	15%	C	
70099290	Los demás.	15%	A	
70101000	Ampollas.	LIBRE	I	
70102000	Tapones, tapas y demás dispositivos de cierre.	10%	B	
70109011	Tallados, esmerilados o deslustrados, enfundados o recubiertos con otras materias.	15%	N	
70109012	Los demás, de los tipos fabricados en el país (con capacidad superior a 30 c.c. y mayores de 50 gramos de peso).	15%	N	
70109019	Los demás.	LIBRE	I	
70109021	Tallados, esmerilados o deslustrados, enfundados o recubiertos con otras materias.	15%	N	
70109022	Los demás, de los tipos fabricados en el país (con capacidad superior a 30 cc y mayores de 50 gramos de peso).	15%	N	
70109029	Los demás.	LIBRE	I	
70109031	Tallados, esmerilados o deslustrados, enfundados o recubiertos con otras materias.	15%	N	
70109032	Los demás, de los tipos fabricados en el país (con capacidad superior a 30 cc y mayores de 50 gramos de peso).	15%	N	
70109033	Para colonias	LIBRE	I	
70109039	Los demás.	LIBRE	I	
70109091	Tallados, esmerilados o deslustrados, enfundados o recubiertos con otras materias.	15%	N	
70109092	Los demás, de los tipos fabricados en el país (con capacidad superior a 30 cc y mayores de 50 gramos de peso).	15%	N	
70109093	Envases de vidrio con capacidad de 55 a 60 cc para tinta de teñir calzados	LIBRE	I	
70109099	Los demás.	LIBRE	I	
70111000	Para alumbrado eléctrico.	10%	B	
70112000	Para tubos catódicos.	10%	B	
70119000	Las demás.	10%	B	
70120010	De los tipos fabricados en el país (con capacidad superior a 30 cc y mayores de 50 gramos de peso).	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
70120090	Los demás.	10%	B	
70131011	Biberones.	10%	C	
70131019	Los demás.	15%	C	
70131021	Accesorios para cuarto de baño de fijarse o empotrarse	10%	C	
70131029	Los demás.	15%	C	
70131030	Artículos para oficinas.	15%	C	
70131090	Los demás.	15%	C	
70132100	De cristal al plomo.	10%	B	
70132900	Los demás.	15%	C	
70133110	Biberones.	10%	B	
70133190	Los demás.	10%	B	
70133210	Biberones.	10%	B	
70133290	Los demás.	10%	A	
70133911	De los tipos fabricados en el país (con capacidad superior a 30 cc y mayores de 50 gramos en peso).	10%	N	
70133919	Los demás.	10%	C	
70133990	Los demás.	15%	C	
70139100	De cristal al plomo.	10%	C	
70139911	Accesorios para cuarto de baño que se fijan o empotran permanentemente.	10%	B	
70139919	Los demás.	15%	C	
70139920	Artículos de oficina.	15%	C	
70139990	Los demás.	10%	B	
70140000	VIDRIO PARA SEÑALIZACIÓN Y ELEMENTOS DE ÓPTICA DE VIDRIO (EXCEPTO LOS DE LA PARTIDA 70.15), SIN TRABAJAR ÓPTICAMENTE.	LIBRE	I	
70151000	Cristales correctores para gafas (anteojos).	10%	B	
70159000	Los demás.	15%	C	
70161000	Cubos, dados y demás artículos similares, de vidrio, incluso con soporte, para mosaicos o decoraciones similares.	15%	C	
70169000	Los demás.	10%	B	
70171000	De cuarzo o demás sílices fundidos.	3%	A	
70172000	De otro vidrio con un coeficiente de dilatación lineal inferior o igual a 5x10-6 por Kelvin, entre 0°C y 300°C.	3%	A	
70179000	Los demás.	3%	A	
70181000	Cuentas de vidrio, imitaciones de perlas, de piedras preciosas o semipreciosas y artículos similares de abalorio.	15%	C	
70182000	Microesferas de vidrio con un diámetro inferior o igual a 1mm.	LIBRE	I	
70189000	Los demás.	15%	C	
70191100	Hilados cortados ("chopped strands"), de longitud inferior o igual a 50 mm.	15%	C	
70191200	Rovings.	15%	C	
70191900	Los demás.	15%	C	
70193100	Mats	10%	B	
70193200	Velos.	10%	B	
70193910	Paneles, planchas o láminas, de fibra de vidrios, cortados a tamaño, revestidas en una de sus caras con materia plástica artificial, propias para cielo raso suspendido.	15%	C	
70193990	Los demás.	LIBRE	I	
70194000	Tejidos de "rovings".	LIBRE	I	
70195100	De anchura inferior o igual a 30 cm.	LIBRE	I	
70195200	De anchura superior a 30 cm, de ligamento tafetán, con peso inferior a 250 g/m2, de filamentos de título inferior o igual a 136 tex por hilo sencillo.	LIBRE	I	
70195900	Los demás.	LIBRE	I	
70199000	Las demás.	10%	B	
70200000	LAS DEMÁS MANUFACTURAS DE VIDRIO.	10%	B	
71011010	En bruto.	10%	B	
71011020	Trabajadas	15%	C	
71012100	En bruto	10%	B	
71012200	Trabajadas	15%	C	
71021000	Sin clasificar	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
71022100	En bruto o simplemente aserrados, exfoliados o desbastados	10%	B	
71022900	Los demás	10%	B	
71023100	En bruto o simplemente aserrados, exfoliados o desbastados	10%	B	
71023900	Los demás	10%	B	
71031000	En bruto o simplemente aserradas o desbastadas	10%	B	
71039100	Rubíes, zafiros y esmeraldas.	10%	A	
71039900	Las demás.	10%	A	
71041000	Cuarzo piezoeléctrico	10%	A	
71042000	Las demás, en bruto o simplemente aserradas o desbastadas	10%	B	
71049000	Las demás	10%	B	
71051000	De diamante	10%	B	
71059000	Los demás	10%	B	
71061000	Polvo.	LIBRE	I	
71069100	En bruto.	LIBRE	I	
71069200	Semilabrada	LIBRE	I	
71070000	CHAPADO (PLAQUÉ) DE PLATA SOBRE METAL COMÚN, EN BRUTO O SEMILABRADO.	LIBRE	I	
71081100	Polvo	LIBRE	I	
71081200	Las demás formas en bruto.	LIBRE	I	
71081300	Las demás formas semilabradas.	LIBRE	I	
71082000	Para uso monetario	LIBRE	I	
71090000	CHAPADO (PLAQUÉ) DE ORO SOBRE METAL COMÚN O SOBRE PLATA, EN BRUTO O SEMILABRADO	LIBRE	I	
71101100	En bruto o en polvo	LIBRE	I	
71101900	Los demás	LIBRE	I	
71102100	En bruto o en polvo.	LIBRE	I	
71102900	Los demás	LIBRE	I	
71103100	En bruto o en polvo.	LIBRE	I	
71103900	Los demás	LIBRE	I	
71104100	En bruto o en polvo.	LIBRE	I	
71104900	Los demás.	LIBRE	I	
71110000	CHAPADO (PLAQUÉ) DE PLATINO SOBRE METAL COMÚN, PLATA U ORO, EN BRUTO O SEMILABRADO.	LIBRE	I	
71123000	Cenizas que contengan metal precioso o compuestos de metal precioso.	LIBRE	I	
71129100	De oro o de chapado (plaqué) de oro, excepto las barreduras que contengan otro metal precioso.	LIBRE	I	
71129200	De platino o de chapado (plaqué) de platino, excepto las barreduras que contengan otro metal precioso.	LIBRE	I	
71129900	Los demás.	LIBRE	I	
71131100	De plata, incluso revestida o chapada de otro metal precioso (plaqué).	10%	B	
71131900	De los demás metales preciosos, incluso revestido o chapados de metal precioso (plaqué).	10%	A	
71132000	De chapado de metal precioso (plaqué) sobre metal común	10%	B	
71141100	De plata, incluso revestida o chapada de otro metal precioso (plaqué).	10%	B	
71141900	De los demás metales preciosos, incluso revestidos o chapados de metal precioso (plaqué).	10%	B	
71142000	De chapado de metal precioso (plaqué) sobre metal común.	10%	B	
71151000	Catalizadores de platino en forma de tela o enrejado.	10%	A	
71159000	Las demás.	10%	B	
71161000	De perlas finas (naturales) o cultivadas.	10%	B	
71162000	De piedras preciosas o semipreciosas (naturales, sintéticas o reconstituidas).	10%	B	
71171100	Gemelos y pasadores similares.	15%	C	
71171900	Las demás.	10%	A	
71179010	Gemelos y pasadores similares de cualquier materia, excepto de metal común.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
71179020	Los demás, que estén constituidos, por lo menos, de dos o más materias distintas, prescindiendo de los simples dispositivos de unión.	10%	A	
71179031	De marfil.	15%	C	
71179032	De concha de tortuga.	15%	C	
71179039	Las demás.	15%	C	
71179041	De materia plástica artificial.	10%	A	
71179042	De madera.	15%	C	
71179043	De piedra de talla o construcción, excepto de piedra preciosa o semipreciosa.	15%	C	
71179044	De loza o porcelana.	10%	B	
71179045	De las demás materias cerámicas.	15%	C	
71179046	De vidrio.	15%	C	
71179047	De materias vegetales de talla, excepto de madera; de otra materias minerales de talla no especificadas.	10%	A	
71179049	Los demás.	10%	A	
71181000	Monedas sin curso legal, excepto las de oro.	LIBRE	I	
71189000	Las demás.	LIBRE	I	
72011000	Fundición en bruto sin alear con un contenido de fósforo inferior o igual al 0,5% en peso.	LIBRE	I	
72012000	Fundición en bruto sin alear con un contenido de fósforo superior al 0,5% en peso.	LIBRE	I	
72015000	Fundición en bruto aleada; fundición especular.	LIBRE	I	
72021100	Con un contenido de carbono superior al 2% en peso	15%	B	
72021900	Los demás.	15%	B	
72022100	Con un contenido de silicio superior al 55% en peso	15%	B	
72022900	Los demás.	15%	B	
72023000	Ferro-silicio-manganeso.	15%	B	
72024100	Con un contenido de carbono superior al 4% en peso	15%	B	
72024900	Los demás.	15%	B	
72025000	Ferro-silicio-cromo.	15%	B	
72026000	Ferróníquel.	15%	B	
72027000	Ferromolibdeno.	15%	B	
72028000	Ferrovolframio y ferro-silicio-volframio.	15%	B	
72029100	Ferrotitanio y ferro-silicio-titanio.	15%	B	
72029200	Ferrovandio.	15%	B	
72029300	Ferroniobio.	15%	B	
72029900	Las demás.	15%	B	
72031000	Productos férreos obtenidos por reducción directa de minerales de hierro.	15%	B	
72039000	Los demás.	15%	B	
72041000	Desperdicios y desechos, de fundición.	LIBRE	I	
72042100	De acero inoxidable.	LIBRE	I	
72042900	Los demás.	10%	B	
72043000	Desperdicios y desechos, de hierro o acero estañados	LIBRE	I	
72044100	Torneaduras, virutas, esquirlas, limaduras (de amolado, aserrado, limado) y recortes de estampado o de corte, incluso en paquetes.	LIBRE	I	
72044900	Los demás.	10%	B	
72045000	Lingotes de chatarra.	10%	B	
72051000	Granallas.	LIBRE	I	
72052100	De aceros aleados.	15%	B	
72052900	Los demás.	15%	B	
72061000	Lingotes.	10%	B	
72069000	Las demás.	10%	B	
72071100	De sección transversal cuadrada o rectangular, cuya anchura sea inferior al doble del espesor.	LIBRE	I	
72071200	Los demás, de sección transversal rectangular.	LIBRE	I	
72071900	Los demás.	LIBRE	I	
72072000	Con un contenido de carbono superior o igual al 0,25% en peso.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
72081000	Enrollados, simplemente laminados en caliente, con motivos en relieve.	LIBRE	I	
72082500	De espesor superior o igual a 4,75 mm	LIBRE	I	
72082600	De espesor superior o igual a 3 mm pero inferior a 4,75 mm	10%	B	
72082700	De espesor inferior a 3 mm	LIBRE	I	
72083600	De espesor superior a 10 mm.	LIBRE	I	
72083700	De espesor superior o igual 4,75 mm pero inferior o igual a 10 mm.	LIBRE	I	
72083800	De espesor superior o igual a 3 mm pero inferior a 4,75 mm	10%	B	
72083900	De espesor inferior a 3 mm.	LIBRE	I	
72084000	Sin enrollar, simplemente laminados en caliente, con motivos en relieve.	LIBRE	I	
72085100	De espesor superior a 10 mm.	LIBRE	I	
72085200	De espesor superior o igual 4,75 mm pero inferior o igual a 10 mm.	LIBRE	I	
72085300	De espesor superior o igual a 3 mm pero inferior a 4,75 mm	LIBRE	I	
72085400	De espesor inferior a 3 mm.	LIBRE	I	
72089000	Los demás.	15%	B	
72091500	De espesor superior o igual a 3 mm.	LIBRE	I	
72091600	De espesor superior a 1 mm pero inferior a 3 mm	LIBRE	I	
72091700	De espesor superior o igual a 0,5 mm pero inferior o igual a 1 mm.	LIBRE	I	
72091800	De espesor inferior a 0,5 mm.	LIBRE	I	
72092500	De espesor superior o igual a 3 mm.	LIBRE	I	
72092600	De espesor superior a 1 mm pero inferior a 3 mm	LIBRE	I	
72092700	De espesor superior o igual a 0,5 mm pero inferior o igual a 1 mm.	LIBRE	I	
72092800	De espesor inferior a 0,5 mm.	LIBRE	I	
72099000	Los demás.	LIBRE	I	
72101100	De espesor superior o igual a 0,5 mm.	LIBRE	I	
72101200	De espesor inferior a 0,5 mm.	LIBRE	I	
72102000	Emplomados, incluidos los revestidos con una aleación de plomo y estaño.	LIBRE	I	
72103010	Ondulados.	10%	B	
72103020	Revestidas con material fosfatizado.	LIBRE	I	
72103091	En los calibres del 20 al 30, inclusive.	LIBRE	I	
72103099	Las demás.	10%	B	
72104100	Ondulados.	10%	B	
72104910	Revestidas con material fosfatizado.	LIBRE	I	
72104920	Los demás, en calibres del 20 al 30, inclusive.	LIBRE	I	
72104990	Los demás.	LIBRE	I	
72105000	Revestidos de óxidos de cromo o de cromo y óxidos de cromo.	LIBRE	I	
72106110	Ondulados.	10%	B	
72106120	En los calibres del 20 al 30, inclusive.	10%	B	
72106190	Los demás	10%	B	
72106910	Ondulados.	10%	B	
72106920	En los calibres del 20 al 30, inclusive.	10%	B	
72106990	Los demás	10%	B	
72107010	Ondulados.	10%	B	
72107090	Los demás.	LIBRE	I	
72109011	Revestidos de asfalto, incluso con capas de aluminio gofrado.	10%	B	
72109019	Los demás.	10%	B	
72109090	Los demás.	LIBRE	I	
72111300	Laminados en las cuatro caras o en acanaladuras cerradas, de anchura superior a 150 mm y espesor superior o igual a 4 mm, sin enrollar y sin motivos en relieve.	LIBRE	I	
72111400	Los demás, de espesor superior o igual a 4,75 mm	LIBRE	I	
72111900	Los demás.	LIBRE	I	
72112300	Con un contenido de carbono inferior al 0,25%en peso.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
72112900	Los demás.	LIBRE	I	
72119000	Los demás.	LIBRE	I	
72121010	Flejes o zunchos.	LIBRE	I	
72121020	Pletinas.	LIBRE	I	
72121090	Los demás.	LIBRE	I	
72122010	Flejes o zunchos.	LIBRE	I	
72122020	Pletinas.	LIBRE	I	
72122030	Ondulados.	10%	B	
72122091	En calibres del 20 al 30, inclusive.	10%	B	
72122099	Los demás.	10%	B	
72123010	Flejes o zunchos.	LIBRE	I	
72123020	Pletinas.	LIBRE	I	
72123030	Los demás, ondulados.	10%	B	
72123091	En calibres del 20 al 30, inclusive	10%	B	
72123099	Los demás.	10%	B	
72124010	Flejes o zunchos.	LIBRE	I	
72124020	Pletinas.	LIBRE	I	
72124030	Los demás, ondulados.	10%	B	
72124090	Los demás.	LIBRE	I	
72125010	Flejes o zunchos.	LIBRE	I	
72125020	Pletinas.	LIBRE	I	
72125031	Revestidos de asfalto, incluso con capas de aluminio gofrado.	15%	B	
72125039	Los demás.	10%	B	
72125041	En calibres del 20 al 30, inclusive	10%	B	
72125049	Los demás	LIBRE	I	
72125090	Los demás.	LIBRE	I	
72126010	Flejes o zunchos.	LIBRE	I	
72126020	Pletinas.	LIBRE	I	
72126030	Los demás, ondulados.	10%	B	
72126090	Los demás.	LIBRE	I	
72131000	Con muescas, cordones, surcos o relieves, producidos en el laminado.	LIBRE	I	
72132000	Los demás, de acero de fácil mecanización.	LIBRE	I	
72139110	Con un contenido de carbono superior o igual al 0.6% en peso.	10%	B	
72139190	Los demás.	LIBRE	I	
72139910	Con un contenido de carbono superior o igual al 0.6% en peso.	10%	B	
72139990	Los demás.	LIBRE	I	
72141010	Pletinas.	LIBRE	I	
72141090	Los demás.	LIBRE	I	
72142010	Barras y varillas, deformadas (corrugadas), para reforzar concreto (hormigón).	LIBRE	I	
72142090	Las demás.	10%	B	
72143010	Pletinas.	LIBRE	I	
72143020	Las demás, lisas, de sección circular o cuadrada.	10%	C	
72143090	Las demás.	10%	C	
72149100	De sección transversal rectangular.	LIBRE	I	
72149911	Las demás, lisas, de sección circular o cuadrada.	LIBRE	I	
72149919	Las demás.	10%	B	
72149921	Las demás, lisas, de sección circular o cuadrada	10%	B	
72149929	Las demás.	10%	B	
72149990	Las demás.	LIBRE	I	
72151010	Pletinas.	LIBRE	I	
72151020	Las demás barras y varillas estañadas, galvanizadas o emplomadas.	10%	B	
72151030	Las demás, de sección circular.	LIBRE	I	
72151040	Las demás, de sección cuadrada.	LIBRE	I	
72151090	Las demás.	10%	B	
72155011	Pletinas.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
72155012	Las demás barras y varillas, estañadas, galvanizadas o emplomadas.	10%	B	
72155013	Las demás, de sección circular.	LIBRE	I	
72155014	Las demás, de sección cuadrada.	LIBRE	I	
72155019	Las demás.	10%	B	
72155021	Pletinas.	LIBRE	I	
72155022	Las demás barras y varillas, estañadas, galvanizadas o emplomadas.	10%	B	
72155023	Las demás, de sección circular.	LIBRE	I	
72155024	Las demás, de sección cuadrada.	LIBRE	I	
72155029	Los demás.	10%	B	
72155031	Pletinas.	LIBRE	I	
72155032	Las demás barras y varillas estañadas, galvanizadas o emplomadas.	10%	B	
72155033	Las demás, de sección circular, calibradas	LIBRE	I	
72155034	Las demás, de sección circular, sin calibrar.	10%	B	
72155035	Las demás de sección cuadrada.	10%	B	
72155039	Las demás.	15%	C	
72159010	Pletinas.	LIBRE	I	
72159020	Las demás barras y varillas estañadas, galvanizadas o emplomadas.	10%	B	
72159031	Calibradas.	LIBRE	I	
72159039	Las demás.	10%	B	
72159040	Las demás, de sección cuadrada.	10%	B	
72159090	Las demás	LIBRE	I	
72161000	Perfiles en U, en I o en H, simplemente laminados o extrudidos en caliente, de altura inferior a 80 mm.	LIBRE	I	
72162100	Perfiles en L.	LIBRE	I	
72162200	Perfiles en T.	LIBRE	I	
72163100	Perfiles en U.	LIBRE	I	
72163200	Perfiles en I	LIBRE	I	
72163300	Perfiles en H.	LIBRE	I	
72164010	Perfiles en L.	LIBRE	I	
72164020	Perfiles en T.	LIBRE	I	
72165010	Perfiles en L (en forma de ángulo).	LIBRE	I	
72165020	Láminas acanaladas para techos.	10%	C	
72165090	Los demás.	LIBRE	I	
72166110	Perfiles en L (en forma de ángulo).	LIBRE	I	
72166120	Láminas acanaladas para techos.	10%	C	
72166190	Los demás.	LIBRE	I	
72166910	Perfiles en L (en forma de ángulo).	LIBRE	I	
72166990	Los demás.	LIBRE	I	
72169111	Perfiles en L (en forma de ángulo).	15%	C	
72169119	Los demás.	10%	C	
72169910	Perfiles en L (en forma de ángulo).	10%	B	
72169920	Láminas acanaladas para techos.	10%	C	
72169990	Las demás	LIBRE	I	
72171000	Sin revestir, incluso pulido.	LIBRE	I	
72172000	Cincado.	LIBRE	I	
72173000	Revestido de otro metal común.	LIBRE	I	
72179000	Los demás.	LIBRE	I	
72181000	Lingotes o demás formas primarias.	LIBRE	I	
72189100	De sección transversal rectangular	LIBRE	I	
72189900	Los demás	LIBRE	I	
72191100	De espesor superior a 10 mm.	LIBRE	I	
72191200	De espesor superior o igual a 4,75 mm pero inferior o igual a 10 mm.	LIBRE	I	
72191300	De espesor superior o igual a 3 mm pero inferior a 4,75 mm.	LIBRE	I	
72191400	De espesor inferior a 3 mm.	LIBRE	I	
72192100	De espesor superior a 10 mm.	LIBRE	I	
72192200	De espesor superior o igual a 475 mm pero inferior o igual a 10 mm.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
72192300	De espesor superior o igual a 3 mm pero inferior a 4,75 mm.	LIBRE	I	
72192400	De espesor inferior a 3 mm.	LIBRE	I	
72193100	De espesor superior o igual a 4,75 mm.	LIBRE	I	
72193200	De espesor superior o igual a 3 mm pero inferior a 4,75 mm.	LIBRE	I	
72193300	De espesor superior a 1 mm pero inferior a 3 mm	LIBRE	I	
72193400	De espesor superior o igual a 0,5 mm pero inferior o igual a 1 mm.	LIBRE	I	
72193500	De espesor inferior a 0,5 mm.	15%	C	
72199000	Los demás.	15%	C	
72201110	Flejes o zunchos.	LIBRE	I	
72201120	Pletinas.	LIBRE	I	
72201190	Los demás.	LIBRE	I	
72201210	Flejes o zunchos.	LIBRE	I	
72201220	Pletinas.	LIBRE	I	
72201290	Los demás.	LIBRE	I	
72202010	Flejes o zunchos.	LIBRE	I	
72202020	Pletinas.	LIBRE	I	
72202090	Los demás.	LIBRE	I	
72209010	Flejes.	LIBRE	I	
72209020	Pletinas.	LIBRE	I	
72209090	Los demás.	15%	C	
72210000	ALAMBRÓN DE ACERO INOXIDABLE.	LIBRE	I	
72221100	De sección circular.	LIBRE	I	
72221900	Las demás.	LIBRE	I	
72222010	Pletinas.	LIBRE	I	
72222021	Calibradas.	LIBRE	I	
72222029	Las demás.	LIBRE	I	
72222090	Las demás.	LIBRE	I	
72223010	Pletinas.	LIBRE	I	
72223021	Calibradas.	LIBRE	I	
72223029	Las demás.	LIBRE	I	
72223090	Las demás.	LIBRE	I	
72224000	Perfiles.	LIBRE	I	
72230000	ALAMBRE DE ACERO INOXIDABLE.	LIBRE	I	
72241000	Lingotes o demás formas primarias.	LIBRE	I	
72249000	Los demás.	LIBRE	I	
72251100	De grano orientado.	LIBRE	I	
72251900	Los demás.	LIBRE	I	
72252000	De acero rápido.	LIBRE	I	
72253000	Los demás, simplemente laminados en caliente, enrollados	LIBRE	I	
72254000	Los demás, simplemente laminados en caliente, sin enrollar.	LIBRE	I	
72255000	Los demás, simplemente laminados en frío.	LIBRE	I	
72259100	Cincados electrolíticamente.	LIBRE	I	
72259200	Cincados de otro modo	LIBRE	I	
72259900	Los demás.	LIBRE	I	
72261100	De grano orientado.	LIBRE	I	
72261900	Los demás.	LIBRE	I	
72262010	Flejes o zunchos.	LIBRE	I	
72262020	Pletinas.	LIBRE	I	
72262090	Los demás.	LIBRE	I	
72269110	Flejes o zunchos.	LIBRE	I	
72269120	Pletinas.	LIBRE	I	
72269190	Los demás.	LIBRE	I	
72269210	Flejes o zunchos.	LIBRE	I	
72269220	Pletinas.	LIBRE	I	
72269290	Los demás.	LIBRE	I	
72269300	Cincados electrolíticamente.	LIBRE	I	
72269400	Cincados de otro modo.	LIBRE	I	
72269910	Flejes o zunchos.	LIBRE	I	
72269920	Pletinas.	LIBRE	I	
72269990	Los demás.	LIBRE	I	
72271000	De acero rápido.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
72272000	De acero silicomanganeso.	LIBRE	I	
72279000	Los demás.	LIBRE	I	
72281010	Pletinas.	LIBRE	I	
72281020	De sección circular.	LIBRE	I	
72281090	Las demás.	LIBRE	I	
72282010	Pletinas.	LIBRE	I	
72282020	De sección circular.	LIBRE	I	
72282090	Las demás.	LIBRE	I	
72283010	Pletinas.	LIBRE	I	
72283020	De sección circular.	LIBRE	I	
72283090	Las demás.	LIBRE	I	
72284010	Pletinas.	LIBRE	I	
72284090	Las demás.	LIBRE	I	
72285010	Pletinas.	LIBRE	I	
72285020	De sección circular.	LIBRE	I	
72285090	Las demás.	LIBRE	I	
72286010	Pletinas.	LIBRE	I	
72286020	De sección circular.	LIBRE	I	
72286090	Las demás.	LIBRE	I	
72287000	Perfiles.	LIBRE	I	
72288000	Barras huecas para perforación.	LIBRE	I	
72291000	De acero rápido.	LIBRE	I	
72292000	De acero silicomanganeso.	LIBRE	I	
72299000	Los demás.	LIBRE	I	
73011000	Tablestacas.	3%	A	
73012011	En forma de ángulo ("L" o "V").	15%	C	
73012019	Los demás.	10%	B	
73012091	En forma de ángulo ("L" o "V").	10%	B	
73012099	Los demás.	10%	B	
73021000	Carriles (rieles).	15%	C	
73023000	Agujas, puntas de corazón, varillas para mando de agujas y otros elementos para cruce o cambio de vías.	15%	B	
73024000	Bridas y placas de asiento.	15%	B	
73029010	Traviesas (durmientes)	15%	A	
73029090	Los demás	15%	C	
73030010	Tubos de sección circular, de fundición no maleable	10%	B	
73030090	Los demás	10%	B	
73041000	Tubos de los tipos utilizados en oleoductos o gasoductos.	10%	B	
73042100	Tubos de perforación.	10%	B	
73042900	Los demás.	10%	B	
73043100	Estirados o laminados en frío.	LIBRE	I	
73043900	Los demás.	10%	B	
73044100	Estirados o laminados en frío.	LIBRE	I	
73044900	Los demás.	LIBRE	I	
73045100	Estirados o laminados en frío.	LIBRE	I	
73045900	Los demás.	LIBRE	I	
73049000	Los demás.	LIBRE	I	
73051100	Soldados longitudinalmente con arco sumergido	LIBRE	I	
73051200	Los demás, soldados longitudinalmente.	10%	B	
73051900	Los demás.	10%	B	
73052000	Tubos de entubación ("casing") de los tipos utilizados para la extracción de petróleo o gas.	10%	B	
73053110	Conducciones forzadas de acero, incluso con zunchos, del tipo utilizado en instalaciones hidroeléctricas.	15%	A	
73053190	Los demás.	10%	A	
73053910	Conducciones forzadas de acero, incluso con zunchos, del tipo utilizado en instalaciones hidroeléctricas.	15%	C	
73053990	Los demás.	10%	B	
73059010	Conducciones forzadas de acero, incluso con zunchos, del tipo utilizado en instalaciones hidroeléctricas	15%	C	
73059090	Los demás.	10%	A	
73061000	Tubos de los tipos utilizados en oleoductos o gasoductos	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
73062000	Tubos de entubación ("casing") o de producción ("tubing"), de los tipos utilizados para la extracción de petróleo o gas.	10%	B	
73063011	Con diámetro exterior igual a 7/8 de pulgadas	LIBRE	I	
73063019	Los demás.	10%	A	
73063090	Los demás.	LIBRE	I	
73064000	Los demás, soldados, de sección circular, de acero inoxidable	LIBRE	I	
73065000	Los demás, soldados, de sección circular, de los demás aceros aleados.	LIBRE	I	
73066000	Los demás, soldados, excepto los de sección circular.	LIBRE	I	
73069000	Los demás.	LIBRE	I	
73071100	De fundición no maleable.	10%	B	
73071900	Los demás.	LIBRE	I	
73072100	Bridas.	LIBRE	I	
73072200	Codos, curvas y manguitos, roscados.	LIBRE	I	
73072300	Accesorios para soldar a tope.	LIBRE	I	
73072900	Los demás.	LIBRE	I	
73079100	Bridas.	LIBRE	I	
73079200	Codos, curvas y manguitos, roscados.	LIBRE	I	
73079300	Accesorios para soldar a tope.	LIBRE	I	
73079900	Los demás.	LIBRE	I	
73081000	Puentes y sus partes.	15%	B	
73082000	Torres y castilletes.	15%	A	
73083000	Puertas, ventanas y sus marcos, contramarcos y umbrales.	10%	C	
73084010	Sillines de postensados.	LIBRE	I	
73084090	Los demás.	5%	A	
73089010	Verjas.	10%	B	
73089020	Gaviones.	5%	A	
73089030	Columnas, pilares, postes.	15%	C	
73089040	Las demás, estructuras prefabricadas, excepto las de la partida No. 94.06.	15%	C	
73089050	Pisos y rejillas incluso recubiertos de plástico para corrales de cerdo.	3%	A	
73089090	Los demás.	10%	A	
73090010	De más de 500 litros de capacidad.	10%	C	
73090090	Los demás.	15%	N	
73101000	De capacidad superior o igual a 50 l.	15%	C	
73102110	Envases tipo aerosol de hojalata	LIBRE	I	
73102190	Los demás.	15%	C	
73102910	Envases para betunes	LIBRE	I	
73102990	Los demás.	15%	C	
73110010	Cilindros para gases combustibles de cocina (propano, butano o similares), con capacidad superior a 50 libras de contenido.	10%	C	
73110020	Cilindros para gases combustibles de cocina (propano, butano o similares), con capacidad inferior o igual a 50 libras de contenido.	15%	C	
73110090	Los demás.	LIBRE	I	
73121010	Para la pesca, incluso combinados con otras materias	5%	A	
73121090	Los demás.	LIBRE	I	
73129000	Los demás.	10%	B	
73130010	Alambre galvanizado revestido o enfundado de materiales plásticos.	LIBRE	I	
73130020	Alambre de púas (alambre espigado)	15%	C	
73130090	Los demás.	15%	C	
73141200	Telas metálicas continuas o sin fin, de acero inoxidable, para máquinas.	10%	B	
73141300	Las demás telas metálicas continuas o sin fin, para máquinas.	10%	B	
73141410	Mallas para tamices de cantera.	10%	B	
73141420	Mallas y telas metálicas propias para la protección contra insectos.	10%	B	
73141430	Mallas de ciclón.	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
73141440	Mallas propias para gaviones.	10%	B	
73141490	Las demás.	15%	C	
73141910	Para tamices de cantera.	10%	B	
73141920	Mallas y telas metálicas, propias para la protección contra insectos	10%	B	
73141930	Mallas de ciclón.	10%	B	
73141940	Mallas propias para gaviones.	10%	B	
73141990	Las demás.	15%	C	
73142010	Mallas para tamices de cantera.	10%	B	
73142020	Mallas para cercados.	10%	B	
73142090	Las demás.	15%	C	
73143110	Mallas para tamices de cantera.	10%	B	
73143120	Mallas y telas metálicas propias para la protección contra insectos.	10%	B	
73143130	Mallas para cercados (excepto de gallinero).	15%	B	
73143140	Mallas para gallinero.	10%	B	
73143190	Las demás.	15%	B	
73143910	Mallas para tamices de cantera.	10%	B	
73143920	Mallas y telas metálicas propias para la protección contra insectos.	10%	B	
73143930	Mallas para cercados (excepto de gallinero).	15%	B	
73143940	Mallas para gallinero.	10%	B	
73143990	Las demás.	15%	B	
73144110	Mallas para tamices de cantera.	10%	B	
73144120	Mallas de ciclón.	10%	B	
73144130	Mallas propias para gaviones	10%	B	
73144190	Las demás.	15%	B	
73144210	Mallas de ciclón.	15%	B	
73144220	Mallas propias para gaviones	10%	B	
73144290	Las demás.	15%	B	
73144910	Mallas para tamices de cantera.	10%	B	
73144920	Mallas de ciclón.	10%	B	
73144930	Mallas propias para gaviones	10%	B	
73144990	Las demás.	15%	C	
73145010	Del tipo utilizado como malla de repello.	15%	C	
73145020	Las demás, láminas extendidas (desplegadas), cincada (galvanizada) o no, con número de calibre superior o igual a USG 9 y cuya abertura larga de rombo, sea inferior o igual a tres (3) pulgadas.	15%	C	
73145090	Las demás.	LIBRE	I	
73151100	Cadenas de rodillos.	3%	A	
73151200	Las demás cadenas.	3%	A	
73151900	Partes	3%	A	
73152000	Cadenas antideslizantes.	3%	A	
73158100	Cadenas de eslabones con concreto (travesaño).	3%	A	
73158210	Galvanizadas y destinadas a redes de pesca.	5%	A	
73158290	Las demás.	15%	C	
73158910	Galvanizada y destinada a redes de pesca.	5%	A	
73158990	Las demás.	3%	A	
73159000	Las demás partes.	15%	C	
73160000	ANCLAS, REZONES Y SUS PARTES, DE FUNDICIÓN, HIERRO O ACERO.	10%	B	
73170011	Cincados (galvanizados).	10%	C	
73170012	Clavos para calzados	LIBRE	I	
73170019	Los demás.	10%	C	
73170020	Grapas para cercas.	15%	C	
73170030	Alcayatas y artículos análogos.	15%	C	
73170090	Los demás.	LIBRE	I	
73181100	Tirafondos.	10%	B	
73181200	Los demás tornillos para madera.	10%	B	
73181300	Escarpias y armellas, roscadas.	10%	B	
73181400	Tornillos taladradores.	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
73181500	Los demás tornillos y pernos, incluso con sus tuercas y arandelas.	10%	A	
73181600	Tuercas.	10%	B	
73181900	Los demás.	LIBRE	I	
73182100	Arandelas de muelle (resorte) y las demás de seguridad.	LIBRE	I	
73182200	Las demás arandelas.	10%	B	
73182300	Remaches.	LIBRE	I	
73182400	Pasadores, clavijas y chavetas.	10%	B	
73182900	Los demás.	10%	B	
73191000	Agujas de coser, zurcir o bordar.	3%	A	
73192000	Alfileres de gancho (imperdibles).	15%	A	
73193000	Los demás alfileres.	LIBRE	I	
73199000	Los demás.	15%	C	
73201000	Ballestas y sus hojas.	LIBRE	I	
73202000	Muelles (resortes) helicoidales.	LIBRE	I	
73209000	Los demás.	LIBRE	I	
73211110	Armados.	15%	C	
73211120	Desmontados o sin montar.	3%	A	
73211210	Armados.	15%	C	
73211220	Desmontados o sin montar.	3%	A	
73211310	Armados.	10%	B	
73211320	Desmontados o sin montar	3%	A	
73218100	De combustibles gaseosos, o de gas y otros combustibles	15%	A	
73218200	De combustibles líquidos.	15%	C	
73218300	De combustibles sólidos.	10%	B	
73219000	Partes.	15%	C	
73221100	De fundición.	15%	C	
73221900	Los demás.	15%	C	
73229000	Los demás.	15%	C	
73231010	Lana de hierro o de acero.	10%	C	
73231090	Los demás.	15%	C	
73239110	De cocina o antecocina.	15%	C	
73239190	Los demás.	15%	C	
73239200	De fundición, esmaltados.	10%	B	
73239300	De acero inoxidable.	10%	B	
73239400	De hierro o acero, esmaltados.	10%	B	
73239910	Perchas de alambre.	15%	C	
73239920	Hormas para calzado	LIBRE	I	
73239990	Los demás.	10%	B	
73241000	Fregaderos (piletas de lavar) y lavabos, de acero inoxidable.	10%	B	
73242100	De fundición, incluso esmaltadas.	10%	B	
73242900	Las demás.	10%	B	
73249000	Los demás, incluidas las partes.	10%	B	
73251010	Artículos para canalizaciones.	15%	C	
73251090	Los demás.	15%	C	
73259100	Bolas y artículos similares para molinos.	3%	A	
73259910	Artículos para canalizaciones.	15%	C	
73259990	Los demás.	10%	B	
73261100	Bolas y artículos similares para molinos.	3%	A	
73261900	Las demás.	15%	C	
73262010	Ganchos especiales para colgar ropa, de los tipos exclusivamente utilizados en locales comerciales.	5%	A	
73262020	Ataduras para cerrar bolsas o sacos, revestidos de cobre.	LIBRE	I	
73262090	Los demás.	15%	C	
73269010	Persianas y cortinas.	10%	A	
73269020	Cajas para herramientas.	10%	A	
73269030	Sujetador de ganado; tensores de alambres para cercas	LIBRE	I	
73269041	Cajas de empalmes, tapas, molduras.	15%	A	
73269049	Los demás.	10%	A	
73269050	Abrazaderas, collares, bridas de soporte para tuberías, articulaciones de rótula, pinzas de suspensión, pinzas de anclaje y dispositivos similares.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
73269060	Gabinete de baño, incluso con espejo.	10%	A	
73269070	Bebedores y comederos para animales.	3%	A	
73269080	Sujetadores de hojalata para mechas de velas	LIBRE	I	
73269090	Las demás.	10%	A	
74011000	Matas de cobre.	15%	B	
74012000	Cobre de cementación (cobre precipitado).	15%	C	
74020000	COBRE SIN REFINAR; ÁNODOS DE COBRE PARA REFINADO ELECTROLÍTICO.	LIBRE	I	
74031100	Cátodos y secciones de cátodos	10%	B	
74031200	Barras para alambón ("wire-bars").	LIBRE	I	
74031300	Tochos.	15%	C	
74031900	Los demás.	15%	C	
74032100	A base de cobre-cinc (latón).	LIBRE	I	
74032200	A base de cobre-estaño (bronce).	15%	C	
74032300	A base de cobre-níquel (cuproníquel) o de cobre-níquel-cinc (alpaca).	15%	C	
74032900	Las demás aleaciones de cobre (excepto las aleaciones madre de la partida 74.05).	15%	C	
74040000	DESPERDICIOS Y DESECHOS, DE COBRE.	10%	B	
74050000	ALEACIONES MADRE DE COBRE.	15%	C	
74061000	Polvo de estructura no laminar	15%	C	
74062000	Polvo de estructura laminar; escamillas.	LIBRE	I	
74071010	Barras huecas.	10%	B	
74071020	Barras macizas para trefilar (alambón).	LIBRE	I	
74071090	Los demás.	10%	B	
74072110	Barras huecas.	10%	B	
74072190	Las demás	10%	B	
74072210	Perfiles huecos	10%	B	
74072290	Las demás	10%	B	
74072911	Barras huecas	10%	B	
74072919	Los demás	10%	B	
74072991	Barras huecas.	LIBRE	I	
74072999	Los demás	LIBRE	I	
74081110	Para trefilar (alambón)	LIBRE	I	
74081190	Los demás	10%	A	
74081910	Sin revestir, para la fabricación de latas.	LIBRE	I	
74081990	Los demás.	10%	A	
74082100	A base de cobre-cinc (latón).	15%	A	
74082200	A base de cobre-níquel (cuproníquel) o de cobre-níquel-cinc (alpaca).	15%	A	
74082900	Los demás	15%	A	
74091100	Enrolladas	15%	C	
74091900	Las demás	15%	C	
74092100	Enrolladas	LIBRE	I	
74092900	Las demás	15%	C	
74093100	Enrolladas	LIBRE	I	
74093900	Las demás	15%	C	
74094000	De aleaciones a base de cobre-níquel (cuproníquel) o de cobre-níquel-cinc (alpaca)	15%	C	
74099000	De las demás aleaciones de cobre	15%	C	
74101100	De cobre refinado	LIBRE	I	
74101200	De aleaciones de cobre	15%	C	
74102100	De cobre refinado	15%	C	
74102200	De aleaciones de cobre	15%	C	
74111000	De cobre refinado	10%	B	
74112100	A base de cobre-cinc (latón)	LIBRE	I	
74112200	A base de cobre-níquel (cuproníquel) o de cobre-níquel-cinc (alpaca).	10%	B	
74112900	Los demás.	LIBRE	I	
74121000	De cobre refinado	10%	B	
74122000	De aleaciones de cobre	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
74130000	CABLES, TRENZAS Y ARTÍCULOS SIMILARES, DE COBRE, SIN AISLAR PARA ELECTRICIDAD.	10%	A	
74142000	Telas metálicas.	15%	C	
74149010	Para tamices o para la protección contra los insectos.	10%	B	
74149090	Las demás	15%	C	
74151000	Puntas y clavos, chinchetas (chinchas), grapas apuntadas y artículos similares.	LIBRE	I	
74152100	Arandelas (incluidas las arandelas de muelle (resorte)).	LIBRE	I	
74152900	Los demás	10%	B	
74153300	Tornillos; pernos y tuercas	LIBRE	I	
74153900	Los demás	15%	C	
74160000	MUELLES (RESORTES) DE COBRE	15%	C	
74170000	APARATOS NO ELÉCTRICOS DE COCCIÓN O DE CALEFACCIÓN, DE USO DOMÉSTICO, Y SUS PARTES, DE COBRE.	15%	C	
74181100	Esponjas, estropajos, guantes y artículos similares para fregar, lustrar o usos análogos	15%	C	
74181910	Artículos especialmente utilizados en la cocina o antecocina; artículos de vajilla	15%	C	
74181920	Perchas (ganchos) y horquillas.	15%	C	
74181990	Los demás	15%	C	
74182000	Artículos de higiene o tocador, y sus partes.	10%	B	
74191000	Cadenas y sus partes	15%	C	
74199110	Artículos para canalizaciones	15%	C	
74199190	Los demás	15%	C	
74199911	De capacidad superior a 300 litros.	15%	C	
74199919	Los demás	15%	C	
74199920	Artículos de alambre.	15%	C	
74199990	Los demás	15%	C	
75011000	Matas de níquel	10%	A	
75012000	Sinters de óxidos de níquel y demás productos intermedios de la metalurgia del níquel	10%	A	
75021000	Níquel sin alear.	10%	A	
75022000	Aleaciones de níquel	10%	A	
75030000	DESPERDICIOS Y DESECHOS, DE NÍQUEL.	15%	A	
75040000	POLVO Y ESCAMILLAS, DE NÍQUEL	15%	A	
75051110	Barras huecas.	10%	A	
75051190	Las demás.	15%	A	
75051210	Barras huecas.	10%	A	
75051290	Las demás.	15%	A	
75052100	De níquel sin alear	15%	A	
75052200	De aleaciones de níquel	15%	A	
75061000	De níquel sin alear	15%	A	
75062000	De aleaciones de níquel	15%	A	
75071100	De níquel sin alear	10%	A	
75071200	De aleaciones de níquel.	10%	A	
75072000	Accesorios de tubería.	10%	A	
75081010	Telas metálicas.	10%	A	
75081090	Las demás.	15%	A	
75089010	Ánodos para niquelar.	LIBRE	I	
75089020	Artículos para canalizaciones.	15%	A	
75089031	Pernos, tornillos, tuercas, arandelas, alcayatas y otros artículos similares roscados.	10%	A	
75089039	Los demás	10%	A	
75089040	Vajillas, artículos de uso doméstico, y sus partes	15%	A	
75089051	Tinas de baño	10%	A	
75089052	Regaderas y pitones	10%	A	
75089053	Lavamanos, bidés, orinales, inodoros y cisternas de inodoros	10%	A	
75089054	Accesorios para cuarto de baño, de empotrarse o fijarse permanentemente.	10%	A	
75089059	Los demás	10%	A	
75089061	Con capacidad superior o igual a 300 litros	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
75089069	Los demás	15%	A	
75089070	Barriles, tambores, bidones, cajas y otros recipientes similares para el transporte o envasado.	15%	A	
75089090	Los demás	15%	A	
76011000	Aluminio sin alear.	LIBRE	I	
76012000	Aleaciones de aluminio.	LIBRE	I	
76020000	DESPERDICIOS Y DESECHOS, DE ALUMINIO	10%	A	
76031000	Polvo de estructura no laminar.	15%	C	
76032000	Polvo de estructura laminar; escamillas.	LIBRE	I	
76041010	Barras	LIBRE	I	
76041021	Perfiles	10%	N	
76041022	Perfiles huecos	10%	N	
76042100	Perfiles huecos	10%	N	
76042910	Barras	LIBRE	I	
76042920	Vigas para encofrados	10%	A	
76042990	Los demás	10%	B	
76051100	Con la mayor dimensión de la sección transversal superior a 7mm.	LIBRE	I	
76051900	Los demás.	15%	C	
76052100	Con la mayor dimensión de la sección transversal superior a 7 mm.	LIBRE	I	
76052900	Los demás	15%	A	
76061110	De sección rectangular, de un espesor máximo de 6mm, de anchura máxima de 500mm y cuyo espesor no exceda de la décima parte de su anchura (flejes).	15%	C	
76061120	Las demás chapas, tiras o láminas, perforadas, onduladas o acanaladas.	10%	B	
76061190	Las demás	LIBRE	I	
76061210	De sección rectangular, de un espesor máximo 6mm, de anchura máxima de 500 mm y cuyo espesor no exceda de la décima parte de su anchura (Flejes).	LIBRE	I	
76061220	Las demás chapas, tiras o láminas, perforadas, onduladas o acanaladas.	10%	B	
76061290	Las demás	LIBRE	I	
76069110	Las demás chapas, tiras o láminas, perforadas, onduladas o acanaladas	10%	C	
76069190	Las demás.	15%	C	
76069210	Las demás chapas, tiras o láminas, perforadas, onduladas o acanaladas.	10%	B	
76069220	Discos para fabricar cilindros de gas	LIBRE	I	
76069290	Las demás	LIBRE	I	
76071100	Simplemente laminadas	LIBRE	I	
76071910	Papel aluminio, sin impresión, presentado en bobinas.	LIBRE	I	
76071990	Los demás.	10%	B	
76072010	Tiras delgadas (cintas).	LIBRE	I	
76072020	Papel aluminio sin impresión, presentado en bobinas	LIBRE	I	
76072090	Las demás.	10%	A	
76081010	Sin enrollar, de sección trasversal circular con diámetro interior igual o inferior a 4 pulgadas, para agua, uso eléctrico o de mueble.	10%	B	
76081090	Los demás	15%	C	
76082010	Sin enrollar, de sección trasversal circular con diámetro interior igual o inferior a 4 pulgadas, para agua, uso eléctrico o de mueble.	10%	B	
76082090	Los demás	15%	C	
76090000	ACCESORIOS DE TUBERÍA (POR EJEMPLO: EMPALMES (RACORES), CODOS, (MANGUITOS) DE ALUMINIO.	LIBRE	I	
76101010	Bastidores, umbrales y marcos, para puertas o ventanas.	10%	C	
76101020	Puertas y ventanas, con o sin vidrio.	15%	N	
76101090	Las demás	10%	C	
76109010	Perfiles preparados para cielo raso suspendido.	10%	A	
76109020	Balaustradas y sus partes	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
76109030	Encofrados para hormigón, concreto o cemento, y sus partes.	LIBRE	I	
76109040	Puntales y andamios, y sus partes	10%	A	
76109050	Las demás construcciones (particiones, columnas, pilares, torres, postes, etc.), excepto partes.	15%	C	
76109091	Vigas para encofrados	LIBRE	I	
76109099	Las demás partes o elementos preparados para la construcción.	5%	C	
76110010	Con capacidad superior a 300 litros.	15%	C	
76110090	Los demás	15%	C	
76121000	Envases tubulares flexibles	LIBRE	I	
76129010	Barriles, tambores y bidones	15%	C	
76129091	Recipientes isotérmicos	15%	C	
76129092	Envases para cervezas o bebidas gasificadas	15%	C	
76129099	Los demás	15%	C	
76130011	Con capacidad inferior a 50 libras de contenido	15%	C	
76130012	Con capacidad igual o superior a 50 libras de contenido, pero inferior o igual a 100 libras de contenido.	15%	C	
76130019	Los demás	10%	C	
76130090	Los demás	10%	C	
76141000	Con alma de acero	10%	B	
76149000	Los demás.	10%	B	
76151100	Esponjas, estropajos, guantes y artículos similares para fregar, lustrar o usos análogos.	15%	B	
76151910	Ollas de aluminio colado (pailas).	15%	C	
76151920	Ollas para cocer a presión.	10%	B	
76151930	Los demás artículos de cocina o antecocina.	10%	B	
76151940	Artículos para el servicio de mesa.	15%	C	
76151960	Bandejas glaseadas para panadería.	3%	A	
76151990	Los demás	10%	B	
76152010	Tinas de baño, fregadores	10%	B	
76152020	Lavamanos, bidés e inodoros	10%	B	
76152030	Accesorios para cuartos de baño que se fijan o empotran permanentemente.	10%	B	
76152090	Los demás	10%	B	
76161010	Pernos, tornillos, tuercas, alcayatas roscadas	15%	C	
76161020	Remaches tubulares.	LIBRE	I	
76161090	Los demás.	LIBRE	I	
76169100	Telas metálicas, redes y rejas, de alambre de aluminio.	15%	B	
76169910	Cajas para herramientas	10%	B	
76169920	Estuches de bolsillo, monederos, portallaves, tabaqueras, joyeros y artículos análogos	15%	C	
76169931	Depósitos exteriores para basura.	15%	C	
76169939	Los demás	15%	C	
76169991	Cadenas, cadenitas y sus partes	LIBRE	I	
76169992	Persianas, para edificios y persianas venecianas.	15%	C	
76169993	Chapas o bandas extendidas (expandidas).	15%	C	
76169994	Tejas y baldosas de pavimentación no comprendidas en otra parte.	10%	B	
76169995	Dispositivo excluidor de tortugas marinas, para las redes de pesca.	LIBRE	I	
76169997	Hormas para calzados.	LIBRE	I	
76169999	Los demás	15%	A	
78011000	Plomo refinado.	15%	A	
78019100	Con antimonio como el otro elemento predominante en peso.	LIBRE	I	
78019900	Los demás.	15%	B	
78020000	DESPERDICIOS Y DESECHOS, DE PLOMO	10%	B	
78030000	BARRAS, PERFILES Y ALAMBRE, DE PLOMO.	10%	B	
78041100	Hojas y tiras, de espesor inferior o igual a 0,2 mm (sin incluir el soporte)	15%	B	
78041900	Las demás	15%	B	
78042000	Polvo y escamillas	15%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
78050000	TUBOS Y ACCESORIOS DE TUBERÍA (POR EJEMPLO: EMPALMES (RACORES), CODOS, MANGUITOS), DE PLOMO.	10%	A	
78060010	Artículos para canalizaciones; piezas de plomo colado, estampado o forja; cables y cordajes.	15%	B	
78060021	Tubos para envasar pomadas, ungüentos o cremas.	15%	B	
78060022	Depósitos, cisternas y demás recipientes análogos, con capacidad igual o superior a 500 litros.	15%	B	
78060023	Los demás depósitos, cisternas y recipientes análogos con capacidad inferior a 500 litros.	15%	B	
78060029	Los demás	15%	B	
78060090	Los demás.	15%	B	
79011100	Con un contenido de cinc superior o igual al 99,99% en peso.	15%	B	
79011200	Con un contenido de cinc inferior al 99,99% en peso	15%	B	
79012000	Aleaciones de cinc.	15%	B	
79020000	DESPERDICIOS Y DESECHOS, DE CINCO	10%	A	
79031000	Polvo de condensación	10%	A	
79039000	Los demás	LIBRE	I	
79040000	BARRAS, PERFILES Y ALAMBRE, DE CINCO.	LIBRE	I	
79050000	CHAPAS, HOJAS Y TIRAS, DE CINCO.	10%	A	
79060000	TUBOS Y ACCESORIOS DE TUBERÍA (POR EJEMPLO: EMPALMES (RACORES), CODOS, MANGUITOS), DE CINCO.	15%	C	
79070010	Artículos para canalizaciones, caballetes para tejados, claraboyas y otras manufacturas para la construcción.	10%	A	
79070021	De capacidad superior a 500 litros	15%	C	
79070029	Los demás	15%	C	
79070031	Botes o latas y recipientes similares, con capacidad inferior a 50 litros, excepto recipientes de dobles paredes.	15%	C	
79070039	Los demás.	15%	C	
79070040	Recipientes para gas comprimido o licuado.	15%	C	
79070050	Telas metálicas y enrejadas de alambre; chapas y bandas extendidas.	10%	A	
79070061	Puntas, clavos, chinchetas, grapas y artículos análogos.	LIBRE	I	
79070062	Tornillos, pernos, tuercas, escarpas roscadas, remaches, pasadores, clavijas, chavetas, arandelas y artículos similares:	LIBRE	I	
79070070	Estufas, calderas con hogar, cocinas, asadores, braseras, hornillos de gas, calentaplatos y aparatos similares de calefacción, distribuidores de aire caliente y análogos.	15%	C	
79070081	Batería de cocina; vajillas y demás artículos para los servicios de mesa.	15%	C	
79070089	Los demás	15%	C	
79070091	Artículos de higiene o tocador y sus partes	10%	B	
79070092	Ánodos	LIBRE	I	
79070093	Persianas y cortinas.	15%	C	
79070099	Los demás	15%	C	
80011000	Estaño sin alear.	LIBRE	I	
80012000	Aleaciones de estaño	15%	C	
80020000	DESPERDICIOS Y DESECHOS, DE ESTAÑO.	10%	A	
80030000	BARRAS, PERFILES Y ALAMBRE, DE ESTAÑO	LIBRE	I	
80040000	CHAPAS, HOJAS Y TIRAS, DE ESTAÑO, DE ESPESOR SUPERIOR A 0.2 mm.	15%	C	
80050010	Hojas y tiras delgadas.	15%	C	
80050020	Polvo y escamillas	15%	C	
80060000	TUBOS Y ACCESORIOS DE TUBERÍA (POR EJEMPLO: EMPALMES (RACORES), CODOS, MANGUITOS), DE ESTAÑO.	15%	C	
80070010	Cajas, latas y envases análogos	15%	C	
80070021	Artículos para el servicio de mesa o cocina	10%	A	
80070029	Los demás	15%	C	
80070090	Los demás	15%	C	
81011000	Polvo.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
81019400	Volframio (tungsteno) en bruto, incluidas las barras simplemente obtenidas por sinterizado	15%	C	
81019500	Barras, excepto las simplemente obtenidas por sinterizado, perfiles, chapas, hojas y tiras.	15%	C	
81019600	Alambre.	15%	C	
81019700	Desperdicios y desechos	10%	A	
81019900	Los demás.	15%	C	
81021000	Polvo.	15%	C	
81029400	Molibdeno en bruto, incluidas las barras simplemente obtenidas por sinterizado.	15%	C	
81029500	Barras, excepto las simplemente obtenidas por sinterizado, perfiles, chapas, hojas y tiras.	15%	C	
81029600	Alambre.	15%	C	
81029700	Desperdicios y desechos	10%	A	
81029900	Los demás.	15%	C	
81032000	Tantalio en bruto, incluidas las barras simplemente obtenidas por sinterizado; polvo.	15%	C	
81033000	Desperdicios y desechos.	10%	A	
81039010	Telas metálicas, redes y rejas.	15%	C	
81039090	Los demás	15%	C	
81041100	Con un contenido de magnesio superior o igual al 99.8% en peso	15%	C	
81041900	Los demás.	15%	C	
81042000	Desperdicios y desechos	10%	A	
81043000	Torneaduras y gránulos calibrados; polvo.	10%	A	
81049010	Barras, chapas o planchas, perfiles, alambres y tubos	15%	C	
81049020	Telas metálicas, redes y rejas.	10%	A	
81049030	Pernos, tornillos, tuercas, arandelas, alcayatas y artículos análogos	15%	C	
81049041	Con capacidad inferior o igual a 300 litros.	15%	C	
81049049	Los demás.	15%	C	
81049090	Los demás	15%	C	
81052000	Matas de cobalto y demás productos intermedios de la metalurgia del cobalto; cobalto en bruto; polvo:	15%	C	
81053000	Desperdicios y desechos	10%	A	
81059000	Los demás	15%	C	
81060010	Desperdicios y desechos	10%	A	
81060020	En bruto	15%	C	
81060090	Los demás	15%	C	
81072000	Cadmio en bruto; polvo	15%	C	
81073000	Desperdicios y desechos	10%	A	
81079000	Los demás	15%	C	
81082000	Titanio en bruto; polvo	15%	C	
81083000	Desperdicios y desechos	10%	A	
81089000	Los demás	LIBRE	I	
81092000	Circonio en bruto; polvo	15%	C	
81093000	Desperdicios y desechos	10%	A	
81099000	Los demás	15%	C	
81101000	Antimonio en bruto; polvo	15%	A	
81102000	Desperdicios y desechos	10%	A	
81109000	Los demás	15%	C	
81110010	Desperdicios y desechos	10%	A	
81110020	En bruto	LIBRE	I	
81110090	Los demás	15%	C	
81121200	En bruto; polvo	15%	C	
81121300	Desperdicios y desechos	15%	C	
81121900	Los demás	15%	C	
81122100	En bruto; polvo	15%	C	
81122200	Desperdicios y desechos	10%	A	
81122900	Los demás	15%	C	
81123010	Desperdicios y desechos	10%	A	
81123020	En bruto	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
81123090	Los demás	15%	C	
81124010	Desperdicios y desechos	10%	A	
81124020	En bruto	15%	C	
81124090	Los demás	15%	C	
81125100	En bruto; polvo	15%	C	
81125200	Desperdicios y desechos	10%	A	
81125900	Los demás	15%	C	
81129200	En bruto; desperdicios y desechos; polvo	10%	A	
81129900	Los demás	15%	C	
81130010	Desperdicios y desechos	10%	A	
81130020	En bruto	15%	C	
81130090	Los demás	15%	C	
82011000	Layas y palas	10%	A	
82012000	Horcas de labranza	LIBRE	I	
82013010	Picos	10%	A	
82013020	Escobas de jardín (rastrillos de flejes)	15%	A	
82013090	Las demás	LIBRE	I	
82014010	Para uso forestal o agrícola	LIBRE	I	
82014090	Las demás	10%	A	
82015000	Tijeras de podar (incluidas las de trinchar aves) para usar con una sola mano (podadoras).	10%	A	
82016000	Cizallas para setos, tijeras de podar y herramientas similares, para usar con las dos manos.	LIBRE	I	
82019000	Las demás, herramientas de mano, agrícolas, hortícolas o forestales.	LIBRE	I	
82021000	Sierras de mano	10%	A	
82022000	Hojas de sierra de cinta	3%	A	
82023100	Con parte operante de acero.	3%	A	
82023900	Las demás, incluidas las partes.	3%	A	
82024000	Cadenas cortantes	10%	A	
82029100	Hojas de sierra rectas para trabajar metal.	3%	A	
82029900	Las demás	3%	A	
82031010	Limas triangulares para metales, del tipo utilizado en las actividades agrícolas o forestales	LIBRE	I	
82031090	Las demás	10%	A	
82032010	Pinzas para depilar.	15%	A	
82032090	Las demás.	10%	A	
82033000	Cizallas para metales y herramientas similares.	10%	A	
82034000	Cortatubos, cortapernos, sacabocados y herramientas similares.	10%	A	
82041100	De boca fija	10%	A	
82041200	De boca variable	10%	A	
82042000	Cubos de ajuste intercambiables, incluso con mango	10%	A	
82051000	Herramientas de taladrar o roscar (incluidas las terrajas).	10%	A	
82052011	De cobre, o aleaciones de cobre	15%	C	
82052019	Las demás	15%	C	
82052090	Los demás	10%	A	
82053000	Cepillos, formones, gubias y herramientas cortantes similares para trabajar madera.	10%	A	
82054000	Destornilladores.	10%	A	
82055110	De cobre o aleaciones de cobre	15%	C	
82055120	Portarolos de pintar.	10%	A	
82055190	Los demás	15%	C	
82055910	Instrumento manual para descornar.	5%	A	
82055990	Las demás.	10%	A	
82056000	Lámparas de soldar y similares	10%	A	
82057000	Tornillos de banco, prensas de carpintero y similares.	10%	A	
82058000	Yunques; fraguas portátiles; muelas de mano o pedal, con bastidor.	10%	A	
82059011	De cobre o aleaciones de cobre	15%	C	
82059019	Los demás	15%	C	
82059090	Los demás	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
82060000	HERRAMIENTAS DE DOS O MÁS DE LAS PARTIDAS 82.02 a 82.05, ACONDICIONADAS EN JUEGOS PARA LA VENTA AL POR MENOR.	10%	B	
82071300	Con parte operante de "cermet".	3%	A	
82071900	Los demás, incluidas las partes	3%	A	
82072000	Hileras para extrudir metal.	3%	A	
82073000	Útiles de embutir, estampar o punzonar.	3%	A	
82074000	Útiles de roscar (incluso aterrajaz).	3%	A	
82075000	Útiles de taladrar.	3%	A	
82076000	Útiles de escariar o brochar.	3%	A	
82077000	Útiles de fresar.	3%	A	
82078000	Útiles de tornear.	3%	A	
82079000	Los demás útiles intercambiables.	3%	A	
82081000	Para trabajar metal.	3%	A	
82082000	Para trabajar madera	3%	A	
82083000	Para aparatos de cocina o máquinas de la industria alimentaria	3%	A	
82084000	Para máquinas agrícolas, hortícolas o forestales.	3%	A	
82089000	Las demás.	3%	A	
82090000	PLAQUITAS, VARILLAS, PUNTAS Y ARTÍCULOS SIMILARES PARA ÚTILES, SIN MONTAR, DE "CERMET".	10%	B	
82100010	Molinos para maíz, principalmente.	15%	C	
82100090	Los demás.	15%	C	
82111010	Para artesanos.	10%	B	
82111090	Los demás	15%	C	
82119100	Cuchillos de mesa de hoja fija.	15%	C	
82119210	Cuchillos especiales para artesanos.	10%	B	
82119290	Los demás.	15%	C	
82119310	Para artesanos.	10%	B	
82119390	Los demás.	15%	C	
82119400	Hojas	15%	C	
82119510	Para artesanos.	10%	B	
82119590	Los demás.	15%	C	
82121000	Navajas y máquinas de afeitar	10%	A	
82122000	Hojas para maquinillas de afeitar, incluidos los esbozos en fleje.	10%	A	
82129000	Las demás partes	10%	A	
82130010	Tijeras de punta roma.	15%	C	
82130090	Las demás.	10%	A	
82141010	Sacapuntas y sus cuchillas.	10%	A	
82141090	Los demás.	10%	A	
82142000	Herramientas y juegos de herramientas de manicura o de pedicuro (incluidas las limas para uñas).	10%	A	
82149010	Máquinas o aparatos de esquilar.	10%	A	
82149091	Peinillas con navaja para cortar el cabello.	10%	A	
82149099	Los demás.	10%	A	
82151000	Surtidos que contengan por lo menos un objeto plateado, dorado o platinado.	10%	A	
82152000	Los demás surtidos	10%	A	
82159100	Plateados, dorados o platinados.	10%	A	
82159900	Los demás.	10%	A	
83011000	Candados	LIBRE	I	
83012000	Cerraduras del tipo de las utilizadas en vehículos automóviles	10%	A	
83013000	Cerraduras del tipo de las utilizadas en muebles	LIBRE	I	
83014000	Las demás cerraduras; cerrojos	LIBRE	I	
83015000	Cierres y monturas cierre, con cerradura incorporada	LIBRE	I	
83016000	Partes	LIBRE	I	
83017000	Llaves presentadas aisladamente	10%	A	
83021000	Bisagras de cualquier clase (incluidos los pernios y demás goznes)	LIBRE	I	
83022000	Ruedas.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
83023000	Las demás guarniciones, herrajes y artículos similares, para vehículos automóviles.	10%	A	
83024110	Portavidrios para celosías con anchos mayores de 4 pulgadas	LIBRE	I	
83024120	Operadores para el cierre de ventanas	LIBRE	I	
83024130	Las demás guarniciones, herrajes y artículos similares para persianas.	LIBRE	I	
83024190	Los demás	10%	A	
83024200	Los demás, para muebles.	LIBRE	I	
83024900	Los demás.	10%	C	
83025010	Percheros y colgadores del tipo utilizado en locales comerciales para colgar ropa	5%	A	
83025090	Los demás.	5%	A	
83026000	Cierrapuertas automáticos.	LIBRE	I	
83030000	CAJAS DE CAUDALES, PUERTAS BLINDADAS Y COMPARTIMENTOS PARA CÁMARAS ACORAZADAS, COFRES Y CAJAS DE SEGURIDAD Y ARTÍCULOS SIMILARES, DE METAL COMÚN.	15%	A	
83040000	CLASIFICADORES, FICHEROS, CAJAS DE CLASIFICACIÓN, BANDEJAS DE CORRESPONDENCIA, PLUMEROS (VASOS O CAJAS PARA PLUMAS DE ESCRIBIR), PORTASELLOS Y MATERIAL SIMILAR DE OFICINA, DE METAL COMÚN, EXCEPTO LOS MUEBLES DE OFICINA DE LA PARTIDA 94.03.	15%	A	
83051000	Mecanismos para encuadernación de hojas intercambiables o para clasificadores	LIBRE	I	
83052010	Del tipo utilizado por tapiceros y embaladores.	LIBRE	I	
83052090	Los demás.	LIBRE	I	
83059000	Los demás, incluidas las partes.	15%	C	
83061000	Campanas, campanillas, gongos y artículos similares	15%	C	
83062100	Plateados, dorados o platinados.	10%	A	
83062900	Los demás.	10%	A	
83063010	Marcos para fotografías, grabados o similares	15%	C	
83063020	Espejos de metales comunes, incluso enmarcados	15%	C	
83071000	De hierro o acero.	15%	A	
83079000	De los demás metales comunes.	15%	A	
83081000	Corchetes, ganchos y anillos para ojetes	LIBRE	I	
83082000	Remaches tubulares o con espiga hendida.	LIBRE	I	
83089000	Los demás, incluidas las partes.	LIBRE	I	
83091000	Tapas corona	15%	C	
83099010	Precintos de todas clases	LIBRE	I	
83099020	Ataduras para cerrar sacos, bolsas, u otros continentes	LIBRE	I	
83099030	Tapas para radiadores o para depósitos de combustibles de vehículos	10%	A	
83099040	Tapas abrefácil para envases de aluminio	LIBRE	I	
83099090	Los demás.	LIBRE	I	
83100000	PLACAS INDICADORAS, PLACAS RÓTULO, PLACAS DE DIRECCIONES Y PLACAS SIMILARES, CIFRAS, LETRAS Y SIGNOS DIVERSOS, DE METAL COMÚN, EXCEPTO LOS DE LA PARTIDA 94.05	15%	C	
83111000	Electrodos recubiertos para soldadura de arco, de metal común	LIBRE	I	
83112000	Alambre relleno para soldadura de arco, de metal común	LIBRE	I	
83113000	Varillas recubiertas y alambre relleno para soldar al soplete, de metal común	LIBRE	I	
83119000	Los demás, incluidas las partes.	LIBRE	I	
84011000	Reactores nucleares.	10%	A	
84012000	Máquinas y aparatos para la separación isotópica, y sus partes	15%	C	
84013000	Elementos combustibles (cartuchos) sin irradiar	10%	A	
84014000	Partes de reactores nucleares	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84021100	Calderas acuotubulares con una producción de vapor superior a 45 toneladas por hora	3%	A	
84021200	Calderas acuotubulares con una producción de vapor inferior o igual a 45 toneladas por hora.	3%	A	
84021900	Las demás calderas de vapor, incluidas las calderas mixtas	3%	A	
84022000	Calderas denominadas "de agua sobrecalentada"	3%	A	
84029000	Partes.	3%	A	
84031000	Calderas	15%	C	
84039000	Partes	15%	A	
84041000	Aparatos auxiliares para las calderas de las partidas 84.02 u 84.03	3%	A	
84042000	Condensadores para máquinas de vapor.	3%	A	
84049000	Partes	3%	A	
84051010	Gasógenos para aparatos autopropulsados o vehículos automóviles	10%	A	
84051090	Los demás	3%	A	
84059010	Para gasógenos de aparatos autopropulsados o vehículos automóviles	10%	A	
84059090	Los demás	3%	A	
84061000	Turbinas para la propulsión de barcos	15%	C	
84068100	De potencia superior a 40 MW.	3%	A	
84068200	De potencia inferior o igual a 40 MW.	3%	A	
84069000	Partes.	10%	A	
84071000	Motores de aviación	15%	A	
84072110	De potencia igual inferior a 40 caballos de fuerza.	LIBRE	I	
84072190	Las demás	LIBRE	I	
84072910	De potencia igual o inferior a 35 caballos de fuerza	LIBRE	I	
84072990	Los demás	LIBRE	I	
84073100	De cilindrada inferior o igual a 50 cm3	10%	A	
84073200	De cilindrada superior a 50 cm3 pero inferior o igual a 250 cm3	10%	A	
84073300	De cilindrada superior a 250 cm3 pero inferior o igual a 1000 cm3	10%	A	
84073400	De cilindrada superior a 1,000. cm3	5%	A	
84079000	Los demás motores.	10%	A	
84081010	Motores internos de potencia igual o inferior a 35 caballos de fuerza	LIBRE	I	
84081020	Motores internos de potencia superior a 35 caballos de fuerza, con sistema de enfriamiento por serpentina.	LIBRE	I	
84081030	Del tipo fuera de borda y de potencia igual o inferior a 40 caballos de fuerza	LIBRE	I	
84081090	Los demás	LIBRE	I	
84082000	Motores de los tipos utilizados para la propulsión de vehículos del Capítulo 87	5%	A	
84089000	Los demás motores	3%	A	
84091000	De motores de aviación	5%	A	
84099100	Identificables como destinadas, exclusiva o principalmente, a los motores de émbolo (pistón) de encendido por chispa.	5%	A	
84099910	De motores internos para propulsión de barcos que funcionen con sistema de enfriamiento por serpentina.	5%	A	
84099990	Las demás	3%	A	
84101100	De potencia inferior o igual a 1,000 KW	3%	A	
84101200	De potencia superior a 1,000 kW pero inferior o igual a 10,000 kW	3%	A	
84101300	De potencia superior a 10,000 kW	3%	A	
84109000	Partes, incluidos los reguladores	3%	A	
84111100	De empuje inferior o igual a 25 kN	3%	A	
84111200	De empuje superior a 25 kN	3%	A	
84112100	De potencia inferior o igual a 1,100 kW	3%	A	
84112200	De potencia superior a 1,100 kW	3%	A	
84118100	De potencia inferior o igual a 5,000 kW	3%	A	
84118200	De potencia superior a 5,000 kW	3%	A	
84119100	De turborreactores o de turbopropulsores	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84119900	Las demás	3%	A	
84121000	Propulsores a reacción, excepto los turborreactores.	15%	A	
84122100	Con movimiento rectilíneo (cilindros)	3%	A	
84122900	Los demás	3%	A	
84123100	Con movimiento rectilíneo (cilindros)	3%	A	
84123900	Los demás	3%	A	
84128010	Motores de viento o eolios.	5%	A	
84128090	Los demás.	3%	A	
84129010	Para motores hidráulicos o neumáticos de movimientos rectilíneos (cilindro)	3%	A	
84129020	Para motores de viento o eolios.	5%	A	
84129090	Los demás.	3%	A	
84131100	Bombas para distribución de carburantes o lubricantes, del tipo de las utilizadas en gasolineras, estaciones de servicio o garajes	15%	A	
84131900	Las demás	3%	A	
84132010	Para actividad agropecuaria	LIBRE	I	
84132020	Para sistema de achique marino.	5%	A	
84132090	Los demás	3%	A	
84133000	Bombas de carburante, aceite o refrigerante, para motores de encendido por chispa o compresión	5%	A	
84134000	Bombas para hormigón	3%	A	
84135010	Para actividad agropecuaria	LIBRE	I	
84135020	Para sistema de achique marino	5%	A	
84135090	Los demás	3%	A	
84136010	Para actividad agropecuaria.	LIBRE	I	
84136020	Para sistema de achique marinos	5%	A	
84136090	Los demás	3%	A	
84137010	Para actividad agropecuaria	LIBRE	I	
84137020	Para sistema de achique marino	5%	A	
84137090	Los demás	3%	A	
84138110	Para actividad agropecuaria	LIBRE	I	
84138120	Para sistema de achique marino.	5%	A	
84138190	Los demás	3%	A	
84138200	Elevadores de líquidos	3%	A	
84139100	De bombas	3%	A	
84139200	De elevadores de líquidos	3%	A	
84141000	Bombas de vacío	3%	A	
84142000	Bombas de aire, de mano o pedal	3%	A	
84143000	Compresores del tipo de los utilizados en los equipos frigoríficos	3%	A	
84144000	Compresores de aire montados en chasis remolcable con ruedas.	10%	A	
84145100	Ventiladores de mesa, pie, pared, cielo raso, techo o ventana, con motor eléctrico incorporado de potencia inferior o igual a 125 W.	10%	C	
84145900	Los demás	3%	A	
84146000	Campanas aspirantes en las que el mayor lado horizontal sea inferior o igual a 120 cm	10%	A	
84148000	Los demás	3%	A	
84149010	Para ventiladores de la partida arancelaria 8414.51.00	15%	C	
84149090	Las demás.	3%	A	
84151010	Presentado desmontado o sin montar todavía (desarmado).	10%	A	
84151090	Los demás.	10%	A	
84152000	De los tipos utilizados en vehículos automóviles para sus ocupantes.	5%	A	
84158100	Con equipo de enfriamiento y válvula de inversión del ciclo térmico (bombas de calor reversibles)	10%	A	
84158210	Los demás, presentados desmontados o sin montar todavía (desarmado).	10%	B	
84158290	Los demás	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84158300	Sin equipo de enfriamiento	10%	B	
84159010	Destinadas principalmente a vehículos automóviles del Capítulo 87.	5%	A	
84159020	Destinadas principalmente a los artículos de la partida arancelaria 8415.83.00.	3%	A	
84159090	Los demás.	10%	A	
84161020	Para la industria azucarera	3%	A	
84161090	Los demás	3%	A	
84162010	Para la industria azucarera	3%	A	
84162090	Los demás	3%	A	
84163000	Alimentadores mecánicos de hogares, parrillas mecánicas, descargadores mecánicos de cenizas y demás dispositivos mecánicos auxiliares empleados en hogares.	15%	A	
84169000	Partes.	15%	B	
84171010	Para fusión, incluidos los cubilotes	3%	A	
84171090	Los demás.	LIBRE	I	
84172000	Hornos de panadería, pastelería o galletería	3%	A	
84178000	Los demás.	LIBRE	I	
84179010	Para horno de fusión de metal o mineral metalífero, incluidos los cubilotes	3%	A	
84179020	Para hornos de panadería, pastelería o galletería	3%	A	
84179090	Los demás	LIBRE	I	
84181011	Desmontadas o sin armar.	3%	A	
84181019	Los demás	10%	C	
84181090	Los demás	10%	C	
84182111	Desmontadas o sin armar	3%	A	
84182119	Las demás	10%	A	
84182190	Los demás	10%	A	
84182210	Desmontadas o sin armar.	3%	A	
84182290	Los demás.	15%	C	
84182900	Los demás	15%	C	
84183011	Desmontados o sin armar.	3%	A	
84183019	Los demás.	15%	C	
84183090	Los demás.	3%	A	
84184011	Desmontados o sin armar.	3%	A	
84184019	Los demás.	3%	A	
84184090	Los demás.	3%	A	
84185000	Los demás armarios, arcones (cofres), vitrinas, mostradores y muebles similares para la producción de frío.	3%	A	
84186100	Grupos frigoríficos de compresión en los que el condensador esté constituido por un intercambiador de calor.	3%	A	
84186910	Las demás máquinas y aparatos para fabricar hielo o helado.	3%	A	
84186921	Desmontadas o sin armar	3%	A	
84186929	Los demás	3%	A	
84186930	Los demás aparatos enfriadores de leche para granjas.	LIBRE	I	
84186990	Los demás	3%	A	
84189100	Muebles concebidos para incorporarles un equipo de producción de frío	15%	C	
84189900	Las demás.	3%	A	
84191110	Del tipo para uso industrial.	LIBRE	I	
84191120	Los demás, desarmados	5%	A	
84191190	Los demás	15%	A	
84191910	Del tipo para uso industrial.	LIBRE	I	
84191920	Los demás, desarmados.	5%	A	
84191990	Los demás	15%	A	
84192000	Esterilizadores médicos, quirúrgicos o de laboratorio.	3%	A	
84193110	Para la industria azucarera	3%	A	
84193190	Los demás	3%	A	
84193200	Para madera, pasta para papel, papel o cartón	3%	A	
84193900	Los demás	3%	A	
84194000	Aparatos de destilación o rectificación	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84195000	Intercambiadores de calor	3%	A	
84196000	Aparatos y dispositivos para licuefacción de aire u otros gases	3%	A	
84198110	Eléctricos	3%	A	
84198190	Los demás	3%	A	
84198910	Aparatos de torrefacción	LIBRE	I	
84198920	Aparatos para la industria papelera	3%	A	
84198930	Los demás aparatos de calentamiento o enfriamiento no eléctricos.	LIBRE	I	
84198990	Los demás	3%	A	
84199000	Partes	3%	A	
84201010	Para cueros y pieles	3%	A	
84201020	Para reconstruir manuscritos o documentos.	3%	A	
84201090	Los demás	LIBRE	I	
84209100	Cilindros	3%	A	
84209900	Las demás	3%	A	
84211100	Desnatadoras (descremadoras).	LIBRE	I	
84211211	Desmontados o sin armar.	3%	A	
84211219	Los demás	15%	A	
84211290	Los demás	15%	A	
84211910	Para extraer miel	10%	A	
84211990	Las demás	3%	A	
84212100	Para filtrar o depurar agua	3%	A	
84212200	Para filtrar o depurar las demás bebidas	3%	A	
84212300	Para filtrar lubricantes o carburantes en los motores de encendido por chispa o compresión.	10%	A	
84212900	Los demás.	3%	A	
84213100	Filtros de entrada de aire para motores de encendido por chispa o compresión	10%	A	
84213900	Los demás	3%	A	
84219100	De centrifugadoras, incluidas las de secadoras centrífugas	3%	A	
84219900	Las demás	3%	A	
84221100	De tipo doméstico.	15%	A	
84221900	Las demás.	15%	C	
84222000	Máquinas y aparatos para limpiar o secar botellas o demás recipientes	3%	A	
84223010	Para gasear bebidas	LIBRE	I	
84223090	Los demás.	3%	A	
84224000	Las demás máquinas y aparatos para empaquetar o envolver mercancías (incluidas las de envolver con película termorretráctil).	3%	A	
84229000	Partes.	3%	A	
84231000	Para pesar personas, incluidos los pesabebés; balanzas domésticas	10%	B	
84232000	Básculas y balanzas para pesada continua sobre transportador	3%	A	
84233000	Básculas y balanzas para pesada constante, incluidas las de descargar pesos determinados en sacos (bolsas) u otros recipientes, así como las dosificadoras de tolva.	3%	A	
84238100	Con capacidad inferior o igual a 30 kg.	3%	A	
84238200	Con capacidad superior a 30 kg pero inferior o igual a 5,000 kg	3%	A	
84238900	Los demás	3%	A	
84239000	Pesas para toda clase de básculas o balanzas; partes de aparatos o instrumentos de pesar	3%	A	
84241010	Con carga	15%	A	
84241020	Sin cargar	10%	A	
84242000	Pistolas aerográficas y aparatos similares	3%	A	
84243010	Aparatos de chorro de vapor.	10%	B	
84243090	Los demás	3%	A	
84248100	Para agricultura u horticultura	LIBRE	I	
84248910	Del tipo de los utilizados en la actividad agropecuaria.	LIBRE	I	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84248990	Los demás.	3%	A	
84249010	Para los aparatos del tipo utilizado en la actividad agropecuaria	LIBRE	I	
84249020	Para extintores	10%	A	
84249091	Cabezas y monturas, de pulverizadores	3%	A	
84249099	Las demás.	15%	A	
84251110	Pescantes de marina	5%	A	
84251190	Los demás	3%	A	
84251910	Pescantes de marina	5%	A	
84251990	Los demás	3%	A	
84252000	Tornos para el ascenso y descenso de jaulas o montacargas en pozos de minas; tornos especialmente concebidos para el interior de minas	10%	A	
84253110	Tornos y cabrestantes de marina	5%	A	
84253190	Los demás	3%	A	
84253910	Tornos y cabrestantes de marina.	5%	A	
84253990	Los demás	3%	A	
84254100	Elevadores fijos para vehículos automóviles, de los tipos utilizados en talleres	10%	A	
84254200	Los demás gatos hidráulicos	3%	A	
84254900	Los demás.	3%	A	
84261100	Puentes (incluidas las vigas) rodantes, sobre soporte fijo	3%	A	
84261200	Pórticos móviles sobre neumáticos y carretillas puente	3%	A	
84261900	Los demás	3%	A	
84262000	Grúas de torre	10%	A	
84263000	Grúas de pórtico	5%	A	
84264100	Sobre neumáticos.	10%	A	
84264900	Los demás.	10%	A	
84269100	Concebidos para montarlos sobre vehículo de carretera.	10%	A	
84269900	Los demás	10%	A	
84271000	Carretillas autopropulsadas con motor eléctrico	3%	A	
84272000	Las demás carretillas autopropulsadas.	3%	A	
84279000	Las demás carretillas	10%	A	
84281000	Ascensores y montacargas	3%	A	
84282000	Aparatos elevadores o transportadores, neumáticos	3%	A	
84283100	Especialmente concebidos para el interior de minas u otros trabajos subterráneos	10%	A	
84283200	Los demás, de cangilones	3%	A	
84283300	Los demás, de banda o correa	3%	A	
84283900	Los demás	3%	A	
84284000	Escaleras mecánicas y pasillos móviles.	10%	A	
84285000	Empujadores de vagonetas de minas, carros transbordadores, basculadores y volteadores, de vagones, de vagonetas, etc. e instalaciones similares para la manipulación de material móvil sobre carriles (rieles).	10%	A	
84286000	Teleféricos (incluidos los telesillas y los telesquís); mecanismos de tracción para funiculares	10%	A	
84289000	Las demás máquinas y aparatos	3%	A	
84291100	De orugas	3%	A	
84291900	Las demás	10%	A	
84292000	Niveladoras	5%	A	
84293000	Traillas ("scrapers").	10%	A	
84294000	Compactadoras y apisonadoras (aplanadoras).	10%	A	
84295100	Cargadoras y palas cargadoras de carga frontal	3%	A	
84295210	Retroexcavadoras, palas, cucharas de mandíbulas y dragalinas.	5%	A	
84295290	Las demás.	5%	A	
84295910	Retroexcavadoras, palas, cucharas de mandíbulas y dragalinas.	3%	A	
84295990	Las demás.	3%	A	
84301000	Martinets y máquinas para arrancar pilotes, estacas o similares	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84302000	Quitanieves	10%	A	
84303100	Autopropulsadas	10%	A	
84303900	Las demás	10%	A	
84304100	Autopropulsadas	10%	A	
84304900	Las demás	10%	A	
84305000	Las demás máquinas y aparatos, autopropulsados	10%	A	
84306100	Máquinas y aparatos para compactar o apisonar (aplanar)	10%	A	
84306910	Traillas ("scrapers")	10%	A	
84306990	Los demás	10%	A	
84311010	Para aparatos de marina	5%	A	
84311090	Los demás	3%	A	
84312000	De máquinas o aparatos de la partida 84.27	3%	A	
84313100	De ascensores, montacargas o escaleras mecánicas	3%	A	
84313900	Las demás	10%	A	
84314100	Cangilones, cucharas, cucharas de almeja, palas y garras o pinzas	3%	A	
84314200	Hojas de topadoras frontales ("bulldozers") o de topadoras angulares ("angledozers")	10%	A	
84314300	De máquinas de sondeo o perforación de las subpartidas 8430.41 u 8430.49	5%	A	
84314900	Las demás.	5%	A	
84321000	Arados	LIBRE	I	
84322100	Gradas (rastras) de discos	LIBRE	I	
84322900	Los demás	LIBRE	I	
84323000	Sembradoras, plantadoras y transplantadoras	LIBRE	I	
84324000	Esparcidores de estiércol y distribuidores de abonos	LIBRE	I	
84328000	Las demás máquinas, aparatos y artefactos	LIBRE	I	
84329000	Partes	LIBRE	I	
84331100	Con motor, en las que el dispositivo de corte gire en un plano horizontal	10%	A	
84331900	Las demás	10%	A	
84332000	Guadañadoras, incluidas las barras de corte para montar sobre un tractor.	LIBRE	I	
84333000	Las demás máquinas y aparatos de henificar	LIBRE	I	
84334000	Prensas para paja o forraje, incluidas las prensas recogedoras.	LIBRE	I	
84335100	Cosechadoras-trilladoras.	LIBRE	I	
84335200	Las demás máquinas y aparatos para trillar.	LIBRE	I	
84335300	Máquinas de cosechar raíces o tubérculos	LIBRE	I	
84335900	Los demás	LIBRE	I	
84336000	Máquinas para limpieza o clasificación de huevos, frutos o demás productos agrícolas	LIBRE	I	
84339010	Para máquinas cortadoras de césped.	10%	A	
84339090	Los demás	LIBRE	I	
84341000	Máquinas de ordeñar	LIBRE	I	
84342000	Máquinas y aparatos para la industria lechera	LIBRE	I	
84349000	Partes	LIBRE	I	
84351010	Extractores de jugos de fruta	3%	A	
84351021	Para manzanas, pera o uvas.	LIBRE	I	
84351029	Los demás.	3%	A	
84351090	Los demás	LIBRE	I	
84359010	Para extractores de jugos de frutas	3%	A	
84359020	Para prensas de frutas (excepto pera, manzanas o uvas)	3%	A	
84359090	Los demás	LIBRE	I	
84361000	Máquinas y aparatos para preparar alimentos o piensos para animales	LIBRE	I	
84362110	Incubadoras	3%	A	
84362120	Criadoras	3%	A	
84362910	Desplumadoras de aves	3%	A	
84362920	Baterías automáticas de crianza o puesta	3%	A	
84362990	Los demás.	LIBRE	I	
84368010	Máquinas y aparatos de apicultura	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84368090	Las demás	LIBRE	I	
84369110	Para criadoras y ponedoras	3%	A	
84369120	Para incubadoras y desplumadoras	3%	A	
84369190	Los demás	LIBRE	I	
84369910	Para máquinas y aparatos de apicultura	10%	A	
84369990	Los demás	LIBRE	I	
84371000	Máquinas para limpieza, clasificación o cribado de semillas, granos u hortalizas de vaina secas	LIBRE	I	
84378000	Las demás máquinas y aparatos	3%	A	
84379000	Partes	3%	A	
84381000	Máquinas y aparatos para panadería, pastelería, galletería o la fabricación de pastas alimenticias	3%	A	
84382000	Máquinas y aparatos para confitería, elaboración de cacao o la fabricación de chocolate	3%	A	
84383000	Máquinas y aparatos para la industria azucarera	3%	A	
84384000	Máquinas y aparatos para la industria cervecera	LIBRE	I	
84385010	Para moler, picar o cortar carne.	3%	A	
84385090	Los demás	3%	A	
84386000	Máquinas y aparatos para la preparación de frutos u hortalizas (incluso "silvestres")	3%	A	
84388010	Para la preparación de pescado, crustáceos o moluscos	3%	A	
84388090	Los demás	3%	A	
84389000	Partes	3%	A	
84391000	Máquinas y aparatos para la fabricación de pasta de materias fibrosas celulósicas	3%	A	
84392000	Máquinas y aparatos para la fabricación de papel o cartón	3%	A	
84393000	Máquinas y aparatos para el acabado de papel o cartón	3%	A	
84399100	De máquinas o aparatos para la fabricación de pasta de materias fibrosas celulósicas	3%	A	
84399900	Las demás	3%	A	
84401000	Máquinas y aparatos	3%	A	
84409000	Partes	3%	A	
84411000	Cortadoras	3%	A	
84412000	Máquinas para la fabricación de sacos (bolsas), bolsitas o sobres.	3%	A	
84413000	Máquinas para la fabricación de cajas, tubos, tambores o continentes similares, excepto por moldeado	3%	A	
84414000	Máquinas para moldear artículos de pasta de papel, de papel o cartón	3%	A	
84418000	Las demás máquinas y aparatos	3%	A	
84419000	Partes	3%	A	
84421000	Máquinas para componer por procedimiento fotográfico	3%	A	
84422000	Máquinas, aparatos y material para componer caracteres por otros procedimientos, incluso con dispositivos para fundir	3%	A	
84423000	Las demás máquinas, aparatos y material.	3%	A	
84424000	Partes de estas máquinas, aparatos o material	3%	A	
84425000	Caracteres de imprenta, clisés, planchas, cilindros y demás elementos impresores; piedras litográficas, planchas, placas y cilindros, preparados para la impresión (por ejemplo: aplanados, graneados, pulidos).	3%	A	
84431100	Alimentados con bobinas	3%	A	
84431200	Alimentados con hojas de formato inferior o igual a 22 cm x 36 cm (offset de oficina)	3%	A	
84431900	Los demás	3%	A	
84432100	Alimentados con bobinas	3%	A	
84432900	Los demás	3%	A	
84433000	Máquinas y aparatos para imprimir, flexográficos.	3%	A	
84434000	Máquinas y aparatos para imprimir, heliográficos (huecograbado)	3%	A	
84435100	Máquinas para imprimir por chorro de tinta.	3%	A	
84435900	Los demás.	3%	A	
84436000	Máquinas auxiliares	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84439000	Partes	3%	A	
84440000	MÁQUINAS PARA EXTRUDIR, ESTIRAR, TEXTURAR O CORTAR MATERIA TEXTIL SINTÉTICA O ARTIFICIAL	3%	A	
84451100	Cardas	3%	A	
84451200	Peinadoras	3%	A	
84451300	Mecheras	3%	A	
84451910	Desmotadoras de algodón	LIBRE	I	
84451990	Las demás	3%	A	
84452000	Máquinas para hilar materia textil	3%	A	
84453000	Máquinas para doblar o retorcer materia textil	3%	A	
84454000	Máquinas para bobinar (incluidas las canilleras) o devanar materia textil	3%	A	
84459000	Los demás	3%	A	
84461000	Para tejidos de anchura inferior o igual a 30 cm	3%	A	
84462100	De motor	3%	A	
84462900	Los demás	3%	A	
84463000	Para tejidos de anchura superior a 30 cm, sin lanzadera	3%	A	
84471100	Con cilindro de diámetro inferior o igual a 165 mm	3%	A	
84471200	Con cilindro de diámetro superior a 165 mm	3%	A	
84472000	Máquinas rectilíneas de tricotar; máquinas de coser por cadeneta	3%	A	
84479000	Las demás	3%	A	
84481100	Maquinitas para lizos y mecanismos Jacquard; reductoras, perforadoras y copadoras de cartones; máquinas para unir cartones después de perforados	3%	A	
84481900	Los demás	3%	A	
84482000	Partes y accesorios de las máquinas de la partida 84.44 o de sus máquinas o aparatos auxiliares	3%	A	
84483100	Guarniciones de cardas.	3%	A	
84483200	De máquinas para la preparación de materia textil, excepto las guarniciones de cardas	3%	A	
84483300	Husos y sus aletas, anillos y cursores	3%	A	
84483900	Los demás.	3%	A	
84484100	Lanzaderas	3%	A	
84484200	Peines, lizos y cuadros de lizos	3%	A	
84484900	Los demás	3%	A	
84485100	Platinas, agujas y demás artículos que participen en la formación de mallas	3%	A	
84485900	Los demás	3%	A	
84490010	Máquinas y aparatos	15%	C	
84490090	Partes	15%	C	
84501110	Desmontadas o sin armar	3%	A	
84501190	Los demás	10%	A	
84501210	Desmontadas o sin armar	3%	A	
84501290	Los demás	10%	B	
84501910	Desmontadas o sin armar	3%	A	
84501990	Los demás	15%	C	
84502000	Máquinas de capacidad unitaria, expresada en peso de ropa seca, superior a 10 kg	15%	A	
84509000	Partes	3%	A	
84511000	Máquinas para limpieza en seco.	15%	C	
84512110	Desmontadas o sin armar	3%	A	
84512190	Los demás	15%	A	
84512900	Las demás	15%	A	
84513010	Prensas de madera	15%	C	
84513090	Los demás	3%	A	
84514000	Máquinas para lavar, blanquear o teñir	15%	C	
84515000	Máquinas para enrollar, desenrollar, plegar, cortar o dentar telas	3%	A	
84518000	Las demás máquinas y aparatos	3%	A	
84519000	Partes.	15%	C	
84521000	Máquinas de coser domésticas	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84522100	Unidades automáticas	3%	A	
84522910	Máquinas para coser sacos de los tipos utilizados para envasar productos agrícolas.	LIBRE	I	
84522990	Las demás.	3%	A	
84523000	Agujas para máquinas de coser	3%	A	
84524010	Muebles	3%	A	
84524090	Los demás, incluidas las partes	3%	A	
84529000	Las demás partes para máquinas de coser	3%	A	
84531000	Máquinas y aparatos para la preparación, curtido o trabajo de cuero o piel	3%	A	
84532000	Máquinas y aparatos para la fabricación o reparación de calzado	3%	A	
84538000	Las demás máquinas y aparatos	3%	A	
84539000	Partes	3%	A	
84541000	Convertidores	LIBRE	I	
84542000	Lingoteras y cucharas de colada.	3%	A	
84543000	Máquinas de colar (moldear)	3%	A	
84549010	De convertidores	LIBRE	I	
84549090	Los demás	3%	A	
84551000	Laminadores de tubos	3%	A	
84552100	Para laminar en caliente o combinados para laminar en caliente y en frío	3%	A	
84552200	Para laminar en frío	3%	A	
84553000	Cilindros de laminadores	3%	A	
84559000	Las demás partes	3%	A	
84561000	Que operen mediante láser u otros haces de luz o de fotones	3%	A	
84562000	Que operen por ultrasonido	3%	A	
84563000	Que operen por electroerosión	3%	A	
84569100	Para grabar en seco esquemas (trazas) sobre material semiconductor.	3%	A	
84569900	Las demás.	3%	A	
84571000	Centros de mecanizado	3%	A	
84572000	Máquinas de puesto fijo	3%	A	
84573000	Máquinas de puestos múltiples	3%	A	
84581100	De control numérico	3%	A	
84581900	Los demás	3%	A	
84589100	De control numérico	3%	A	
84589900	Los demás	3%	A	
84591000	Unidades de mecanizado de correderas.	3%	A	
84592100	De control numérico	3%	A	
84592900	Las demás	3%	A	
84593100	De control numérico	3%	A	
84593900	Las demás	3%	A	
84594000	Las demás escariadoras	3%	A	
84595100	De control numérico	3%	A	
84595900	Las demás	3%	A	
84596100	De control numérico.	3%	A	
84596900	Las demás	3%	A	
84597000	Las demás máquinas de roscar (incluso aterrajear)	3%	A	
84601100	De control numérico	3%	A	
84601900	Las demás	3%	A	
84602100	De control numérico	3%	A	
84602900	Las demás	3%	A	
84603100	De control numérico	3%	A	
84603900	Las demás	3%	A	
84604000	Máquinas de lapear (bruñir)	3%	A	
84609000	Las demás	3%	A	
84612000	Máquinas de limar o mortajar	3%	A	
84613000	Máquinas de brochar	3%	A	
84614000	Máquinas de tallar o acabar engranajes	3%	A	
84615000	Máquinas de aserrar o trocear	3%	A	
84619010	Máquinas de cepillar	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84619090	Los demás	3%	A	
84621000	Máquinas (incluidas las prensas) de forjar o estampar, martillos pilón y otras máquinas de martillar.	3%	A	
84622100	De control numérico	3%	A	
84622900	Las demás	3%	A	
84623100	De control numérico	3%	A	
84623900	Las demás	3%	A	
84624100	De control numérico	3%	A	
84624900	Las demás	3%	A	
84629100	Prensas hidráulicas	3%	A	
84629900	Las demás	3%	A	
84631000	Bancos de estirar barras, tubos, perfiles, alambres o similares	3%	A	
84632000	Máquinas laminadoras de hacer roscas	3%	A	
84633010	Para fabricar clavos	LIBRE	I	
84633090	Las demás	3%	A	
84639000	Las demás	3%	A	
84641000	Máquinas de aserrar.	LIBRE	I	
84642000	Máquinas de amolar o pulir.	LIBRE	I	
84649000	Las demás	LIBRE	I	
84651000	Máquinas que efectúen distintas operaciones de mecanizado sin cambio de útil entre dichas operaciones	3%	A	
84659100	Máquinas de aserrar	3%	A	
84659200	Máquinas de cepillar; máquinas de fresar o moldurar	3%	A	
84659300	Máquinas de amolar, lijar o pulir	3%	A	
84659400	Máquinas de curvar o ensamblar	3%	A	
84659500	Máquinas de taladrar o mortajar	3%	A	
84659600	Máquinas de hendir, rebanar o desenrollar	3%	A	
84659900	Las demás	3%	A	
84661000	Portátiles y dispositivos de roscar de apertura automática	3%	A	
84662000	Portapiezas	3%	A	
84663000	Divisores y demás dispositivos especiales para montar en máquinas herramienta.	3%	A	
84669100	Para máquinas de la partida 84.64	3%	A	
84669200	Para máquinas de la partida 84.65	3%	A	
84669300	Para máquinas de las partidas 84.56 a 84.61	3%	A	
84669400	Para máquinas de las partidas 84.62 u 84.63	3%	A	
84671100	Rotativas (incluso de percusión).	10%	B	
84671900	Las demás	10%	B	
84672100	Taladros de toda clase, incluidas las perforadoras rotativas.	10%	A	
84672200	Sierras, incluidas las tronzadoras	10%	A	
84672900	Las demás	10%	A	
84678100	Sierras o tronzadoras de cadena	10%	A	
84678900	Las demás	10%	A	
84679100	De sierras o tronzadoras de cadena	10%	B	
84679200	De herramientas neumáticas.	10%	B	
84679900	Las demás.	10%	A	
84681000	Sopletes manuales	3%	A	
84682000	Las demás máquinas y aparatos de gas	3%	A	
84688000	Las demás máquinas y aparatos.	3%	A	
84689000	Partes	3%	A	
84691100	Máquinas para tratamiento o procesamiento de textos	3%	A	
84691200	Máquinas de escribir automáticas.	3%	A	
84692000	Las demás máquinas de escribir, eléctricas	10%	B	
84693000	Las demás máquinas de escribir, que no sean eléctricas.	10%	B	
84701000	Calculadoras electrónicas que puedan funcionar sin fuente de energía eléctrica exterior y máquinas de bolsillo registradoras, reproductoras y visualizadoras de datos, con función de cálculo.	5%	A	
84702110	Con circuito cargador de baterías	10%	A	
84702190	Los demás	15%	A	
84702910	Con circuito cargador de baterías	10%	A	
84702990	Los demás	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84703000	Las demás máquinas de calcular	15%	A	
84704000	Máquinas de contabilidad	15%	A	
84705000	Cajas registradoras	15%	A	
84709000	Las demás	15%	A	
84711000	Máquinas automáticas para tratamiento o procesamiento de datos, analógicas o híbridas.	5%	A	
84713000	Máquinas automáticas para tratamiento o procesamiento de datos, digitales, portátiles, de peso inferior o igual a 10 kg, que estén constituidas, al menos, por una unidad central de proceso, un teclado y un visualizador	5%	A	
84714100	Que incluyan en la misma envoltura, al menos, una unidad central de proceso y, aunque estén combinadas, una unidad de entrada y una de salida.	5%	A	
84714900	Las demás presentadas en forma de sistemas	5%	A	
84715000	Unidades de proceso digitales, excepto las de las subpartidas 8471.41 u 8471.49, aunque incluyan en la misma envoltura uno o dos de los tipos siguientes de unidades: unidad de memoria, unidad de entrada y unidad de salida.	5%	A	
84716000	Unidades de entrada o salida, aunque incluyan unidades de memoria en la misma envoltura.	5%	A	
84717000	Unidades de memoria.	5%	A	
84718000	Las demás unidades de máquinas automáticas para tratamiento o procesamiento de datos.	5%	A	
84719000	Los demás.	5%	A	
84721000	Copiadoras incluidos los mimeógrafos	15%	C	
84722000	Máquinas de imprimir direcciones o estampar placas de direcciones	15%	C	
84723000	Máquinas de clasificar, plegar, meter en sobres o colocar en fajas, correspondencia, máquinas de abrir, cerrar o precintar correspondencia y máquinas de colocar u obliterar sellos estampillas	15%	C	
84729010	Distribuidores automáticos (cajeros automáticos) de dinero	5%	A	
84729090	Los demás.	15%	A	
84731010	Para la partida arancelaria 8469.11.00 y 8469.12.00	3%	A	
84731090	Las demás.	15%	C	
84732100	De máquinas de calcular electrónicas de las subpartidas 8470.10, 8470.21 u 8470.29	15%	A	
84732900	Los demás.	3%	A	
84733000	Partes y accesorios de máquinas de la partida 84.71	3%	A	
84734000	Partes y accesorios de máquinas de la partida 84.72	15%	A	
84735000	Partes y accesorios que puedan utilizarse indistintamente con máquinas o aparatos de varias de las partidas 84.69 a 84.72.	15%	A	
84741000	Máquinas y aparatos de clasificar, cribar, separar o lavar	3%	A	
84742000	Máquinas y aparatos de quebrantar, triturar o pulverizar	3%	A	
84743100	Hormigoneras y aparatos de amasar mortero.	3%	A	
84743200	Máquinas de mezclar materia mineral con asfalto	3%	A	
84743900	Los demás	3%	A	
84748000	Las demás máquinas y aparatos	3%	A	
84749000	Partes.	3%	A	
84751000	Máquinas para montar lámparas, tubos o válvulas eléctricos o electrónicos o lámparas de destello, que tengan envoltura de vidrio	LIBRE	I	
84752100	Máquinas para fabricar fibras ópticas y sus esbozos	LIBRE	I	
84752900	Las demás	LIBRE	I	
84759000	Partes	3%	A	
84762100	Con dispositivo de calentamiento o refrigeración, incorporado	15%	C	
84762900	Las demás	15%	C	
84768100	Con dispositivo de calentamiento o refrigeración, incorporado	15%	C	
84768900	Las demás	15%	C	
84769000	Partes	15%	C	
84771000	Máquinas de moldear por inyección.	3%	A	
84772000	Extrusoras	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84773000	Máquinas de moldear por soplado	3%	A	
84774000	Máquinas de moldear en vacío y demás máquinas para termoformado	3%	A	
84775100	De moldear o recauchutar neumáticos(llantas neumáticas) o moldear o formar cámaras para neumáticos	3%	A	
84775900	Los demás.	3%	A	
84778000	Las demás máquinas y aparatos.	3%	A	
84779000	Partes	3%	A	
84781000	Máquinas y aparatos	3%	A	
84789000	Partes	3%	A	
84791000	Máquinas y aparatos para obras públicas, la construcción o trabajos análogos	10%	A	
84792000	Máquinas y aparatos para extracción o preparación de grasas o aceites vegetales fijos o animales.	3%	A	
84793000	Prensas para fabricar tableros de partículas, fibra de madera u otras materias leñosas y demás máquinas y aparatos para trabajar madera o corcho.	3%	A	
84794000	Máquinas de cordelería o cablería.	3%	A	
84795000	Robotes industriales, no expresados ni comprendidos en otra parte.	3%	A	
84796000	Aparatos de evaporación para refrigerar el aire.	10%	B	
84798100	Para trabajar metal, incluidas las bobinadoras de hilos eléctricos	3%	A	
84798210	Máquinas y aparatos que pueden agruparse por las industrias que las utilizan.	3%	A	
84798220	Las demás máquinas y aparatos de uso general.	LIBRE	I	
84798290	Las demás.	3%	A	
84798910	Humectadores y deshumectadores de aire.	3%	A	
84798920	Torres de burbujas.	LIBRE	I	
84798930	Enceradoras y fregadoras de piso; aspiradoras de polvo.	3%	A	
84798940	Compactadores de basura.	LIBRE	I	
84798980	Las demás máquinas y aparatos de uso general.	LIBRE	I	
84798990	Los demás.	3%	A	
84799000	Partes.	3%	A	
84801000	Cajas de fundición.	3%	A	
84802000	Placas de fondo para moldes.	3%	A	
84803000	Modelos para moldes.	3%	A	
84804100	Para el moldeo por inyección o compresión	3%	A	
84804900	Los demás	3%	A	
84805000	Moldes para vidrio.	3%	A	
84806010	Moldes y formas para hormigón, concreto o mortero	3%	A	
84806090	Los demás	3%	A	
84807100	Para moldeo por inyección o compresión.	3%	A	
84807900	Los demás	3%	A	
84811000	Válvulas reductoras de presión.	3%	A	
84812010	Para neumáticos o cámaras de aire para vehículos	10%	B	
84812090	Los demás	3%	A	
84813000	Válvulas de retención	3%	A	
84814000	Válvulas de alivio o seguridad.	3%	A	
84818010	Grifos	10%	A	
84818020	Las demás válvulas.	3%	A	
84818090	Las demás	3%	A	
84819000	Partes	3%	A	
84821000	Rodamientos de bolas.	3%	A	
84822000	Rodamientos de rodillos cónicos, incluidos los ensamblados de conos y rodillos cónicos	3%	A	
84823000	Rodamientos de rodillos en forma de tonel.	3%	A	
84824000	Rodamientos de agujas.	3%	A	
84825000	Rodamientos de rodillos cilíndricos.	3%	A	
84828000	Los demás, incluidos los rodamientos combinados.	3%	A	
84829100	Bolas, rodillos y agujas	3%	A	
84829900	Las demás	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
84831010	Para usos marinos	5%	A	
84831090	Los demás	5%	A	
84832000	Cajas de cojinetes con rodamientos incorporados	10%	B	
84833000	Cajas de cojinetes sin rodamientos incorporados; cojinetes.	10%	A	
84834000	Engranajes y ruedas de fricción, excepto las ruedas dentadas y demás órganos elementales de transmisión presentados aisladamente; husillos fileteados de bolas o rodillos; reductores, multiplicadores y variadores de velocidad, incluidos los convertidores d	3%	A	
84835000	Volantes y poleas, incluidos los motones	10%	A	
84836000	Embragues y órganos de acoplamiento, incluidas las juntas de articulación	10%	B	
84839000	Ruedas dentadas y demás órganos elementales de transmisión presentados aisladamente; partes.	10%	B	
84841000	Juntas o empaquetaduras metaloplásticas	10%	A	
84842000	Juntas o empaquetaduras mecánicas de estanqueidad.	10%	A	
84849000	Los demás	10%	A	
84851000	Hélices para barcos y sus paletas.	5%	A	
84859000	Las demás.	3%	A	
85011000	Motores de potencia inferior o igual a 37,5 W.	3%	A	
85012000	Motores universales de potencia superior a 37,5 W.	3%	A	
85013110	Generadores de corriente continua.	3%	A	
85013120	Motores	3%	A	
85013210	Generadores de corriente continua	3%	A	
85013220	Motores	3%	A	
85013310	Generadores de corriente continua	3%	A	
85013320	Motores	3%	A	
85013410	Generadores de corriente continua	3%	A	
85013420	Motores	3%	A	
85014000	Los demás motores de corriente alterna, monofásicos.	3%	A	
85015100	De potencia inferior o igual a 750 W	3%	A	
85015200	De potencia superior a 750 W pero inferior o igual a 75 KW.	3%	A	
85015300	De potencia superior a 75 kW.	3%	A	
85016100	De potencia inferior o igual a 75 kVA	3%	A	
85016200	De potencia superior a 75 KVA pero inferior o igual a 375 KVA.	3%	A	
85016300	De potencia superior a 375 KVA pero inferior o igual a 750 KVA.	3%	A	
85016400	De potencia superior a 750 kVA	3%	A	
85021100	De potencia inferior o igual a 75 KVA	3%	A	
85021200	De potencia superior a 75 KVA pero inferior o igual 375 KVA.	3%	A	
85021300	De potencia superior a 375 KVA	3%	A	
85022000	Grupos electrógenos con motor de émbolo (pistón) de encendido por chispa (motor de explosión).	10%	A	
85023100	De energía eólica.	10%	A	
85023900	Los demás.	10%	A	
85024000	Convertidores rotativos eléctricos.	3%	A	
85030000	PARTES IDENTIFICABLES COMO DESTINADAS, EXCLUSIVA O PRINCIPALMENTE, A LAS MÁQUINAS DE LAS PARTIDAS 85.01 u 85.02	3%	A	
85041000	Balastos (reactancias) para lámparas o tubos de descarga.	3%	A	
85042100	De potencia inferior o igual a 650 KVA.	3%	A	
85042200	De potencia superior a 650 kVA pero inferior o igual a 10,000 KVA	3%	A	
85042300	De potencia superior a 10,000 KVA	3%	A	
85043100	De potencia inferior o igual a 1 KVA	3%	A	
85043200	De potencia superior a 1 kVA pero inferior o igual a 16 KVA	3%	A	
85043300	De potencia superior a 16 kVA pero inferior o igual a 500 KVA	3%	A	
85043400	De potencia superior a 500 kVA.	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85044010	Alimentadores estabilizados para máquinas automáticas de tratamiento o procesamiento de datos u otras máquinas de oficina.	5%	A	
85044090	Los demás	5%	A	
85045000	Las demás bobinas de reactancia (autoinducción).	15%	A	
85049000	Partes	3%	A	
85051100	De metal	15%	A	
85051900	Los demás	15%	A	
85052000	Acoplamientos, embragues, variadores de velocidad y frenos, electromagnéticos	10%	A	
85053000	Cabezas elevadoras electromagnéticas.	10%	A	
85059000	Los demás, incluidas las partes.	15%	A	
85061011	De aparatos para facilitar la audición de sordos	LIBRE	I	
85061019	Las demás	5%	A	
85061020	De volumen exterior superior a 300 cm3	5%	A	
85063011	De aparatos para facilitar la audición de sordos.	LIBRE	I	
85063019	Las demás	5%	A	
85063020	De volumen exterior superior a 300 cm3.	5%	A	
85064011	De aparatos para facilitar la audición de sordos.	LIBRE	I	
85064019	Las demás	5%	A	
85064020	De volumen exterior superior a 300 cm3	5%	A	
85065011	De aparatos para facilitar la audición de sordos.	LIBRE	I	
85065019	Las demás	5%	A	
85065020	De volumen exterior superior a 300 cm3	5%	A	
85066011	De aparatos para facilitar la audición de sordos.	LIBRE	I	
85066019	Las demás	5%	A	
85066020	De volumen exterior superior a 300 cm3	5%	A	
85068011	De aparatos para facilitar la audición de sordos	LIBRE	I	
85068019	Las demás	5%	A	
85068020	De volumen exterior superior a 300 cm3	5%	A	
85069000	Partes.	5%	A	
85071000	De plomo, de los tipos utilizados para arranque de motores de émbolo (pistón)	15%	A	
85072000	Los demás acumuladores de plomo.	15%	C	
85073000	De níquel - cadmio	15%	A	
85074000	De níquel - hierro.	15%	A	
85078000	Los demás acumuladores	15%	A	
85079000	Partes	3%	A	
85091000	Aspiradoras, incluidas las de materias secas y líquidas.	15%	A	
85092000	Enceradoras (lustradoras) de pisos	15%	B	
85093000	Trituradoras de desperdicios de cocina	10%	B	
85094000	Trituradoras y mezcladoras de alimentos; extractoras de jugo de frutos u hortalizas	5%	A	
85098011	Máquinas para cortar en lonchas la carne, queso, etc.	5%	A	
85098012	Cepillos de diente eléctricos.	5%	A	
85098019	Los demás.	5%	A	
85098090	Los demás	5%	A	
85099000	Partes	15%	B	
85101000	Afeitadoras	10%	B	
85102010	Aparatos para esquilar	15%	B	
85102090	Los demás	15%	B	
85103000	Aparatos de depilar.	5%	B	
85109010	Para aparatos de afeitar	10%	B	
85109020	Para aparatos de esquilar	15%	B	
85109090	Los demás	15%	B	
85111000	Bujías de encendido	5%	A	
85112000	Magnetos; dinamomagnetos; volantes magnéticos.	5%	A	
85113000	Distribuidores; bobinas de encendido	5%	A	
85114010	De 32 voltios	5%	A	
85114090	Los demás	5%	A	
85115010	Alternadores para uso marino.	5%	A	
85115090	Los demás	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85118000	Los demás aparatos y dispositivos	5%	A	
85119010	Para alternadores de uso marino y motores de arranque de 32 voltios	5%	A	
85119090	Los demás	10%	A	
85121000	Aparatos de alumbrado o señalización visual de los tipos utilizados en bicicletas.	10%	B	
85122000	Los demás aparatos de alumbrado o señalización visual	10%	A	
85123000	Aparatos de señalización acústica	10%	A	
85124000	Limpiaparabrisas y eliminadores de escarcha o vaho	10%	A	
85129000	Partes	10%	A	
85131000	Lámparas.	10%	A	
85139000	Partes	15%	A	
85141010	Para cerámica.	10%	A	
85141090	Los demás.	3%	A	
85142010	Para cerámica.	10%	A	
85142090	Los demás	3%	A	
85143010	Para cerámica.	10%	A	
85143090	Los demás.	3%	A	
85144010	Para cerámica.	10%	B	
85144090	Los demás.	3%	A	
85149000	Partes	3%	A	
85151100	Soldadores y pistolas para soldar.	3%	A	
85151900	Los demás	3%	A	
85152100	Total o parcialmente automáticos	3%	A	
85152900	Los demás	3%	A	
85153100	Total o parcialmente automáticos.	3%	A	
85153900	Los demás	3%	A	
85158000	Las demás máquinas y aparatos	3%	A	
85159000	Partes	3%	A	
85161011	Desmontados o sin armar todavía.	5%	A	
85161019	Los demás.	15%	C	
85161021	Desmontados o sin armar todavía.	5%	A	
85161029	Los demás.	15%	C	
85162100	Radiadores de acumulación.	15%	C	
85162900	Los demás.	15%	C	
85163110	Portátiles	10%	B	
85163190	Los demás	10%	B	
85163210	Portátiles.	10%	B	
85163290	Los demás	10%	B	
85163300	Aparatos para secar las manos.	15%	B	
85164000	Planchas eléctricas	5%	A	
85165000	Hornos de microondas.	15%	B	
85166010	Los demás hornos y asadores	15%	B	
85166090	Los demás.	10%	B	
85167100	Aparatos para la preparación de café o té	10%	A	
85167200	Tostadores de pan	10%	A	
85167900	Los demás.	10%	A	
85168010	Para planchas eléctricas	10%	A	
85168090	Los demás	15%	C	
85169010	Para planchas eléctricas	15%	C	
85169090	Los demás	15%	C	
85171100	Teléfonos de usuario de auricular inalámbrico combinado con micrófono.	5%	A	
85171900	Los demás.	5%	A	
85172100	Telefax.	5%	A	
85172200	Teletipos.	10%	A	
85173000	Aparatos de conmutación para telefonía o telegrafía	5%	A	
85175000	Los demás aparatos de telecomunicación por corriente portadora o telecomunicación digital.	5%	A	
85178000	Los demás aparatos.	5%	A	
85179000	Partes.	5%	A	
85181000	Micrófonos y sus soportes.	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85182100	Un altavoz (altoparlante) montado en su caja	10%	A	
85182200	Varios altavoces (altoparlantes) montados en una misma caja.	5%	A	
85182900	Los demás	5%	A	
85183000	Auriculares, incluidos los de casco, y demás auriculares, incluso combinados con micrófono y juegos o conjuntos constituidos por un micrófono y uno o varios altavoces (altoparlantes).	10%	A	
85184000	Amplificadores eléctricos de audiodiferencia.	5%	A	
85185010	Para cinematografía	15%	C	
85185090	Los demás	10%	B	
85189000	Partes.	10%	A	
85191000	Tocadiscos que funcionen por ficha o moneda.	10%	A	
85192100	Sin altavoces (altoparlantes).	10%	B	
85192900	Los demás.	10%	B	
85193100	Con cambiador automático de discos	10%	B	
85193900	Los demás	10%	B	
85194000	Aparatos para reproducir dictados	10%	B	
85199200	Reproductores de casetes (tocacasetes) de bolsillo	10%	A	
85199300	Los demás reproductores de casetes (tocacasetes).	10%	A	
85199900	Los demás	5%	A	
85201000	Aparatos para dictar que solo funcionen con fuente de energía exterior	10%	A	
85202000	Contestadores telefónicos.	10%	A	
85203200	Digitales.	5%	A	
85203300	Los demás, de casete.	5%	A	
85203900	Los demás	10%	B	
85209000	Los demás	10%	B	
85211000	De cinta magnética	5%	A	
85219000	Los demás.	5%	A	
85221000	Cápsulas fonocaptoras	15%	C	
85229010	Muebles	15%	C	
85229090	Las demás.	10%	B	
85231100	De anchura inferior o igual a 4 mm	5%	A	
85231200	De anchura superior a 4 mm pero inferior o igual a 6.5 mm	5%	A	
85231300	De anchura superior a 6.5 mm	5%	A	
85232000	Discos magnéticos.	5%	A	
85233000	Tarjetas con tira magnética incorporada.	5%	A	
85239000	Los demás.	5%	A	
85241010	De larga duración grabados	15%	C	
85241020	De carácter educativo	LIBRE	I	
85241090	Los demás.	10%	B	
85243110	De máquinas automáticas para tratamiento o procesamiento de datos.	5%	A	
85243190	Los demás	15%	A	
85243210	Para fines privados o educacionales	LIBRE	I	
85243290	Los demás	15%	C	
85243911	Programas de entretenimiento.	15%	A	
85243912	Los demás programas.	5%	A	
85243913	Programas de carácter educativo	5%	A	
85243919	Los demás.	10%	A	
85243920	Discos de video digital ("DVD") para todo uso, excepto de carácter educativo.	5%	A	
85243991	Discos de video digital ("DVD") de carácter educativo	5%	A	
85243992	Los demás de carácter educativo	15%	A	
85243999	Los demás	15%	A	
85244010	De máquinas automáticas para tratamiento o procesamiento de datos.	10%	A	
85244090	Las demás	15%	A	
85245111	Para fines privados o educacionales.	LIBRE	I	
85245119	Los demás	10%	B	
85245121	De carácter educativo	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85245129	Los demás	10%	B	
85245191	De carácter educativo	15%	C	
85245199	Los demás	15%	C	
85245211	De carácter educativo	LIBRE	I	
85245219	Los demás	10%	B	
85245221	De carácter educativo	10%	B	
85245229	Los demás	10%	B	
85245291	De carácter educativo	15%	C	
85245299	Los demás	15%	C	
85245311	De carácter educativo	LIBRE	I	
85245319	Los demás	10%	B	
85245321	De carácter educativo	10%	B	
85245329	Los Demás	10%	B	
85245330	Vídeo - películas, excepto de carácter educativo	5%	A	
85245391	Video - películas, excepto de carácter educativo	5%	A	
85245392	Los demás de carácter educativo	15%	C	
85245399	Los demás	15%	C	
85246000	Tarjetas con tira magnética incorporada.	15%	C	
85249110	De máquinas automáticas para tratamiento o procesamiento de datos.	5%	A	
85249190	Los demás	15%	A	
85249910	Matrices y moldes galvanicos	15%	A	
85249920	Los demás discos compacto, con soporte de sonido únicamente,	15%	A	
85249931	Programas de entretenimiento.	15%	A	
85249932	Los demás programas, excepto de carácter educativo	5%	A	
85249933	Programas de carácter educativo	5%	A	
85249939	Los demás.	3%	A	
85249991	De carácter educativo	15%	A	
85249999	Los demás	15%	A	
85251010	Para estaciones de radiodifusión	LIBRE	I	
85251020	De televisión	15%	A	
85251030	Para radioaficionados.	10%	A	
85251090	Los demás.	5%	A	
85252010	Para estaciones de radiodifusión.	LIBRE	I	
85252020	Para estaciones televisoras.	15%	A	
85252030	Para radioaficionados.	5%	A	
85252090	Los demás	5%	A	
85253000	Cámaras de televisión.	5%	A	
85254000	Videocámaras, incluidas las de imagen fija; cámaras digitales.	5%	A	
85261000	Aparatos de radar.	15%	A	
85269100	Aparatos de radionavegación.	15%	A	
85269210	Control remoto para aparatos domésticos	15%	A	
85269290	Los demás	15%	C	
85271200	Radiocasetes de bolsillo	5%	A	
85271300	Los demás aparatos combinados con grabador o reproductor de sonido.	10%	A	
85271900	Los demás	5%	A	
85272100	Combinados con grabador o reproductor de sonido.	5%	A	
85272900	Los demás	10%	A	
85273110	Para estaciones de radiodifusión	LIBRE	I	
85273190	Los demás	5%	A	
85273200	Sin combinar con grabador o reproductor de sonido pero combinados con reloj	10%	A	
85273900	Los demás.	10%	A	
85279000	Los demás aparatos	10%	A	
85281200	En colores	5%	A	
85281300	En blanco y negro o demás monocromos	5%	A	
85282100	En colores	5%	A	
85282200	En blanco y negro o demás monocromos.	5%	A	
85283000	Videoproyectores.	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85291000	Antenas y reflectores de antena de cualquier tipo; partes apropiados para su utilización con dichos artículos.	5%	A	
85299011	Para estaciones de radiodifusión (emisoras de radio).	5%	A	
85299019	Los demás	15%	A	
85299090	Los demás	5%	A	
85301000	Aparatos para vías férreas o similares	15%	A	
85308000	Los demás aparatos	15%	C	
85309000	Partes	15%	C	
85311000	Avisadores eléctricos de protección contra robo o incendio y aparatos similares	10%	A	
85312000	Tableros indicadores con dispositivos de cristal líquido (LCD) o diodos emisores de luz (LED), incorporados	15%	A	
85318010	Avisadores sonoros para telefonía o telegrafía (timbres).	15%	A	
85318020	Los demás timbres eléctricos, zumbadores, carillones de puertas y similares	10%	A	
85318030	Los demás tableros anunciadores luminosos	15%	A	
85318040	Sirenas	10%	A	
85318090	Los demás	15%	C	
85319000	Partes	15%	A	
85321000	Condensadores fijos concebidos para redes eléctricas de 50/60Hz, para una potencia reactiva superior o igual a 0,5 kvar (condensadores de potencia).	3%	A	
85322100	De tantalio	3%	A	
85322200	Electrolíticos de aluminio	10%	A	
85322300	Con dieléctrico de cerámica de una sola capa.	3%	A	
85322400	Con dieléctrico de cerámica, multicapas.	3%	A	
85322500	Con dieléctrico de papel o plástico	3%	A	
85322900	Los demás	3%	A	
85323000	Condensadores variables o ajustables	3%	A	
85329000	Partes	3%	A	
85331000	Resistencias fijas de carbono, aglomeradas o de capa.	3%	A	
85332100	De potencia inferior o igual a 20 W	3%	A	
85332900	Las demás	3%	A	
85333100	De potencia inferior o igual a 20 W	3%	A	
85333900	Las demás	3%	A	
85334000	Las demás resistencias variables (incluidos reóstatos y potenciómetros)	3%	A	
85339000	Partes	3%	A	
85340000	CIRCUITOS IMPRESOS	3%	A	
85351000	Fusibles y cortacircuitos de fusible	3%	A	
85352100	Para una tensión inferior a 72,5 kV	3%	A	
85352900	Los demás.	10%	A	
85353000	Seccionadores e interruptores	10%	A	
85354000	Pararrayos, limitadores de tensión y supresores de sobretensión transitoria.	10%	A	
85359010	Cajas de empalme, conexión o distribución.	10%	A	
85359090	Las demás.	10%	A	
85361000	Fusibles y cortacircuitos de fusible	10%	A	
85362000	Disyuntores	3%	A	
85363000	Los demás aparatos para protección de circuitos eléctricos.	10%	A	
85364100	Para una tensión inferior o igual a 60V.	3%	A	
85364900	Los demás	3%	A	
85365000	Los demás interruptores, seccionadores y conmutadores.	5%	A	
85366100	Portalámparas	10%	A	
85366900	Los demás	10%	A	
85369010	Cajas de empalmes, conexión o distribución.	10%	A	
85369090	Los demás.	10%	A	
85371000	Para una tensión inferior o igual a 1,000 V	10%	A	
85372000	Para una tensión superior a 1,000 V	10%	A	
85381000	Cuadros, paneles, consolas, armarios y demás soportes de la partida No. 85.37, sin sus aparatos	10%	A	
85389000	Las demás	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85391000	Faros o unidades "sellados".	10%	A	
85392100	Halógenos de volframio (tungsteno)	10%	A	
85392200	Los demás de potencia inferior o igual a 200 W y para una tensión superior a 100 V	10%	A	
85392900	Los demás	10%	A	
85393100	Fluorescentes, de cátodo caliente.	5%	A	
85393200	Lámparas de vapor de mercurio o sodio; lámparas de halogenuro metálico.	10%	A	
85393910	Las demás lámparas fluorescentes.	5%	A	
85393990	Las demás.	10%	A	
85394100	Lámparas de arco	3%	A	
85394900	Los demás.	3%	A	
85399000	Partes.	15%	A	
85401100	En colores	10%	A	
85401200	En blanco y negro u otros monocromos	10%	B	
85402000	Tubos para cámaras de televisión; tubos convertidores o intensificadores de imagen; los demás tubos de fotocátodo.	10%	B	
85404000	Tubos para visualizar datos gráficos en colores, con pantalla fosfórica de separación de puntos inferior a 0.4 mm.	10%	B	
85405000	Tubos para visualizar datos gráficos en blanco y negro o demás monocromos.	10%	B	
85406000	Los demás tubos catódicos.	10%	B	
85407100	Magnetrones	10%	B	
85407200	Klistrones	10%	B	
85407900	Los demás.	10%	B	
85408100	Tubos receptores o amplificadores.	10%	B	
85408900	Los demás	10%	B	
85409100	De tubos catódicos	10%	B	
85409900	Las demás	10%	B	
85411000	Diodos, excepto los fotodiodos y los diodos emisores de luz.	10%	A	
85412100	Con una capacidad de disipación inferior a 1 W.	10%	A	
85412900	Los demás	10%	A	
85413000	Tiristores, diacs y triacs, excepto los dispositivos fotosensibles	10%	A	
85414000	Dispositivos semiconductores fotosensibles, incluidas las células fotovoltaicas, aunque estén ensambladas en módulos o paneles; diodos emisores de luz	10%	A	
85415000	Los demás dispositivos semiconductores.	10%	A	
85416000	Cristales piezoeléctricos montados	10%	A	
85419000	Partes	10%	A	
85421000	Tarjetas provistas de un circuito integrado electrónico (tarjetas inteligentes ("smart cards"))	10%	A	
85422100	Digitales	10%	A	
85422900	Los demás.	10%	A	
85426000	Circuitos integrados híbridos	10%	A	
85427000	Microestructuras electrónicas.	10%	A	
85429000	Partes	10%	A	
85431100	Aparatos de implantación iónica para dopar material semiconductor.	3%	A	
85431900	Los demás.	3%	A	
85432000	Generadores de señales.	15%	C	
85433000	Máquinas y aparatos de galvanotecnia, electrolisis o electroforesis	3%	A	
85434000	Electrificadores de cercas.	15%	C	
85438100	Tarjetas y etiquetas de activación por proximidad	15%	A	
85438910	Amplificadores para transmisores de radioemisoras de radiodifusión	LIBRE	I	
85438920	Sincronizadores	15%	A	
85438930	Generadores y difusores de ozono.	15%	A	
85438990	Los demás.	15%	A	
85439010	Para amplificadores de aparatos transmisores de radiodifusión (de estudios de radio emisoras)	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
85439020	Para sincronizadores.	15%	A	
85439090	Las demás.	15%	A	
85441100	De cobre	10%	A	
85441900	Los demás	10%	A	
85442010	Para computadoras	3%	A	
85442090	Los demás	3%	A	
85443000	Juegos de cables para bujías de encendido y demás juegos de cables de los tipos utilizados en los medios de transporte.	10%	A	
85444100	Provistos de piezas de conexión	10%	A	
85444910	Alambres y cables telefónicos de cobre, de aislamiento termoplástico, tipo IN, hasta dos pares	15%	A	
85444920	Cables planos de cobre, bajante para antenas de televisión, de un par, con aislamiento termoplástico.	15%	A	
85444990	Los demás	10%	A	
85445100	Provistos de piezas de conexión	10%	A	
85445911	Con aislamiento termoplástico de cobre, incluso, estañados, tipo IN, "Jumper Wire" y hasta dos pares	15%	A	
85445912	Con aislamiento termoplástico de acero recubierto o revestido de cobre(Copperclad) para bajada o acometida y hasta dos pares. (tipo "Drop Wire")	10%	A	
85445919	Los demás	10%	A	
85445920	Cables porta-electrodos (para soldadura eléctrica por arco)	3%	A	
85445930	Cables planos de aislamiento termoplástico de cobre, bajante para antenas de televisión, de un par.	15%	A	
85445940	Alambres, cordones y cables de cobre con aislamiento termoplástico, para servicio hasta 90°C (194° F.) y hasta cuatro conductores, con exclusión de los alambres y cables con aislamiento transparente	10%	B	
85445990	Los demás	10%	B	
85446010	Con pieza de conexión	10%	B	
85446091	Cables porta electrodos (para soldadura eléctrica por arco)	3%	A	
85446092	Alambres, cordones y cables de cobre con aislamiento termoplástico para servicios hasta 90° C. (194° F), para edificaciones, distribución y acometida y hasta de cuatro conductores	10%	B	
85446093	Cables de control multipares, incluso con ánima de acero	10%	A	
85446099	Los demás	10%	A	
85447000	Cables de fibras ópticas.	10%	A	
85451100	De los tipos utilizados en hornos	3%	A	
85451900	Los demás	15%	A	
85452000	Escobillas	15%	A	
85459000	Los demás	15%	A	
85461000	De vidrio.	15%	A	
85462000	De cerámica.	15%	A	
85469000	Los demás.	15%	A	
85471000	Piezas aislantes de cerámica	15%	A	
85472000	Piezas aislantes de plástico	15%	A	
85479010	Tubos aislados y sus piezas de unión, de metales comunes, aislados interiormente	3%	A	
85479090	Los demás	10%	A	
85481000	Desperdicios y desechos de pilas, baterías de pilas o acumuladores, eléctricos; pilas, baterías de pilas y acumuladores, eléctricos, inservibles.	10%	A	
85489000	Los demás.	5%	A	
86011000	De fuente externa de electricidad	15%	C	
86012000	De acumuladores eléctricos	15%	C	
86021000	Locomotoras Diesel-eléctricas	15%	A	
86029000	Los demás	15%	C	
86031010	Con carrocería de metal	15%	C	
86031090	Los demás	15%	C	
86039010	Con carrocería de metal.	15%	C	
86039090	Los demás.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
86040010	Con carrocería de metal	15%	C	
86040090	Los demás	15%	C	
86050010	Con carrocería de metal	15%	A	
86050090	Los demás	15%	A	
86061010	Con carrocería de metal	15%	C	
86061090	Los demás	15%	C	
86062010	Con carrocería de metal	15%	C	
86062090	Los demás.	15%	C	
86063010	Con carrocería de metal	15%	C	
86063090	Los demás	15%	C	
86069110	Con carrocería de metal	15%	C	
86069190	Los demás	15%	C	
86069210	Con carrocería de metal	15%	C	
86069290	Los demás	15%	C	
86069910	Con carrocería de metal	15%	C	
86069990	Los demás	15%	A	
86071100	Bojes y "bissels", de tracción	15%	C	
86071200	Los demás bojes y "bissels".	15%	C	
86071900	Los demás, incluidas las partes	15%	C	
86072100	Frenos de aire comprimido y sus partes	15%	C	
86072900	Los demás	15%	C	
86073000	Ganchos y demás sistemas de enganche, topes, y sus partes	15%	C	
86079100	De locomotoras o locotractores	15%	A	
86079900	Las demás	15%	A	
86080000	MATERIAL FIJO DE VÍAS FÉRREAS O SIMILARES; APARATOS MECÁNICOS (INCLUSO ELECTROMECAÑICOS) DE SEÑALIZACIÓN, SEGURIDAD, CONTROL O MANDO PARA VÍAS FÉRREAS O SIMILARES, CARRETERAS O VÍAS FLUVIALES, ÁREAS O PARQUES DE ESTACIONAMIENTO, INSTALACIONES PORTUARIAS O	15%	A	
86090011	De acero inoxidable para el almacenamiento de leche	3%	A	
86090012	Los demás de metal, para el transporte de líquidos con capacidad superior a 500 litros.	15%	A	
86090019	Los demás	15%	A	
86090090	Los demás	15%	A	
87011000	Motocultores	LIBRE	I	
87012000	Tractores de carretera para semirremolques.	10%	A	
87013000	Tractores de orugas	LIBRE	I	
87019010	Tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87019090	Los demás	10%	A	
87021010	Para el transporte público.	5%	A	
87021020	Los demás de valor CIF igual o inferior a B/.15,000.00	5%	A	
87021090	Los demás	5%	A	
87029010	Para el transporte público.	5%	A	
87029020	Los demás de valor CIF igual o inferior a B/.15,000.00	5%	A	
87029090	Los demás	5%	A	
87031000	Vehículos especialmente concebidos para desplazarse sobre nieve; vehículos especiales para transporte de personas en campos de golf y vehículos similares.	5%	A	
87032110	Ambulancias y coches fúnebres.	10%	A	
87032120	Vehículos mixtos, proyectados principalmente para transporte de mercancías.	10%	N	
87032131	De un valor CIF inferior o igual a B/.12,000.00.	15%	N	
87032132	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	N	
87032139	Los demás	18%	N	
87032141	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	N	
87032142	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	N	
87032143	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	N	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87032144	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	N	
87032149	Los demás	3%	N	
87032151	De un valor CIF inferior o igual a B/.12,000.00.	15%	N	
87032152	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	N	
87032159	Los demás	20%	N	
87032191	De valor CIF inferior o igual a B/.5,000.00	15%	N	
87032192	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/12,000.00.	15%	N	
87032193	Cuando su valor CIF exceda de B/12,000.00 sin pasar de B/.14,500.00	18%	N	
87032194	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	N	
87032199	Los demás.	20%	N	
87032210	Ambulancias y coches fúnebres	10%	A	
87032220	Vehículos mixtos proyectados principalmente para transporte de mercancías	10%	N	
87032231	De un valor CIF inferior o igual a B/12,000.00.	15%	N	
87032232	Cuando su valor CIF excede de B/.12,000.00 sin pasar de B/.18,000.00	15%	N	
87032239	Los demás.	18%	N	
87032241	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	N	
87032242	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	N	
87032243	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	N	
87032244	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	N	
87032249	Los demás	3%	N	
87032251	De un valor CIF inferior o igual a B/.12,000.00.	15%	N	
87032252	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	N	
87032259	Los demás	20%	N	
87032291	De valor CIF inferior o igual a B/.5,000.00	15%	N	
87032292	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/12,000.00.	15%	N	
87032293	Cuando su valor CIF exceda B/.12,000.00 sin pasar de B/.14,500.00	18%	N	
87032294	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	N	
87032299	Los demás.	20%	N	
87032310	Ambulancias y coches fúnebres	10%	A	
87032320	Vehículos mixtos proyectados principalmente para transporte de mercancías.	10%	B	
87032331	De un valor CIF inferior o igual a B/.12,000.00.	15%	N	
87032332	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	A	
87032339	Los demás.	18%	A	
87032341	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	B	
87032342	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	B	
87032343	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	B	
87032344	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	B	
87032349	Los demás	3%	B	
87032351	De un valor CIF inferior o igual a B/.12,000.00.	15%	B	
87032352	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	B	
87032359	Los demás	20%	B	
87032391	De valor CIF inferior o igual a B/.5,000.00	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87032392	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/.12,000.00.	15%	C	
87032393	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	A	
87032394	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	A	
87032399	Los demás.	20%	A	
87032410	Ambulancias y coches fúnebres	10%	A	
87032420	Vehículos mixtos proyectados para transporte de mercancías	10%	B	
87032431	De un valor CIF inferior o igual a B/.12,000.00.	15%	C	
87032432	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	A	
87032439	Los demás.	18%	A	
87032441	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18,000.00	3%	B	
87032442	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	B	
87032443	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	B	
87032444	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	B	
87032449	Los demás	3%	B	
87032451	De un valor CIF inferior o igual a B/.12,000.00.	15%	B	
87032452	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	B	
87032459	Los demás	20%	B	
87032491	De valor CIF inferior o igual a B/.5,000.00.	15%	C	
87032492	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/12,000.00.	15%	C	
87032493	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	18%	A	
87032494	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	A	
87032499	Los demás.	20%	A	
87033110	Ambulancias y coches fúnebres	10%	A	
87033120	Vehículos mixtos proyectados principalmente para transporte de mercancías.	10%	N	
87033131	De un valor CIF inferior o igual a B/.12,000.00	15%	N	
87033132	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	N	
87033139	Los demás.	18%	N	
87033141	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18,000.00	3%	N	
87033142	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	N	
87033143	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	N	
87033144	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	N	
87033149	Los demás	3%	N	
87033151	De un valor CIF inferior o igual a B/.12,000.00.	15%	N	
87033152	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	N	
87033159	Los demás	20%	N	
87033191	De valor CIF inferior o igual a B/.5,000.00.	15%	N	
87033192	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/.12,000.00.	15%	N	
87033193	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	N	
87033194	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	N	
87033199	Los demás.	20%	N	
87033210	Ambulancias y coches fúnebres	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87033220	Vehículos mixtos proyectados principalmente para transporte de mercancías.	10%	C	
87033231	De un valor CIF inferior o igual a B/.12,000.00	15%	C	
87033232	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	C	
87033239	Los demás.	18%	C	
87033241	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	C	
87033242	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	C	
87033243	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	C	
87033244	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	C	
87033249	Los demás	3%	C	
87033251	De un valor CIF inferior o igual a B/.12,000.00.	15%	C	
87033252	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	C	
87033259	Los demás	20%	C	
87033291	De valor CIF inferior o igual a B/.5,000.00	15%	C	
87033292	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/.12,000.00.	15%	C	
87033293	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/14,500.00.	18%	C	
87033294	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	C	
87033299	Los demás.	20%	C	
87033310	Ambulancias y coches fúnebres	10%	C	
87033320	Vehículos mixtos proyectados principalmente para transporte de mercancías.	10%	C	
87033331	De un valor CIF inferior o igual a B/.12,000.00.	15%	C	
87033332	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18,000.00	15%	C	
87033339	Los demás.	18%	C	
87033341	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	C	
87033342	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	C	
87033343	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	C	
87033344	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	C	
87033349	Los demás	3%	C	
87033351	De un valor CIF inferior o igual a B/.12,000.00.	15%	C	
87033352	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	C	
87033359	Los demás	20%	C	
87033391	De valor CIF inferior o igual a B/.5,000.00	15%	C	
87033392	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/.12,000.00.	15%	C	
87033393	Cuando su valor CIF exceda B/.12,000.00 sin pasar de B/.14,500.00.	18%	C	
87033394	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	C	
87033399	Los demás.	20%	C	
87039010	Ambulancias y coches fúnebres	10%	B	
87039020	Vehículos mixtos proyectados principalmente para transporte de mercancías.	10%	B	
87039031	De un valor CIF inferior o igual a B/.12,000.00	15%	B	
87039032	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.18.000.00	15%	B	
87039039	Los demás.	18%	B	
87039041	Con tracción en las cuatro ruedas, de un valor CIF inferior o igual a B/.18.000.00	3%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87039042	Con tracción en las cuatro ruedas, cuando su valor CIF exceda de B/.18,000.00	3%	B	
87039043	Los demás de un valor CIF inferior o igual a B/.12,000.00	3%	B	
87039044	Los demás cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00	3%	B	
87039049	Los demás	3%	B	
87039051	De un valor CIF inferior o igual a B/.12,000.00.	15%	B	
87039052	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	B	
87039059	Los demás	20%	B	
87039091	De valor CIF inferior o igual a B/.5,000.00	15%	B	
87039092	Cuando su valor CIF exceda de B/.5,000.00 sin pasar de B/.12,000.00.	15%	B	
87039093	Cuando su valor CIF exceda de B/.12,000.00 sin pasar de B/.14,500.00.	18%	B	
87039094	Cuando su valor CIF exceda de B/.14,500.00 sin pasar de B/.15,000.00.	20%	B	
87039099	Los demás.	20%	B	
87041000	Volquetes automotores concebidos para utilizarlos fuera de la red de carreteras	10%	A	
87042100	De peso total con carga máxima inferior o igual a 5t	8%	B	
87042200	De peso total con carga máxima superior a 5t pero inferior o igual a 20t	5%	B	
87042300	De peso total con carga máxima superior a 20t	10%	B	
87043100	De peso total con carga máxima inferior o igual a 5t	10%	A	
87043200	De peso total con carga máxima superior a 5t.	10%	C	
87049000	Los demás	10%	B	
87051000	Camiones grúa.	5%	A	
87052000	Camiones automóviles para sondeo o perforación	10%	A	
87053000	Camiones de bomberos.	10%	A	
87054000	Camiones hormigonera	3%	A	
87059000	Los demás	10%	A	
87060010	Para los vehículos citados en la partida 87.03	15%	C	
87060090	Los demás.	15%	C	
87071000	De vehículos de la partida 87.03	15%	C	
87079011	Para autobuses	15%	C	
87079019	Las demás	15%	C	
87079021	De tractores de carretera para semirremolque	10%	A	
87079022	De los demás tractores agrícolas, hortícolas ó forestales.	LIBRE	I	
87079029	Los demás	10%	A	
87081000	Parachoques (paragolpes, defensas) y sus partes.	5%	A	
87082100	Cinturones de seguridad	5%	A	
87082910	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87082990	Los demás	5%	A	
87083110	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87083190	Los demás	5%	A	
87083900	Los demás	5%	A	
87084010	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87084090	Los demás	5%	A	
87085010	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87085090	Los demás	5%	A	
87086010	Para motocultores y demás tractores agrícolas, hortícolas ó forestales.	LIBRE	I	
87086090	Los demás	5%	A	
87087010	Para motocultores y demás tractores agrícolas, hortícolas ó forestales.	LIBRE	I	
87087090	Los demás	5%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87088010	Para motocultores y demás tractores agrícolas, hortícolas ó forestales.	LIBRE	I	
87088090	Los demás	5%	A	
87089110	Tanques de bronce y plástico para radiadores	3%	A	
87089120	Collarín con tubo de rebose para tanque de radiador	LIBRE	I	
87089190	Los demás	15%	C	
87089200	Silenciadores y tubos (caños) de escape.	5%	A	
87089310	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87089320	Para tractores de oruga	5%	A	
87089331	Completos nuevos	5%	A	
87089332	Completos usados o reconstruidos	15%	C	
87089333	Discos nuevos, usados o reconstruidos.	15%	C	
87089334	Platos de presión nuevos, usados o reconstruidos	15%	C	
87089339	Las demás partes	5%	A	
87089390	Los demás	5%	A	
87089410	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87089490	Los demás.	5%	A	
87089910	Para motocultores y demás tractores agrícolas, hortícolas ó forestales	LIBRE	I	
87089920	Alfombras plásticas.	5%	A	
87089990	Los demás	5%	A	
87091100	Eléctricas	3%	A	
87091900	Las demás	3%	A	
87099011	Con neumáticos	15%	C	
87099019	Las demás	15%	C	
87099090	Las demás	10%	A	
87100000	TANQUES Y DEMÁS VEHÍCULOS AUTOMÓVILES BLINDADOS DE COMBATE, INCLUSO CON SU ARMAMENTO; SUS PARTES.	15%	A	
87111000	Con motor de émbolo (pistón) alternativo de cilindrada inferior o igual a 50 cm3	15%	B	
87112000	Con motor de émbolo (pistón) alternativo de cilindrada superior a 50 cm3, pero inferior o igual a 250 cm3.	15%	B	
87113000	Con motor de émbolo (pistón) alternativo de cilindrada superior a 250 cm3 pero inferior o igual a 500 cm3.	15%	B	
87114000	Con motor de émbolo (pistón) alternativo de cilindrada superior a 500 cm3 pero inferior o igual a 800 cm3.	15%	B	
87115000	Con motor de émbolo (pistón) alternativo de cilindrada superior a 800 cm3	15%	B	
87119000	Los demás	15%	C	
87120010	Bicicletas de todo tipo, totalmente desarmada	5%	A	
87120020	Bicicletas tipo BMX	10%	C	
87120030	Bicicletas montañeras y las de carrera	10%	C	
87120090	Las demás	15%	C	
87131000	Sin mecanismo de propulsión	LIBRE	I	
87139000	Los demás	LIBRE	I	
87141100	Sillines (asientos)	10%	A	
87141910	Ruedas con bandajes.	15%	C	
87141920	Ruedas con neumáticos.	15%	C	
87141930	Mangos para manubrios y almohadillas para pedales.	15%	C	
87141990	Los demás	10%	A	
87142010	Ruedas con bandajes	LIBRE	I	
87142020	Ruedas con neumáticos.	LIBRE	I	
87142090	Los demás	LIBRE	I	
87149100	Cuadros y horquillas, y sus partes	10%	B	
87149210	Ruedas con bandajes	15%	C	
87149220	Ruedas con neumáticos.	15%	C	
87149290	Los demás	10%	B	
87149300	Bujes sin freno y piñones libres	10%	B	
87149400	Frenos, incluidos los bujes con freno, y sus partes.	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
87149500	Sillines (asientos)	10%	B	
87149600	Pedales y mecanismos de pedal y sus partes.	10%	B	
87149900	Los demás	10%	B	
87150010	Coches, sillas y vehículos similares	10%	B	
87150091	Aros metálicos equipados con bandajes	15%	C	
87150099	Los demás	10%	B	
87161000	Remolques y semirremolques para vivienda o acampar, del tipo caravana	15%	B	
87162000	Remolques y semirremolques, autocargadores o autodescargadores, para uso agrícola	10%	A	
87163110	De acero inoxidable para el transporte de leche	3%	A	
87163190	Los demás	10%	A	
87163910	Remolques y semirremolques con plataforma baja y rampa de acceso para transportar material pesado (tractores, etc.).	10%	A	
87163920	Los demás remolques abiertos (sin carrocería)	10%	A	
87163990	Los demás	10%	A	
87164000	Los demás remolques y semirremolques	15%	B	
87168010	Carretillas de metal usadas en los supermercados, carritos para transportar cubos de trapear	15%	B	
87168020	Carretillas para transportar ataúdes	15%	A	
87168090	Las demás	15%	C	
87169010	Ruedas equipadas con bandajes	15%	A	
87169020	Ruedas equipadas con neumáticos	15%	A	
87169090	Las demás	10%	A	
88011010	De uso Comercial	15%	A	
88011090	Los demás	15%	A	
88019010	De uso Comercial	15%	A	
88019090	Los Demás	15%	A	
88021100	De peso en vacío inferior o igual a 2.000 kg.	15%	A	
88021200	De peso en vacío superior a 2.000 kg.	15%	A	
88022010	De uso Comercial	15%	A	
88022090	Los demás	15%	A	
88023010	De uso Comercial	15%	A	
88023090	Los demás	15%	A	
88024010	De uso Comercial	10%	A	
88024090	Los demás	10%	A	
88026010	De uso Comercial	15%	A	
88026090	Los demás	15%	A	
88031000	Hélices y rotores, y sus partes	15%	A	
88032000	Trenes de aterrizaje y sus partes.	15%	A	
88033000	Las demás partes de aviones o helicópteros.	10%	A	
88039000	Las demás.	15%	A	
88040000	PARACAÍDAS, INCLUIDOS LOS DIRIGIBLES, PLANEADORES ("PARAPENTES") O DE ASPAS GIRATORIAS; SUS PARTES Y ACCESORIOS.	15%	C	
88051000	Aparatos y dispositivos para lanzamiento de aeronaves y sus partes; aparatos y dispositivos para aterrizaje en portaaviones y aparatos y dispositivos similares, y sus partes.	15%	A	
88052100	Simuladores de combate aéreo y sus partes	15%	A	
88052900	Los demás	15%	A	
89011000	Transatlánticos, barcos para excursiones (de cruceros) y barcos similares concebidos principalmente para transporte de personas; transbordadores	15%	A	
89012000	Barcos cisterna	15%	A	
89013000	Barcos frigorífico, excepto los de la subpartida 8901.20	15%	A	
89019000	Los demás barcos para transporte de mercancías y demás barcos concebidos para transporte mixto de personas y mercancías	10%	A	
89020010	Que no excedan de 250 toneladas brutas de registro	10%	A	
89020090	Los demás	15%	C	
89031000	Embarcaciones inflables	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
89039110	Con casco de madera que no excedan de 250 toneladas brutas de registro	15%	A	
89039120	Con casco de fibra de vidrio, de no menos de 18 pies de eslora	10%	A	
89039190	Los demás	15%	A	
89039210	Con casco de madera que no excedan de 250 toneladas brutas de registro	5%	A	
89039220	Con casco de fibra de vidrio, de no menos de 18 pies de eslora	5%	A	
89039290	Los demás	15%	A	
89039910	Con casco de madera que no excedan de 250 toneladas brutas de registro	5%	A	
89039920	Con casco de fibra de vidrio, de no menos de 18 pies de eslora	5%	A	
89039990	Los demás	15%	A	
89040000	REMOLCADORES Y BARCOS EMPUJADORES.	15%	A	
89051000	Dragas	15%	A	
89052000	Plataformas de perforación o explotación, flotantes o sumergibles	15%	A	
89059000	Los demás	15%	A	
89061000	Navíos de guerra	15%	A	
89069000	Los demás	15%	A	
89071000	Balsas inflables	15%	A	
89079010	Boyas y balizas	5%	A	
89079090	Los demás	15%	A	
89080010	De guerra	15%	A	
89080021	Con casco de madera, que no excedan de 250 toneladas brutas de registro	15%	C	
89080022	De fibra de vidrio con no menos de 18 pies ni más de 38 pies de eslora	15%	C	
89080029	Los demás	15%	A	
89080031	Con casco de cualquier material que no excedan de 250 toneladas brutas de registro.	15%	C	
89080039	Los demás	15%	C	
89080041	Con casco de madera, que no excedan de 250 toneladas brutas de registro	15%	C	
89080042	Con casco de metal que no exceda de 250 toneladas brutas de registro	15%	C	
89080049	Los demás	15%	C	
89080050	De remolcadores y barcos de salvamento.	15%	C	
89080060	De diques, grúas, dragas flotantes y otras naves similares	15%	C	
89080090	Los demás	15%	A	
90011000	Fibras ópticas, haces y cables de fibras ópticas	10%	A	
90012000	Hojas y placas de materia polarizante	10%	A	
90013000	Lentes de contacto	10%	A	
90014000	Lentes de vidrio para gafas (anteojos)	3%	A	
90015000	Lentes de otras materias para gafas (anteojos)	3%	A	
90019010	Tramos para artes gráficas sin montar	10%	A	
90019090	Los demás	10%	A	
90021100	Para cámaras, proyectores o ampliadoras o reductoras fotográficos o cinematográficos	5%	A	
90021900	Los demás	5%	A	
90022000	Filtros	10%	A	
90029010	Espejos ópticos, destinados a equipos, instrumentos o aparatos	15%	C	
90029090	Los demás	10%	A	
90031100	De plástico	10%	A	
90031900	De otras materias.	5%	A	
90039000	Partes	10%	A	
90041000	Gafas (anteojos) de sol	5%	A	
90049000	Las demás.	5%	A	
90051000	Binoculares (incluidos los prismáticos.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
90058000	Los demás instrumentos	10%	A	
90059000	Partes y accesorios (incluidas las armazones)	10%	A	
90061000	Cámaras fotográficas del tipo de las utilizadas para preparar clisés o cilindros de imprenta.	3%	A	
90062000	Cámaras fotográficas del tipo de las utilizadas para registrar documentos en microfílm, microfichas u otros microformatos	10%	A	
90063000	Cámaras especiales para fotografía submarina o aérea, examen médico de órganos internos o para laboratorios de medicina legal o identificación judicial	10%	A	
90064000	Cámaras fotográficas de autorrevelado	10%	A	
90065100	Con visor de reflexión a través del objetivo, para películas en rollo de anchura inferior o igual a 35mm.	5%	A	
90065200	Las demás, para películas en rollo de anchura inferior a 35 mm	10%	A	
90065300	Las demás, para películas en rollo de anchura igual a 35 mm.	5%	A	
90065900	Las demás	5%	A	
90066100	Aparatos de tubo de descarga para producir destellos ("flashes electrónicos").	10%	B	
90066200	Lámparas y cubos, de destello, y similares.	5%	A	
90066900	Los demás	10%	B	
90069100	De cámaras fotográficas.	10%	B	
90069900	Los demás	10%	B	
90071100	Para película cinematográfica (filme) de anchura inferior a 16 mm o para la doble -8 mm	10%	B	
90071900	Las demás	10%	B	
90072010	Para películas cinematográficas (filme) de anchura inferior a 16 mm.	10%	A	
90072090	Los demás	10%	A	
90079100	De cámaras	10%	B	
90079200	De proyectores	10%	B	
90081000	Proyectores de diapositivas	15%	C	
90082000	Lectores de microfílm, microfichas u otros microformatos, incluso copiadores	15%	C	
90083000	Los demás proyectores de imagen fija	15%	C	
90084000	Amplificadoras o reductoras, fotográficas	3%	A	
90089000	Partes y accesorios	15%	C	
90091110	Con interface para conectarse externamente a máquinas automáticas para tratamiento o procesamiento de datos	5%	A	
90091190	Las demás	15%	A	
90091210	Con interface para conectarse externamente a máquinas automáticas para tratamiento o procesamiento de datos	5%	A	
90091290	Las demás	15%	C	
90092110	Con interface para conectarse externamente a máquinas automáticas para tratamiento o procesamiento de datos	5%	A	
90092190	Las demás	15%	A	
90092210	Con interface para conectarse externamente a máquinas automáticas para tratamiento o procesamiento de datos	5%	A	
90092290	Las demás	15%	C	
90093000	Aparatos de termocopia	15%	C	
90099100	Alimentadores automáticos de documentos	15%	A	
90099200	Alimentadores de papel	15%	A	
90099300	Clasificadores	15%	A	
90099900	Los demás	15%	A	
90101000	Aparatos y material para revelado automático de película fotográfica, película cinematográfica (filme) o papel fotográfico en rollo o para impresión automática de películas reveladas en rollos de papel fotográfico	3%	A	
90104100	Aparatos para trazado directo sobre obleas ("wafers")	3%	A	
90104200	Fotorrepetidores.	3%	A	
90104900	Los demás.	3%	A	
90105010	Prensas	3%	A	
90105020	Cubos y cubitos de revelado, lavado, etc.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
90105090	Los demás	3%	A	
90106000	Pantallas de proyección	15%	C	
90109000	Partes y accesorios.	15%	A	
90111000	Microscopios estereoscópicos	15%	A	
90112000	Los demás microscopios para fotomicrografía, cinefotomicrografía o microproyección	15%	A	
90118000	Los demás microscopios	3%	A	
90119000	Partes y accesorios	15%	A	
90121000	Microscopios, excepto los ópticos; difractógrafos	3%	A	
90129000	Partes y accesorios	3%	A	
90131000	Miras telescópicas para armas; periscopios; visores para máquinas, aparatos o instrumentos de este Capítulo o de la Sección XVI	15%	A	
90132000	Láseres, excepto los diodos láser	15%	A	
90138010	Lentes de aumento y cuentahilos	15%	A	
90138090	Los demás	15%	A	
90139000	Partes y accesorios	15%	A	
90141010	Compases de navegación	5%	A	
90141090	Los demás	15%	A	
90142000	Instrumentos y aparatos para navegación aérea o espacial (excepto las brújulas)	15%	A	
90148011	Sonares, ecosondas	5%	A	
90148019	Los demás.	15%	A	
90148090	Los demás	15%	A	
90149010	Para instrumentos y aparatos de navegación marítima o fluvial, excepto compases	15%	A	
90149020	Para compases de navegación	15%	A	
90149090	Los demás	15%	A	
90151000	Telémetros	10%	A	
90152000	Teodolitos y taquímetros	10%	A	
90153000	Niveles	10%	A	
90154000	Instrumentos y aparatos de fotogrametría	10%	A	
90158010	Los demás instrumentos y aparatos de Geodesia, Topografía, Agrimensura o nivelación	5%	A	
90158090	Los demás	10%	A	
90159010	Para instrumentos y aparatos de geodesia, topografía, agrimensura o nivelación	5%	A	
90159020	Para telémetros	5%	A	
90159030	Para instrumentos y aparatos de fotogrametría	5%	A	
90159090	Los demás	3%	A	
90160011	Eléctricas y electrónicas	3%	A	
90160019	Las demás	3%	A	
90160091	De balanzas eléctricas y electrónicas	3%	A	
90160099	Las demás	3%	A	
90171000	Mesas y máquinas de dibujar, incluso automáticas.	15%	A	
90172000	Los demás instrumentos de dibujo, trazado o cálculo	15%	A	
90173000	Micrómetros, pies de rey, calibradores y galgas	3%	A	
90178010	Metros	15%	A	
90178090	Los demás	15%	A	
90179010	Para la partida 9017.30.00	3%	A	
90179090	Los demás	15%	A	
90181100	Electrocardiógrafos	15%	C	
90181200	Aparatos de diagnóstico por exploración ultrasónica.	10%	A	
90181300	Aparatos de diagnóstico de visualización por resonancia magnética.	10%	A	
90181400	Aparatos de centellografía.	10%	A	
90181900	Los demás	10%	A	
90182000	Aparatos de rayos ultravioleta o infrarrojos.	15%	C	
90183100	Jeringas, incluso con agujas	5%	A	
90183200	Agujas tubulares de metal y agujas de sutura	15%	A	
90183900	Los demás	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
90184100	Tornos dentales, incluso combinados con otros equipos dentales sobre basamento común	15%	C	
90184900	Los demás	5%	A	
90185000	Los demás instrumentos y aparatos de oftalmología	15%	A	
90189010	Instrumentos y aparatos especiales para la fecundación artificial de animales	LIBRE	I	
90189020	Riñones artificiales	LIBRE	I	
90189030	Optómetros.	15%	C	
90189090	Los demás	10%	A	
90191000	Aparatos de mecanoterapia; aparatos para masajes; aparatos de sicotecnia	15%	A	
90192000	Aparatos de ozonoterapia; oxigenoterapia o aerosolterapia, aparatos respiratorios de reanimación y demás aparatos de terapia respiratoria.	LIBRE	I	
90200010	Máscaras antigás	15%	A	
90200020	Partes para máscaras antigás	15%	A	
90200090	Los demás	15%	A	
90211010	Calzados ortopédicos	15%	C	
90211090	Los demás.	LIBRE	I	
90212100	Dientes artificiales	LIBRE	I	
90212900	Los demás	LIBRE	I	
90213100	Prótesis articulares	LIBRE	I	
90213900	Los demás	LIBRE	I	
90214000	Audífonos, excepto sus partes y accesorios	LIBRE	I	
90215000	Estimuladores cardíacos, excepto sus partes y accesorios	LIBRE	I	
90219000	Los demás	LIBRE	I	
90221200	Aparatos de tomografía regidos por una máquina automática de tratamiento o procesamiento de datos.	15%	A	
90221300	Los demás para uso odontológico.	15%	C	
90221400	Los demás, para uso médico, quirúrgico ó veterinario	15%	A	
90221900	Para otros usos	15%	C	
90222100	Para uso médico, quirúrgico, odontológico o veterinario	LIBRE	I	
90222900	Para otros usos	15%	C	
90223000	Tubos de rayos X	15%	A	
90229010	Partes y accesorios para aparatos de uso médico, quirúrgico, odontológico o veterinario que utilicen las radiaciones alfa beta ó gamma	LIBRE	I	
90229020	Escudo protector recubierto de plomo, para rayos X	5%	A	
90229090	Los demás	15%	A	
90230000	INSTRUMENTOS, APARATOS Y MODELOS CONCEBIDOS PARA DEMOSTRACIONES (POR EJEMPLO: EN LA ENSEÑANZA O EXPOSICIONES), NO SUSCEPTIBLES DE OTROS USOS	15%	A	
90241000	Máquinas y aparatos para ensayo de metales	3%	A	
90248000	Las demás máquinas y aparatos	3%	A	
90249000	Partes y accesorios	3%	A	
90251100	De líquido, con lectura directa	3%	A	
90251900	Los demás	3%	A	
90258000	Los demás instrumentos	15%	A	
90259000	Partes y accesorios	3%	A	
90261000	Para medida o control del caudal o nivel de líquidos	3%	A	
90262000	Para medida o control de presión.	3%	A	
90268000	Los demás instrumentos y aparatos	3%	A	
90269000	Partes y accesorios	3%	A	
90271000	Analizadores de gases o humos	3%	A	
90272000	Cromatógrafos e instrumentos de electroforesis.	3%	A	
90273000	Espectrómetros, espectrofotómetros y espectrógrafos que utilicen radiaciones ópticas (UV, visibles, IR).	3%	A	
90274010	Eléctricos o electrónicos	3%	A	
90274090	Los demás	3%	A	
90275011	Eléctricos o electrónicos	3%	A	
90275019	Los demás	3%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
90275090	Los demás	15%	A	
90278010	Para análisis de sangre	15%	A	
90278020	Para la determinación de glicemia capilar	5%	A	
90278090	Los demás	3%	A	
90279010	Partes para instrumentos y aparatos de análisis de sangre	15%	A	
90279020	Partes para fotómetros no eléctricos ni electrónicos	10%	A	
90279030	Lancetas para punción capilar y disparadores de lancetas	5%	A	
90279090	Los demás	3%	A	
90281000	Contadores de gas	3%	A	
90282000	Contadores de líquido	3%	A	
90283000	Contadores de electricidad	10%	A	
90289010	Para medidores de consumo de energía eléctrica	15%	A	
90289090	Los demás	3%	A	
90291010	Cuentarrevoluciones, cuentakilómetros.	10%	A	
90291020	Contadores de producción	3%	A	
90291090	Los demás	15%	A	
90292010	Estroboscopios.	15%	A	
90292090	Los demás.	10%	A	
90299010	Para medidores de comunicaciones telefónicas.	15%	A	
90299090	Las demás	15%	A	
90301000	Instrumentos y aparatos para medida o detección de radiaciones ionizantes.	3%	A	
90302000	Osciloscopios y oscilógrafos catódicos	3%	A	
90303100	Multímetros	3%	A	
90303900	Los demás	10%	A	
90304000	Los demás instrumentos y aparatos, especialmente concebidos para técnicas de telecomunicación (por ejemplo: hipsómetros, kerdómetros, distorsiómetros, sofómetros).	10%	A	
90308200	Para medida o control de obleas ("Wafers") o dispositivos, semiconductores.	15%	A	
90308300	Los demás, con dispositivo registrador.	15%	A	
90308900	Los demás	15%	A	
90309000	Partes y accesorios	15%	A	
90311000	Máquinas para equilibrar piezas mecánicas	3%	A	
90312000	Bancos de pruebas	3%	A	
90313000	Proyectores de perfiles	15%	A	
90314100	Para control de obleas ("Wafers") o dispositivos, semiconductores, o control de máscaras o retículas utilizadas en la fabricación de dispositivos semiconductores.	15%	A	
90314910	Máquina para verificación, control y diagnóstico de vehículos automóviles	5%	A	
90314990	Los demás	15%	A	
90318010	Reglas de senos	10%	A	
90318020	Niveles	10%	A	
90318030	Plomadas	15%	A	
90318090	Los demás	15%	A	
90319000	Partes y accesorios	3%	A	
90321000	Termostatos	3%	A	
90322010	Reguladores de oxígeno para uso médico	15%	A	
90322090	Los demás	10%	A	
90328100	Hidráulicos o neumáticos	15%	A	
90328910	Reguladores de humedad para el almacenamiento de granos agrícolas	LIBRE	I	
90328921	Para computadoras, u otras máquinas o aparatos de oficina.	5%	A	
90328929	Los demás.	15%	A	
90328990	Los demás	15%	A	
90329000	Partes y accesorios	15%	A	
90330000	PARTES Y ACCESORIOS, NO EXPRESADOS NI COMPRENDIDOS EN OTRA PARTE DE ESTE CAPÍTULO, PARA MÁQUINAS, APARATOS, INSTRUMENTOS O ARTÍCULOS DEL CAPÍTULO 90	15%	A	
91011100	Con indicador mecánico solamente.	10%	B	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
91011200	Con indicador optoelectrónico solamente	10%	B	
91011900	Los demás	10%	A	
91012100	Automáticos	10%	B	
91012900	Los demás	10%	B	
91019100	Eléctricos	10%	B	
91019900	Los demás	10%	B	
91021100	Con indicador mecánico solamente	5%	A	
91021200	Con indicador optoelectrónico solamente	5%	A	
91021900	Los demás	5%	A	
91022100	Automáticos.	10%	B	
91022900	Los demás	10%	A	
91029100	Eléctricos	10%	B	
91029900	Los demás.	5%	A	
91031010	Relojes de mesa, incluso los relojes despertadores y los de viaje	10%	A	
91031090	Los demás	10%	A	
91039010	Relojes de mesa, incluso los relojes despertadores y los de viaje	10%	A	
91039090	Los demás	10%	A	
91040000	RELOJES DE TABLERO DE INSTRUMENTOS Y RELOJES SIMILARES, PARA AUTOMÓVILES, AERONAVES, BARCOS O DEMÁS VEHÍCULOS.	15%	A	
91051100	Eléctricos	10%	A	
91051900	Los demás	10%	A	
91052100	Eléctricos	10%	A	
91052900	Los demás	10%	A	
91059100	Eléctricos	10%	A	
91059900	Los demás.	10%	A	
91061000	Registradores de asistencia; registradores fechadores y registradores contadores	15%	C	
91062000	Parquímetros	15%	C	
91069000	Los demás	3%	A	
91070000	INTERRUPTORES HORARIOS Y DEMÁS APARATOS QUE PERMITAN ACCIONAR UN DISPOSITIVO EN UN MOMENTO DADO, CON MECANISMO DE RELOJERÍA O MOTOR SINCRÓNICO	15%	C	
91081100	Con indicador mecánico solamente o con dispositivo que permita incorporarlo	15%	C	
91081200	Con indicador optoelectrónico solamente	15%	C	
91081900	Los demás	15%	C	
91082000	Automáticos	15%	C	
91089010	Que midan 33.8 mm o menos	15%	C	
91089090	Los demás	15%	C	
91091100	De despertadores	15%	C	
91091900	Los demás.	15%	C	
91099000	Los demás	15%	C	
91101100	Mecanismos completos, sin montar o parcialmente montados ("chablons").	15%	C	
91101200	Mecanismos incompletos, montados.	15%	C	
91101900	Mecanismos "en blanco" ("ébauches").	15%	C	
91109000	Los demás	15%	C	
91111000	Cajas de metal precioso o chapado de metal precioso (plaqué)	15%	C	
91112000	Cajas de metal común, incluso dorado o plateado.	15%	C	
91118000	Las demás cajas.	15%	C	
91119000	Partes	15%	C	
91122000	Cajas y envolturas similares.	15%	C	
91129000	Partes	15%	C	
91131000	De metal precioso o chapado de metal precioso (plaqué)	10%	B	
91132000	De metal común, incluso dorado o plateado.	10%	B	
91139010	De materiales plásticos artificiales.	15%	C	
91139020	De cuero natural, artificial o regenerado.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
91139030	De material textil.	10%	B	
91139040	De manufacturas de perlas finas, de piedras preciosas y semipreciosas o de piedras sintéticas o reconstruidas.	10%	B	
91139050	De caucho.	15%	C	
91139090	Los demás.	10%	B	
91141000	Muelles (resortes), incluidas las espirales.	15%	C	
91142000	Piedras	15%	C	
91143000	Esferas o cuadrantes	15%	C	
91144000	Platinas y puentes	15%	C	
91149000	Las demás	15%	C	
92011000	Pianos verticales	5%	A	
92012000	Pianos de cola.	5%	A	
92019000	Los demás.	5%	A	
92021000	De arco.	10%	A	
92029000	Los demás.	10%	A	
92030000	ÓRGANOS DE TUBOS Y TECLADO; ARMONIOS E INSTRUMENTOS SIMILARES DE TECLADO Y LENGÜETAS METÁLICAS LIBRES.	10%	A	
92041000	Acordeones e instrumentos similares.	10%	A	
92042000	Armónicas.	10%	A	
92051000	Instrumentos llamados "metales".	10%	A	
92059000	Los demás	10%	A	
92060000	INSTRUMENTOS MUSICALES DE PERCUSIÓN (POR EJEMPLO: TAMBORES, CAJAS, XILÓFONOS, PLATILLOS, CASTAÑUELAS, MARACAS).	10%	A	
92071000	Instrumentos de teclado, excepto los acordeones.	5%	A	
92079000	Los demás.	10%	A	
92081010	Cofres y joyeros musicales.	15%	A	
92081090	Los demás	10%	A	
92089010	Organillos y pájaros cantores	10%	A	
92089020	Reclamos de cualquier clase e instrumentos de boca para llamada o aviso.	10%	A	
92089090	Los demás	15%	A	
92091000	Metrónomos y diapasones.	10%	A	
92092000	Mecanismos de cajas de música.	10%	A	
92093000	Cuerdas armónicas.	15%	A	
92099110	Cajas para pianos e instrumentos similares	15%	A	
92099190	Los demás.	15%	A	
92099200	Partes y accesorios de instrumentos musicales de la partida 92.02.	15%	A	
92099300	Partes y accesorios de instrumentos musicales de la partida 92.03.	15%	A	
92099400	Partes y accesorios de instrumentos musicales de la partida 92.07.	10%	A	
92099910	Partes y accesorios de los instrumentos de viento y percusión.	15%	A	
92099990	Los demás.	10%	A	
93011100	Autopropulsadas	15%	A	
93011900	Las demás	15%	A	
93012000	Lanzacohetes; lanzallamas; lanzagranadas; lanzatorpedos y lanzadores similares.	15%	A	
93019000	Las demás	15%	A	
93020000	REVÓLVERES Y PISTOLAS, EXCEPTO LOS DE LAS PARTIDAS 93.03 ó 93.04	15%	A	
93031000	Armas de avancarga.	15%	A	
93032000	Las demás armas largas de caza o tiro deportivo que tengan, por lo menos, un cañón de ánima lisa.	15%	C	
93033000	Las demás armas largas de caza o tiro deportivo.	15%	C	
93039000	Las demás.	15%	C	
93040000	LAS DEMÁS ARMAS (POR EJEMPLO: ARMAS LARGAS Y PISTOLAS DE MUELLE (RESOR- TE), AIRE COMPRIMIDO O GAS, PORRAS), EXCEPTO LAS DE LA PARTIDA 93.07.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
93051000	De revólveres o pistolas.	15%	C	
93052100	Cañones de ánima lisa.	15%	C	
93052900	Los demás.	15%	C	
93059100	De armas de guerra de la Partida 93.01	15%	A	
93059900	Los demás.	15%	A	
93061000	Cartuchos para pistolas de remachar o usos similares, para pistolas de matarife, y sus partes.	15%	C	
93062100	Cartuchos.	15%	C	
93062910	Balines para armas de aire comprimido.	15%	C	
93062990	Los demás.	15%	C	
93063010	Para armas de guerra y sus partes.	15%	A	
93063090	Los demás.	15%	C	
93069010	Las demás municiones, proyectiles y granadas de guerra y sus partes.	15%	A	
93069020	Arpones y puntas para arpones.	10%	A	
93069030	Partes para armas de deportes acuáticos.	10%	A	
93069090	Los demás.	15%	C	
93070010	Armas blancas para usos militares.	15%	A	
93070090	Los demás.	15%	C	
94011010	Con armazón de madera.	15%	C	
94011020	Con armazón de metal.	10%	C	
94011090	Los demás.	15%	C	
94012010	Asiento para llevar niños dentro del automóvil, de cualquier materia.	10%	A	
94012020	Los demás asientos con armazón de madera.	15%	A	
94012030	Los demás asientos con armazón de metal.	10%	A	
94012090	Los demás.	15%	A	
94013010	Con armazón de madera.	15%	C	
94013020	Con armazón de metal.	15%	C	
94013090	Los demás.	15%	C	
94014010	Con armazón de madera.	15%	C	
94014020	Con armazón de metal.	15%	C	
94014090	Los demás.	15%	C	
94015000	Asientos de roten (ratán), mimbre, bambú o materias similares.	15%	C	
94016100	Con relleno.	15%	A	
94016900	Los demás.	15%	B	
94017110	Fijas para teatros.	15%	C	
94017190	Los demás.	15%	C	
94017910	Fijas para teatros.	15%	C	
94017990	Los demás.	15%	C	
94018010	Sillas y asientos de materiales plásticos artificiales para niños.	13%	A	
94018090	Los demás.	15%	C	
94019010	Bases de metal; mecanismos para asientos giratorios de altura ajustable; bastidores de metal	3%	A	
94019020	Conchas plásticas moldeadas para fabricar sillas	3%	A	
94019030	Conchas de madera contrachapada para fabricar sillas	3%	A	
94019090	Las demás.	15%	C	
94021011	Con armazón de madera.	15%	C	
94021012	Con armazón de metal.	15%	C	
94021019	Los demás.	15%	C	
94021091	De madera.	15%	C	
94021092	De metal.	15%	C	
94021099	Los demás.	15%	C	
94029011	Con armazón de madera.	15%	C	
94029012	Con armazón de metal.	15%	C	
94029019	Los demás.	15%	C	
94029091	De madera.	15%	C	
94029092	De metal.	15%	C	
94029099	Los demás.	15%	C	
94031011	Archivadores para planos.	15%	C	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
94031012	Los demás archivadores.	15%	C	
94031019	Los demás.	15%	C	
94031091	Armarápidos y tablillas, armadas o no.	15%	C	
94031099	Los demás.	15%	C	
94032011	Nevera para hielo.	15%	C	
94032012	Catres de campaña.	15%	C	
94032013	Exhibidores de mercancías	5%	A	
94032014	Estanterías y Góndolas	15%	C	
94032019	Los demás.	15%	C	
94032091	Armarápidos y tablillas, armados o no.	15%	C	
94032092	Gabinetes de baño.	5%	A	
94032093	Exhibidores de mercancías	5%	A	
94032099	Los demás.	15%	C	
94033010	Que descansen en el suelo.	15%	C	
94033090	Los demás.	15%	C	
94034010	Que descansen en el suelo.	15%	C	
94034090	Los demás.	15%	C	
94035010	Catres de campaña.	15%	C	
94035090	Los demás.	15%	C	
94036011	Cajas de alcaforero.	15%	C	
94036019	Los demás.	15%	C	
94036090	Los demás.	15%	C	
94037011	Exhibidores de mercancías.	5%	A	
94037019	Los demás	10%	B	
94037091	Exhibidores de mercancías	5%	A	
94037099	Los demás.	15%	C	
94038000	Muebles de otras materias, incluidos el roten (ratán), mimbre, bambú o materias similares.	15%	C	
94039000	Partes.	15%	C	
94041010	Bastidores de metal con muelles o bien con flejes de enrejado de alambre, sin tapizar.	15%	C	
94041090	Los demás.	15%	C	
94042100	De caucho o plástico celulares, recubiertos o no	15%	C	
94042900	De otras materias.	15%	C	
94043000	Sacos (bolsas) de dormir.	15%	C	
94049011	Eléctricos.	15%	C	
94049012	Los demás de caucho no neumático.	15%	C	
94049019	Los demás	15%	C	
94049020	Mantas, colchas y cubrecamas.	15%	C	
94049090	Los demás.	15%	C	
94051010	Proyectores de todo tipo.	15%	A	
94051020	Los demás de materia plástica.	10%	A	
94051030	Las demás de paja, mimbre, juncos, cintas de madera o de materias trenzables del Capítulo 46.	15%	A	
94051041	De loza o porcelana.	15%	A	
94051049	Las demás.	5%	A	
94051051	Lámparas fluorescentes del tipo utilizado en cielorazo suspendido (comerciales e industriales).	10%	B	
94051059	Las demás	10%	B	
94051090	Las demás	15%	B	
94052010	De materia plástica.	10%	A	
94052020	De paja, de mimbre, juncos, cintas de madera o de materias trenzables del Capítulo 46.	15%	C	
94052031	De loza o porcelana.	15%	C	
94052039	Los demás.	10%	A	
94052040	De metales comunes.	10%	A	
94052090	Los demás.	15%	C	
94053010	Con bombillos	10%	A	
94053090	Las demás	10%	A	
94054010	Proyectos de todo tipo.	15%	A	
94054020	Los demás de materia plástica.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
94054030	Los demás de paja, mimbre, juncos, cintas de madera o de materias trenzables del Capítulo 46.	15%	B	
94054041	De loza o de porcelana.	15%	B	
94054049	Las demás.	10%	A	
94054050	Las demás de metales comunes.	10%	A	
94054090	Las demás.	15%	B	
94055010	De materia plástica.	10%	A	
94055020	De paja, mimbre, juncos, cinta de madera o de materias trenzables del Capítulo 46.	15%	C	
94055031	De loza o porcelana.	15%	C	
94055039	Los demás.	10%	A	
94055040	De vidrio.	15%	C	
94055051	Lámparas o linternas de petróleo.	15%	C	
94055059	Los demás.	15%	C	
94055090	Los demás.	15%	C	
94056000	Anuncios, letreros y placas indicadoras luminosos y artículos similares.	15%	C	
94059110	De alumbrado no eléctrico.	15%	C	
94059190	Las demás.	10%	A	
94059200	De plástico.	10%	A	
94059910	De paja, mimbre, junco, cintas de madera o de materias trenzables del Capítulo 46.	15%	B	
94059921	De loza o porcelana.	15%	B	
94059929	Las demás.	10%	A	
94059931	Para lámparas de alumbrado no eléctrico.	15%	B	
94059932	Para lámpara fluorescentes del tipo utilizado en cielorazo suspendido (comerciales e industriales).	15%	B	
94059933	Para proyectores.	15%	B	
94059939	Las demás.	10%	A	
94059990	Las demás.	15%	B	
94060010	De material plástico.	10%	A	
94060021	Edificaciones.	15%	B	
94060029	Las demás.	15%	B	
94060030	Manufacturas de cemento, hormigón o piedra artificial, incluidas las manufacturas de cemento de escorias o de terrazo.	15%	B	
94060040	De cerámica.	15%	B	
94060051	Edificaciones.	15%	B	
94060059	Las demás.	15%	B	
94060061	Edificaciones.	15%	B	
94060069	Las demás.	15%	A	
94060071	Edificaciones.	15%	B	
94060079	Las demás.	10%	B	
94060090	Las demás.	15%	B	
95010000	JUGUETES DE RUEDAS CONCEBIDOS PARA QUE SE MONTEN LOS NIÑOS (POR EJEMPLO: TRICICLOS, PATINETES, COCHES DE PEDAL); COCHES Y SILLAS DE RUEDAS PARA MUÑECAS O MUÑECOS.	10%	A	
95021000	Muñecas y muñecos, incluso vestidos	10%	A	
95029100	Prendas y sus complementos (accesorios), de vestir, calzado, y sombreros y demás tocados	10%	A	
95029900	Los demás	10%	A	
95031000	Trenes eléctricos, incluidos los carriles (rieles), señales y demás accesorios	10%	A	
95032000	Modelos reducidos para ensamblar, incluso animados, excepto los de la subpartida 9503.10.	10%	A	
95033000	Los demás juegos o surtidos y juguetes de construcción	10%	A	
95034110	Figuras de peluche	15%	C	
95034190	Los demás	10%	A	
95034910	Figuras de peluche	15%	C	
95034990	Los demás	10%	B	
95035000	Instrumentos y aparatos, de música, de juguete	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
95036000	Rompecabezas	10%	A	
95037000	Los demás juguetes presentados en juegos o surtidos o en panoplias.	10%	A	
95038000	Los demás juguetes y modelos, con motor	10%	A	
95039000	Los demás	10%	A	
95041011	Que distribuyan premios en efectivo.	15%	A	
95041012	Que distribuyen premios en mercancías.	15%	C	
95041019	Los demás	15%	C	
95041020	Los demás que se conectan a un receptor de televisión.	5%	A	
95041090	Los demás.	15%	C	
95042010	De los tipos para el entretenimiento de los niños	10%	A	
95042090	Los demás.	15%	C	
95043010	Que distribuyen premios en efectivo.	15%	A	
95043020	Que distribuyen premios en mercancías.	15%	C	
95043090	Los demás.	15%	C	
95044010	Para niños.	10%	A	
95044090	Los demás.	15%	C	
95049011	Activados por monedas y que pagan premios en efectivo	15%	A	
95049012	Los demás activados por monedas y distribuyen premios en mercancías.	15%	C	
95049019	Los demás.	15%	C	
95049021	Para niños.	10%	A	
95049029	Los demás.	15%	C	
95049031	Con sistema mecánico o con motor.	15%	C	
95049039	Los demás.	15%	C	
95049040	Los demás juegos para niños.	10%	A	
95049050	Juegos de mesa.	10%	A	
95049090	Los demás.	15%	C	
95051010	Figuras para nacimientos.	15%	C	
95051090	Los demás	10%	A	
95059000	Los demás.	15%	C	
95061100	Esquí.	5%	A	
95061200	Fijadores de esquí.	5%	A	
95061900	Los demás.	5%	A	
95062100	Deslizadores de vela.	5%	A	
95062900	Los demás.	5%	A	
95063100	Palos de golf ("clubs") completos	5%	A	
95063200	Pelotas	5%	A	
95063900	Los demás.	5%	A	
95064000	Artículos y material para tenis de mesa.	5%	A	
95065100	Raquetas de tenis, incluso sin cordaje.	5%	A	
95065900	Las demás.	5%	A	
95066100	Pelotas de tenis.	5%	A	
95066210	De fútbol, de baloncesto.	5%	A	
95066290	Los demás.	5%	A	
95066910	Pelotas de béisbol, "softball".	5%	A	
95066990	Los demás.	5%	A	
95067000	Patines para hielo y patines de ruedas, incluido el calzado con patines fijos.	5%	A	
95069100	Artículos y material para cultura física, gimnasia o atletismo	5%	A	
95069910	Columpios, toboganes, etc. de materiales plásticos	10%	A	
95069991	Piscinas infantiles de materiales plásticos.	10%	A	
95069999	Los demás	5%	A	
95071000	Cañas de pescar.	10%	A	
95072000	Anzuelos, incluso montados en sedal (tanza).	10%	A	
95073000	Carretes de pesca.	10%	A	
95079010	Sedales.	15%	C	
95079020	Señuelos.	10%	A	
95079030	Cazamariposas y salabardos.	15%	A	
95079090	Los demás.	10%	A	
95081000	Circos y zoológicos ambulantes	15%	A	
95089000	Los demás	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
96011010	Manufacturas.	15%	A	
96011090	Los demás.	10%	A	
96019010	Manufacturas.	15%	A	
96019090	Las demás.	10%	A	
96020010	Materias vegetales o minerales para tallar, trabajada incluso sus manufacturas.	10%	A	
96020020	Cápsulas de gelatina.	10%	A	
96020090	Las demás.	15%	A	
96031000	Escobas y escobillas de ramitas u otra materia vegetal atada en haces, incluso con mango.	15%	C	
96032100	Cepillos de dientes, incluidos los cepillos para dentaduras postizas.	5%	A	
96032900	Los demás.	10%	C	
96033010	Pinceles y brochas para cosméticos.	3%	A	
96033090	Las demás.	15%	C	
96034011	Pinceles para teñir calzados	LIBRE	I	
96034019	Los demás	15%	C	
96034020	Rodillos para pintar sin montar en un mango.	15%	C	
96034030	Portarrodillo de pintar.	10%	C	
96034090	Los demás.	15%	C	
96035010	Cepillos para máquinas.	3%	A	
96035090	Los demás	10%	B	
96039011	Para cepillos de dientes, brochas de afeitarse y para pintar	15%	C	
96039019	Las demás.	15%	C	
96039020	Fregonas para el suelo (trapeador), incluso sin aljofifas o estropajos.	15%	C	
96039030	Armaduras para fregonas, sin mango, aljofifas o estropajos.	15%	C	
96039041	De fibras vegetales o de fibras plásticas, sintéticas o artificiales.	15%	C	
96039049	Los demás.	10%	C	
96039050	Escobas mecánicas de uso manual, excepto las de motor	15%	C	
96039061	De fibras vegetales o de fibras plásticas artificiales o similares.	15%	C	
96039069	Los demás.	15%	C	
96039070	Plumeros y sacudidores similares.	15%	C	
96039091	Cepillos de alambre.	15%	C	
96039092	Cepillos de caucho o de plástico moldeado en una sola pieza.	10%	B	
96039099	Los demás.	10%	B	
96040011	Coladores de café.	15%	C	
96040012	Los demás de materias plásticas artificiales.	15%	C	
96040019	Los demás.	15%	C	
96040090	Los demás.	3%	A	
96050000	JUEGOS O SURTIDOS DE VIAJE PARA ASEO PERSONAL, COSTURA O LIMPIEZA DEL CALZADO O DE PRENDAS DE VESTIR.	15%	C	
96061000	Botones de presión y sus partes.	3%	A	
96062100	De plástico, sin forrar con materia textil.	3%	A	
96062200	De metal común, sin forrar con materia textil	3%	A	
96062900	Los demás.	3%	A	
96063000	Formas para botones y demás partes de botones; esbozos de botones.	3%	A	
96071100	Con dientes de metal común.	3%	A	
96071900	Los demás.	3%	A	
96072000	Partes.	3%	A	
96081000	Bolígrafos.	10%	A	
96082000	Rotuladores y marcadores con punta de fieltro u otra punta porosa.	10%	A	
96083100	Para dibujar con tinta china.	10%	A	
96083900	Las demás.	10%	A	
96084000	Portaminas.	10%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
96085000	Juegos de artículos pertenecientes, por lo menos, a dos de las subpartidas anteriores.	10%	A	
96086000	Cartuchos de repuesto con su punta para bolígrafo.	10%	A	
96089100	Plumillas y puntos para plumillas.	10%	A	
96089900	Los demás.	10%	A	
96091010	Lápices de cera.	10%	A	
96091020	Con funda protectora rígida de madera, y minas negras de arcilla, grafito o carbón.	15%	A	
96091090	Los demás, incluso presentados en surtido de colores	10%	A	
96092000	Minas para lápices o portaminas.	10%	A	
96099010	Tizas para escribir o dibujar.	15%	A	
96099090	Las demás.	10%	A	
96100010	Tableros o pizarras para niños, incluso combinados con un ábaco.	10%	A	
96100090	Los demás.	15%	A	
96110000	FECHADORES, SELLOS, NUMERADORES, TIMBRADORES Y ARTÍCULOS SIMILARES (INCLUIDOS LOS APARATOS PARA IMPRIMIR ETIQUETAS), DE MANO; COMPONEDORES E IMPRENTILLAS CON COMPONEDOR, DE MANO.	15%	A	
96121000	Cintas.	10%	A	
96122000	Tampones.	15%	A	
96131000	Encendedores de gas no recargables, de bolsillos.	10%	A	
96132000	Encendedores de gas recargables, de bolsillos	10%	A	
96138010	Encendedores de mesa	10%	A	
96138090	Los demás	10%	A	
96139000	Partes.	10%	A	
96142000	Pipas y cazoletas.	15%	C	
96149010	Boquillas para pipas.	10%	A	
96149090	Las demás.	15%	C	
96151100	De caucho endurecido o plástico.	15%	C	
96151910	Peinetas talladas de materias de las partidas 96.01 y 96.02.	10%	A	
96151990	Los demás peines, peinetas, pasadores y artículos similares.	15%	C	
96159010	Horquillas para el pelo de los tipos ordinarios o corrientes de hierro o acero.	15%	C	
96159090	Los demás.	10%	A	
96161000	Pulverizadores de tocador, sus monturas y cabezas de monturas.	3%	A	
96162000	Borlas y similares para aplicación de polvos, otros cosméticos o productos de tocador.	3%	A	
96170000	TERMOS Y DEMÁS RECIPIENTES ISOTÉRMICOS, MONTADOS Y AISLADOS POR VACÍO, ASÍ COMO SUS PARTES (EXCEPTO LAS AMPOLLAS DE VIDRIO).	10%	A	
96180000	MANIQUÍES Y ARTÍCULOS SIMILARES; AUTÓMATAS Y ESCENAS ANIMADAS PARA ESCAPARATES.	5%	A	
97011010	Sin marco, incluso montadas en bastidor.	LIBRE	I	
97011020	Con marco de material plástico artificial.	10%	A	
97011090	Los demás.	15%	C	
97019000	Los demás.	15%	C	
97020000	GRABADOS, ESTAMPAS Y LITOGRAFÍAS ORIGINALES.	15%	C	
97030000	OBRAS ORIGINALES DE ESTATUARIA O ESCULTURA, DE CUALQUIER MATERIA.	LIBRE	I	
97040000	SELLOS (ESTAMPILLAS) DE CORREO, TIMBRES FISCALES, MARCAS POSTALES, SOBRES PRIMER DÍA, ENTEROS POSTALES, DEMÁS ARTÍCULOS FRANQUEADOS Y ANÁLOGOS, INCLUSO OBLITERADOS, EXCEPTO LOS ARTÍCULOS DE LA PARTIDA 49.07.	LIBRE	I	
97050000	COLECCIONES Y ESPECÍMENES PARA COLECCIONES DE ZOOLOGÍA, BOTÁNICA, MINERALOGÍA O ANATOMÍA O QUE TENGAN INTERÉS HISTÓRICO, ARQUEOLÓGICO, PALEONTOLÓGICO, ETNOGRÁFICO O NUMISMÁTICO.	LIBRE	I	
97060000	ANTIGÜEDADES DE MÁS DE CIENTO AÑOS.	15%	A	

Subpartida	Descripción	Arancel Base	Categoría de Desgravación	Notas
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Footnote 1 El programa de desgravación sólo será aplicado a los paquetes de sal con un peso de 5 libras o menos.

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I have the honor to confirm the following understanding reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Three (National Treatment and Market Access for Goods) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

The United States will not initiate dispute settlement procedures under Chapter Twenty (Dispute Settlement) of the Agreement with respect to any restriction that Panama may apply, prior to the date the Agreement enters into force, on the importation of used passenger motor vehicles (cars and light trucks, including four wheel drive vehicles).

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.

Sincerely,



Susan C. Schwab

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understanding reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Three (National Treatment and Market Access for Goods) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

The United States will not initiate dispute settlement procedures under Chapter Twenty (Dispute Settlement) of the Agreement with respect to any restriction that Panama may apply, prior to the date the Agreement enters into force, on the importation of used passenger motor vehicles (cars and light trucks, including four wheel drive vehicles).

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.”

I have the honor to confirm that my Government shares this understanding, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Tres (Trato Nacional y Acceso a Mercados de Mercancías) en el Tratado de Promoción Comercial entre Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Los Estados Unidos no iniciará ningún procedimiento de solución de controversias bajo el Capítulo Veinte (Solución de Controversias) del Tratado con respecto a cualquier restricción que Panamá pueda aplicar, antes de la fecha en que el Tratado entre en vigencia, sobre la importación de vehículos automotores de pasajeros usados (automóviles y camiones ligeros, incluyendo vehículos de tracción en las cuatro ruedas).

Tengo el honor de proponer que este acuerdo sea tratado como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.”

Tengo el honor de confirmar que mi Gobierno comparte este entendimiento, que será tratado como parte integral del Tratado, y que esta carta y su carta de confirmación en respuesta constituirán un acuerdo entre nuestros dos Gobiernos.

Atentamente,

Alejandro Ferrer

Facilitando el Desarrollo Económico con una Visión Social

Edison Plaza, Piso 3, Avenida Ricardo J. Alfaro
Apartado Postal 0815-01119, Zona 4 Panamá, República de Panamá
Teléfono 560-0600 / 560-0700
Web: www.mici.gob.pa

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

Mr. Leroy Jhon Sheffer
Chief of International Commercial Negotiations
Ministry of Commerce and Industry
Republic of Panama

Dear Mr. Sheffer:

I am pleased to confirm my understanding that Article 3.6 (Goods Re-Entered after Repair or Alteration) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day requires the United States to accord duty-free treatment to parts and equipment, regardless of their origin, used to repair a vessel temporarily exported from the United States to Panama for repair when the vessel (together with the parts and equipment) re-enters the United States after the repair.

Sincerely,



Everett Eissenstat
Assistant U.S. Trade Representative
for the Americas

[COURTESY TRANSLATION]

June 28, 2007

Mr. Everett Eissenstat
Assistant United States Trade Representative
for the Americas
Office of the United States Trade Representative
Washington, D.C.

Dear Mr. Eissenstat:

Panama recognizes the commitment it made in the World Trade Organization (WTO) to become a full participant in the WTO Information Technology Agreement (ITA). In order to do so, Panama must present a schedule of tariff commitments to the ITA Committee, which must approve the schedule. Panama has begun work on its schedule, and will consult with the Secretariat of the ITA Committee to resolve any outstanding technical issues. I am pleased to confirm that Panama will become a full participant in the ITA prior to the date that the United States – Panama Trade Promotion Agreement enters into force.

Sincerely,

Leroy Jhon Sheffer
Chief of International Commercial Negotiations
Ministry of Commerce and Industry



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Sr. Everett Eissenstat
Representante Comercial Asistente de los Estados Unidos para las Américas
Oficina del Representante Comercial de los Estados Unidos
Washington, D.C.

Estimado Señor Eissenstat:

Panamá reconoce el compromiso que hizo en la Organización Mundial del Comercio (OMC), de ser miembro pleno del Acuerdo de Tecnología de la Información (ATI) de la OMC. Para hacerlo, Panamá deberá presentar una lista de compromisos arancelarios al Comité del ATI, y el Comité deberá aprobarlo. Panamá ha iniciado los trabajos en dicha lista y desarrollará consultas con la Secretaría del Comité del ATI para resolver cualquier asunto técnico pendiente. Me complace confirmarle que Panamá será un miembro pleno del ATI antes de fecha de entrada en vigencia del Tratado de Promoción Comercial entre los Estados Unidos y Panamá.

Atentamente,

Leroy Jhon Sheffer
Jefe de Negociaciones Comerciales Internacionales
Ministerio de Comercio e Industrias

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Four (Rules of Origin and Origin Procedures) and Chapter Five (Customs Administration and Trade Facilitation) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For purposes of its free trade agreements, the United States considers that the wholesale purchase or sale of a good in a non-Party’s free trade zone does not constitute subsequent production or any other operation, and consequently is not relevant in determining whether the good qualifies as an “originating” good under those agreements. Accordingly, the United States considers that, for purposes of Article 5.11 (Third Country Transportation) of the United States-Australia Free Trade Agreement, Article 4.9 (Transit and Transshipment) of the United States-Bahrain Free Trade Agreement, Article 4.11 (Transit and Transshipment) of the United States-Chile Free Trade Agreement, Article 4.12 (Transit and Transshipment) of the Dominican Republic-Central America-United States Free Trade Agreement, Article 5.9 (Transit and Transshipment) of the United States-Morocco Free Trade Agreement, Article 4.11 (Transshipment) of the North American Free Trade Agreement, and Article 3.12 (Third Country Transportation) of the United States-Singapore Free Trade Agreement, the wholesale purchase or sale of a good in a Panamanian free zone does not constitute subsequent production or any other operation, and consequently is not relevant in determining whether the good qualifies as an “originating” good under any of those agreements.

At Panama’s request, promptly after the United States implements any free trade agreement that it enters into after today’s date, the Parties shall consult on whether to add the pertinent provision of that agreement to the list set out in the preceding paragraph.¹

I have the honor to propose that these understandings shall be treated as an integral part of the

¹ The Parties shall initiate any such consultations through the Free Trade Commission established under Article 19.1 (The Free Trade Commission) of the Agreement.

The Honorable Alejandro Ferrer
Page Two

Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan C. Schwab". The signature is fluid and cursive, with the first name "Susan" and last name "Schwab" clearly distinguishable.

Susan C. Schwab

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Four (Rules of Origin and Origin Procedures) and Chapter Five (Customs Administration and Trade Facilitation) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For purposes of its free trade agreements, the United States considers that the wholesale purchase or sale of a good in a non-Party's free trade zone does not constitute subsequent production or any other operation, and consequently is not relevant in determining whether the good qualifies as an “originating” good under those agreements. Accordingly, the United States considers that, for purposes of Article 5.11 (Third Country Transportation) of the United States-Australia Free Trade Agreement, Article 4.9 (Transit and Transshipment) of the United States-Bahrain Free Trade Agreement, Article 4.11 (Transit and Transshipment) of the United States-Chile Free Trade Agreement, Article 4.12 (Transit and Transshipment) of the Dominican Republic-Central America-United States Free Trade Agreement, Article 5.9 (Transit and Transshipment) of the United States-Morocco Free Trade Agreement, Article 4.11 (Transshipment) of the North American Free Trade Agreement, and Article 3.12 (Third Country Transportation) of the United States-Singapore Free Trade Agreement, the wholesale purchase or sale of a good in a Panamanian free zone does not constitute subsequent production or any other operation, and consequently is not relevant in determining whether the good qualifies as an “originating” good under any of those agreements.

At Panama's request, promptly after the United States implements any free trade agreement that it enters into after today's date, the Parties shall consult on whether to add the pertinent provision of that agreement to the list set out in the preceding paragraph.¹

¹ The Parties shall initiate any such consultations through the Free Trade Commission established under Article 19.1 (The Free Trade Commission) of the Agreement.

I have the honor to propose that these understandings shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.”

I have the honor to confirm that my Government shares these understandings, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tengo el honor de confirmar los siguientes entendimientos alcanzados entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Cuatro (Reglas de Origen y Procedimientos de Origen) y Cinco (Administración Aduanera y Facilitación del Comercio) del Tratado de Promoción Comercial firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Para propósitos de sus acuerdos de libre comercio, los Estados Unidos considera que la compra o venta al por mayor de una mercancía en zonas de libre comercio de no-Partes, no constituyen producción ulterior o cualquier otra operación, y en consecuencia no es relevante en la determinación sobre si una mercancía califica como mercancía “originaria” bajo esos acuerdos. De acuerdo a ello, los Estados Unidos considera que para los propósitos del Artículo 5.11 (Transporte hacia un Tercer País) del Tratado de Libre Comercio entre Estados Unidos y Australia, Artículo 4.9 (Tránsito y Transbordo) del Tratado de Libre Comercio entre Estados Unidos y Bahrain, el Artículo 4.11 (Tránsito y Transbordo) del Tratado de Libre Comercio entre Estados Unidos y Chile, el Artículo 4.12 (Tránsito y Transbordo) del Tratado de Libre Comercio entre República Dominicana, Centroamérica y Estados Unidos, el Artículo 5.9 (Tránsito y Transbordo) del Tratado de Libre Comercio entre Estados Unidos y Marruecos, el Artículo 4.11 (Transbordo) del Tratado de Libre Comercio de América del Norte, y el Artículo 3.12 (Transporte hacia un Tercer País) del Tratado de Libre Comercio entre Estados Unidos y Singapur, la compra o venta al por mayor de una mercancía en una zona libre de Panamá no constituye producción ulterior o cualquier otra operación, y en consecuencia no es relevante en la determinación sobre si la mercancía califica como mercancía “originaria” bajo cualquiera de esos acuerdos.

Facilitando el Desarrollo Económico con una Visión Social

Edison Plaza, Piso 3, Avenida Ricardo J. Alfaro
Apartado Postal 0815-01119, Zona 4 Panamá, República de Panamá
Teléfono 560-0600 / 560-0700
Web: www.mici.gob.pa

A solicitud de Panamá, luego de que Estados Unidos implemente cualquier Tratado de Libre Comercio que celebre después del día de hoy, las Partes consultarán prontamente sobre la incorporación de las disposiciones pertinentes de ese tratado en la lista establecida en el párrafo anterior¹.

Tengo el honor de proponer que estos acuerdos sean tratados como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.”

Tengo el honor de confirmar que mi Gobierno comparte estos entendimientos, que serán tratados como parte integral del Tratado, y que esta carta y su carta de confirmación en respuesta constituirán un acuerdo entre nuestros dos Gobiernos.

Atentamente,



Alejandro Ferrer

¹ Las Partes iniciarán cualesquiera de dichas consultas a través de la Comisión de Libre Comercio bajo el Capítulo 19.1 (Comisión de Libre Comercio) del Tratado.

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[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Article 9.15 (Domestic Review of Supplier Challenges) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (“the Agreement”):

For Panama, the *Sala Tercera de la Corte Suprema de Justicia* is the impartial authority for purposes of Article 9.15.1; and the remedies available in, and the procedures applicable to that court, satisfy the requirements of that Article.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de Panamá y los Estados Unidos en el curso de las negociaciones sobre la aplicación del Artículo 9.15 (Revisión Nacional de Impugnaciones de Proveedores) en el Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el "Tratado"):

Para Panamá, la Sala Tercera de la Corte Suprema de Justicia es la autoridad imparcial para propósitos del Artículo 9.15.1; y los recursos disponibles en, y los procedimientos aplicables a dicha corte, satisfacen los requerimientos de dicho Artículo.

Tengo el honor de proponer que este acuerdo sea tratado como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.

Atentamente,

Alejandro Ferrer

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Article 9.15 (Domestic Review of Supplier Challenges) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (“the Agreement”):

For Panama, the *Sala Tercera de la Corte Suprema de Justicia* is the impartial authority for purposes of Article 9.15.1; and the remedies available in, and the procedures applicable to that court, satisfy the requirements of that Article.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.”

I have the honor to confirm that my Government shares this understanding, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susan C. Schwab".

Susan C. Schwab

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Article 9.15 (Domestic Review of Supplier Challenges) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (“the Agreement”):

For Panama, the *Sala Tercera de la Corte Suprema de Justicia* is the impartial authority for purposes of Article 9.15.1; and the remedies available in, and the procedures applicable to that court, satisfy the requirements of that Article.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de Panamá y los Estados Unidos en el curso de las negociaciones sobre la aplicación del Artículo 9.15 (Revisión Nacional de Impugnaciones de Proveedores) en el Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el "Tratado"):

Para Panamá, la Sala Tercera de la Corte Suprema de Justicia es la autoridad imparcial para propósitos del Artículo 9.15.1; y los recursos disponibles en, y los procedimientos aplicables a dicha corte, satisfacen los requerimientos de dicho Artículo.

Tengo el honor de proponer que este acuerdo sea tratado como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.

Atentamente,

Alejandro Ferrer

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Article 9.15 (Domestic Review of Supplier Challenges) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (“the Agreement”):

For Panama, the *Sala Tercera de la Corte Suprema de Justicia* is the impartial authority for purposes of Article 9.15.1; and the remedies available in, and the procedures applicable to that court, satisfy the requirements of that Article.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.”

I have the honor to confirm that my Government shares this understanding, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,



Susan C. Schwab

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Ten (Investment) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Nothing in Chapter Ten of the Agreement imposes an obligation on Panama to allow private equity investment in any of the following economic activities, which are reserved to the State: gambling activities, post and telegraph, and transmission of energy. In the event that Panama in the exercise of its sovereign rights adopts measures providing for private equity investment in any of these or other activities reserved to the State, Chapter Ten of the Agreement shall apply to such measures, as well as to any other measures relating to such investment, except as otherwise provided in the Agreement.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date that the Agreement enters into force.

Sincerely,



Susan C. Schwab

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Ten (Investment) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Nothing in Chapter Ten of the Agreement imposes an obligation on Panama to allow private equity investment in any of the following economic activities, which are reserved to the State: gambling activities, post and telegraph, and transmission of energy. In the event that Panama in the exercise of its sovereign rights adopts measures providing for private equity investment in any of these or other activities reserved to the State, Chapter Ten of the Agreement shall apply to such measures, as well as to any other measures relating to such investment, except as otherwise provided in the Agreement.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date that the Agreement enters into force.”

I have the honor to confirm that my government shares these understandings, and that your letter and this letter in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de Junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tengo el honor de confirmar los siguientes entendimientos alcanzados entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Diez (Inversión) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Nada de lo dispuesto en el Capítulo Diez del Tratado impone a Panamá la obligación de permitir la inversión de capital privado en ninguna de las siguientes actividades económicas, que están reservadas al Estado: juegos de suerte y azar, correos y telégrafos y transmisión de energía. En el evento que Panamá, en el ejercicio de sus derechos soberanos, adopte medidas que permitan la inversión de capital privado en cualquiera de estas actividades u otras reservadas al Estado, el Capítulo 10 del Tratado aplicará a dichas medidas, así como a cualquier otra medida relacionada a dichas inversiones, salvo que se disponga lo contrario en el Tratado.

Tengo el honor de proponer que esta carta y su carta de confirmación en respuesta constituyan un acuerdo entre nuestros dos Gobiernos, que entrará en vigencia el día de la entrada en vigencia del Tratado.”

Tengo el honor de confirmar que mi Gobierno comparte estos entendimientos y que su carta y esta carta en respuesta constituirán un acuerdo entre nuestros dos Gobiernos que entrará en vigencia el día en que el Tratado entre en vigencia.

Atentamente,

Alejandro Ferrer

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[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Panama's Annex I entry regarding retail sales in the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the "Agreement"):

Effective no later than January 1, 2011, the term "retail business" in Panama's Annex I entry regarding retail sales shall not include multiple service businesses.

A multiple service business is a business that

- (a) invests more than US\$3,000,000 in Panama; and
- (b) engages in the sale of goods and the supply of services in a single establishment, including through membership programs.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de Panamá y los Estados Unidos en el curso de las negociaciones sobre la ficha relativa al comercio al por menor del Anexo I de Panamá en el Tratado de Promoción Comercial entre Panamá y los Estados Unidos firmado entre nuestros dos Gobiernos el día de hoy (el "Tratado"):

Para hacerse efectivo a más tardar el 1 de enero de 2011, el término "comercio al por menor" en la ficha del Anexo I de Panamá sobre comercio al por menor no deberá incluir los negocios de servicios múltiples.

Un negocio de servicios múltiples es un negocio que

- (a) invierte más de US\$3,000,000.00 en Panamá; y
- (b) se dedica a la venta de bienes y la prestación de servicios en un mismo establecimiento, inclusive mediante programas de membresía.

Tengo el honor de proponer que este acuerdo sea tratado como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.

Atentamente,

Alejandro Ferrer

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I am pleased to acknowledge your letter of today's date, which reads as follows:

"I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Panama's Annex I entry regarding retail sales in the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the "Agreement"):

Effective no later than January 1, 2011, the term "retail business" in Panama's Annex I entry regarding retail sales shall not include multiple service businesses.

A multiple service business is a business that

- (a) invests more than US\$3,000,000 in Panama; and
- (b) engages in the sale of goods and the supply of services in a single establishment, including through membership programs.

I have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments."

I have the honor to confirm that my Government shares this understanding, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,



Susan C. Schwab

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

We have the honor to confirm the following understanding reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For greater certainty, the most-favored-nation treatment obligation under Article 12.3.1 (Most-Favored-Nation Treatment) of the Agreement applies with respect to the supply by cross-border financial service suppliers of any of the financial services listed in the definition of financial service in Article 12.20 (Definitions) of the Agreement, and nothing in Article 12.5.1 (Cross-Border Trade) of the Agreement limits that obligation.

We have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.



Susan C. Schwab
United States Trade Representative

Sincerely,



Clay Lowery
Assistant Secretary for
International Affairs
U.S. Department of Treasury

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

The Honorable Clay Lowery
Assistant Secretary for International Affairs
Department of Treasury
Washington, D.C.

Dear Ambassador Schwab and Mr. Lowery:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“We have the honor to confirm the following understanding reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For greater certainty, the most-favored-nation treatment obligation under Article 12.3.1 (Most-Favored-Nation Treatment) of the Agreement applies with respect to the supply by cross-border financial service suppliers of any of the financial services listed in the definition of financial service in Article 12.20 (Definitions) of the Agreement, and nothing in Article 12.5.1 (Cross-Border Trade) of the Agreement limits that obligation.

We have the honor to propose that this understanding shall be treated as an integral part of the Agreement and that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments.”

I have the honor to confirm that my Government shares this understanding, which shall be treated as an integral part of the Agreement, and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Honorable Clay Lowery
Secretario Asistente para Asuntos
Internacionales del Departamento del
Tesoro de los Estados Unidos
Washington, D. C.

Estimada Embajadora Schwab y Estimado Sr. Lowery:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tenemos el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Doce (Servicios Financieros) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Para mayor certeza, la obligación de la cláusula de nación más favorecida bajo el Artículo 12.3.1 (Trato de Nación Más Favorecida) aplica con respecto a los prestadores transfronterizos de servicios financieros de cualquiera de los servicios financieros listados en la definición de servicios financieros en el Artículo 12.20 (Definiciones) del Capítulo Doce (Servicios Financieros) del Tratado, y nada en el Artículo 12.5.1 (Comercio Transfronterizo) limita esa obligación.

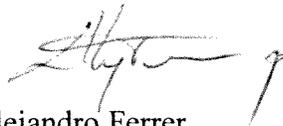
Tenemos el honor de proponer que este acuerdo sea tratado como parte integrante del Tratado y que esta carta y su carta de confirmación en respuesta, constituyan un acuerdo entre nuestros dos Gobiernos.”

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Tengo el honor de confirmar que mi Gobierno comparte este entendimiento, que será tratado como parte integral del Tratado, y que esta carta y su carta de confirmación en respuesta constituirán un acuerdo entre nuestros dos Gobiernos.

Atentamente,



Alejandro Ferrer

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[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Panama and the United States in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”) relating to the interpretation of Article 26 of Law No. 59 of 1996, which regulates the conduct of insurance and insurance-related services in Panama, and is referenced in the Schedule of Panama to Annex III of the Agreement:

Maintenance or renewal of life and health insurance policies is permitted with respect to policies lawfully contracted, prior to the purchaser’s obtaining status as a temporary or permanent resident in Panama and in accordance with the law of the jurisdiction in which the policy is purchased, with an insurance company not licensed to operate in Panama.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de Panamá y los Estados Unidos en el curso de las negociaciones sobre el Capítulo Doce (Servicios Financieros) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el "Tratado") relacionado a la interpretación del Artículo 26 del a Ley 59 de 1996, que regula la prestación de los servicios de seguros y servicios relacionados a los seguros en Panamá, como se indica en la Lista de Panamá al Anexo III del Tratado:

Está permitido el mantenimiento o renovación de pólizas de seguro de vida o salud, con respecto a pólizas contratadas legalmente de acuerdo a la ley de la jurisdicción en que la póliza fue adquirida, contratadas con compañías de seguros no autorizadas para operar en Panamá, siempre y cuando la compra de la póliza por parte del asegurado fuera previa a la obtención de su estatus de residente temporal o permanente en Panamá.

Tengo el honor de proponer que esta carta y su carta de confirmación en respuesta constituyan un acuerdo entre nuestros dos Gobiernos, que entrará en vigencia el día de la entrada en vigencia del Tratado.

Atentamente,

Alejandro Ferrer

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I am pleased to acknowledge your letter of today's date, which reads as follows:

"I have the honor to confirm the following understanding reached between the delegations of the Panama and the United States in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the "Agreement") relating to the interpretation of Article 26 of Law No. 59 of 1996, which regulates the conduct of insurance and insurance-related services in Panama, and is referenced in the Schedule of Panama to Annex III of the Agreement:

Maintenance or renewal of life and health insurance policies is permitted with respect to policies lawfully contracted, prior to the purchaser's obtaining status as a temporary or permanent resident in Panama and in accordance with the law of the jurisdiction in which the policy is purchased, with an insurance company not licensed to operate in Panama.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force."

I have the honor to confirm that my government shares this understanding, and that your letter and this letter in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,



Susan C. Schwab

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

We have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Panama is in the process of developing regulations for private pension funds.

Governments frequently impose criteria, some of which may be prudential in nature, on the establishment and maintenance of pension funds.

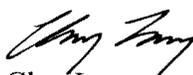
Nothing in Chapter Twelve of the Agreement prevents a Party from enacting laws or promulgating regulations, not inconsistent with Chapter Twelve, affecting financial services related to pension funds.

We have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.



Susan C. Schwab
United States Trade Representative

Sincerely,



Clay Lowery
Assistant Secretary for
International Affairs
U.S. Department of Treasury

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

The Honorable Clay Lowery
Assistant Secretary for International Affairs
Department of the Treasury
Washington, D.C.

Dear Ambassador Schwab and Mr. Lowery:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“We have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Twelve (Financial Services) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Panama is in the process of developing regulations for private pension funds.

Governments frequently impose criteria, some of which may be prudential in nature, on the establishment and maintenance of pension funds.

Nothing in Chapter Twelve of the Agreement prevents a Party from enacting laws or promulgating regulations, not inconsistent with Chapter Twelve, affecting financial services related to pension funds.

We have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.”

I have the honor to confirm that my government shares these understandings, and that your letter and this letter in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Honorable Clay Lowery
Secretario Asistente para Asuntos
Internacionales del Departamento del
Tesoro de los Estados Unidos
Washington, D. C.

Estimada Embajadora Schwab y Estimado Sr. Lowery:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tenemos el honor de confirmar los siguientes entendimientos alcanzados entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Doce (Servicios Financieros) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Panamá aún se encuentra en el proceso de desarrollar regulaciones sobre fondos de pensión privados.

Los Gobiernos frecuentemente imponen criterios en el establecimiento y mantenimiento de fondos de pensiones, algunos de los cuales pueden ser de naturaleza prudencial.

Nada en el Capítulo Doce del Tratado impide a una Parte promulgar nuevas leyes o regulaciones, que afecten los servicios financieros relacionados a fondos de pensión, siempre que no sean inconsistentes con el Capítulo Doce.

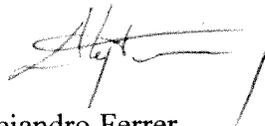
Tenemos el honor de proponer que esta carta y su carta de confirmación en respuesta constituyan un acuerdo entre nuestros dos Gobiernos, que entrará en vigencia el día de la entrada en vigencia del Tratado.”

Facilitando el Desarrollo Económico con una Visión Social

Edison Plaza, Piso 3, Avenida Ricardo J. Alfaro
Apartado Postal 0815-01119, Zona 4 Panamá, República de Panamá
Teléfono 560-0600 / 560-0700
Web: www.mici.gob.pa

Tengo el honor de confirmar que mi Gobierno comparte estos entendimientos y que su carta y esta carta en respuesta constituirán un acuerdo entre nuestros dos Gobiernos que entrará en vigencia el día en que el Tratado entre en vigencia.

Atentamente,



Alejandro Ferrer

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
Republic of Panama

Dear Minister Ferrer:

I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Fifteen (Intellectual Property Rights) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Each Party recognizes the importance of traditional knowledge and folklore to its people.

Accordingly, the Parties will seek to work together in consulting on issues and positions in the World Intellectual Property Organization Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge, and Folklore in addressing matters related to traditional knowledge and folklore.

If the United States and another government sign a free trade agreement that contains provisions addressing traditional knowledge or folklore, the United States and Panama shall promptly consult after that agreement enters into force on whether to apply similar provisions, as appropriate, between the United States and Panama.¹

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,



Susan C. Schwab

¹ The Parties shall initiate any such consultations through the Free Trade Commission established under Article 19.1 (The Free Trade Commission) of the Agreement.

[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I am pleased to acknowledge your letter of today's date, which reads as follows:

“I have the honor to confirm the following understandings reached between the delegations of the United States and Panama in the course of negotiations regarding Chapter Fifteen (Intellectual Property Rights) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

Each Party recognizes the importance of traditional knowledge and folklore to its people.

Accordingly, the Parties will seek to work together in consulting on issues and positions in the World Intellectual Property Organization Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge, and Folklore in addressing matters related to traditional knowledge and folklore.

If the United States and another government sign a free trade agreement that contains provisions addressing traditional knowledge or folklore, the United States and Panama shall promptly consult after that agreement enters into force on whether to apply similar provisions, as appropriate, between the United States and Panama.¹

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.”

I have the honor to confirm that my government shares these understandings, and that your letter and this letter in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,

Alejandro Ferrer

¹ The Parties shall initiate any such consultations through the Free Trade Commission established under Article 19.1 (The Free Trade Commission) of the Agreement.



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Schwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el agrado de acusar recibo de su nota fechada el día de hoy que indica lo siguiente:

“Tengo el honor de confirmar los siguientes entendimientos alcanzados entre las delegaciones de los Estados Unidos y Panamá en el curso de las negociaciones sobre el Capítulo Quince (Derechos de Propiedad Intelectual) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el “Tratado”):

Cada Parte reconoce la importancia de los conocimientos tradicionales y el folclore para sus pueblos.

De acuerdo a ello, las Partes procurarán trabajar conjuntamente en llevar a cabo consultas sobre asuntos y posiciones para abordar materias relacionadas a los conocimientos tradicionales y el folclore en el Comité Intergubernamental de la Organización Mundial de la Propiedad Intelectual sobre Propiedad Intelectual y Recursos Genéticos, Conocimientos Tradicionales y Folclore.

Si los Estados Unidos y otro gobierno firman un acuerdo de libre comercio que contenga disposiciones que abordan los conocimientos tradicionales y el folclore, los Estados Unidos y Panamá consultarán prontamente luego de que el acuerdo entre en vigencia sobre la aplicación de disposiciones similares, como sea apropiado, entre los Estados Unidos y Panamá.¹

¹ Las Partes iniciarán s cualesquiera de dichas consultas a través de la Comisión de Libre Comercio establecida bajo el Artículo 19.1 (Comisión de Libre Comercio) del Tratado.

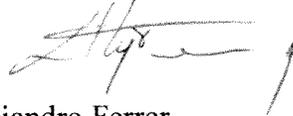
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Tengo el honor de proponer que esta carta y su carta de confirmación en respuesta constituyan un acuerdo entre nuestros dos Gobiernos, que entrará en vigencia el día de la entrada en vigencia del Tratado.”

Tengo el honor de confirmar que mi Gobierno comparte estos entendimientos y que su carta y esta carta en respuesta constituirán un acuerdo entre nuestros dos Gobiernos que entrará en vigencia el día en que el Tratado entre en vigencia.

Atentamente,



Alejandro Ferrer

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[COURTESY TRANSLATION]

June 28, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Chapter Twenty-One (Exceptions) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For greater certainty, the Parties do not intend Article 21.3 (Taxation) of the Agreement to affect their existing rights and obligations with respect to each other under the Agreement Establishing the World Trade Organization.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,

Alejandro Ferrer



República de Panamá
Ministerio de Comercio e Industrias

28 de junio de 2007

Honorable Susan C. Scwab
Representante de Comercio de los Estados Unidos
Washington, D.C.

Estimada Embajadora Schwab:

Tengo el honor de confirmar el siguiente entendimiento alcanzado entre las delegaciones de Panamá y los Estados Unidos en el curso de las negociaciones sobre el Capítulo Veintiuno (Excepciones) del Tratado de Promoción Comercial entre los Estados Unidos y Panamá firmado entre nuestros dos Gobiernos el día de hoy (el "Tratado"):

Para mayor certeza, las Partes no pretenden que lo dispuesto en el Artículo 21.3 (Tributación) del Tratado afecte los derechos y obligaciones mutuas existentes en marco del Acuerdo por el que se establece la Organización Mundial del Comercio.

Tengo el honor de proponer que esta carta y su carta de confirmación en respuesta constituyan un acuerdo entre nuestros dos Gobiernos, que entrará en vigencia el día de la entrada en vigencia del Tratado.

Atentamente,

Alejandro Ferrer

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June 28, 2007

The Honorable Alejandro Ferrer
Minister of Commerce and Industry
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Dear Minister Ferrer:

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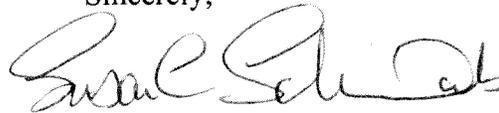
“I have the honor to confirm the following understanding reached between the delegations of Panama and the United States in the course of negotiations regarding Chapter Twenty-One (Exceptions) of the United States – Panama Trade Promotion Agreement between our two Governments signed this day (the “Agreement”):

For greater certainty, the Parties do not intend Article 21.3 (Taxation) of the Agreement to affect their existing rights and obligations with respect to each other under the Agreement Establishing the World Trade Organization.

I have the honor to propose that this letter and your letter of confirmation in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.”

I have the honor to confirm that my government shares this understanding, and that your letter and this letter in reply shall constitute an agreement between our two Governments, to enter into force on the date the Agreement enters into force.

Sincerely,



Susan C. Schwab

112TH CONGRESS
1ST SESSION

H. R. _____

To implement the United States–Panama Trade Promotion Agreement.

IN THE HOUSE OF REPRESENTATIVES

M. _____ (by request) introduced the following bill; which was referred to the Committee on _____

A BILL

To implement the United States–Panama Trade Promotion Agreement.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) **SHORT TITLE.**—This Act may be cited as the
5 “United States–Panama Trade Promotion Agreement Im-
6 plementation Act”.

7 (b) **TABLE OF CONTENTS.**—The table of contents for
8 this Act is as follows:

- Sec. 1. Short title; table of contents.
- Sec. 2. Purposes.
- Sec. 3. Definitions.

TITLE I—APPROVAL OF, AND GENERAL PROVISIONS RELATING
TO, THE AGREEMENT

- Sec. 101. Approval and entry into force of the Agreement.
- Sec. 102. Relationship of the Agreement to United States and State law.
- Sec. 103. Implementing actions in anticipation of entry into force and initial regulations.
- Sec. 104. Consultation and layover provisions for, and effective date of, proclaimed actions.
- Sec. 105. Administration of dispute settlement proceedings.
- Sec. 106. Arbitration of claims.
- Sec. 107. Effective dates; effect of termination.

TITLE II—CUSTOMS PROVISIONS

- Sec. 201. Tariff modifications.
- Sec. 202. Additional duties on certain agricultural goods.
- Sec. 203. Rules of origin.
- Sec. 204. Customs user fees.
- Sec. 205. Disclosure of incorrect information; false certifications of origin; denial of preferential tariff treatment.
- Sec. 206. Reliquidation of entries.
- Sec. 207. Recordkeeping requirements.
- Sec. 208. Enforcement relating to trade in textile or apparel goods.
- Sec. 209. Regulations.

TITLE III—RELIEF FROM IMPORTS

- Sec. 301. Definitions.

Subtitle A—Relief From Imports Benefitting From the Agreement

- Sec. 311. Commencing of action for relief.
- Sec. 312. Commission action on petition.
- Sec. 313. Provision of relief.
- Sec. 314. Termination of relief authority.
- Sec. 315. Compensation authority.
- Sec. 316. Confidential business information.

Subtitle B—Textile and Apparel Safeguard Measures

- Sec. 321. Commencement of action for relief.
- Sec. 322. Determination and provision of relief.
- Sec. 323. Period of relief.
- Sec. 324. Articles exempt from relief.
- Sec. 325. Rate after termination of import relief.
- Sec. 326. Termination of relief authority.
- Sec. 327. Compensation authority.
- Sec. 328. Confidential business information.

Subtitle C—Cases Under Title II of the Trade Act of 1974

- Sec. 331. Findings and action on Panamanian articles.

TITLE IV—MISCELLANEOUS

- Sec. 401. Eligible products.
- Sec. 402. Modification to the Caribbean Basin Economic Recovery Act.

TITLE V—OFFSETS

Sec. 501. Extension of customs user fees.

Sec. 502. Time for payment of corporate estimated taxes.

1 **SEC. 2. PURPOSES.**

2 The purposes of this Act are—

3 (1) to approve and implement the free trade
4 agreement between the United States and Panama
5 entered into under the authority of section 2103(b)
6 of the Bipartisan Trade Promotion Authority Act of
7 2002 (19 U.S.C. 3803(b));

8 (2) to strengthen and develop economic rela-
9 tions between the United States and Panama for
10 their mutual benefit;

11 (3) to establish free trade between the United
12 States and Panama through the reduction and elimi-
13 nation of barriers to trade in goods and services and
14 to investment; and

15 (4) to lay the foundation for further coopera-
16 tion to expand and enhance the benefits of the
17 Agreement.

18 **SEC. 3. DEFINITIONS.**

19 In this Act:

20 (1) AGREEMENT.—The term “Agreement”
21 means the United States–Panama Trade Promotion
22 Agreement approved by Congress under section
23 101(a)(1).

1 (2) COMMISSION.—The term “Commission”
2 means the United States International Trade Com-
3 mission.

4 (3) HTS.—The term “HTS” means the Har-
5 monized Tariff Schedule of the United States.

6 (4) TEXTILE OR APPAREL GOOD.—The term
7 “textile or apparel good” means a good listed in the
8 Annex to the Agreement on Textiles and Clothing
9 referred to in section 101(d)(4) of the Uruguay
10 Round Agreements Act (19 U.S.C. 3511(d)(4)),
11 other than a good listed in Annex 3.30 of the Agree-
12 ment.

13 **TITLE I—APPROVAL OF, AND**
14 **GENERAL PROVISIONS RE-**
15 **LATING TO, THE AGREEMENT**

16 **SEC. 101. APPROVAL AND ENTRY INTO FORCE OF THE**
17 **AGREEMENT.**

18 (a) APPROVAL OF AGREEMENT AND STATEMENT OF
19 ADMINISTRATIVE ACTION.—Pursuant to section 2105 of
20 the Bipartisan Trade Promotion Authority Act of 2002
21 (19 U.S.C. 3805) and section 151 of the Trade Act of
22 1974 (19 U.S.C. 2191), Congress approves—

23 (1) the United States–Panama Trade Pro-
24 motion Agreement entered into on June 28, 2007,

1 with the Government of Panama and submitted to
2 Congress on [_____, 2011]; and

3 (2) the statement of administrative action pro-
4 posed to implement the Agreement that was sub-
5 mitted to Congress on [_____, 2011].

6 (b) CONDITIONS FOR ENTRY INTO FORCE OF THE
7 AGREEMENT.—At such time as the President determines
8 that Panama has taken measures necessary to comply
9 with those provisions of the Agreement that are to take
10 effect on the date on which the Agreement enters into
11 force, the President is authorized to exchange notes with
12 the Government of Panama providing for the entry into
13 force, on or after January 1, 2012, of the Agreement with
14 respect to the United States.

15 **SEC. 102. RELATIONSHIP OF THE AGREEMENT TO UNITED**
16 **STATES AND STATE LAW.**

17 (a) RELATIONSHIP OF AGREEMENT TO UNITED
18 STATES LAW.—

19 (1) UNITED STATES LAW TO PREVAIL IN CON-
20 FFLICT.—No provision of the Agreement, nor the ap-
21 plication of any such provision to any person or cir-
22 cumstance, which is inconsistent with any law of the
23 United States shall have effect.

24 (2) CONSTRUCTION.—Nothing in this Act shall
25 be construed—

1 (A) to amend or modify any law of the
2 United States, or

3 (B) to limit any authority conferred under
4 any law of the United States,
5 unless specifically provided for in this Act.

6 (b) RELATIONSHIP OF AGREEMENT TO STATE
7 LAW.—

8 (1) LEGAL CHALLENGE.—No State law, or the
9 application thereof, may be declared invalid as to
10 any person or circumstance on the ground that the
11 provision or application is inconsistent with the
12 Agreement, except in an action brought by the
13 United States for the purpose of declaring such law
14 or application invalid.

15 (2) DEFINITION OF STATE LAW.—For purposes
16 of this subsection, the term “State law” includes—

17 (A) any law of a political subdivision of a
18 State; and

19 (B) any State law regulating or taxing the
20 business of insurance.

21 (c) EFFECT OF AGREEMENT WITH RESPECT TO PRI-
22 VATE REMEDIES.—No person other than the United
23 States—

1 (1) shall have any cause of action or defense
2 under the Agreement or by virtue of congressional
3 approval thereof; or

4 (2) may challenge, in any action brought under
5 any provision of law, any action or inaction by any
6 department, agency, or other instrumentality of the
7 United States, any State, or any political subdivision
8 of a State, on the ground that such action or inac-
9 tion is inconsistent with the Agreement.

10 **SEC. 103. IMPLEMENTING ACTIONS IN ANTICIPATION OF**
11 **ENTRY INTO FORCE AND INITIAL REGULA-**
12 **TIONS.**

13 (a) IMPLEMENTING ACTIONS.—

14 (1) PROCLAMATION AUTHORITY.—After the
15 date of the enactment of this Act—

16 (A) the President may proclaim such ac-
17 tions, and

18 (B) other appropriate officers of the
19 United States Government may issue such reg-
20 ulations,

21 as may be necessary to ensure that any provision of
22 this Act, or amendment made by this Act, that takes
23 effect on the date on which the Agreement enters
24 into force is appropriately implemented on such
25 date, but no such proclamation or regulation may

1 have an effective date earlier than the date on which
2 the Agreement enters into force.

3 (2) EFFECTIVE DATE OF CERTAIN PROCLAIMED
4 ACTIONS.—Any action proclaimed by the President
5 under the authority of this Act that is not subject
6 to the consultation and layover provisions under sec-
7 tion 104 may not take effect before the 15th day
8 after the date on which the text of the proclamation
9 is published in the Federal Register.

10 (3) WAIVER OF 15-DAY RESTRICTION.—The 15-
11 day restriction contained in paragraph (2) on the
12 taking effect of proclaimed actions is waived to the
13 extent that the application of such restriction would
14 prevent the taking effect on the date the Agreement
15 enters into force of any action proclaimed under this
16 section.

17 (b) INITIAL REGULATIONS.—Initial regulations nec-
18 essary or appropriate to carry out the actions required by
19 or authorized under this Act or proposed in the statement
20 of administrative action submitted under section
21 101(a)(2) to implement the Agreement shall, to the max-
22 imum extent feasible, be issued within 1 year after the
23 date on which the Agreement enters into force. In the case
24 of any implementing action that takes effect on a date
25 after the date on which the Agreement enters into force,

1 initial regulations to carry out that action shall, to the
2 maximum extent feasible, be issued within 1 year after
3 such effective date.

4 **SEC. 104. CONSULTATION AND LAYOVER PROVISIONS FOR,**
5 **AND EFFECTIVE DATE OF, PROCLAIMED AC-**
6 **TIONS.**

7 If a provision of this Act provides that the implemen-
8 tation of an action by the President by proclamation is
9 subject to the consultation and layover requirements of
10 this section, such action may be proclaimed only if—

11 (1) the President has obtained advice regarding
12 the proposed action from—

13 (A) the appropriate advisory committees
14 established under section 135 of the Trade Act
15 of 1974 (19 U.S.C. 2155); and

16 (B) the Commission;

17 (2) the President has submitted to the Com-
18 mittee on Finance of the Senate and the Committee
19 on Ways and Means of the House of Representatives
20 a report that sets forth—

21 (A) the action proposed to be proclaimed
22 and the reasons therefor; and

23 (B) the advice obtained under paragraph
24 (1);

1 (3) a period of 60 calendar days, beginning on
2 the first day on which the requirements set forth in
3 paragraphs (1) and (2) have been met, has expired;
4 and

5 (4) the President has consulted with the com-
6 mittees referred to in paragraph (2) regarding the
7 proposed action during the period referred to in
8 paragraph (3).

9 **SEC. 105. ADMINISTRATION OF DISPUTE SETTLEMENT PRO-**
10 **CEEDINGS.**

11 (a) ESTABLISHMENT OR DESIGNATION OF OFFICE.—
12 The President is authorized to establish or designate with-
13 in the Department of Commerce an office that shall be
14 responsible for providing administrative assistance to pan-
15 els established under chapter 20 of the Agreement. The
16 office shall not be considered to be an agency for purposes
17 of section 552 of title 5, United States Code.

18 (b) AUTHORIZATION OF APPROPRIATIONS.—There
19 are authorized to be appropriated for each fiscal year after
20 fiscal year 2011 to the Department of Commerce up to
21 \$150,000 for the establishment and operations of the of-
22 fice established or designated under subsection (a) and for
23 the payment of the United States share of the expenses
24 of panels established under chapter 20 of the Agreement.

1 **SEC. 106. ARBITRATION OF CLAIMS.**

2 The United States is authorized to resolve any claim
3 against the United States covered by article
4 10.16.1(a)(i)(C) or article 10.16.1(b)(i)(C) of the Agree-
5 ment, pursuant to the Investor-State Dispute Settlement
6 procedures set forth in section B of chapter 10 of the
7 Agreement.

8 **SEC. 107. EFFECTIVE DATES; EFFECT OF TERMINATION.**

9 (a) EFFECTIVE DATES.—Except as provided in sub-
10 section (b), this Act and the amendments made by this
11 Act take effect on the date on which the Agreement enters
12 into force.

13 (b) EXCEPTIONS.—

14 (1) IN GENERAL.—Sections 1 through 3, this
15 title, and title V take effect on the date of the enact-
16 ment of this Act.

17 (2) CERTAIN AMENDATORY PROVISIONS.—The
18 amendments made by sections 204, 205, 207, and
19 401 of this Act take effect on the date of the enact-
20 ment of this Act and apply with respect to Panama
21 on the date on which the Agreement enters into
22 force.

23 (c) TERMINATION OF THE AGREEMENT.—On the
24 date on which the Agreement terminates, this Act (other
25 than this subsection and title V) and the amendments

1 made by this Act (other than the amendments made by
2 title V) shall cease to have effect.

3 **TITLE II—CUSTOMS PROVISIONS**

4 **SEC. 201. TARIFF MODIFICATIONS.**

5 (a) TARIFF MODIFICATIONS PROVIDED FOR IN THE
6 AGREEMENT.—

7 (1) PROCLAMATION AUTHORITY.—The Presi-
8 dent may proclaim—

9 (A) such modifications or continuation of
10 any duty,

11 (B) such continuation of duty-free or ex-
12 cise treatment, or

13 (C) such additional duties,

14 as the President determines to be necessary or ap-
15 propriate to carry out or apply articles 3.3, 3.5, 3.6,
16 3.26, 3.27, 3.28, and 3.29, and Annex 3.3, of the
17 Agreement.

18 (2) EFFECT ON GSP STATUS.—Notwithstanding
19 section 502(a)(1) of the Trade Act of 1974 (19
20 U.S.C. 2462(a)(1)), the President shall, on the date
21 on which the Agreement enters into force, terminate
22 the designation of Panama as a beneficiary devel-
23 oping country for purposes of title V of the Trade
24 Act of 1974 (19 U.S.C. 2461 et seq.).

25 (3) EFFECT ON CBERA STATUS.—

1 (A) IN GENERAL.—Notwithstanding sec-
2 tion 212(a) of the Caribbean Basin Economic
3 Recovery Act (19 U.S.C. 2702(a)), the Presi-
4 dent shall, on the date on which the Agreement
5 enters into force, terminate the designation of
6 Panama as a beneficiary country for purposes
7 of that Act.

8 (B) EXCEPTION.—Notwithstanding sub-
9 paragraph (A), Panama shall be considered a
10 beneficiary country under section 212(a) of the
11 Caribbean Basin Economic Recovery Act, for
12 purposes of—

13 (i) sections 771(7)(G)(ii)(III) and
14 771(7)(H) of the Tariff Act of 1930 (19
15 U.S.C. 1677(7)(G)(ii)(III) and
16 1677(7)(H));

17 (ii) the duty-free treatment provided
18 under paragraph 4 of the General Notes to
19 the Schedule of the United States to
20 Annex 3.3 of the Agreement; and

21 (iii) section 274(h)(6)(B) of the Inter-
22 nal Revenue Code of 1986.

23 (b) OTHER TARIFF MODIFICATIONS.—Subject to the
24 consultation and layover provisions of section 104, the
25 President may proclaim—

1 (1) such modifications or continuation of any
2 duty,

3 (2) such modifications as the United States
4 may agree to with Panama regarding the staging of
5 any duty treatment set forth in Annex 3.3 of the
6 Agreement,

7 (3) such continuation of duty-free or excise
8 treatment, or

9 (4) such additional duties,

10 as the President determines to be necessary or appropriate
11 to maintain the general level of reciprocal and mutually
12 advantageous concessions with respect to Panama pro-
13 vided for by the Agreement.

14 (c) CONVERSION TO AD VALOREM RATES.—For pur-
15 poses of subsections (a) and (b), with respect to any good
16 for which the base rate in the Schedule of the United
17 States to Annex 3.3 of the Agreement is a specific or com-
18 pound rate of duty, the President may substitute for the
19 base rate an ad valorem rate that the President deter-
20 mines to be equivalent to the base rate.

21 (d) TARIFF RATE QUOTAS.—In implementing the
22 tariff rate quotas set forth in Appendix I to the General
23 Notes to the Schedule of the United States to Annex 3.3
24 of the Agreement, the President shall take such action as
25 may be necessary to ensure that imports of agricultural

1 goods do not disrupt the orderly marketing of commodities
2 in the United States.

3 **SEC. 202. ADDITIONAL DUTIES ON CERTAIN AGRICUL-**
4 **TURAL GOODS.**

5 (a) DEFINITIONS.—In this section:

6 (1) APPLICABLE NTR (MFN) RATE OF DUTY.—
7 The term “applicable NTR (MFN) rate of duty”
8 means, with respect to a safeguard good, a rate of
9 duty equal to the lowest of—

10 (A) the base rate in the Schedule of the
11 United States to Annex 3.3 of the Agreement;

12 (B) the column 1 general rate of duty that
13 would, on the day before the date on which the
14 Agreement enters into force, apply to a good
15 classifiable in the same 8-digit subheading of
16 the HTS as the safeguard good; or

17 (C) the column 1 general rate of duty that
18 would, at the time the additional duty is im-
19 posed under subsection (b), apply to a good
20 classifiable in the same 8-digit subheading of
21 the HTS as the safeguard good.

22 (2) SAFEGUARD GOOD.—The term “safeguard
23 good” means a good—

24 (A) that is included in the Schedule of the
25 United States to Annex 3.17 of the Agreement;

1 (B) that qualifies as an originating good
2 under section 203; and

3 (C) for which a claim for preferential tariff
4 treatment under the Agreement has been made.

5 (3) SCHEDULE RATE OF DUTY.—The term
6 “schedule rate of duty” means, with respect to a
7 safeguard good, the rate of duty for that good that
8 is set forth in the Schedule of the United States to
9 Annex 3.3 of the Agreement.

10 (4) TRIGGER LEVEL.—

11 (A) IN GENERAL.—The term “trigger
12 level” means—

13 (i) in the case of a safeguard good
14 classified under subheading 0201.10.50,
15 0201.20.80, 0201.30.80, 0202.10.50,
16 0202.20.80, or 0202.30.80 of the HTS—

17 (I) in year 1 of the Agreement,
18 330 metric tons; and

19 (II) in year 2 of the Agreement
20 through year 14 of the Agreement, a
21 quantity equal to 110 percent of the
22 trigger level for that safeguard good
23 for the preceding calendar year; and

24 (ii) in the case of any other safeguard
25 good, 115 percent of the quantity that is

1 provided for that safeguard good in the
2 corresponding calendar year in the applica-
3 ble table contained in Appendix I to the
4 General Notes to the Schedule of the
5 United States to Annex 3.3 of the Agree-
6 ment.

7 (B) RELATIONSHIP TO TABLE.—For pur-
8 poses of subparagraph (A)(ii), year 1 in the ap-
9 plicable table contained in Appendix I to the
10 General Notes to the Schedule of the United
11 States to Annex 3.3 of the Agreement cor-
12 responds to year 1 of the Agreement.

13 (5) YEAR 1 OF THE AGREEMENT.—The term
14 “year 1 of the Agreement” means the period begin-
15 ning on the date, in a calendar year, on which the
16 Agreement enters into force and ending on Decem-
17 ber 31 of that calendar year.

18 (6) YEARS OTHER THAN YEAR 1 OF THE
19 AGREEMENT.—Any reference to a year of the Agree-
20 ment subsequent to year 1 of the Agreement shall
21 be deemed to be a reference to the corresponding
22 calendar year in which the Agreement is in force.

23 (b) ADDITIONAL DUTIES ON SAFEGUARD GOODS.—

24 (1) IN GENERAL.—In addition to any duty pro-
25 claimed under subsection (a) or (b) of section 201,

1 the Secretary of the Treasury shall assess a duty, in
2 the amount determined under paragraph (2), on a
3 safeguard good imported into the United States in
4 a calendar year if the Secretary determines that,
5 prior to such importation, the total volume of that
6 safeguard good that is imported into the United
7 States in that calendar year exceeds the trigger level
8 for that good for that calendar year.

9 (2) CALCULATION OF ADDITIONAL DUTY.—The
10 additional duty on a safeguard good under this sub-
11 section shall be—

12 (A) in the case of a good classified under
13 subheading 0201.10.50, 0201.20.80,
14 0201.30.80, 0202.10.50, 0202.20.80, or
15 0202.30.80 of the HTS—

16 (i) in year 1 of the Agreement
17 through year 6 of the Agreement, an
18 amount equal to 100 percent of the excess
19 of the applicable NTR (MFN) rate of duty
20 over the schedule rate of duty; and

21 (ii) in year 7 of the Agreement
22 through year 14 of the Agreement, an
23 amount equal to 50 percent of the excess
24 of the applicable NTR (MFN) rate of duty
25 over the schedule rate of duty;

1 (B) in the case of a good classified under
2 subheading 0406.10.08, 0406.10.88,
3 0406.20.91, 0406.30.91, 0406.90.97, or
4 2105.00.20 of the HTS—

5 (i) in year 1 of the Agreement
6 through year 11 of the Agreement, an
7 amount equal to 100 percent of the excess
8 of the applicable NTR (MFN) rate of duty
9 over the schedule rate of duty; and

10 (ii) in year 12 of the Agreement
11 through year 14 of the Agreement, an
12 amount equal to 50 percent of the excess
13 of the applicable NTR (MFN) rate of duty
14 over the schedule rate of duty; and

15 (C) in the case of any other safeguard
16 good—

17 (i) in year 1 of the Agreement
18 through year 13 of the Agreement, an
19 amount equal to 100 percent of the excess
20 of the applicable NTR (MFN) rate of duty
21 over the schedule rate of duty; and

22 (ii) in year 14 of the Agreement
23 through year 16 of the Agreement, an
24 amount equal to 50 percent of the excess

1 of the applicable NTR (MFN) rate of duty
2 over the schedule rate of duty.

3 (3) NOTICE.—Not later than 60 days after the
4 date on which the Secretary of the Treasury first as-
5 sesses an additional duty in a calendar year on a
6 good under this subsection, the Secretary shall no-
7 tify the Government of Panama in writing of such
8 action and shall provide to that Government data
9 supporting the assessment of the additional duty.

10 (c) EXCEPTIONS.—No additional duty shall be as-
11 sessed on a good under subsection (b) if, at the time of
12 entry, the good is subject to import relief under—

13 (1) subtitle A of title III of this Act; or

14 (2) chapter 1 of title II of the Trade Act of
15 1974 (19 U.S.C. 2251 et seq.).

16 (d) TERMINATION.—The assessment of an additional
17 duty on a good under subsection (b) shall cease to apply
18 to that good on the date on which duty-free treatment
19 must be provided to that good under the Schedule of the
20 United States to Annex 3.3 of the Agreement.

21 **SEC. 203. RULES OF ORIGIN.**

22 (a) APPLICATION AND INTERPRETATION.—In this
23 section:

24 (1) TARIFF CLASSIFICATION.—The basis for
25 any tariff classification is the HTS.

1 (2) REFERENCE TO HTS.—Whenever in this
2 section there is a reference to a chapter, heading, or
3 subheading, such reference shall be a reference to a
4 chapter, heading, or subheading of the HTS.

5 (3) COST OR VALUE.—Any cost or value re-
6 ferred to in this section shall be recorded and main-
7 tained in accordance with the generally accepted ac-
8 counting principles applicable in the territory of the
9 country in which the good is produced (whether
10 Panama or the United States).

11 (b) ORIGINATING GOODS.—For purposes of this Act
12 and for purposes of implementing the preferential tariff
13 treatment provided for under the Agreement, except as
14 otherwise provided in this section, a good is an originating
15 good if—

16 (1) the good is a good wholly obtained or pro-
17 duced entirely in the territory of Panama, the
18 United States, or both;

19 (2) the good—

20 (A) is produced entirely in the territory of
21 Panama, the United States, or both, and—

22 (i) each of the nonoriginating mate-
23 rials used in the production of the good
24 undergoes an applicable change in tariff

1 classification specified in Annex 4.1 of the
2 Agreement; or

3 (ii) the good otherwise satisfies any
4 applicable regional value-content or other
5 requirements specified in Annex 4.1 of the
6 Agreement; and

7 (B) satisfies all other applicable require-
8 ments of this section; or

9 (3) the good is produced entirely in the terri-
10 tory of Panama, the United States, or both, exclu-
11 sively from materials described in paragraph (1) or
12 (2).

13 (c) REGIONAL VALUE-CONTENT.—

14 (1) IN GENERAL.—For purposes of subsection
15 (b)(2), the regional value-content of a good referred
16 to in Annex 4.1 of the Agreement, except for goods
17 to which paragraph (4) applies, shall be calculated
18 by the importer, exporter, or producer of the good,
19 on the basis of the build-down method described in
20 paragraph (2) or the build-up method described in
21 paragraph (3).

22 (2) BUILD-DOWN METHOD.—

23 (A) IN GENERAL.—The regional value-con-
24 tent of a good may be calculated on the basis
25 of the following build-down method:

$$\text{RVC} = \frac{\quad}{\text{AV}} \times 100$$

1 (B) DEFINITIONS.—In subparagraph (A):

2 (i) RVC.—The term “RVC” means
3 the regional value-content of the good, ex-
4 pressed as a percentage.

5 (ii) AV.—The term “AV” means the
6 adjusted value of the good.

7 (iii) VNM.—The term “VNM” means
8 the value of nonoriginating materials that
9 are acquired and used by the producer in
10 the production of the good, but does not
11 include the value of a material that is self-
12 produced.

13 (3) BUILD-UP METHOD.—

14 (A) IN GENERAL.—The regional value-con-
15 tent of a good may be calculated on the basis
16 of the following build-up method:

$$\text{RVC} = \frac{\text{VOM}}{\text{AV}} \times 100$$

17 (B) DEFINITIONS.—In subparagraph (A):

18 (i) RVC.—The term “RVC” means
19 the regional value-content of the good, ex-
20 pressed as a percentage.

21 (ii) AV.—The term “AV” means the
22 adjusted value of the good.

1 (iii) VOM.—The term “VOM” means
2 the value of originating materials that are
3 acquired or self-produced, and used by the
4 producer in the production of the good.

5 (4) SPECIAL RULE FOR CERTAIN AUTOMOTIVE
6 GOODS.—

7 (A) IN GENERAL.—For purposes of sub-
8 section (b)(2), the regional value-content of an
9 automotive good referred to in Annex 4.1 of the
10 Agreement may be calculated by the importer,
11 exporter, or producer of the good on the basis
12 of the build-down method described in para-
13 graph (2), the build-up method described in
14 paragraph (3), or the following net cost method:

$$\text{RVC} = \frac{\text{NC} - \text{VNM}}{\text{NC}} \times 100$$

15 (B) DEFINITIONS.—In subparagraph (A):

16 (i) AUTOMOTIVE GOOD.—The term
17 “automotive good” means a good provided
18 for in any of subheadings 8407.31 through
19 8407.34, subheading 8408.20, heading
20 8409, or any of headings 8701 through
21 8708.

22 (ii) RVC.—The term “RVC” means
23 the regional value-content of the auto-
24 motive good, expressed as a percentage.

1 (iii) NC.—The term “NC” means the
2 net cost of the automotive good.

3 (iv) VNM.—The term “VNM” means
4 the value of nonoriginating materials that
5 are acquired and used by the producer in
6 the production of the automotive good, but
7 does not include the value of a material
8 that is self-produced.

9 (C) MOTOR VEHICLES.—

10 (i) BASIS OF CALCULATION.—For
11 purposes of determining the regional value-
12 content under subparagraph (A) for an
13 automotive good that is a motor vehicle
14 provided for in any of headings 8701
15 through 8705, an importer, exporter, or
16 producer may average the amounts cal-
17 culated under the net cost formula con-
18 tained in subparagraph (A), over the pro-
19 ducer’s fiscal year—

20 (I) with respect to all motor vehi-
21 cles in any one of the categories de-
22 scribed in clause (ii); or

23 (II) with respect to all motor ve-
24 hicles in any such category that are

1 exported to the territory of Panama
2 or the United States.

3 (ii) CATEGORIES.—A category is de-
4 scribed in this clause if it—

5 (I) is the same model line of
6 motor vehicles, is in the same class of
7 motor vehicles, and is produced in the
8 same plant in the territory of Panama
9 or the United States, as the good de-
10 scribed in clause (i) for which regional
11 value-content is being calculated;

12 (II) is the same class of motor
13 vehicles, and is produced in the same
14 plant in the territory of Panama or
15 the United States, as the good de-
16 scribed in clause (i) for which regional
17 value-content is being calculated; or

18 (III) is the same model line of
19 motor vehicles produced in the terri-
20 tory of Panama or the United States
21 as the good described in clause (i) for
22 which regional value-content is being
23 calculated.

24 (D) OTHER AUTOMOTIVE GOODS.—For
25 purposes of determining the regional value-con-

1 tent under subparagraph (A) for automotive
2 materials provided for in any of subheadings
3 8407.31 through 8407.34, in subheading
4 8408.20, or in heading 8409, 8706, 8707, or
5 8708, that are produced in the same plant, an
6 importer, exporter, or producer may—

7 (i) average the amounts calculated
8 under the net cost formula contained in
9 subparagraph (A) over—

10 (I) the fiscal year of the motor
11 vehicle producer to whom the auto-
12 motive goods are sold,

13 (II) any quarter or month, or

14 (III) the fiscal year of the pro-
15 ducer of such goods,

16 if the goods were produced during the fis-
17 cal year, quarter, or month that is the
18 basis for the calculation;

19 (ii) determine the average referred to
20 in clause (i) separately for such goods sold
21 to 1 or more motor vehicle producers; or

22 (iii) make a separate determination
23 under clause (i) or (ii) for such goods that
24 are exported to the territory of Panama or
25 the United States.

1 (E) CALCULATING NET COST.—The im-
2 porter, exporter, or producer of an automotive
3 good shall, consistent with the provisions re-
4 garding allocation of costs provided for in gen-
5 erally accepted accounting principles, determine
6 the net cost of the automotive good under sub-
7 paragraph (B) by—

8 (i) calculating the total cost incurred
9 with respect to all goods produced by the
10 producer of the automotive good, sub-
11 tracting any sales promotion, marketing,
12 and after-sales service costs, royalties,
13 shipping and packing costs, and nonallow-
14 able interest costs that are included in the
15 total cost of all such goods, and then rea-
16 sonably allocating the resulting net cost of
17 those goods to the automotive good;

18 (ii) calculating the total cost incurred
19 with respect to all goods produced by that
20 producer, reasonably allocating the total
21 cost to the automotive good, and then sub-
22 tracting any sales promotion, marketing,
23 and after-sales service costs, royalties,
24 shipping and packing costs, and nonallow-
25 able interest costs that are included in the

1 portion of the total cost allocated to the
2 automotive good; or

3 (iii) reasonably allocating each cost
4 that forms part of the total cost incurred
5 with respect to the automotive good so that
6 the aggregate of these costs does not in-
7 clude any sales promotion, marketing, and
8 after-sales service costs, royalties, shipping
9 and packing costs, or nonallowable interest
10 costs.

11 (d) VALUE OF MATERIALS.—

12 (1) IN GENERAL.—For the purpose of calcu-
13 lating the regional value-content of a good under
14 subsection (c), and for purposes of applying the de
15 minimis rules under subsection (f), the value of a
16 material is—

17 (A) in the case of a material that is im-
18 ported by the producer of the good, the ad-
19 justed value of the material;

20 (B) in the case of a material acquired in
21 the territory in which the good is produced, the
22 value, determined in accordance with Articles 1
23 through 8, Article 15, and the corresponding in-
24 terpretive notes, of the Agreement on Imple-
25 mentation of Article VII of the General Agree-

1 tween the territory of Panama, the United
2 States, or both, to the location of the pro-
3 ducer.

4 (ii) Duties, taxes, and customs broker-
5 age fees on the material paid in the terri-
6 tory of Panama, the United States, or
7 both, other than duties or taxes that are
8 waived, refunded, refundable, or otherwise
9 recoverable, including credit against duty
10 or tax paid or payable.

11 (iii) The cost of waste and spoilage re-
12 sulting from the use of the material in the
13 production of the good, less the value of
14 renewable scrap or byproducts.

15 (B) NONORIGINATING MATERIAL.—The
16 following expenses, if included in the value of a
17 nonoriginating material calculated under para-
18 graph (1), may be deducted from the value of
19 the nonoriginating material:

20 (i) The costs of freight, insurance,
21 packing, and all other costs incurred in
22 transporting the material within or be-
23 tween the territory of Panama, the United
24 States, or both, to the location of the pro-
25 ducer.

1 (ii) Duties, taxes, and customs broker-
2 age fees on the material paid in the terri-
3 tory of Panama, the United States, or
4 both, other than duties or taxes that are
5 waived, refunded, refundable, or otherwise
6 recoverable, including credit against duty
7 or tax paid or payable.

8 (iii) The cost of waste and spoilage re-
9 sulting from the use of the material in the
10 production of the good, less the value of
11 renewable scrap or byproducts.

12 (iv) The cost of originating materials
13 used in the production of the nonorigi-
14 nating material in the territory of Panama,
15 the United States, or both.

16 (e) ACCUMULATION.—

17 (1) ORIGINATING MATERIALS USED IN PRODUC-
18 TION OF GOODS OF THE OTHER COUNTRY.—Origi-
19 nating materials from the territory of Panama or
20 the United States that are used in the production of
21 a good in the territory of the other country shall be
22 considered to originate in the territory of such other
23 country.

24 (2) MULTIPLE PRODUCERS.—A good that is
25 produced in the territory of Panama, the United

1 States, or both, by 1 or more producers, is an origi-
2 nating good if the good satisfies the requirements of
3 subsection (b) and all other applicable requirements
4 of this section.

5 (f) DE MINIMIS AMOUNTS OF NONORIGINATING MA-
6 TERIALS.—

7 (1) IN GENERAL.—Except as provided in para-
8 graphs (2) and (3), a good that does not undergo a
9 change in tariff classification pursuant to Annex 4.1
10 of the Agreement is an originating good if—

11 (A) the value of all nonoriginating mate-
12 rials that—

13 (i) are used in the production of the
14 good, and

15 (ii) do not undergo the applicable
16 change in tariff classification (set forth in
17 Annex 4.1 of the Agreement),

18 does not exceed 10 percent of the adjusted
19 value of the good;

20 (B) the good meets all other applicable re-
21 quirements of this section; and

22 (C) the value of such nonoriginating mate-
23 rials is included in the value of nonoriginating
24 materials for any applicable regional value-con-
25 tent requirement for the good.

1 (2) EXCEPTIONS.—Paragraph (1) does not
2 apply to the following:

3 (A) A nonoriginating material provided for
4 in chapter 4, or a nonoriginating dairy prepara-
5 tion containing over 10 percent by weight of
6 milk solids provided for in subheading 1901.90
7 or 2106.90, that is used in the production of a
8 good provided for in chapter 4.

9 (B) A nonoriginating material provided for
10 in chapter 4, or a nonoriginating dairy prepara-
11 tion containing over 10 percent by weight of
12 milk solids provided for in subheading 1901.90,
13 that is used in the production of the following
14 goods:

15 (i) Infant preparations containing
16 over 10 percent by weight of milk solids
17 provided for in subheading 1901.10.

18 (ii) Mixes and doughs, containing over
19 25 percent by weight of butterfat, not put
20 up for retail sale, provided for in sub-
21 heading 1901.20.

22 (iii) Dairy preparations containing
23 over 10 percent by weight of milk solids
24 provided for in subheading 1901.90 or
25 2106.90.

1 (iv) Goods provided for in heading
2 2105.

3 (v) Beverages containing milk pro-
4 vided for in subheading 2202.90.

5 (vi) Animal feeds containing over 10
6 percent by weight of milk solids provided
7 for in subheading 2309.90.

8 (C) A nonoriginating material provided for
9 in heading 0805, or any of subheadings
10 2009.11 through 2009.39, that is used in the
11 production of a good provided for in any of sub-
12 headings 2009.11 through 2009.39, or in fruit
13 or vegetable juice of any single fruit or vege-
14 table, fortified with minerals or vitamins, con-
15 centrated or unconcentrated, provided for in
16 subheading 2106.90 or 2202.90.

17 (D) A nonoriginating material provided for
18 in heading 0901 or 2101 that is used in the
19 production of a good provided for in heading
20 0901 or 2101.

21 (E) A nonoriginating material provided for
22 in heading 1006 that is used in the production
23 of a good provided for in heading 1102 or 1103
24 or subheading 1904.90.

1 (F) A nonoriginating material provided for
2 in chapter 15 that is used in the production of
3 a good provided for in chapter 15.

4 (G) A nonoriginating material provided for
5 in heading 1701 that is used in the production
6 of a good provided for in any of headings 1701
7 through 1703.

8 (H) A nonoriginating material provided for
9 in chapter 17 that is used in the production of
10 a good provided for in subheading 1806.10.

11 (I) Except as provided in subparagraphs
12 (A) through (H) and Annex 4.1 of the Agree-
13 ment, a nonoriginating material used in the
14 production of a good provided for in any of
15 chapters 1 through 24, unless the nonorigi-
16 nating material is provided for in a different
17 subheading than the good for which origin is
18 being determined under this section.

19 (3) TEXTILE OR APPAREL GOODS.—

20 (A) IN GENERAL.—Except as provided in
21 subparagraph (B), a textile or apparel good
22 that is not an originating good because certain
23 fibers or yarns used in the production of the
24 component of the good that determines the tar-
25 iff classification of the good do not undergo an

1 applicable change in tariff classification, set
2 forth in Annex 4.1 of the Agreement, shall be
3 considered to be an originating good if—

4 (i) the total weight of all such fibers
5 or yarns in that component is not more
6 than 10 percent of the total weight of that
7 component; or

8 (ii) the yarns are those described in
9 section 204(b)(3)(B)(vi)(IV) of the Andean
10 Trade Preference Act (19 U.S.C.
11 3203(b)(3)(B)(vi)(IV)) (as in effect on
12 February 12, 2011).

13 (B) CERTAIN TEXTILE OR APPAREL
14 GOODS.—A textile or apparel good containing
15 elastomeric yarns in the component of the good
16 that determines the tariff classification of the
17 good shall be considered to be an originating
18 good only if such yarns are wholly formed and
19 finished in the territory of Panama, the United
20 States, or both.

21 (C) FABRIC, YARN, OR FIBER.—For pur-
22 poses of this paragraph, in the case of a good
23 that is a fabric, yarn, or fiber, the term “com-
24 ponent of the good that determines the tariff

1 classification of the good” means all of the fi-
2 bers in the good.

3 (g) FUNGIBLE GOODS AND MATERIALS.—

4 (1) IN GENERAL.—

5 (A) CLAIM FOR PREFERENTIAL TARIFF
6 TREATMENT.—A person claiming that a fun-
7 gible good or fungible material is an originating
8 good may base the claim either on the physical
9 segregation of the fungible good or fungible ma-
10 terial or by using an inventory management
11 method with respect to the fungible good or
12 fungible material.

13 (B) INVENTORY MANAGEMENT METHOD.—

14 In this subsection, the term “inventory manage-
15 ment method” means—

- 16 (i) averaging;
- 17 (ii) “last-in, first-out”;
- 18 (iii) “first-in, first-out”; or
- 19 (iv) any other method—

20 (I) recognized in the generally
21 accepted accounting principles of the
22 country in which the production is
23 performed (whether Panama or the
24 United States); or

1 (II) otherwise accepted by that
2 country.

3 (2) ELECTION OF INVENTORY METHOD.—A
4 person selecting an inventory management method
5 under paragraph (1) for a particular fungible good
6 or fungible material shall continue to use that meth-
7 od for that fungible good or fungible material
8 throughout the fiscal year of such person.

9 (h) ACCESSORIES, SPARE PARTS, OR TOOLS.—

10 (1) IN GENERAL.—Subject to paragraphs (2)
11 and (3), accessories, spare parts, or tools delivered
12 with a good that form part of the good's standard
13 accessories, spare parts, or tools shall—

14 (A) be treated as originating goods if the
15 good is an originating good; and

16 (B) be disregarded in determining whether
17 all the nonoriginating materials used in the pro-
18 duction of the good undergo the applicable
19 change in tariff classification set forth in Annex
20 4.1 of the Agreement.

21 (2) CONDITIONS.—Paragraph (1) shall apply
22 only if—

23 (A) the accessories, spare parts, or tools
24 are classified with and not invoiced separately
25 from the good, regardless of whether such ac-

1 cessories, spare parts, or tools are specified or
2 are separately identified in the invoice for the
3 good; and

4 (B) the quantities and value of the acces-
5 sories, spare parts, or tools are customary for
6 the good.

7 (3) REGIONAL VALUE-CONTENT.—If the good is
8 subject to a regional value-content requirement, the
9 value of the accessories, spare parts, or tools shall
10 be taken into account as originating or nonorigi-
11 nating materials, as the case may be, in calculating
12 the regional value-content of the good.

13 (i) PACKAGING MATERIALS AND CONTAINERS FOR
14 RETAIL SALE.—Packaging materials and containers in
15 which a good is packaged for retail sale, if classified with
16 the good, shall be disregarded in determining whether all
17 the nonoriginating materials used in the production of the
18 good undergo the applicable change in tariff classification
19 set forth in Annex 4.1 of the Agreement, and, if the good
20 is subject to a regional value-content requirement, the
21 value of such packaging materials and containers shall be
22 taken into account as originating or nonoriginating mate-
23 rials, as the case may be, in calculating the regional value-
24 content of the good.

1 (j) PACKING MATERIALS AND CONTAINERS FOR
2 SHIPMENT.—Packing materials and containers for ship-
3 ment shall be disregarded in determining whether a good
4 is an originating good.

5 (k) INDIRECT MATERIALS.—An indirect material
6 shall be treated as an originating material without regard
7 to where it is produced.

8 (l) TRANSIT AND TRANSHIPMENT.—A good that has
9 undergone production necessary to qualify as an origi-
10 nating good under subsection (b) shall not be considered
11 to be an originating good if, subsequent to that produc-
12 tion, the good—

13 (1) undergoes further production or any other
14 operation outside the territory of Panama or the
15 United States, other than unloading, reloading, or
16 any other operation necessary to preserve the good
17 in good condition or to transport the good to the ter-
18 ritory of Panama or the United States; or

19 (2) does not remain under the control of cus-
20 toms authorities in the territory of a country other
21 than Panama or the United States.

22 (m) GOODS CLASSIFIABLE AS GOODS PUT UP IN
23 SETS.—Notwithstanding the rules set forth in Annex 4.1
24 of the Agreement, goods classifiable as goods put up in
25 sets for retail sale as provided for in General Rule of Inter-

1 pretation 3 of the HTS shall not be considered to be origi-
2 nating goods unless—

3 (1) each of the goods in the set is an origi-
4 nating good; or

5 (2) the total value of the nonoriginating goods
6 in the set does not exceed—

7 (A) in the case of textile or apparel goods,
8 10 percent of the adjusted value of the set; or

9 (B) in the case of goods, other than textile
10 or apparel goods, 15 percent of the adjusted
11 value of the set.

12 (n) DEFINITIONS.—In this section:

13 (1) ADJUSTED VALUE.—The term “adjusted
14 value” means the value determined in accordance
15 with Articles 1 through 8, Article 15, and the cor-
16 responding interpretive notes, of the Agreement on
17 Implementation of Article VII of the General Agree-
18 ment on Tariffs and Trade 1994 referred to in sec-
19 tion 101(d)(8) of the Uruguay Round Agreements
20 Act (19 U.S.C. 3511(d)(8)), adjusted, if necessary,
21 to exclude any costs, charges, or expenses incurred
22 for transportation, insurance, and related services
23 incident to the international shipment of the mer-
24 chandise from the country of exportation to the
25 place of importation.

1 (2) CLASS OF MOTOR VEHICLES.—The term
2 “class of motor vehicles” means any one of the fol-
3 lowing categories of motor vehicles:

4 (A) Motor vehicles provided for in sub-
5 heading 8701.20, 8704.10, 8704.22, 8704.23,
6 8704.32, or 8704.90, or heading 8705 or 8706,
7 or motor vehicles for the transport of 16 or
8 more persons provided for in subheading
9 8702.10 or 8702.90.

10 (B) Motor vehicles provided for in sub-
11 heading 8701.10 or any of subheadings
12 8701.30 through 8701.90.

13 (C) Motor vehicles for the transport of 15
14 or fewer persons provided for in subheading
15 8702.10 or 8702.90, or motor vehicles provided
16 for in subheading 8704.21 or 8704.31.

17 (D) Motor vehicles provided for in any of
18 subheadings 8703.21 through 8703.90.

19 (3) FUNGIBLE GOOD OR FUNGIBLE MATE-
20 RIAL.—The term “fungible good” or “fungible mate-
21 rial” means a good or material, as the case may be,
22 that is interchangeable with another good or mate-
23 rial for commercial purposes and the properties of
24 which are essentially identical to such other good or
25 material.

1 (4) GENERALLY ACCEPTED ACCOUNTING PRIN-
2 CIPLES.—The term “generally accepted accounting
3 principles”—

4 (A) means the recognized consensus or
5 substantial authoritative support given in the
6 territory of Panama or the United States, as
7 the case may be, with respect to the recording
8 of revenues, expenses, costs, assets, and liabil-
9 ities, the disclosure of information, and the
10 preparation of financial statements; and

11 (B) may encompass broad guidelines for
12 general application as well as detailed stand-
13 ards, practices, and procedures.

14 (5) GOOD WHOLLY OBTAINED OR PRODUCED
15 ENTIRELY IN THE TERRITORY OF PANAMA, THE
16 UNITED STATES, OR BOTH.—The term “good wholly
17 obtained or produced entirely in the territory of
18 Panama, the United States, or both” means any of
19 the following:

20 (A) Plants and plant products harvested or
21 gathered in the territory of Panama, the United
22 States, or both.

23 (B) Live animals born and raised in the
24 territory of Panama, the United States, or
25 both.

1 (C) Goods obtained in the territory of Pan-
2 ama, the United States, or both from live ani-
3 mals.

4 (D) Goods obtained from hunting, trap-
5 ping, fishing, or aquaculture conducted in the
6 territory of Panama, the United States, or
7 both.

8 (E) Minerals and other natural resources
9 not included in subparagraphs (A) through (D)
10 that are extracted or taken from the territory
11 of Panama, the United States, or both.

12 (F) Fish, shellfish, and other marine life
13 taken from the sea, seabed, or subsoil outside
14 the territory of Panama or the United States
15 by—

16 (i) a vessel that is registered or re-
17 corded with Panama and flying the flag of
18 Panama; or

19 (ii) a vessel that is documented under
20 the laws of the United States.

21 (G) Goods produced on board a factory
22 ship from goods referred to in subparagraph
23 (F), if such factory ship—

24 (i) is registered or recorded with Pan-
25 ama and flies the flag of Panama; or

1 (ii) is a vessel that is documented
2 under the laws of the United States.

3 (H)(i) Goods taken by Panama or a person
4 of Panama from the seabed or subsoil outside
5 the territorial waters of Panama, if Panama
6 has rights to exploit such seabed or subsoil.

7 (ii) Goods taken by the United States or a
8 person of the United States from the seabed or
9 subsoil outside the territorial waters of the
10 United States, if the United States has rights
11 to exploit such seabed or subsoil.

12 (I) Goods taken from outer space, if the
13 goods are obtained by Panama or the United
14 States or a person of Panama or the United
15 States and not processed in the territory of a
16 country other than Panama or the United
17 States.

18 (J) Waste and scrap derived from—

19 (i) manufacturing or processing oper-
20 ations in the territory of Panama, the
21 United States, or both; or

22 (ii) used goods collected in the terri-
23 tory of Panama, the United States, or
24 both, if such goods are fit only for the re-
25 covery of raw materials.

1 (K) Recovered goods derived in the terri-
2 tory of Panama, the United States, or both
3 from used goods, and used in the territory of
4 Panama, the United States, or both, in the pro-
5 duction of remanufactured goods.

6 (L) Goods, at any stage of production, pro-
7 duced in the territory of Panama, the United
8 States, or both, exclusively from—

9 (i) goods referred to in any of sub-
10 paragraphs (A) through (J), or

11 (ii) the derivatives of goods referred
12 to in clause (i).

13 (6) IDENTICAL GOODS.—The term “identical
14 goods” means goods that are the same in all re-
15 spects relevant to the rule of origin that qualifies the
16 goods as originating goods.

17 (7) INDIRECT MATERIAL.—The term “indirect
18 material” means a good used in the production, test-
19 ing, or inspection of another good but not physically
20 incorporated into that other good, or a good used in
21 the maintenance of buildings or the operation of
22 equipment associated with the production of another
23 good, including—

24 (A) fuel and energy;

25 (B) tools, dies, and molds;

1 (C) spare parts and materials used in the
2 maintenance of equipment or buildings;

3 (D) lubricants, greases, compounding ma-
4 terials, and other materials used in production
5 or used to operate equipment or buildings;

6 (E) gloves, glasses, footwear, clothing,
7 safety equipment, and supplies;

8 (F) equipment, devices, and supplies used
9 for testing or inspecting the good;

10 (G) catalysts and solvents; and

11 (H) any other good that is not incor-
12 porated into the other good but the use of
13 which in the production of the other good can
14 reasonably be demonstrated to be a part of that
15 production.

16 (8) MATERIAL.—The term “material” means a
17 good that is used in the production of another good,
18 including a part or an ingredient.

19 (9) MATERIAL THAT IS SELF-PRODUCED.—The
20 term “material that is self-produced” means an orig-
21 inating material that is produced by a producer of
22 a good and used in the production of that good.

23 (10) MODEL LINE OF MOTOR VEHICLES.—The
24 term “model line of motor vehicles” means a group

1 of motor vehicles having the same platform or model
2 name.

3 (11) NET COST.—The term “net cost” means
4 total cost minus sales promotion, marketing, and
5 after-sales service costs, royalties, shipping and
6 packing costs, and nonallowable interest costs that
7 are included in the total cost.

8 (12) NONALLOWABLE INTEREST COSTS.—The
9 term “nonallowable interest costs” means interest
10 costs incurred by a producer that exceed 700 basis
11 points above the applicable official interest rate for
12 comparable maturities of the country in which the
13 producer is located.

14 (13) NONORIGINATING GOOD OR NONORIGI-
15 NATING MATERIAL.—The term “nonoriginating
16 good” or “nonoriginating material” means a good or
17 material, as the case may be, that does not qualify
18 as originating under this section.

19 (14) PACKING MATERIALS AND CONTAINERS
20 FOR SHIPMENT.—The term “packing materials and
21 containers for shipment” means goods used to pro-
22 tect another good during its transportation and does
23 not include the packaging materials and containers
24 in which the other good is packaged for retail sale.

1 (15) PREFERENTIAL TARIFF TREATMENT.—

2 The term “preferential tariff treatment” means the
3 customs duty rate, and the treatment under article
4 3.10.4 of the Agreement, that are applicable to an
5 originating good pursuant to the Agreement.

6 (16) PRODUCER.—The term “producer” means
7 a person who engages in the production of a good
8 in the territory of Panama or the United States.

9 (17) PRODUCTION.—The term “production”
10 means growing, mining, harvesting, fishing, raising,
11 trapping, hunting, manufacturing, processing, as-
12 sembling, or disassembling a good.

13 (18) REASONABLY ALLOCATE.—The term “rea-
14 sonably allocate” means to apportion in a manner
15 that would be appropriate under generally accepted
16 accounting principles.

17 (19) RECOVERED GOODS.—The term “recov-
18 ered goods” means materials in the form of indi-
19 vidual parts that are the result of—

20 (A) the disassembly of used goods into in-
21 dividual parts; and

22 (B) the cleaning, inspecting, testing, or
23 other processing that is necessary for improve-
24 ment to sound working condition of such indi-
25 vidual parts.

1 (20) REMANUFACTURED GOOD.—The term “re-
2 manufactured good” means a good that is classified
3 under chapter 84, 85, 87, or 90, or heading 9402,
4 other than a good classified under heading 8418 or
5 8516, and that—

6 (A) is entirely or partially comprised of re-
7 covered goods; and

8 (B) has a similar life expectancy and en-
9 joys a factory warranty similar to such a good
10 that is new.

11 (21) TOTAL COST.—The term “total cost”
12 means all product costs, period costs, and other
13 costs for a good incurred in the territory of Panama,
14 the United States, or both.

15 (22) USED.—The term “used” means utilized
16 or consumed in the production of goods.

17 (o) PRESIDENTIAL PROCLAMATION AUTHORITY.—

18 (1) IN GENERAL.—The President is authorized
19 to proclaim, as part of the HTS—

20 (A) the provisions set forth in Annex 4.1
21 of the Agreement; and

22 (B) any additional subordinate category
23 that is necessary to carry out this title con-
24 sistent with the Agreement.

1 (2) FABRICS, YARNS, OR FIBERS NOT AVAIL-
2 ABLE IN COMMERCIAL QUANTITIES IN THE UNITED
3 STATES.—The President is authorized to proclaim
4 that a fabric, yarn, or fiber is added to the list in
5 Annex 3.25 of the Agreement in an unrestricted
6 quantity, as provided in article 3.25.4(e) of the
7 Agreement.

8 (3) MODIFICATIONS.—

9 (A) IN GENERAL.—Subject to the consulta-
10 tion and layover provisions of section 104, the
11 President may proclaim modifications to the
12 provisions proclaimed under the authority of
13 paragraph (1)(A), other than provisions of
14 chapters 50 through 63 (as included in Annex
15 4.1 of the Agreement).

16 (B) ADDITIONAL PROCLAMATIONS.—Not-
17 withstanding subparagraph (A), and subject to
18 the consultation and layover provisions of sec-
19 tion 104, the President may proclaim before the
20 end of the 1-year period beginning on the date
21 on which the Agreement enters into force,
22 modifications to correct any typographical, cler-
23 ical, or other nonsubstantive technical error re-
24 garding the provisions of chapters 50 through

1 63 (as included in Annex 4.1 of the Agree-
2 ment).

3 (4) FABRICS, YARNS, OR FIBERS NOT AVAIL-
4 ABLE IN COMMERCIAL QUANTITIES IN PANAMA AND
5 THE UNITED STATES.—

6 (A) IN GENERAL.—Notwithstanding para-
7 graph (3)(A), the list of fabrics, yarns, and fi-
8 bers set forth in Annex 3.25 of the Agreement
9 may be modified as provided for in this para-
10 graph.

11 (B) DEFINITIONS.—In this paragraph:

12 (i) INTERESTED ENTITY.—The term
13 “interested entity” means the Government
14 of Panama, a potential or actual purchaser
15 of a textile or apparel good, or a potential
16 or actual supplier of a textile or apparel
17 good.

18 (ii) DAY; DAYS.—All references to
19 “day” and “days” exclude Saturdays, Sun-
20 days, and legal holidays observed by the
21 Government of the United States.

22 (C) REQUESTS TO ADD FABRICS, YARNS,
23 OR FIBERS.—

24 (i) IN GENERAL.—An interested entity
25 may request the President to determine

1 that a fabric, yarn, or fiber is not available
2 in commercial quantities in a timely man-
3 ner in Panama and the United States and
4 to add that fabric, yarn, or fiber to the list
5 in Annex 3.25 of the Agreement in a re-
6 stricted or unrestricted quantity.

7 (ii) DETERMINATIONS.—After receiv-
8 ing a request under clause (i), the Presi-
9 dent may determine whether—

10 (I) the fabric, yarn, or fiber is
11 available in commercial quantities in a
12 timely manner in Panama or the
13 United States; or

14 (II) any interested entity objects
15 to the request.

16 (iii) PROCLAMATION AUTHORITY.—
17 The President may, within the time peri-
18 ods specified in clause (iv), proclaim that
19 the fabric, yarn, or fiber that is the subject
20 of the request is added to the list in Annex
21 3.25 of the Agreement in an unrestricted
22 quantity, or in any restricted quantity that
23 the President may establish, if the Presi-
24 dent has determined under clause (ii)
25 that—

1 (I) the fabric, yarn, or fiber is
2 not available in commercial quantities
3 in a timely manner in Panama and
4 the United States; or

5 (II) no interested entity has ob-
6 jected to the request.

7 (iv) TIME PERIODS.—The time peri-
8 ods within which the President may issue
9 a proclamation under clause (iii) are—

10 (I) not later than 30 days after
11 the date on which a request is sub-
12 mitted under clause (i); or

13 (II) not later than 44 days after
14 the request is submitted, if the Presi-
15 dent determines, within 30 days after
16 the date on which the request is sub-
17 mitted, that the President does not
18 have sufficient information to make a
19 determination under clause (ii).

20 (v) EFFECTIVE DATE.—Notwith-
21 standing section 103(a)(2), a proclamation
22 made under clause (iii) shall take effect on
23 the date on which the text of the proclama-
24 tion is published in the Federal Register.

1 (vi) ELIMINATION OF RESTRICTION.—
2 Not later than 6 months after proclaiming
3 under clause (iii) that a fabric, yarn, or
4 fiber is added to the list in Annex 3.25 of
5 the Agreement in a restricted quantity, the
6 President may eliminate the restriction if
7 the President determines that the fabric,
8 yarn, or fiber is not available in commer-
9 cial quantities in a timely manner in Pan-
10 ama and the United States.

11 (D) DEEMED APPROVAL OF REQUEST.—If,
12 after an interested entity submits a request
13 under subparagraph (C)(i), the President does
14 not, within the applicable time period specified
15 in subparagraph (C)(iv), make a determination
16 under subparagraph (C)(ii) regarding the re-
17 quest, the fabric, yarn, or fiber that is the sub-
18 ject of the request shall be considered to be
19 added, in an unrestricted quantity, to the list in
20 Annex 3.25 of the Agreement beginning—

21 (i) 45 days after the date on which
22 the request is submitted; or

23 (ii) 60 days after the date on which
24 the request is submitted, if the President

1 mitted, the President may proclaim an ac-
2 tion provided for under clause (i) if the
3 President determines that the fabric, yarn,
4 or fiber that is the subject of the request
5 is available in commercial quantities in a
6 timely manner in Panama or the United
7 States.

8 (iv) EFFECTIVE DATE.—A proclama-
9 tion issued under clause (iii) may not take
10 effect earlier than the date that is 6
11 months after the date on which the text of
12 the proclamation is published in the Fed-
13 eral Register.

14 (F) PROCEDURES.—The President shall
15 establish procedures—

16 (i) governing the submission of a re-
17 quest under subparagraphs (C) and (E);
18 and

19 (ii) providing an opportunity for inter-
20 ested entities to submit comments and sup-
21 porting evidence before the President
22 makes a determination under subpara-
23 graph (C) (ii) or (vi) or (E)(iii).

1 **SEC. 204. CUSTOMS USER FEES.**

2 Section 13031(b) of the Consolidated Omnibus Budg-
3 et Reconciliation Act of 1985 (19 U.S.C. 58c(b)) is
4 amended by adding after paragraph (20) the following:

5 “(21) No fee may be charged under subsection (a)(9)
6 or (10) with respect to goods that qualify as originating
7 goods under section 203 of the United States–Panama
8 Trade Promotion Agreement Implementation Act. Any
9 service for which an exemption from such fee is provided
10 by reason of this paragraph may not be funded with
11 money contained in the Customs User Fee Account.”.

12 **SEC. 205. DISCLOSURE OF INCORRECT INFORMATION;
13 FALSE CERTIFICATIONS OF ORIGIN; DENIAL
14 OF PREFERENTIAL TARIFF TREATMENT.**

15 (a) DISCLOSURE OF INCORRECT INFORMATION.—
16 Section 592 of the Tariff Act of 1930 (19 U.S.C. 1592)
17 is amended—

18 (1) in subsection (c)—

19 (A) by redesignating paragraph (13) as
20 paragraph (14); and

21 (B) by inserting after paragraph (12) the
22 following new paragraph:

23 “(13) PRIOR DISCLOSURE REGARDING CLAIMS
24 UNDER THE UNITED STATES–PANAMA TRADE PRO-
25 MOTION AGREEMENT.—An importer shall not be
26 subject to penalties under subsection (a) for making

1 an incorrect claim that a good qualifies as an origi-
2 nating good under section 203 of the United States–
3 Panama Trade Promotion Agreement Implementa-
4 tion Act if the importer, in accordance with regula-
5 tions issued by the Secretary of the Treasury,
6 promptly and voluntarily makes a corrected declara-
7 tion and pays any duties owing with respect to that
8 good.”; and

9 (2) by adding at the end the following new sub-
10 section:

11 “(1) FALSE CERTIFICATIONS OF ORIGIN UNDER THE
12 UNITED STATES–PANAMA TRADE PROMOTION AGREE-
13 MENT.—

14 “(1) IN GENERAL.—Subject to paragraph (2),
15 it is unlawful for any person to certify falsely, by
16 fraud, gross negligence, or negligence, in a Panama
17 TPA certification of origin (as defined in section
18 508 of this Act) that a good exported from the
19 United States qualifies as an originating good under
20 the rules of origin provided for in section 203 of the
21 United States–Panama Trade Promotion Agreement
22 Implementation Act. The procedures and penalties
23 of this section that apply to a violation of subsection
24 (a) also apply to a violation of this subsection.

1 “(2) PROMPT AND VOLUNTARY DISCLOSURE OF
2 INCORRECT INFORMATION.—No penalty shall be im-
3 posed under this subsection if, promptly after an ex-
4 porter or producer that issued a Panama TPA cer-
5 tification of origin has reason to believe that such
6 certification contains or is based on incorrect infor-
7 mation, the exporter or producer voluntarily provides
8 written notice of such incorrect information to every
9 person to whom the certification was issued.

10 “(3) EXCEPTION.—A person shall not be con-
11 sidered to have violated paragraph (1) if—

12 “(A) the information was correct at the
13 time it was provided in a Panama TPA certifi-
14 cation of origin but was later rendered incorrect
15 due to a change in circumstances; and

16 “(B) the person promptly and voluntarily
17 provides written notice of the change in cir-
18 cumstances to all persons to whom the person
19 provided the certification.”.

20 (b) DENIAL OF PREFERENTIAL TARIFF TREAT-
21 MENT.—Section 514 of the Tariff Act of 1930 (19 U.S.C.
22 1514) is amended by adding at the end the following new
23 subsection:

24 “(1) DENIAL OF PREFERENTIAL TARIFF TREATMENT
25 UNDER THE UNITED STATES–PANAMA TRADE PRO-

1 MOTION AGREEMENT.—If U.S. Customs and Border Pro-
2 tection or U.S. Immigration and Customs Enforcement of
3 the Department of Homeland Security finds indications
4 of a pattern of conduct by an importer, exporter, or pro-
5 ducer of false or unsupported representations that goods
6 qualify under the rules of origin provided for in section
7 203 of the United States–Panama Trade Promotion
8 Agreement Implementation Act, U.S. Customs and Border
9 Protection, in accordance with regulations issued by the
10 Secretary of the Treasury, may suspend preferential tariff
11 treatment under the United States–Panama Trade Pro-
12 motion Agreement to entries of identical goods covered by
13 subsequent representations by that importer, exporter, or
14 producer until U.S. Customs and Border Protection deter-
15 mines that representations of that person are in con-
16 formity with such section 203.”.

17 **SEC. 206. RELIQUIDATION OF ENTRIES.**

18 Section 520(d) of the Tariff Act of 1930 (19 U.S.C.
19 1520(d)) is amended in the matter preceding paragraph
20 (1)—

21 (1) by striking “or”; and

22 (2) by striking “for which” and inserting “, or
23 section 203 of the United States–Panama Trade
24 Promotion Agreement Implementation Act for
25 which”.

1 **SEC. 207. RECORDKEEPING REQUIREMENTS.**

2 Section 508 of the Tariff Act of 1930 (19 U.S.C.
3 1508) is amended—

4 (1) by redesignating subsection (k) as sub-
5 section (l);

6 (2) by inserting after subsection (j) the fol-
7 lowing new subsection:

8 “(k) CERTIFICATIONS OF ORIGIN FOR GOODS EX-
9 PORTED UNDER THE UNITED STATES–PANAMA TRADE
10 PROMOTION AGREEMENT.—

11 “(1) DEFINITIONS.—In this subsection:

12 “(A) RECORDS AND SUPPORTING DOCU-
13 MENTS.—The term ‘records and supporting
14 documents’ means, with respect to an exported
15 good under paragraph (2), records and docu-
16 ments related to the origin of the good, includ-
17 ing—

18 “(i) the purchase, cost, and value of,
19 and payment for, the good;

20 “(ii) the purchase, cost, and value of,
21 and payment for, all materials, including
22 indirect materials, used in the production
23 of the good; and

24 “(iii) the production of the good in
25 the form in which it was exported.

1 “(B) PANAMA TPA CERTIFICATION OF ORI-
2 GIN.—The term ‘Panama TPA certification of
3 origin’ means the certification established under
4 article 4.15 of the United States–Panama
5 Trade Promotion Agreement that a good quali-
6 fies as an originating good under such Agree-
7 ment.

8 “(2) EXPORTS TO PANAMA.—Any person who
9 completes and issues a Panama TPA certification of
10 origin for a good exported from the United States
11 shall make, keep, and, pursuant to rules and regula-
12 tions promulgated by the Secretary of the Treasury,
13 render for examination and inspection all records
14 and supporting documents related to the origin of
15 the good (including the certification or copies there-
16 of).

17 “(3) RETENTION PERIOD.—The person who
18 issues a Panama TPA certification of origin shall
19 keep the records and supporting documents relating
20 to that certification of origin for a period of at least
21 5 years after the date on which the certification is
22 issued.”; and

23 (3) in subsection (l), as so redesignated, by
24 striking “(i), or (j)” and inserting “(i), (j), or (k)”.

1 **SEC. 208. ENFORCEMENT RELATING TO TRADE IN TEXTILE**
2 **OR APPAREL GOODS.**

3 (a) ACTION DURING VERIFICATION.—

4 (1) IN GENERAL.—If the Secretary of the
5 Treasury requests the Government of Panama to
6 conduct a verification pursuant to article 3.21 of the
7 Agreement for purposes of making a determination
8 under paragraph (2), the President may direct the
9 Secretary to take appropriate action described in
10 subsection (b) while the verification is being con-
11 ducted.

12 (2) DETERMINATION.—A determination under
13 this paragraph is a determination of the Secretary
14 that—

15 (A) an enterprise in Panama is complying
16 with applicable customs laws, regulations, and
17 procedures regarding trade in textile or apparel
18 goods, or

19 (B) a claim that a textile or apparel good
20 exported or produced by such enterprise—

21 (i) qualifies as an originating good
22 under section 203, or

23 (ii) is a good of Panama,
24 is accurate.

25 (b) APPROPRIATE ACTION DESCRIBED.—Appropriate
26 action under subsection (a)(1) includes—

1 (1) suspension of preferential tariff treatment
2 under the Agreement with respect to—

3 (A) any textile or apparel good exported or
4 produced by the person that is the subject of a
5 verification under subsection (a)(1) regarding
6 compliance described in subsection (a)(2)(A), if
7 the Secretary of the Treasury determines that
8 there is insufficient information to support any
9 claim for preferential tariff treatment that has
10 been made with respect to any such good; or

11 (B) the textile or apparel good for which a
12 claim of preferential tariff treatment has been
13 made that is the subject of a verification under
14 subsection (a)(1) regarding a claim described in
15 subsection (a)(2)(B), if the Secretary deter-
16 mines that there is insufficient information to
17 support that claim;

18 (2) denial of preferential tariff treatment under
19 the Agreement with respect to—

20 (A) any textile or apparel good exported or
21 produced by the person that is the subject of a
22 verification under subsection (a)(1) regarding
23 compliance described in subsection (a)(2)(A), if
24 the Secretary determines that the person has
25 provided incorrect information to support any

1 claim for preferential tariff treatment that has
2 been made with respect to any such good; or

3 (B) the textile or apparel good for which a
4 claim of preferential tariff treatment has been
5 made that is the subject of a verification under
6 subsection (a)(1) regarding a claim described in
7 subsection (a)(2)(B), if the Secretary deter-
8 mines that a person has provided incorrect in-
9 formation to support that claim;

10 (3) detention of any textile or apparel good ex-
11 ported or produced by the person that is the subject
12 of a verification under subsection (a)(1) regarding
13 compliance described in subsection (a)(2)(A) or a
14 claim described in subsection (a)(2)(B), if the Sec-
15 retary determines that there is insufficient informa-
16 tion to determine the country of origin of any such
17 good; and

18 (4) denial of entry into the United States of
19 any textile or apparel good exported or produced by
20 the person that is the subject of a verification under
21 subsection (a)(1) regarding compliance described in
22 subsection (a)(2)(A) or a claim described in sub-
23 section (a)(2)(B), if the Secretary determines that
24 the person has provided incorrect information as to
25 the country of origin of any such good.

1 (c) ACTION ON COMPLETION OF A VERIFICATION.—

2 On completion of a verification under subsection (a), the
3 President may direct the Secretary of the Treasury to take
4 appropriate action described in subsection (d) until such
5 time as the Secretary receives information sufficient to
6 make the determination under subsection (a)(2) or until
7 such earlier date as the President may direct.

8 (d) APPROPRIATE ACTION DESCRIBED.—Appro-
9 priate action under subsection (c) includes—

10 (1) denial of preferential tariff treatment under
11 the Agreement with respect to—

12 (A) any textile or apparel good exported or
13 produced by the person that is the subject of a
14 verification under subsection (a)(1) regarding
15 compliance described in subsection (a)(2)(A), if
16 the Secretary of the Treasury determines that
17 there is insufficient information to support, or
18 that the person has provided incorrect informa-
19 tion to support, any claim for preferential tariff
20 treatment that has been made with respect to
21 any such good; or

22 (B) the textile or apparel good for which a
23 claim of preferential tariff treatment has been
24 made that is the subject of a verification under
25 subsection (a)(1) regarding a claim described in

1 subsection (a)(2)(B), if the Secretary deter-
2 mines that there is insufficient information to
3 support, or that a person has provided incorrect
4 information to support, that claim; and

5 (2) denial of entry into the United States of
6 any textile or apparel good exported or produced by
7 the person that is the subject of a verification under
8 subsection (a)(1) regarding compliance described in
9 subsection (a)(2)(A) or a claim described in sub-
10 section (a)(2)(B), if the Secretary determines that
11 there is insufficient information to determine, or
12 that the person has provided incorrect information
13 as to, the country of origin of any such good.

14 (e) PUBLICATION OF NAME OF PERSON.—In accord-
15 ance with article 3.21.9 of the Agreement, the Secretary
16 of the Treasury may publish the name of any person that
17 the Secretary has determined—

18 (1) is engaged in intentional circumvention of
19 applicable laws, regulations, or procedures affecting
20 trade in textile or apparel goods; or

21 (2) has failed to demonstrate that it produces,
22 or is capable of producing, the textile or apparel
23 goods that are the subject of a verification under
24 subsection (a)(1).

1 **SEC. 209. REGULATIONS.**

2 The Secretary of the Treasury shall prescribe such
3 regulations as may be necessary to carry out—

4 (1) subsections (a) through (n) of section 203;

5 (2) the amendment made by section 204; and

6 (3) any proclamation issued under section
7 203(o).

8 **TITLE III—RELIEF FROM**
9 **IMPORTS**

10 **SEC. 301. DEFINITIONS.**

11 In this title:

12 (1) **PANAMANIAN ARTICLE.**—The term “Pan-
13 amanian article” means an article that qualifies as
14 an originating good under section 203(b).

15 (2) **PANAMANIAN TEXTILE OR APPAREL ARTI-**
16 **CLE.**—The term “Panamanian textile or apparel ar-
17 ticle” means a textile or apparel good (as defined in
18 section 3(4)) that is a Panamanian article.

19 **Subtitle A—Relief From Imports**
20 **Benefitting From the Agreement**

21 **SEC. 311. COMMENCING OF ACTION FOR RELIEF.**

22 (a) **FILING OF PETITION.**—A petition requesting ac-
23 tion under this subtitle for the purpose of adjusting to
24 the obligations of the United States under the Agreement
25 may be filed with the Commission by an entity, including
26 a trade association, firm, certified or recognized union, or

1 group of workers, that is representative of an industry.
2 The Commission shall transmit a copy of any petition filed
3 under this subsection to the United States Trade Rep-
4 resentative.

5 (b) INVESTIGATION AND DETERMINATION.—Upon
6 the filing of a petition under subsection (a), the Commis-
7 sion, unless subsection (d) applies, shall promptly initiate
8 an investigation to determine whether, as a result of the
9 reduction or elimination of a duty provided for under the
10 Agreement, a Panamanian article is being imported into
11 the United States in such increased quantities, in absolute
12 terms or relative to domestic production, and under such
13 conditions that imports of the Panamanian article con-
14 stitute a substantial cause of serious injury or threat
15 thereof to the domestic industry producing an article that
16 is like, or directly competitive with, the imported article.

17 (c) APPLICABLE PROVISIONS.—The following provi-
18 sions of section 202 of the Trade Act of 1974 (19 U.S.C.
19 2252) apply with respect to any investigation initiated
20 under subsection (b):

- 21 (1) Paragraphs (1)(B) and (3) of subsection
22 (b).
23 (2) Subsection (c).
24 (3) Subsection (i).

1 (d) ARTICLES EXEMPT FROM INVESTIGATION.—No
2 investigation may be initiated under this section with re-
3 spect to any Panamanian article if, after the date on which
4 the Agreement enters into force, import relief has been
5 provided with respect to that Panamanian article under
6 this subtitle.

7 **SEC. 312. COMMISSION ACTION ON PETITION.**

8 (a) DETERMINATION.—Not later than 120 days after
9 the date on which an investigation is initiated under sec-
10 tion 311(b) with respect to a petition, the Commission
11 shall make the determination required under that section.

12 (b) APPLICABLE PROVISIONS.—For purposes of this
13 subtitle, the provisions of paragraphs (1), (2), and (3) of
14 section 330(d) of the Tariff Act of 1930 (19 U.S.C.
15 1330(d) (1), (2), and (3)) shall be applied with respect
16 to determinations and findings made under this section
17 as if such determinations and findings were made under
18 section 202 of the Trade Act of 1974 (19 U.S.C. 2252).

19 (c) ADDITIONAL FINDING AND RECOMMENDATION IF
20 DETERMINATION AFFIRMATIVE.—

21 (1) IN GENERAL.—If the determination made
22 by the Commission under subsection (a) with respect
23 to imports of an article is affirmative, or if the
24 President may consider a determination of the Com-
25 mission to be an affirmative determination as pro-

1 vided for under paragraph (1) of section 330(d) of
2 the Tariff Act of 1930 (19 U.S.C. 1330(d)(1)), the
3 Commission shall find, and recommend to the Presi-
4 dent in the report required under subsection (d), the
5 amount of import relief that is necessary to remedy
6 or prevent the injury found by the Commission in
7 the determination and to facilitate the efforts of the
8 domestic industry to make a positive adjustment to
9 import competition.

10 (2) LIMITATION ON RELIEF.—The import relief
11 recommended by the Commission under this sub-
12 section shall be limited to the relief described in sec-
13 tion 313(c).

14 (3) VOTING; SEPARATE VIEWS.—Only those
15 members of the Commission who voted in the af-
16 firmative under subsection (a) are eligible to vote on
17 the proposed action to remedy or prevent the injury
18 found by the Commission. Members of the Commis-
19 sion who did not vote in the affirmative may submit,
20 in the report required under subsection (d), separate
21 views regarding what action, if any, should be taken
22 to remedy or prevent the injury.

23 (d) REPORT TO PRESIDENT.—Not later than the
24 date that is 30 days after the date on which a determina-
25 tion is made under subsection (a) with respect to an inves-

1 tigation, the Commission shall submit to the President a
2 report that includes—

3 (1) the determination made under subsection
4 (a) and an explanation of the basis for the deter-
5 mination;

6 (2) if the determination under subsection (a) is
7 affirmative, any findings and recommendations for
8 import relief made under subsection (c) and an ex-
9 planation of the basis for each recommendation; and

10 (3) any dissenting or separate views by mem-
11 bers of the Commission regarding the determination
12 referred to in paragraph (1) and any finding or rec-
13 ommendation referred to in paragraph (2).

14 (e) PUBLIC NOTICE.—Upon submitting a report to
15 the President under subsection (d), the Commission shall
16 promptly make public the report (with the exception of
17 information which the Commission determines to be con-
18 fidential) and shall publish a summary of the report in
19 the Federal Register.

20 **SEC. 313. PROVISION OF RELIEF.**

21 (a) IN GENERAL.—Not later than the date that is
22 30 days after the date on which the President receives a
23 report of the Commission in which the Commission's de-
24 termination under section 312(a) is affirmative, or which
25 contains a determination under section 312(a) that the

1 President considers to be affirmative under paragraph (1)
2 of section 330(d) of the Tariff Act of 1930 (19 U.S.C.
3 1330(d)(1)), the President, subject to subsection (b), shall
4 provide relief from imports of the article that is the subject
5 of such determination to the extent that the President de-
6 termines necessary to remedy or prevent the injury found
7 by the Commission and to facilitate the efforts of the do-
8 mestic industry to make a positive adjustment to import
9 competition.

10 (b) EXCEPTION.—The President is not required to
11 provide import relief under this section if the President
12 determines that the provision of the import relief will not
13 provide greater economic and social benefits than costs.

14 (c) NATURE OF RELIEF.—

15 (1) IN GENERAL.—The import relief that the
16 President is authorized to provide under this section
17 with respect to imports of an article is as follows:

18 (A) The suspension of any further reduc-
19 tion provided for under Annex 3.3 of the Agree-
20 ment in the duty imposed on the article.

21 (B) An increase in the rate of duty im-
22 posed on the article to a level that does not ex-
23 ceed the lesser of—

1 (i) the column 1 general rate of duty
2 imposed under the HTS on like articles at
3 the time the import relief is provided; or

4 (ii) the column 1 general rate of duty
5 imposed under the HTS on like articles on
6 the day before the date on which the
7 Agreement enters into force.

8 (2) PROGRESSIVE LIBERALIZATION.—If the pe-
9 riod for which import relief is provided under this
10 section is greater than 1 year, the President shall
11 provide for the progressive liberalization (described
12 in article 8.2.3 of the Agreement) of such relief at
13 regular intervals during the period of its application.

14 (d) PERIOD OF RELIEF.—

15 (1) IN GENERAL.—Subject to paragraph (2),
16 any import relief that the President provides under
17 this section may not, in the aggregate, be in effect
18 for more than 4 years.

19 (2) EXTENSION.—

20 (A) IN GENERAL.—If the initial period for
21 any import relief provided under this section is
22 less than 4 years, the President, after receiving
23 a determination from the Commission under
24 subparagraph (B) that is affirmative, or which
25 the President considers to be affirmative under

1 paragraph (1) of section 330(d) of the Tariff
2 Act of 1930 (19 U.S.C. 1330(d)(1)), may ex-
3 tend the effective period of any import relief
4 provided under this section, subject to the limi-
5 tation under paragraph (1), if the President de-
6 termines that—

7 (i) the import relief continues to be
8 necessary to remedy or prevent serious in-
9 jury and to facilitate adjustment by the do-
10 mestic industry to import competition; and

11 (ii) there is evidence that the industry
12 is making a positive adjustment to import
13 competition.

14 (B) ACTION BY COMMISSION.—

15 (i) INVESTIGATION.—Upon a petition
16 on behalf of the industry concerned that is
17 filed with the Commission not earlier than
18 the date that is 9 months, and not later
19 than the date that is 6 months, before the
20 date on which any action taken under sub-
21 section (a) is to terminate, the Commission
22 shall conduct an investigation to determine
23 whether action under this section continues
24 to be necessary to remedy or prevent seri-
25 ous injury and whether there is evidence

1 that the industry is making a positive ad-
2 justment to import competition.

3 (ii) NOTICE AND HEARING.—The
4 Commission shall publish notice of the
5 commencement of any proceeding under
6 this subparagraph in the Federal Register
7 and shall, within a reasonable time there-
8 after, hold a public hearing at which the
9 Commission shall afford interested parties
10 and consumers an opportunity to be
11 present, to present evidence, and to re-
12 spond to the presentations of other parties
13 and consumers, and otherwise to be heard.

14 (iii) REPORT.—The Commission shall
15 submit to the President a report on its in-
16 vestigation and determination under this
17 subparagraph not later than 60 days be-
18 fore the action under subsection (a) is to
19 terminate, unless the President specifies a
20 different date.

21 (e) RATE AFTER TERMINATION OF IMPORT RE-
22 LIEF.—When import relief under this section is termi-
23 nated with respect to an article—

24 (1) the rate of duty on that article after such
25 termination and on or before December 31 of the

1 year in which such termination occurs shall be the
2 rate that, according to the Schedule of the United
3 States to Annex 3.3 of the Agreement, would have
4 been in effect 1 year after the provision of relief
5 under subsection (a); and

6 (2) the rate of duty for that article after De-
7 cember 31 of the year in which such termination oc-
8 curs shall be, at the discretion of the President, ei-
9 ther—

10 (A) the applicable rate of duty for that ar-
11 ticle set forth in the Schedule of the United
12 States to Annex 3.3 of the Agreement; or

13 (B) the rate of duty resulting from the
14 elimination of the tariff in equal annual stages
15 ending on the date set forth in the Schedule of
16 the United States to Annex 3.3 of the Agree-
17 ment for the elimination of the tariff.

18 (f) ARTICLES EXEMPT FROM RELIEF.—No import
19 relief may be provided under this section on—

20 (1) any article that is subject to import relief
21 under—

22 (A) subtitle B; or

23 (B) chapter 1 of title II of the Trade Act
24 of 1974 (19 U.S.C. 2251 et seq.); or

1 (2) any article on which an additional duty as-
2 sessed under section 202(b) is in effect.

3 **SEC. 314. TERMINATION OF RELIEF AUTHORITY.**

4 (a) GENERAL RULE.—Subject to subsection (b), no
5 import relief may be provided under this subtitle after the
6 date that is 10 years after the date on which the Agree-
7 ment enters into force.

8 (b) EXCEPTION.—If an article for which relief is pro-
9 vided under this subtitle is an article for which the period
10 for tariff elimination, set forth in the Schedule of the
11 United States to Annex 3.3 of the Agreement, is greater
12 than 10 years, no relief under this subtitle may be pro-
13 vided for that article after the date on which that period
14 ends.

15 **SEC. 315. COMPENSATION AUTHORITY.**

16 For purposes of section 123 of the Trade Act of 1974
17 (19 U.S.C. 2133), any import relief provided by the Presi-
18 dent under section 313 shall be treated as action taken
19 under chapter 1 of title II of such Act (19 U.S.C. 2251
20 et seq.).

21 **SEC. 316. CONFIDENTIAL BUSINESS INFORMATION.**

22 Section 202(a)(8) of the Trade Act of 1974 (19
23 U.S.C. 2252(a)(8)) is amended in the first sentence—

24 (1) by striking “and”; and

1 (2) by inserting before the period at the end “,
2 and title III of the United States–Panama Trade
3 Promotion Agreement Implementation Act”.

4 **Subtitle B—Textile and Apparel**
5 **Safeguard Measures**

6 **SEC. 321. COMMENCEMENT OF ACTION FOR RELIEF.**

7 (a) IN GENERAL.—A request for action under this
8 subtitle for the purpose of adjusting to the obligations of
9 the United States under the Agreement may be filed with
10 the President by an interested party. Upon the filing of
11 a request, the President shall review the request to deter-
12 mine, from information presented in the request, whether
13 to commence consideration of the request.

14 (b) PUBLICATION OF REQUEST.—If the President de-
15 termines that the request under subsection (a) provides
16 the information necessary for the request to be considered,
17 the President shall publish in the Federal Register a no-
18 tice of commencement of consideration of the request, and
19 notice seeking public comments regarding the request. The
20 notice shall include a summary of the request and the
21 dates by which comments and rebuttals must be received.

22 **SEC. 322. DETERMINATION AND PROVISION OF RELIEF.**

23 (a) DETERMINATION.—

24 (1) IN GENERAL.—If a positive determination is
25 made under section 321(b), the President shall de-

1 termine whether, as a result of the elimination of a
2 duty under the Agreement, a Panamanian textile or
3 apparel article is being imported into the United
4 States in such increased quantities, in absolute
5 terms or relative to the domestic market for that ar-
6 ticle, and under such conditions as to cause serious
7 damage, or actual threat thereof, to a domestic in-
8 dustry producing an article that is like, or directly
9 competitive with, the imported article.

10 (2) SERIOUS DAMAGE.—In making a deter-
11 mination under paragraph (1), the President—

12 (A) shall examine the effect of increased
13 imports on the domestic industry, as reflected
14 in changes in such relevant economic factors as
15 output, productivity, utilization of capacity, in-
16 ventories, market share, exports, wages, em-
17 ployment, domestic prices, profits, and invest-
18 ment, no one of which is necessarily decisive;
19 and

20 (B) shall not consider changes in consumer
21 preference or changes in technology as factors
22 supporting a determination of serious damage
23 or actual threat thereof.

24 (3) DEADLINE FOR DETERMINATION.—The
25 President shall make the determination under para-

1 graph (1) not later than 30 days after the comple-
2 tion of any consultations held pursuant to article
3 3.24.4 of the Agreement.

4 (b) PROVISION OF RELIEF.—

5 (1) IN GENERAL.—If a determination under
6 subsection (a) is affirmative, the President may pro-
7 vide relief from imports of the article that is the
8 subject of such determination, as provided in para-
9 graph (2), to the extent that the President deter-
10 mines necessary to remedy or prevent the serious
11 damage and to facilitate adjustment by the domestic
12 industry.

13 (2) NATURE OF RELIEF.—The relief that the
14 President is authorized to provide under this sub-
15 section with respect to imports of an article is an in-
16 crease in the rate of duty imposed on the article to
17 a level that does not exceed the lesser of—

18 (A) the column 1 general rate of duty im-
19 posed under the HTS on like articles at the
20 time the import relief is provided; or

21 (B) the column 1 general rate of duty im-
22 posed under the HTS on like articles on the
23 day before the date on which the Agreement en-
24 ters into force.

1 **SEC. 323. PERIOD OF RELIEF.**

2 (a) IN GENERAL.—Subject to subsection (b), any im-
3 port relief that the President provides under section
4 322(b) may not, in the aggregate, be in effect for more
5 than 3 years.

6 (b) EXTENSION.—If the initial period for any import
7 relief provided under section 322 is less than 3 years, the
8 President may extend the effective period of any import
9 relief provided under that section, subject to the limitation
10 set forth in subsection (a), if the President determines
11 that—

12 (1) the import relief continues to be necessary
13 to remedy or prevent serious damage and to facili-
14 tate adjustment by the domestic industry to import
15 competition; and

16 (2) there is evidence that the industry is mak-
17 ing a positive adjustment to import competition.

18 **SEC. 324. ARTICLES EXEMPT FROM RELIEF.**

19 The President may not provide import relief under
20 this subtitle with respect to an article if—

21 (1) import relief previously has been provided
22 under this subtitle with respect to that article; or

23 (2) the article is subject to import relief
24 under—

25 (A) subtitle A; or

1 (B) chapter 1 of title II of the Trade Act
2 of 1974 (19 U.S.C. 2251 et seq.).

3 **SEC. 325. RATE AFTER TERMINATION OF IMPORT RELIEF.**

4 On the date on which import relief under this subtitle
5 is terminated with respect to an article, the rate of duty
6 on that article shall be the rate that would have been in
7 effect but for the provision of such relief.

8 **SEC. 326. TERMINATION OF RELIEF AUTHORITY.**

9 No import relief may be provided under this subtitle
10 with respect to any article after the date that is 5 years
11 after the date on which the Agreement enters into force.

12 **SEC. 327. COMPENSATION AUTHORITY.**

13 For purposes of section 123 of the Trade Act of 1974
14 (19 U.S.C. 2133), any import relief provided by the Presi-
15 dent under this subtitle shall be treated as action taken
16 under chapter 1 of title II of such Act (19 U.S.C. 2251
17 et seq.).

18 **SEC. 328. CONFIDENTIAL BUSINESS INFORMATION.**

19 The President may not release information received
20 in connection with an investigation or determination under
21 this subtitle which the President considers to be confiden-
22 tial business information unless the party submitting the
23 confidential business information had notice, at the time
24 of submission, that such information would be released by
25 the President, or such party subsequently consents to the

1 release of the information. To the extent a party submits
2 confidential business information, the party shall also pro-
3 vide a nonconfidential version of the information in which
4 the confidential business information is summarized or, if
5 necessary, deleted.

6 **Subtitle C—Cases Under Title II of**
7 **the Trade Act of 1974**

8 **SEC. 331. FINDINGS AND ACTION ON PANAMANIAN ARTI-**
9 **CLES.**

10 (a) EFFECT OF IMPORTS.—If, in any investigation
11 initiated under chapter 1 of title II of the Trade Act of
12 1974 (19 U.S.C. 2251 et seq.), the Commission makes an
13 affirmative determination (or a determination which the
14 President may treat as an affirmative determination under
15 such chapter by reason of section 330(d) of the Tariff Act
16 of 1930 (19 U.S.C. 1330(d))), the Commission shall also
17 find (and report to the President at the time such injury
18 determination is submitted to the President) whether im-
19 ports of the Panamanian article are a substantial cause
20 of serious injury or threat thereof.

21 (b) PRESIDENTIAL DETERMINATION REGARDING IM-
22 PORTS OF PANAMANIAN ARTICLES.—In determining the
23 nature and extent of action to be taken under chapter 1
24 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et
25 seq.), the President may exclude from the action Panama-

1 nian articles with respect to which the Commission has
2 made a negative finding under subsection (a).

3 **TITLE IV—MISCELLANEOUS**

4 **SEC. 401. ELIGIBLE PRODUCTS.**

5 Section 308(4)(A) of the Trade Agreements Act of
6 1979 (19 U.S.C. 2518(4)(A)) is amended—

7 (1) by striking “or” at the end of clause (viii);

8 (2) by striking the period at the end of clause
9 (ix) and inserting “; or”; and

10 (3) by adding at the end the following new
11 clause:

12 “(x) a party to the United States—
13 Panama Trade Promotion Agreement, a
14 product or service of that country or in-
15 strumentality which is covered under that
16 agreement for procurement by the United
17 States.”.

18 **SEC. 402. MODIFICATION TO THE CARIBBEAN BASIN ECO- 19 **NOMIC RECOVERY ACT.****

20 (a) **IN GENERAL.**—Section 212(b) of the Caribbean
21 Basin Economic Recovery Act (19 U.S.C. 2702(b)) is
22 amended by striking “Panama” from the list of countries
23 eligible for designation as beneficiary countries.

24 (b) **EFFECTIVE DATE.**—The amendment made by
25 subsection (a) takes effect on the date on which the Presi-

1 dent terminates the designation of Panama as a bene-
2 ficiary country pursuant to section 201(a)(3) of this Act.

3 **TITLE V—OFFSETS**

4 **SEC. 501. EXTENSION OF CUSTOMS USER FEES.**

5 Section 13031(j)(3) of the Consolidated Omnibus
6 Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3))
7 is amended by adding at the end the following:

8 “(D) Notwithstanding subparagraph (B)(i), fees may
9 be charged under paragraphs (1) through (8) of sub-
10 section (a) during the period beginning on September 1,
11 2021, and ending on September 30, 2021.”.

12 **SEC. 502. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
13 **TAXES.**

14 Notwithstanding section 6655 of the Internal Rev-
15 enue Code of 1986, in the case of a corporation with assets
16 of not less than \$1,000,000,000 (determined as of the end
17 of the preceding taxable year)—

18 (1) the amount of any required installment of
19 corporate estimated tax which is otherwise due in
20 July, August, or September of 2012 shall be in-
21 creased by 0.25 percent of such amount (determined
22 without regard to any increase in such amount not
23 contained in such Code);

24 (2) the amount of any required installment of
25 corporate estimated tax which is otherwise due in

1 July, August, or September of 2016 shall be in-
2 creased by 0.25 percent of such amount (determined
3 without regard to any increase in such amount not
4 contained in such Code); and

5 (3) the amount of the next required installment
6 after an installment referred to in paragraph (1) or
7 (2) shall be appropriately reduced to reflect the
8 amount of the increase by reason of such paragraph.

112TH CONGRESS
1ST SESSION

S. _____

To implement the United States–Panama Trade Promotion Agreement.

IN THE SENATE OF THE UNITED STATES

_____ (by request) introduced the following bill; which was
read twice and referred to the Committee on _____

A BILL

To implement the United States–Panama Trade Promotion
Agreement.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “United States–Panama Trade Promotion Agreement Im-
6 plementation Act”.

7 (b) TABLE OF CONTENTS.—The table of contents for
8 this Act is as follows:

- Sec. 1. Short title; table of contents.
- Sec. 2. Purposes.
- Sec. 3. Definitions.

TITLE I—APPROVAL OF, AND GENERAL PROVISIONS RELATING
TO, THE AGREEMENT

2

- Sec. 101. Approval and entry into force of the Agreement.
- Sec. 102. Relationship of the Agreement to United States and State law.
- Sec. 103. Implementing actions in anticipation of entry into force and initial regulations.
- Sec. 104. Consultation and layover provisions for, and effective date of, proclaimed actions.
- Sec. 105. Administration of dispute settlement proceedings.
- Sec. 106. Arbitration of claims.
- Sec. 107. Effective dates; effect of termination.

TITLE II—CUSTOMS PROVISIONS

- Sec. 201. Tariff modifications.
- Sec. 202. Additional duties on certain agricultural goods.
- Sec. 203. Rules of origin.
- Sec. 204. Customs user fees.
- Sec. 205. Disclosure of incorrect information; false certifications of origin; denial of preferential tariff treatment.
- Sec. 206. Reliquidation of entries.
- Sec. 207. Recordkeeping requirements.
- Sec. 208. Enforcement relating to trade in textile or apparel goods.
- Sec. 209. Regulations.

TITLE III—RELIEF FROM IMPORTS

- Sec. 301. Definitions.

Subtitle A—Relief From Imports Benefitting From the Agreement

- Sec. 311. Commencing of action for relief.
- Sec. 312. Commission action on petition.
- Sec. 313. Provision of relief.
- Sec. 314. Termination of relief authority.
- Sec. 315. Compensation authority.
- Sec. 316. Confidential business information.

Subtitle B—Textile and Apparel Safeguard Measures

- Sec. 321. Commencement of action for relief.
- Sec. 322. Determination and provision of relief.
- Sec. 323. Period of relief.
- Sec. 324. Articles exempt from relief.
- Sec. 325. Rate after termination of import relief.
- Sec. 326. Termination of relief authority.
- Sec. 327. Compensation authority.
- Sec. 328. Confidential business information.

Subtitle C—Cases Under Title II of the Trade Act of 1974

- Sec. 331. Findings and action on Panamanian articles.

TITLE IV—MISCELLANEOUS

- Sec. 401. Eligible products.
- Sec. 402. Modification to the Caribbean Basin Economic Recovery Act.

TITLE V—OFFSETS

Sec. 501. Extension of customs user fees.

Sec. 502. Time for payment of corporate estimated taxes.

1 **SEC. 2. PURPOSES.**

2 The purposes of this Act are—

3 (1) to approve and implement the free trade
4 agreement between the United States and Panama
5 entered into under the authority of section 2103(b)
6 of the Bipartisan Trade Promotion Authority Act of
7 2002 (19 U.S.C. 3803(b));

8 (2) to strengthen and develop economic rela-
9 tions between the United States and Panama for
10 their mutual benefit;

11 (3) to establish free trade between the United
12 States and Panama through the reduction and elimi-
13 nation of barriers to trade in goods and services and
14 to investment; and

15 (4) to lay the foundation for further coopera-
16 tion to expand and enhance the benefits of the
17 Agreement.

18 **SEC. 3. DEFINITIONS.**

19 In this Act:

20 (1) **AGREEMENT.**—The term “Agreement”
21 means the United States–Panama Trade Promotion
22 Agreement approved by Congress under section
23 101(a)(1).

1 (2) COMMISSION.—The term “Commission”
2 means the United States International Trade Com-
3 mission.

4 (3) HTS.—The term “HTS” means the Har-
5 monized Tariff Schedule of the United States.

6 (4) TEXTILE OR APPAREL GOOD.—The term
7 “textile or apparel good” means a good listed in the
8 Annex to the Agreement on Textiles and Clothing
9 referred to in section 101(d)(4) of the Uruguay
10 Round Agreements Act (19 U.S.C. 3511(d)(4)),
11 other than a good listed in Annex 3.30 of the Agree-
12 ment.

13 **TITLE I—APPROVAL OF, AND**
14 **GENERAL PROVISIONS RE-**
15 **LATING TO, THE AGREEMENT**

16 **SEC. 101. APPROVAL AND ENTRY INTO FORCE OF THE**
17 **AGREEMENT.**

18 (a) APPROVAL OF AGREEMENT AND STATEMENT OF
19 ADMINISTRATIVE ACTION.—Pursuant to section 2105 of
20 the Bipartisan Trade Promotion Authority Act of 2002
21 (19 U.S.C. 3805) and section 151 of the Trade Act of
22 1974 (19 U.S.C. 2191), Congress approves—

23 (1) the United States–Panama Trade Pro-
24 motion Agreement entered into on June 28, 2007,

1 with the Government of Panama and submitted to
2 Congress on [_____, 2011]; and

3 (2) the statement of administrative action pro-
4 posed to implement the Agreement that was sub-
5 mitted to Congress on [_____, 2011].

6 (b) CONDITIONS FOR ENTRY INTO FORCE OF THE
7 AGREEMENT.—At such time as the President determines
8 that Panama has taken measures necessary to comply
9 with those provisions of the Agreement that are to take
10 effect on the date on which the Agreement enters into
11 force, the President is authorized to exchange notes with
12 the Government of Panama providing for the entry into
13 force, on or after January 1, 2012, of the Agreement with
14 respect to the United States.

15 **SEC. 102. RELATIONSHIP OF THE AGREEMENT TO UNITED**
16 **STATES AND STATE LAW.**

17 (a) RELATIONSHIP OF AGREEMENT TO UNITED
18 STATES LAW.—

19 (1) UNITED STATES LAW TO PREVAIL IN CON-
20 FFLICT.—No provision of the Agreement, nor the ap-
21 plication of any such provision to any person or cir-
22 cumstance, which is inconsistent with any law of the
23 United States shall have effect.

24 (2) CONSTRUCTION.—Nothing in this Act shall
25 be construed—

1 (A) to amend or modify any law of the
2 United States, or

3 (B) to limit any authority conferred under
4 any law of the United States,

5 unless specifically provided for in this Act.

6 (b) RELATIONSHIP OF AGREEMENT TO STATE
7 LAW.—

8 (1) LEGAL CHALLENGE.—No State law, or the
9 application thereof, may be declared invalid as to
10 any person or circumstance on the ground that the
11 provision or application is inconsistent with the
12 Agreement, except in an action brought by the
13 United States for the purpose of declaring such law
14 or application invalid.

15 (2) DEFINITION OF STATE LAW.—For purposes
16 of this subsection, the term “State law” includes—

17 (A) any law of a political subdivision of a
18 State; and

19 (B) any State law regulating or taxing the
20 business of insurance.

21 (c) EFFECT OF AGREEMENT WITH RESPECT TO PRI-
22 VATE REMEDIES.—No person other than the United
23 States—

1 (1) shall have any cause of action or defense
2 under the Agreement or by virtue of congressional
3 approval thereof; or

4 (2) may challenge, in any action brought under
5 any provision of law, any action or inaction by any
6 department, agency, or other instrumentality of the
7 United States, any State, or any political subdivision
8 of a State, on the ground that such action or inac-
9 tion is inconsistent with the Agreement.

10 **SEC. 103. IMPLEMENTING ACTIONS IN ANTICIPATION OF**
11 **ENTRY INTO FORCE AND INITIAL REGULA-**
12 **TIONS.**

13 (a) IMPLEMENTING ACTIONS.—

14 (1) PROCLAMATION AUTHORITY.—After the
15 date of the enactment of this Act—

16 (A) the President may proclaim such ac-
17 tions, and

18 (B) other appropriate officers of the
19 United States Government may issue such reg-
20 ulations,

21 as may be necessary to ensure that any provision of
22 this Act, or amendment made by this Act, that takes
23 effect on the date on which the Agreement enters
24 into force is appropriately implemented on such
25 date, but no such proclamation or regulation may

1 have an effective date earlier than the date on which
2 the Agreement enters into force.

3 (2) EFFECTIVE DATE OF CERTAIN PROCLAIMED
4 ACTIONS.—Any action proclaimed by the President
5 under the authority of this Act that is not subject
6 to the consultation and layover provisions under sec-
7 tion 104 may not take effect before the 15th day
8 after the date on which the text of the proclamation
9 is published in the Federal Register.

10 (3) WAIVER OF 15-DAY RESTRICTION.—The 15-
11 day restriction contained in paragraph (2) on the
12 taking effect of proclaimed actions is waived to the
13 extent that the application of such restriction would
14 prevent the taking effect on the date the Agreement
15 enters into force of any action proclaimed under this
16 section.

17 (b) INITIAL REGULATIONS.—Initial regulations nec-
18 essary or appropriate to carry out the actions required by
19 or authorized under this Act or proposed in the statement
20 of administrative action submitted under section
21 101(a)(2) to implement the Agreement shall, to the max-
22 imum extent feasible, be issued within 1 year after the
23 date on which the Agreement enters into force. In the case
24 of any implementing action that takes effect on a date
25 after the date on which the Agreement enters into force,

1 initial regulations to carry out that action shall, to the
2 maximum extent feasible, be issued within 1 year after
3 such effective date.

4 **SEC. 104. CONSULTATION AND LAYOVER PROVISIONS FOR,**
5 **AND EFFECTIVE DATE OF, PROCLAIMED AC-**
6 **TIONS.**

7 If a provision of this Act provides that the implemen-
8 tation of an action by the President by proclamation is
9 subject to the consultation and layover requirements of
10 this section, such action may be proclaimed only if—

11 (1) the President has obtained advice regarding
12 the proposed action from—

13 (A) the appropriate advisory committees
14 established under section 135 of the Trade Act
15 of 1974 (19 U.S.C. 2155); and

16 (B) the Commission;

17 (2) the President has submitted to the Com-
18 mittee on Finance of the Senate and the Committee
19 on Ways and Means of the House of Representatives
20 a report that sets forth—

21 (A) the action proposed to be proclaimed
22 and the reasons therefor; and

23 (B) the advice obtained under paragraph
24 (1);

1 (3) a period of 60 calendar days, beginning on
2 the first day on which the requirements set forth in
3 paragraphs (1) and (2) have been met, has expired;
4 and

5 (4) the President has consulted with the com-
6 mittees referred to in paragraph (2) regarding the
7 proposed action during the period referred to in
8 paragraph (3).

9 **SEC. 105. ADMINISTRATION OF DISPUTE SETTLEMENT PRO-**
10 **CEEDINGS.**

11 (a) **ESTABLISHMENT OR DESIGNATION OF OFFICE.—**

12 The President is authorized to establish or designate with-
13 in the Department of Commerce an office that shall be
14 responsible for providing administrative assistance to pan-
15 els established under chapter 20 of the Agreement. The
16 office shall not be considered to be an agency for purposes
17 of section 552 of title 5, United States Code.

18 (b) **AUTHORIZATION OF APPROPRIATIONS.—**There
19 are authorized to be appropriated for each fiscal year after
20 fiscal year 2011 to the Department of Commerce up to
21 \$150,000 for the establishment and operations of the of-
22 fice established or designated under subsection (a) and for
23 the payment of the United States share of the expenses
24 of panels established under chapter 20 of the Agreement.

1 **SEC. 106. ARBITRATION OF CLAIMS.**

2 The United States is authorized to resolve any claim
3 against the United States covered by article
4 10.16.1(a)(i)(C) or article 10.16.1(b)(i)(C) of the Agree-
5 ment, pursuant to the Investor-State Dispute Settlement
6 procedures set forth in section B of chapter 10 of the
7 Agreement.

8 **SEC. 107. EFFECTIVE DATES; EFFECT OF TERMINATION.**

9 (a) **EFFECTIVE DATES.**—Except as provided in sub-
10 section (b), this Act and the amendments made by this
11 Act take effect on the date on which the Agreement enters
12 into force.

13 (b) **EXCEPTIONS.**—

14 (1) **IN GENERAL.**—Sections 1 through 3, this
15 title, and title V take effect on the date of the enact-
16 ment of this Act.

17 (2) **CERTAIN AMENDATORY PROVISIONS.**—The
18 amendments made by sections 204, 205, 207, and
19 401 of this Act take effect on the date of the enact-
20 ment of this Act and apply with respect to Panama
21 on the date on which the Agreement enters into
22 force.

23 (c) **TERMINATION OF THE AGREEMENT.**—On the
24 date on which the Agreement terminates, this Act (other
25 than this subsection and title V) and the amendments

1 made by this Act (other than the amendments made by
2 title V) shall cease to have effect.

3 **TITLE II—CUSTOMS PROVISIONS**

4 **SEC. 201. TARIFF MODIFICATIONS.**

5 (a) TARIFF MODIFICATIONS PROVIDED FOR IN THE
6 AGREEMENT.—

7 (1) PROCLAMATION AUTHORITY.—The Presi-
8 dent may proclaim—

9 (A) such modifications or continuation of
10 any duty,

11 (B) such continuation of duty-free or ex-
12 cise treatment, or

13 (C) such additional duties,

14 as the President determines to be necessary or ap-
15 propriate to carry out or apply articles 3.3, 3.5, 3.6,
16 3.26, 3.27, 3.28, and 3.29, and Annex 3.3, of the
17 Agreement.

18 (2) EFFECT ON GSP STATUS.—Notwithstanding
19 section 502(a)(1) of the Trade Act of 1974 (19
20 U.S.C. 2462(a)(1)), the President shall, on the date
21 on which the Agreement enters into force, terminate
22 the designation of Panama as a beneficiary devel-
23 oping country for purposes of title V of the Trade
24 Act of 1974 (19 U.S.C. 2461 et seq.).

25 (3) EFFECT ON CBERA STATUS.—

1 (A) IN GENERAL.—Notwithstanding sec-
2 tion 212(a) of the Caribbean Basin Economic
3 Recovery Act (19 U.S.C. 2702(a)), the Presi-
4 dent shall, on the date on which the Agreement
5 enters into force, terminate the designation of
6 Panama as a beneficiary country for purposes
7 of that Act.

8 (B) EXCEPTION.—Notwithstanding sub-
9 paragraph (A), Panama shall be considered a
10 beneficiary country under section 212(a) of the
11 Caribbean Basin Economic Recovery Act, for
12 purposes of—

13 (i) sections 771(7)(G)(ii)(III) and
14 771(7)(H) of the Tariff Act of 1930 (19
15 U.S.C. 1677(7)(G)(ii)(III) and
16 1677(7)(H));

17 (ii) the duty-free treatment provided
18 under paragraph 4 of the General Notes to
19 the Schedule of the United States to
20 Annex 3.3 of the Agreement; and

21 (iii) section 274(h)(6)(B) of the Inter-
22 nal Revenue Code of 1986.

23 (b) OTHER TARIFF MODIFICATIONS.—Subject to the
24 consultation and layover provisions of section 104, the
25 President may proclaim—

1 (1) such modifications or continuation of any
2 duty,

3 (2) such modifications as the United States
4 may agree to with Panama regarding the staging of
5 any duty treatment set forth in Annex 3.3 of the
6 Agreement,

7 (3) such continuation of duty-free or excise
8 treatment, or

9 (4) such additional duties,

10 as the President determines to be necessary or appropriate
11 to maintain the general level of reciprocal and mutually
12 advantageous concessions with respect to Panama pro-
13 vided for by the Agreement.

14 (c) **CONVERSION TO AD VALOREM RATES.**—For pur-
15 poses of subsections (a) and (b), with respect to any good
16 for which the base rate in the Schedule of the United
17 States to Annex 3.3 of the Agreement is a specific or com-
18 pound rate of duty, the President may substitute for the
19 base rate an ad valorem rate that the President deter-
20 mines to be equivalent to the base rate.

21 (d) **TARIFF RATE QUOTAS.**—In implementing the
22 tariff rate quotas set forth in Appendix I to the General
23 Notes to the Schedule of the United States to Annex 3.3
24 of the Agreement, the President shall take such action as
25 may be necessary to ensure that imports of agricultural

1 goods do not disrupt the orderly marketing of commodities
2 in the United States.

3 **SEC. 202. ADDITIONAL DUTIES ON CERTAIN AGRICUL-**
4 **TURAL GOODS.**

5 (a) DEFINITIONS.—In this section:

6 (1) APPLICABLE NTR (MFN) RATE OF DUTY.—

7 The term “applicable NTR (MFN) rate of duty”
8 means, with respect to a safeguard good, a rate of
9 duty equal to the lowest of—

10 (A) the base rate in the Schedule of the
11 United States to Annex 3.3 of the Agreement;

12 (B) the column 1 general rate of duty that
13 would, on the day before the date on which the
14 Agreement enters into force, apply to a good
15 classifiable in the same 8-digit subheading of
16 the HTS as the safeguard good; or

17 (C) the column 1 general rate of duty that
18 would, at the time the additional duty is im-
19 posed under subsection (b), apply to a good
20 classifiable in the same 8-digit subheading of
21 the HTS as the safeguard good.

22 (2) SAFEGUARD GOOD.—The term “safeguard
23 good” means a good—

24 (A) that is included in the Schedule of the
25 United States to Annex 3.17 of the Agreement;

1 (B) that qualifies as an originating good
2 under section 203; and

3 (C) for which a claim for preferential tariff
4 treatment under the Agreement has been made.

5 (3) SCHEDULE RATE OF DUTY.—The term
6 “schedule rate of duty” means, with respect to a
7 safeguard good, the rate of duty for that good that
8 is set forth in the Schedule of the United States to
9 Annex 3.3 of the Agreement.

10 (4) TRIGGER LEVEL.—

11 (A) IN GENERAL.—The term “trigger
12 level” means—

13 (i) in the case of a safeguard good
14 classified under subheading 0201.10.50,
15 0201.20.80, 0201.30.80, 0202.10.50,
16 0202.20.80, or 0202.30.80 of the HTS—

17 (I) in year 1 of the Agreement,
18 330 metric tons; and

19 (II) in year 2 of the Agreement
20 through year 14 of the Agreement, a
21 quantity equal to 110 percent of the
22 trigger level for that safeguard good
23 for the preceding calendar year; and

24 (ii) in the case of any other safeguard
25 good, 115 percent of the quantity that is

1 provided for that safeguard good in the
2 corresponding calendar year in the applica-
3 ble table contained in Appendix I to the
4 General Notes to the Schedule of the
5 United States to Annex 3.3 of the Agree-
6 ment.

7 (B) RELATIONSHIP TO TABLE.—For pur-
8 poses of subparagraph (A)(ii), year 1 in the ap-
9 plicable table contained in Appendix I to the
10 General Notes to the Schedule of the United
11 States to Annex 3.3 of the Agreement cor-
12 responds to year 1 of the Agreement.

13 (5) YEAR 1 OF THE AGREEMENT.—The term
14 “year 1 of the Agreement” means the period begin-
15 ning on the date, in a calendar year, on which the
16 Agreement enters into force and ending on Decem-
17 ber 31 of that calendar year.

18 (6) YEARS OTHER THAN YEAR 1 OF THE
19 AGREEMENT.—Any reference to a year of the Agree-
20 ment subsequent to year 1 of the Agreement shall
21 be deemed to be a reference to the corresponding
22 calendar year in which the Agreement is in force.

23 (b) ADDITIONAL DUTIES ON SAFEGUARD GOODS.—

24 (1) IN GENERAL.—In addition to any duty pro-
25 claimed under subsection (a) or (b) of section 201,

1 the Secretary of the Treasury shall assess a duty, in
2 the amount determined under paragraph (2), on a
3 safeguard good imported into the United States in
4 a calendar year if the Secretary determines that,
5 prior to such importation, the total volume of that
6 safeguard good that is imported into the United
7 States in that calendar year exceeds the trigger level
8 for that good for that calendar year.

9 (2) CALCULATION OF ADDITIONAL DUTY.—The
10 additional duty on a safeguard good under this sub-
11 section shall be—

12 (A) in the case of a good classified under
13 subheading 0201.10.50, 0201.20.80,
14 0201.30.80, 0202.10.50, 0202.20.80, or
15 0202.30.80 of the HTS—

16 (i) in year 1 of the Agreement
17 through year 6 of the Agreement, an
18 amount equal to 100 percent of the excess
19 of the applicable NTR (MFN) rate of duty
20 over the schedule rate of duty; and

21 (ii) in year 7 of the Agreement
22 through year 14 of the Agreement, an
23 amount equal to 50 percent of the excess
24 of the applicable NTR (MFN) rate of duty
25 over the schedule rate of duty;

1 (B) in the case of a good classified under
2 subheading 0406.10.08, 0406.10.88,
3 0406.20.91, 0406.30.91, 0406.90.97, or
4 2105.00.20 of the HTS—

5 (i) in year 1 of the Agreement
6 through year 11 of the Agreement, an
7 amount equal to 100 percent of the excess
8 of the applicable NTR (MFN) rate of duty
9 over the schedule rate of duty; and

10 (ii) in year 12 of the Agreement
11 through year 14 of the Agreement, an
12 amount equal to 50 percent of the excess
13 of the applicable NTR (MFN) rate of duty
14 over the schedule rate of duty; and

15 (C) in the case of any other safeguard
16 good—

17 (i) in year 1 of the Agreement
18 through year 13 of the Agreement, an
19 amount equal to 100 percent of the excess
20 of the applicable NTR (MFN) rate of duty
21 over the schedule rate of duty; and

22 (ii) in year 14 of the Agreement
23 through year 16 of the Agreement, an
24 amount equal to 50 percent of the excess

1 of the applicable NTR (MFN) rate of duty
2 over the schedule rate of duty.

3 (3) NOTICE.—Not later than 60 days after the
4 date on which the Secretary of the Treasury first as-
5 sesses an additional duty in a calendar year on a
6 good under this subsection, the Secretary shall no-
7 tify the Government of Panama in writing of such
8 action and shall provide to that Government data
9 supporting the assessment of the additional duty.

10 (c) EXCEPTIONS.—No additional duty shall be as-
11 sessed on a good under subsection (b) if, at the time of
12 entry, the good is subject to import relief under—

13 (1) subtitle A of title III of this Act; or

14 (2) chapter 1 of title II of the Trade Act of
15 1974 (19 U.S.C. 2251 et seq.).

16 (d) TERMINATION.—The assessment of an additional
17 duty on a good under subsection (b) shall cease to apply
18 to that good on the date on which duty-free treatment
19 must be provided to that good under the Schedule of the
20 United States to Annex 3.3 of the Agreement.

21 **SEC. 203. RULES OF ORIGIN.**

22 (a) APPLICATION AND INTERPRETATION.—In this
23 section:

24 (1) TARIFF CLASSIFICATION.—The basis for
25 any tariff classification is the HTS.

1 (2) REFERENCE TO HTS.—Whenever in this
2 section there is a reference to a chapter, heading, or
3 subheading, such reference shall be a reference to a
4 chapter, heading, or subheading of the HTS.

5 (3) COST OR VALUE.—Any cost or value re-
6 ferred to in this section shall be recorded and main-
7 tained in accordance with the generally accepted ac-
8 counting principles applicable in the territory of the
9 country in which the good is produced (whether
10 Panama or the United States).

11 (b) ORIGINATING GOODS.—For purposes of this Act
12 and for purposes of implementing the preferential tariff
13 treatment provided for under the Agreement, except as
14 otherwise provided in this section, a good is an originating
15 good if—

16 (1) the good is a good wholly obtained or pro-
17 duced entirely in the territory of Panama, the
18 United States, or both;

19 (2) the good—

20 (A) is produced entirely in the territory of
21 Panama, the United States, or both, and—

22 (i) each of the nonoriginating mate-
23 rials used in the production of the good
24 undergoes an applicable change in tariff

1 classification specified in Annex 4.1 of the
2 Agreement; or

3 (ii) the good otherwise satisfies any
4 applicable regional value-content or other
5 requirements specified in Annex 4.1 of the
6 Agreement; and

7 (B) satisfies all other applicable require-
8 ments of this section; or

9 (3) the good is produced entirely in the terri-
10 tory of Panama, the United States, or both, exclu-
11 sively from materials described in paragraph (1) or
12 (2).

13 (c) REGIONAL VALUE-CONTENT.—

14 (1) IN GENERAL.—For purposes of subsection
15 (b)(2), the regional value-content of a good referred
16 to in Annex 4.1 of the Agreement, except for goods
17 to which paragraph (4) applies, shall be calculated
18 by the importer, exporter, or producer of the good,
19 on the basis of the build-down method described in
20 paragraph (2) or the build-up method described in
21 paragraph (3).

22 (2) BUILD-DOWN METHOD.—

23 (A) IN GENERAL.—The regional value-con-
24 tent of a good may be calculated on the basis
25 of the following build-down method:

23

$$\text{RVC} = \frac{\quad}{\text{AV}} \times 100$$

1 (B) DEFINITIONS.—In subparagraph (A):

2 (i) RVC.—The term “RVC” means
3 the regional value-content of the good, ex-
4 pressed as a percentage.

5 (ii) AV.—The term “AV” means the
6 adjusted value of the good.

7 (iii) VNM.—The term “VNM” means
8 the value of nonoriginating materials that
9 are acquired and used by the producer in
10 the production of the good, but does not
11 include the value of a material that is self-
12 produced.

13 (3) BUILD-UP METHOD.—

14 (A) IN GENERAL.—The regional value-con-
15 tent of a good may be calculated on the basis
16 of the following build-up method:

$$\text{RVC} = \frac{\text{VOM}}{\text{AV}} \times 100$$

17 (B) DEFINITIONS.—In subparagraph (A):

18 (i) RVC.—The term “RVC” means
19 the regional value-content of the good, ex-
20 pressed as a percentage.

21 (ii) AV.—The term “AV” means the
22 adjusted value of the good.

1 (iii) VOM.—The term “VOM” means
2 the value of originating materials that are
3 acquired or self-produced, and used by the
4 producer in the production of the good.

5 (4) SPECIAL RULE FOR CERTAIN AUTOMOTIVE
6 GOODS.—

7 (A) IN GENERAL.—For purposes of sub-
8 section (b)(2), the regional value-content of an
9 automotive good referred to in Annex 4.1 of the
10 Agreement may be calculated by the importer,
11 exporter, or producer of the good on the basis
12 of the build-down method described in para-
13 graph (2), the build-up method described in
14 paragraph (3), or the following net cost method:

$$\text{RVC} = \frac{\text{NC} - \text{VNM}}{\text{NC}} \times 100$$

15 (B) DEFINITIONS.—In subparagraph (A):

16 (i) AUTOMOTIVE GOOD.—The term
17 “automotive good” means a good provided
18 for in any of subheadings 8407.31 through
19 8407.34, subheading 8408.20, heading
20 8409, or any of headings 8701 through
21 8708.

22 (ii) RVC.—The term “RVC” means
23 the regional value-content of the auto-
24 motive good, expressed as a percentage.

1 (iii) NC.—The term “NC” means the
2 net cost of the automotive good.

3 (iv) VNM.—The term “VNM” means
4 the value of nonoriginating materials that
5 are acquired and used by the producer in
6 the production of the automotive good, but
7 does not include the value of a material
8 that is self-produced.

9 (C) MOTOR VEHICLES.—

10 (i) BASIS OF CALCULATION.—For
11 purposes of determining the regional value-
12 content under subparagraph (A) for an
13 automotive good that is a motor vehicle
14 provided for in any of headings 8701
15 through 8705, an importer, exporter, or
16 producer may average the amounts cal-
17 culated under the net cost formula con-
18 tained in subparagraph (A), over the pro-
19 ducer’s fiscal year—

20 (I) with respect to all motor vehi-
21 cles in any one of the categories de-
22 scribed in clause (ii); or

23 (II) with respect to all motor ve-
24 hicles in any such category that are

1 exported to the territory of Panama
2 or the United States.

3 (ii) CATEGORIES.—A category is de-
4 scribed in this clause if it—

5 (I) is the same model line of
6 motor vehicles, is in the same class of
7 motor vehicles, and is produced in the
8 same plant in the territory of Panama
9 or the United States, as the good de-
10 scribed in clause (i) for which regional
11 value-content is being calculated;

12 (II) is the same class of motor
13 vehicles, and is produced in the same
14 plant in the territory of Panama or
15 the United States, as the good de-
16 scribed in clause (i) for which regional
17 value-content is being calculated; or

18 (III) is the same model line of
19 motor vehicles produced in the terri-
20 tory of Panama or the United States
21 as the good described in clause (i) for
22 which regional value-content is being
23 calculated.

24 (D) OTHER AUTOMOTIVE GOODS.—For
25 purposes of determining the regional value-con-

1 tent under subparagraph (A) for automotive
2 materials provided for in any of subheadings
3 8407.31 through 8407.34, in subheading
4 8408.20, or in heading 8409, 8706, 8707, or
5 8708, that are produced in the same plant, an
6 importer, exporter, or producer may—

7 (i) average the amounts calculated
8 under the net cost formula contained in
9 subparagraph (A) over—

10 (I) the fiscal year of the motor
11 vehicle producer to whom the auto-
12 motive goods are sold,

13 (II) any quarter or month, or

14 (III) the fiscal year of the pro-
15 ducer of such goods,

16 if the goods were produced during the fis-
17 cal year, quarter, or month that is the
18 basis for the calculation;

19 (ii) determine the average referred to
20 in clause (i) separately for such goods sold
21 to 1 or more motor vehicle producers; or

22 (iii) make a separate determination
23 under clause (i) or (ii) for such goods that
24 are exported to the territory of Panama or
25 the United States.

1 (E) CALCULATING NET COST.—The im-
2 porter, exporter, or producer of an automotive
3 good shall, consistent with the provisions re-
4 garding allocation of costs provided for in gen-
5 erally accepted accounting principles, determine
6 the net cost of the automotive good under sub-
7 paragraph (B) by—

8 (i) calculating the total cost incurred
9 with respect to all goods produced by the
10 producer of the automotive good, sub-
11 tracting any sales promotion, marketing,
12 and after-sales service costs, royalties,
13 shipping and packing costs, and nonallow-
14 able interest costs that are included in the
15 total cost of all such goods, and then rea-
16 sonably allocating the resulting net cost of
17 those goods to the automotive good;

18 (ii) calculating the total cost incurred
19 with respect to all goods produced by that
20 producer, reasonably allocating the total
21 cost to the automotive good, and then sub-
22 tracting any sales promotion, marketing,
23 and after-sales service costs, royalties,
24 shipping and packing costs, and nonallow-
25 able interest costs that are included in the

1 portion of the total cost allocated to the
2 automotive good; or

3 (iii) reasonably allocating each cost
4 that forms part of the total cost incurred
5 with respect to the automotive good so that
6 the aggregate of these costs does not in-
7 clude any sales promotion, marketing, and
8 after-sales service costs, royalties, shipping
9 and packing costs, or nonallowable interest
10 costs.

11 (d) VALUE OF MATERIALS.—

12 (1) IN GENERAL.—For the purpose of calcu-
13 lating the regional value-content of a good under
14 subsection (c), and for purposes of applying the de
15 minimis rules under subsection (f), the value of a
16 material is—

17 (A) in the case of a material that is im-
18 ported by the producer of the good, the ad-
19 justed value of the material;

20 (B) in the case of a material acquired in
21 the territory in which the good is produced, the
22 value, determined in accordance with Articles 1
23 through 8, Article 15, and the corresponding in-
24 terpretive notes, of the Agreement on Imple-
25 mentation of Article VII of the General Agree-

1 tween the territory of Panama, the United
2 States, or both, to the location of the pro-
3 ducer.

4 (ii) Duties, taxes, and customs broker-
5 age fees on the material paid in the terri-
6 tory of Panama, the United States, or
7 both, other than duties or taxes that are
8 waived, refunded, refundable, or otherwise
9 recoverable, including credit against duty
10 or tax paid or payable.

11 (iii) The cost of waste and spoilage re-
12 sulting from the use of the material in the
13 production of the good, less the value of
14 renewable scrap or byproducts.

15 (B) NONORIGINATING MATERIAL.—The
16 following expenses, if included in the value of a
17 nonoriginating material calculated under para-
18 graph (1), may be deducted from the value of
19 the nonoriginating material:

20 (i) The costs of freight, insurance,
21 packing, and all other costs incurred in
22 transporting the material within or be-
23 tween the territory of Panama, the United
24 States, or both, to the location of the pro-
25 ducer.

1 (ii) Duties, taxes, and customs broker-
2 age fees on the material paid in the terri-
3 tory of Panama, the United States, or
4 both, other than duties or taxes that are
5 waived, refunded, refundable, or otherwise
6 recoverable, including credit against duty
7 or tax paid or payable.

8 (iii) The cost of waste and spoilage re-
9 sulting from the use of the material in the
10 production of the good, less the value of
11 renewable scrap or byproducts.

12 (iv) The cost of originating materials
13 used in the production of the nonorigi-
14 nating material in the territory of Panama,
15 the United States, or both.

16 (e) ACCUMULATION.—

17 (1) ORIGINATING MATERIALS USED IN PRODUC-
18 TION OF GOODS OF THE OTHER COUNTRY.—Origi-
19 nating materials from the territory of Panama or
20 the United States that are used in the production of
21 a good in the territory of the other country shall be
22 considered to originate in the territory of such other
23 country.

24 (2) MULTIPLE PRODUCERS.—A good that is
25 produced in the territory of Panama, the United

1 States, or both, by 1 or more producers, is an origi-
2 nating good if the good satisfies the requirements of
3 subsection (b) and all other applicable requirements
4 of this section.

5 (f) DE MINIMIS AMOUNTS OF NONORIGINATING MA-
6 TERIALS.—

7 (1) IN GENERAL.—Except as provided in para-
8 graphs (2) and (3), a good that does not undergo a
9 change in tariff classification pursuant to Annex 4.1
10 of the Agreement is an originating good if—

11 (A) the value of all nonoriginating mate-
12 rials that—

13 (i) are used in the production of the
14 good, and

15 (ii) do not undergo the applicable
16 change in tariff classification (set forth in
17 Annex 4.1 of the Agreement),

18 does not exceed 10 percent of the adjusted
19 value of the good;

20 (B) the good meets all other applicable re-
21 quirements of this section; and

22 (C) the value of such nonoriginating mate-
23 rials is included in the value of nonoriginating
24 materials for any applicable regional value-con-
25 tent requirement for the good.

1 (2) EXCEPTIONS.—Paragraph (1) does not
2 apply to the following:

3 (A) A nonoriginating material provided for
4 in chapter 4, or a nonoriginating dairy prepara-
5 tion containing over 10 percent by weight of
6 milk solids provided for in subheading 1901.90
7 or 2106.90, that is used in the production of a
8 good provided for in chapter 4.

9 (B) A nonoriginating material provided for
10 in chapter 4, or a nonoriginating dairy prepara-
11 tion containing over 10 percent by weight of
12 milk solids provided for in subheading 1901.90,
13 that is used in the production of the following
14 goods:

15 (i) Infant preparations containing
16 over 10 percent by weight of milk solids
17 provided for in subheading 1901.10.

18 (ii) Mixes and doughs, containing over
19 25 percent by weight of butterfat, not put
20 up for retail sale, provided for in sub-
21 heading 1901.20.

22 (iii) Dairy preparations containing
23 over 10 percent by weight of milk solids
24 provided for in subheading 1901.90 or
25 2106.90.

1 (iv) Goods provided for in heading
2 2105.

3 (v) Beverages containing milk pro-
4 vided for in subheading 2202.90.

5 (vi) Animal feeds containing over 10
6 percent by weight of milk solids provided
7 for in subheading 2309.90.

8 (C) A nonoriginating material provided for
9 in heading 0805, or any of subheadings
10 2009.11 through 2009.39, that is used in the
11 production of a good provided for in any of sub-
12 headings 2009.11 through 2009.39, or in fruit
13 or vegetable juice of any single fruit or vege-
14 table, fortified with minerals or vitamins, con-
15 centrated or unconcentrated, provided for in
16 subheading 2106.90 or 2202.90.

17 (D) A nonoriginating material provided for
18 in heading 0901 or 2101 that is used in the
19 production of a good provided for in heading
20 0901 or 2101.

21 (E) A nonoriginating material provided for
22 in heading 1006 that is used in the production
23 of a good provided for in heading 1102 or 1103
24 or subheading 1904.90.

1 (F) A nonoriginating material provided for
2 in chapter 15 that is used in the production of
3 a good provided for in chapter 15.

4 (G) A nonoriginating material provided for
5 in heading 1701 that is used in the production
6 of a good provided for in any of headings 1701
7 through 1703.

8 (H) A nonoriginating material provided for
9 in chapter 17 that is used in the production of
10 a good provided for in subheading 1806.10.

11 (I) Except as provided in subparagraphs
12 (A) through (H) and Annex 4.1 of the Agree-
13 ment, a nonoriginating material used in the
14 production of a good provided for in any of
15 chapters 1 through 24, unless the nonorigi-
16 nating material is provided for in a different
17 subheading than the good for which origin is
18 being determined under this section.

19 (3) TEXTILE OR APPAREL GOODS.—

20 (A) IN GENERAL.—Except as provided in
21 subparagraph (B), a textile or apparel good
22 that is not an originating good because certain
23 fibers or yarns used in the production of the
24 component of the good that determines the tar-
25 iff classification of the good do not undergo an

1 applicable change in tariff classification, set
2 forth in Annex 4.1 of the Agreement, shall be
3 considered to be an originating good if—

4 (i) the total weight of all such fibers
5 or yarns in that component is not more
6 than 10 percent of the total weight of that
7 component; or

8 (ii) the yarns are those described in
9 section 204(b)(3)(B)(vi)(IV) of the Andean
10 Trade Preference Act (19 U.S.C.
11 3203(b)(3)(B)(vi)(IV)) (as in effect on
12 February 12, 2011).

13 (B) CERTAIN TEXTILE OR APPAREL
14 GOODS.—A textile or apparel good containing
15 elastomeric yarns in the component of the good
16 that determines the tariff classification of the
17 good shall be considered to be an originating
18 good only if such yarns are wholly formed and
19 finished in the territory of Panama, the United
20 States, or both.

21 (C) FABRIC, YARN, OR FIBER.—For pur-
22 poses of this paragraph, in the case of a good
23 that is a fabric, yarn, or fiber, the term “com-
24 ponent of the good that determines the tariff

1 classification of the good” means all of the fi-
2 bers in the good.

3 (g) FUNGIBLE GOODS AND MATERIALS.—

4 (1) IN GENERAL.—

5 (A) CLAIM FOR PREFERENTIAL TARIFF
6 TREATMENT.—A person claiming that a fun-
7 gible good or fungible material is an originating
8 good may base the claim either on the physical
9 segregation of the fungible good or fungible ma-
10 terial or by using an inventory management
11 method with respect to the fungible good or
12 fungible material.

13 (B) INVENTORY MANAGEMENT METHOD.—
14 In this subsection, the term “inventory manage-
15 ment method” means—

- 16 (i) averaging;
17 (ii) “last-in, first-out”;
18 (iii) “first-in, first-out”; or
19 (iv) any other method—

20 (I) recognized in the generally
21 accepted accounting principles of the
22 country in which the production is
23 performed (whether Panama or the
24 United States); or

1 (II) otherwise accepted by that
2 country.

3 (2) ELECTION OF INVENTORY METHOD.—A
4 person selecting an inventory management method
5 under paragraph (1) for a particular fungible good
6 or fungible material shall continue to use that meth-
7 od for that fungible good or fungible material
8 throughout the fiscal year of such person.

9 (h) ACCESSORIES, SPARE PARTS, OR TOOLS.—

10 (1) IN GENERAL.—Subject to paragraphs (2)
11 and (3), accessories, spare parts, or tools delivered
12 with a good that form part of the good's standard
13 accessories, spare parts, or tools shall—

14 (A) be treated as originating goods if the
15 good is an originating good; and

16 (B) be disregarded in determining whether
17 all the nonoriginating materials used in the pro-
18 duction of the good undergo the applicable
19 change in tariff classification set forth in Annex
20 4.1 of the Agreement.

21 (2) CONDITIONS.—Paragraph (1) shall apply
22 only if—

23 (A) the accessories, spare parts, or tools
24 are classified with and not invoiced separately
25 from the good, regardless of whether such ac-

1 cessories, spare parts, or tools are specified or
2 are separately identified in the invoice for the
3 good; and

4 (B) the quantities and value of the acces-
5 sories, spare parts, or tools are customary for
6 the good.

7 (3) REGIONAL VALUE-CONTENT.—If the good is
8 subject to a regional value-content requirement, the
9 value of the accessories, spare parts, or tools shall
10 be taken into account as originating or nonorigi-
11 nating materials, as the case may be, in calculating
12 the regional value-content of the good.

13 (i) PACKAGING MATERIALS AND CONTAINERS FOR
14 RETAIL SALE.—Packaging materials and containers in
15 which a good is packaged for retail sale, if classified with
16 the good, shall be disregarded in determining whether all
17 the nonoriginating materials used in the production of the
18 good undergo the applicable change in tariff classification
19 set forth in Annex 4.1 of the Agreement, and, if the good
20 is subject to a regional value-content requirement, the
21 value of such packaging materials and containers shall be
22 taken into account as originating or nonoriginating mate-
23 rials, as the case may be, in calculating the regional value-
24 content of the good.

1 (j) PACKING MATERIALS AND CONTAINERS FOR
2 SHIPMENT.—Packing materials and containers for ship-
3 ment shall be disregarded in determining whether a good
4 is an originating good.

5 (k) INDIRECT MATERIALS.—An indirect material
6 shall be treated as an originating material without regard
7 to where it is produced.

8 (l) TRANSIT AND TRANSHIPMENT.—A good that has
9 undergone production necessary to qualify as an origi-
10 nating good under subsection (b) shall not be considered
11 to be an originating good if, subsequent to that produc-
12 tion, the good—

13 (1) undergoes further production or any other
14 operation outside the territory of Panama or the
15 United States, other than unloading, reloading, or
16 any other operation necessary to preserve the good
17 in good condition or to transport the good to the ter-
18 ritory of Panama or the United States; or

19 (2) does not remain under the control of cus-
20 toms authorities in the territory of a country other
21 than Panama or the United States.

22 (m) GOODS CLASSIFIABLE AS GOODS PUT UP IN
23 SETS.—Notwithstanding the rules set forth in Annex 4.1
24 of the Agreement, goods classifiable as goods put up in
25 sets for retail sale as provided for in General Rule of Inter-

1 pretation 3 of the HTS shall not be considered to be origi-
2 nating goods unless—

3 (1) each of the goods in the set is an origi-
4 nating good; or

5 (2) the total value of the nonoriginating goods
6 in the set does not exceed—

7 (A) in the case of textile or apparel goods,
8 10 percent of the adjusted value of the set; or

9 (B) in the case of goods, other than textile
10 or apparel goods, 15 percent of the adjusted
11 value of the set.

12 (n) DEFINITIONS.—In this section:

13 (1) ADJUSTED VALUE.—The term “adjusted
14 value” means the value determined in accordance
15 with Articles 1 through 8, Article 15, and the cor-
16 responding interpretive notes, of the Agreement on
17 Implementation of Article VII of the General Agree-
18 ment on Tariffs and Trade 1994 referred to in sec-
19 tion 101(d)(8) of the Uruguay Round Agreements
20 Act (19 U.S.C. 3511(d)(8)), adjusted, if necessary,
21 to exclude any costs, charges, or expenses incurred
22 for transportation, insurance, and related services
23 incident to the international shipment of the mer-
24 chandise from the country of exportation to the
25 place of importation.

1 (2) CLASS OF MOTOR VEHICLES.—The term
2 “class of motor vehicles” means any one of the fol-
3 lowing categories of motor vehicles:

4 (A) Motor vehicles provided for in sub-
5 heading 8701.20, 8704.10, 8704.22, 8704.23,
6 8704.32, or 8704.90, or heading 8705 or 8706,
7 or motor vehicles for the transport of 16 or
8 more persons provided for in subheading
9 8702.10 or 8702.90.

10 (B) Motor vehicles provided for in sub-
11 heading 8701.10 or any of subheadings
12 8701.30 through 8701.90.

13 (C) Motor vehicles for the transport of 15
14 or fewer persons provided for in subheading
15 8702.10 or 8702.90, or motor vehicles provided
16 for in subheading 8704.21 or 8704.31.

17 (D) Motor vehicles provided for in any of
18 subheadings 8703.21 through 8703.90.

19 (3) FUNGIBLE GOOD OR FUNGIBLE MATE-
20 RIAL.—The term “fungible good” or “fungible mate-
21 rial” means a good or material, as the case may be,
22 that is interchangeable with another good or mate-
23 rial for commercial purposes and the properties of
24 which are essentially identical to such other good or
25 material.

1 (4) GENERALLY ACCEPTED ACCOUNTING PRIN-
2 CIPLES.—The term “generally accepted accounting
3 principles”—

4 (A) means the recognized consensus or
5 substantial authoritative support given in the
6 territory of Panama or the United States, as
7 the case may be, with respect to the recording
8 of revenues, expenses, costs, assets, and liabil-
9 ities, the disclosure of information, and the
10 preparation of financial statements; and

11 (B) may encompass broad guidelines for
12 general application as well as detailed stand-
13 ards, practices, and procedures.

14 (5) GOOD WHOLLY OBTAINED OR PRODUCED
15 ENTIRELY IN THE TERRITORY OF PANAMA, THE
16 UNITED STATES, OR BOTH.—The term “good wholly
17 obtained or produced entirely in the territory of
18 Panama, the United States, or both” means any of
19 the following:

20 (A) Plants and plant products harvested or
21 gathered in the territory of Panama, the United
22 States, or both.

23 (B) Live animals born and raised in the
24 territory of Panama, the United States, or
25 both.

1 (C) Goods obtained in the territory of Pan-
2 ama, the United States, or both from live ani-
3 mals.

4 (D) Goods obtained from hunting, trap-
5 ping, fishing, or aquaculture conducted in the
6 territory of Panama, the United States, or
7 both.

8 (E) Minerals and other natural resources
9 not included in subparagraphs (A) through (D)
10 that are extracted or taken from the territory
11 of Panama, the United States, or both.

12 (F) Fish, shellfish, and other marine life
13 taken from the sea, seabed, or subsoil outside
14 the territory of Panama or the United States
15 by—

16 (i) a vessel that is registered or re-
17 corded with Panama and flying the flag of
18 Panama; or

19 (ii) a vessel that is documented under
20 the laws of the United States.

21 (G) Goods produced on board a factory
22 ship from goods referred to in subparagraph
23 (F), if such factory ship—

24 (i) is registered or recorded with Pan-
25 ama and flies the flag of Panama; or

1 (ii) is a vessel that is documented
2 under the laws of the United States.

3 (H)(i) Goods taken by Panama or a person
4 of Panama from the seabed or subsoil outside
5 the territorial waters of Panama, if Panama
6 has rights to exploit such seabed or subsoil.

7 (ii) Goods taken by the United States or a
8 person of the United States from the seabed or
9 subsoil outside the territorial waters of the
10 United States, if the United States has rights
11 to exploit such seabed or subsoil.

12 (I) Goods taken from outer space, if the
13 goods are obtained by Panama or the United
14 States or a person of Panama or the United
15 States and not processed in the territory of a
16 country other than Panama or the United
17 States.

18 (J) Waste and scrap derived from—

19 (i) manufacturing or processing oper-
20 ations in the territory of Panama, the
21 United States, or both; or

22 (ii) used goods collected in the terri-
23 tory of Panama, the United States, or
24 both, if such goods are fit only for the re-
25 covery of raw materials.

1 (K) Recovered goods derived in the terri-
2 tory of Panama, the United States, or both
3 from used goods, and used in the territory of
4 Panama, the United States, or both, in the pro-
5 duction of remanufactured goods.

6 (L) Goods, at any stage of production, pro-
7 duced in the territory of Panama, the United
8 States, or both, exclusively from—

9 (i) goods referred to in any of sub-
10 paragraphs (A) through (J), or

11 (ii) the derivatives of goods referred
12 to in clause (i).

13 (6) IDENTICAL GOODS.—The term “identical
14 goods” means goods that are the same in all re-
15 spects relevant to the rule of origin that qualifies the
16 goods as originating goods.

17 (7) INDIRECT MATERIAL.—The term “indirect
18 material” means a good used in the production, test-
19 ing, or inspection of another good but not physically
20 incorporated into that other good, or a good used in
21 the maintenance of buildings or the operation of
22 equipment associated with the production of another
23 good, including—

24 (A) fuel and energy;

25 (B) tools, dies, and molds;

1 (C) spare parts and materials used in the
2 maintenance of equipment or buildings;

3 (D) lubricants, greases, compounding ma-
4 terials, and other materials used in production
5 or used to operate equipment or buildings;

6 (E) gloves, glasses, footwear, clothing,
7 safety equipment, and supplies;

8 (F) equipment, devices, and supplies used
9 for testing or inspecting the good;

10 (G) catalysts and solvents; and

11 (H) any other good that is not incor-
12 porated into the other good but the use of
13 which in the production of the other good can
14 reasonably be demonstrated to be a part of that
15 production.

16 (8) MATERIAL.—The term “material” means a
17 good that is used in the production of another good,
18 including a part or an ingredient.

19 (9) MATERIAL THAT IS SELF-PRODUCED.—The
20 term “material that is self-produced” means an orig-
21 inating material that is produced by a producer of
22 a good and used in the production of that good.

23 (10) MODEL LINE OF MOTOR VEHICLES.—The
24 term “model line of motor vehicles” means a group

1 of motor vehicles having the same platform or model
2 name.

3 (11) NET COST.—The term “net cost” means
4 total cost minus sales promotion, marketing, and
5 after-sales service costs, royalties, shipping and
6 packing costs, and nonallowable interest costs that
7 are included in the total cost.

8 (12) NONALLOWABLE INTEREST COSTS.—The
9 term “nonallowable interest costs” means interest
10 costs incurred by a producer that exceed 700 basis
11 points above the applicable official interest rate for
12 comparable maturities of the country in which the
13 producer is located.

14 (13) NONORIGINATING GOOD OR NONORIGI-
15 NATING MATERIAL.—The term “nonoriginating
16 good” or “nonoriginating material” means a good or
17 material, as the case may be, that does not qualify
18 as originating under this section.

19 (14) PACKING MATERIALS AND CONTAINERS
20 FOR SHIPMENT.—The term “packing materials and
21 containers for shipment” means goods used to pro-
22 tect another good during its transportation and does
23 not include the packaging materials and containers
24 in which the other good is packaged for retail sale.

1 (15) PREFERENTIAL TARIFF TREATMENT.—

2 The term “preferential tariff treatment” means the
3 customs duty rate, and the treatment under article
4 3.10.4 of the Agreement, that are applicable to an
5 originating good pursuant to the Agreement.

6 (16) PRODUCER.—The term “producer” means
7 a person who engages in the production of a good
8 in the territory of Panama or the United States.

9 (17) PRODUCTION.—The term “production”
10 means growing, mining, harvesting, fishing, raising,
11 trapping, hunting, manufacturing, processing, as-
12 sembling, or disassembling a good.

13 (18) REASONABLY ALLOCATE.—The term “rea-
14 sonably allocate” means to apportion in a manner
15 that would be appropriate under generally accepted
16 accounting principles.

17 (19) RECOVERED GOODS.—The term “recov-
18 ered goods” means materials in the form of indi-
19 vidual parts that are the result of—

20 (A) the disassembly of used goods into in-
21 dividual parts; and

22 (B) the cleaning, inspecting, testing, or
23 other processing that is necessary for improve-
24 ment to sound working condition of such indi-
25 vidual parts.

1 (20) REMANUFACTURED GOOD.—The term “re-
2 manufactured good” means a good that is classified
3 under chapter 84, 85, 87, or 90, or heading 9402,
4 other than a good classified under heading 8418 or
5 8516, and that—

6 (A) is entirely or partially comprised of re-
7 covered goods; and

8 (B) has a similar life expectancy and en-
9 joys a factory warranty similar to such a good
10 that is new.

11 (21) TOTAL COST.—The term “total cost”
12 means all product costs, period costs, and other
13 costs for a good incurred in the territory of Panama,
14 the United States, or both.

15 (22) USED.—The term “used” means utilized
16 or consumed in the production of goods.

17 (o) PRESIDENTIAL PROCLAMATION AUTHORITY.—

18 (1) IN GENERAL.—The President is authorized
19 to proclaim, as part of the HTS—

20 (A) the provisions set forth in Annex 4.1
21 of the Agreement; and

22 (B) any additional subordinate category
23 that is necessary to carry out this title con-
24 sistent with the Agreement.

1 (2) FABRICS, YARNS, OR FIBERS NOT AVAIL-
2 ABLE IN COMMERCIAL QUANTITIES IN THE UNITED
3 STATES.—The President is authorized to proclaim
4 that a fabric, yarn, or fiber is added to the list in
5 Annex 3.25 of the Agreement in an unrestricted
6 quantity, as provided in article 3.25.4(e) of the
7 Agreement.

8 (3) MODIFICATIONS.—

9 (A) IN GENERAL.—Subject to the consulta-
10 tion and layover provisions of section 104, the
11 President may proclaim modifications to the
12 provisions proclaimed under the authority of
13 paragraph (1)(A), other than provisions of
14 chapters 50 through 63 (as included in Annex
15 4.1 of the Agreement).

16 (B) ADDITIONAL PROCLAMATIONS.—Not-
17 withstanding subparagraph (A), and subject to
18 the consultation and layover provisions of sec-
19 tion 104, the President may proclaim before the
20 end of the 1-year period beginning on the date
21 on which the Agreement enters into force,
22 modifications to correct any typographical, cler-
23 ical, or other nonsubstantive technical error re-
24 garding the provisions of chapters 50 through

1 63 (as included in Annex 4.1 of the Agree-
2 ment).

3 (4) FABRICS, YARNS, OR FIBERS NOT AVAIL-
4 ABLE IN COMMERCIAL QUANTITIES IN PANAMA AND
5 THE UNITED STATES.—

6 (A) IN GENERAL.—Notwithstanding para-
7 graph (3)(A), the list of fabrics, yarns, and fi-
8 bers set forth in Annex 3.25 of the Agreement
9 may be modified as provided for in this para-
10 graph.

11 (B) DEFINITIONS.—In this paragraph:

12 (i) INTERESTED ENTITY.—The term
13 “interested entity” means the Government
14 of Panama, a potential or actual purchaser
15 of a textile or apparel good, or a potential
16 or actual supplier of a textile or apparel
17 good.

18 (ii) DAY; DAYS.—All references to
19 “day” and “days” exclude Saturdays, Sun-
20 days, and legal holidays observed by the
21 Government of the United States.

22 (C) REQUESTS TO ADD FABRICS, YARNS,
23 OR FIBERS.—

24 (i) IN GENERAL.—An interested entity
25 may request the President to determine

1 that a fabric, yarn, or fiber is not available
2 in commercial quantities in a timely man-
3 ner in Panama and the United States and
4 to add that fabric, yarn, or fiber to the list
5 in Annex 3.25 of the Agreement in a re-
6 stricted or unrestricted quantity.

7 (ii) DETERMINATIONS.—After receiv-
8 ing a request under clause (i), the Presi-
9 dent may determine whether—

10 (I) the fabric, yarn, or fiber is
11 available in commercial quantities in a
12 timely manner in Panama or the
13 United States; or

14 (II) any interested entity objects
15 to the request.

16 (iii) PROCLAMATION AUTHORITY.—
17 The President may, within the time peri-
18 ods specified in clause (iv), proclaim that
19 the fabric, yarn, or fiber that is the subject
20 of the request is added to the list in Annex
21 3.25 of the Agreement in an unrestricted
22 quantity, or in any restricted quantity that
23 the President may establish, if the Presi-
24 dent has determined under clause (ii)
25 that—

1 (I) the fabric, yarn, or fiber is
2 not available in commercial quantities
3 in a timely manner in Panama and
4 the United States; or

5 (II) no interested entity has ob-
6 jected to the request.

7 (iv) TIME PERIODS.—The time peri-
8 ods within which the President may issue
9 a proclamation under clause (iii) are—

10 (I) not later than 30 days after
11 the date on which a request is sub-
12 mitted under clause (i); or

13 (II) not later than 44 days after
14 the request is submitted, if the Presi-
15 dent determines, within 30 days after
16 the date on which the request is sub-
17 mitted, that the President does not
18 have sufficient information to make a
19 determination under clause (ii).

20 (v) EFFECTIVE DATE.—Notwith-
21 standing section 103(a)(2), a proclamation
22 made under clause (iii) shall take effect on
23 the date on which the text of the proclama-
24 tion is published in the Federal Register.

1 (vi) ELIMINATION OF RESTRICTION.—

2 Not later than 6 months after proclaiming
3 under clause (iii) that a fabric, yarn, or
4 fiber is added to the list in Annex 3.25 of
5 the Agreement in a restricted quantity, the
6 President may eliminate the restriction if
7 the President determines that the fabric,
8 yarn, or fiber is not available in commer-
9 cial quantities in a timely manner in Pan-
10 ama and the United States.

11 (D) DEEMED APPROVAL OF REQUEST.—If,
12 after an interested entity submits a request
13 under subparagraph (C)(i), the President does
14 not, within the applicable time period specified
15 in subparagraph (C)(iv), make a determination
16 under subparagraph (C)(ii) regarding the re-
17 quest, the fabric, yarn, or fiber that is the sub-
18 ject of the request shall be considered to be
19 added, in an unrestricted quantity, to the list in
20 Annex 3.25 of the Agreement beginning—

21 (i) 45 days after the date on which
22 the request is submitted; or

23 (ii) 60 days after the date on which
24 the request is submitted, if the President

1 mitted, the President may proclaim an ac-
2 tion provided for under clause (i) if the
3 President determines that the fabric, yarn,
4 or fiber that is the subject of the request
5 is available in commercial quantities in a
6 timely manner in Panama or the United
7 States.

8 (iv) EFFECTIVE DATE.—A proclama-
9 tion issued under clause (iii) may not take
10 effect earlier than the date that is 6
11 months after the date on which the text of
12 the proclamation is published in the Fed-
13 eral Register.

14 (F) PROCEDURES.—The President shall
15 establish procedures—

16 (i) governing the submission of a re-
17 quest under subparagraphs (C) and (E);
18 and

19 (ii) providing an opportunity for inter-
20 ested entities to submit comments and sup-
21 porting evidence before the President
22 makes a determination under subpara-
23 graph (C) (ii) or (vi) or (E)(iii).

1 **SEC. 204. CUSTOMS USER FEES.**

2 Section 13031(b) of the Consolidated Omnibus Budg-
3 et Reconciliation Act of 1985 (19 U.S.C. 58c(b)) is
4 amended by adding after paragraph (20) the following:

5 “(21) No fee may be charged under subsection (a)(9)
6 or (10) with respect to goods that qualify as originating
7 goods under section 203 of the United States–Panama
8 Trade Promotion Agreement Implementation Act. Any
9 service for which an exemption from such fee is provided
10 by reason of this paragraph may not be funded with
11 money contained in the Customs User Fee Account.”.

12 **SEC. 205. DISCLOSURE OF INCORRECT INFORMATION;
13 FALSE CERTIFICATIONS OF ORIGIN; DENIAL
14 OF PREFERENTIAL TARIFF TREATMENT.**

15 (a) DISCLOSURE OF INCORRECT INFORMATION.—
16 Section 592 of the Tariff Act of 1930 (19 U.S.C. 1592)
17 is amended—

18 (1) in subsection (c)—

19 (A) by redesignating paragraph (13) as
20 paragraph (14); and

21 (B) by inserting after paragraph (12) the
22 following new paragraph:

23 “(13) PRIOR DISCLOSURE REGARDING CLAIMS
24 UNDER THE UNITED STATES–PANAMA TRADE PRO-
25 MOTION AGREEMENT.—An importer shall not be
26 subject to penalties under subsection (a) for making

1 an incorrect claim that a good qualifies as an origi-
2 nating good under section 203 of the United States–
3 Panama Trade Promotion Agreement Implementa-
4 tion Act if the importer, in accordance with regula-
5 tions issued by the Secretary of the Treasury,
6 promptly and voluntarily makes a corrected declara-
7 tion and pays any duties owing with respect to that
8 good.”; and

9 (2) by adding at the end the following new sub-
10 section:

11 “(1) FALSE CERTIFICATIONS OF ORIGIN UNDER THE
12 UNITED STATES–PANAMA TRADE PROMOTION AGREE-
13 MENT.—

14 “(1) IN GENERAL.—Subject to paragraph (2),
15 it is unlawful for any person to certify falsely, by
16 fraud, gross negligence, or negligence, in a Panama
17 TPA certification of origin (as defined in section
18 508 of this Act) that a good exported from the
19 United States qualifies as an originating good under
20 the rules of origin provided for in section 203 of the
21 United States–Panama Trade Promotion Agreement
22 Implementation Act. The procedures and penalties
23 of this section that apply to a violation of subsection
24 (a) also apply to a violation of this subsection.

1 “(2) PROMPT AND VOLUNTARY DISCLOSURE OF
2 INCORRECT INFORMATION.—No penalty shall be im-
3 posed under this subsection if, promptly after an ex-
4 porter or producer that issued a Panama TPA cer-
5 tification of origin has reason to believe that such
6 certification contains or is based on incorrect infor-
7 mation, the exporter or producer voluntarily provides
8 written notice of such incorrect information to every
9 person to whom the certification was issued.

10 “(3) EXCEPTION.—A person shall not be con-
11 sidered to have violated paragraph (1) if—

12 “(A) the information was correct at the
13 time it was provided in a Panama TPA certifi-
14 cation of origin but was later rendered incorrect
15 due to a change in circumstances; and

16 “(B) the person promptly and voluntarily
17 provides written notice of the change in cir-
18 cumstances to all persons to whom the person
19 provided the certification.”.

20 (b) DENIAL OF PREFERENTIAL TARIFF TREAT-
21 MENT.—Section 514 of the Tariff Act of 1930 (19 U.S.C.
22 1514) is amended by adding at the end the following new
23 subsection:

24 “(1) DENIAL OF PREFERENTIAL TARIFF TREATMENT
25 UNDER THE UNITED STATES–PANAMA TRADE PRO-

1 MOTION AGREEMENT.—If U.S. Customs and Border Pro-
2 tection or U.S. Immigration and Customs Enforcement of
3 the Department of Homeland Security finds indications
4 of a pattern of conduct by an importer, exporter, or pro-
5 ducer of false or unsupported representations that goods
6 qualify under the rules of origin provided for in section
7 203 of the United States–Panama Trade Promotion
8 Agreement Implementation Act, U.S. Customs and Border
9 Protection, in accordance with regulations issued by the
10 Secretary of the Treasury, may suspend preferential tariff
11 treatment under the United States–Panama Trade Pro-
12 motion Agreement to entries of identical goods covered by
13 subsequent representations by that importer, exporter, or
14 producer until U.S. Customs and Border Protection deter-
15 mines that representations of that person are in con-
16 formity with such section 203.”.

17 **SEC. 206. RELIQUIDATION OF ENTRIES.**

18 Section 520(d) of the Tariff Act of 1930 (19 U.S.C.
19 1520(d)) is amended in the matter preceding paragraph
20 (1)—

21 (1) by striking “or”; and

22 (2) by striking “for which” and inserting “, or
23 section 203 of the United States–Panama Trade
24 Promotion Agreement Implementation Act for
25 which”.

1 **SEC. 207. RECORDKEEPING REQUIREMENTS.**

2 Section 508 of the Tariff Act of 1930 (19 U.S.C.
3 1508) is amended—

4 (1) by redesignating subsection (k) as sub-
5 section (l);

6 (2) by inserting after subsection (j) the fol-
7 lowing new subsection:

8 “(k) CERTIFICATIONS OF ORIGIN FOR GOODS EX-
9 PORTED UNDER THE UNITED STATES–PANAMA TRADE
10 PROMOTION AGREEMENT.—

11 “(1) DEFINITIONS.—In this subsection:

12 “(A) RECORDS AND SUPPORTING DOCU-
13 MENTS.—The term ‘records and supporting
14 documents’ means, with respect to an exported
15 good under paragraph (2), records and docu-
16 ments related to the origin of the good, includ-
17 ing—

18 “(i) the purchase, cost, and value of,
19 and payment for, the good;

20 “(ii) the purchase, cost, and value of,
21 and payment for, all materials, including
22 indirect materials, used in the production
23 of the good; and

24 “(iii) the production of the good in
25 the form in which it was exported.

1 “(B) PANAMA TPA CERTIFICATION OF ORI-
2 GIN.—The term ‘Panama TPA certification of
3 origin’ means the certification established under
4 article 4.15 of the United States–Panama
5 Trade Promotion Agreement that a good quali-
6 fies as an originating good under such Agree-
7 ment.

8 “(2) EXPORTS TO PANAMA.—Any person who
9 completes and issues a Panama TPA certification of
10 origin for a good exported from the United States
11 shall make, keep, and, pursuant to rules and regula-
12 tions promulgated by the Secretary of the Treasury,
13 render for examination and inspection all records
14 and supporting documents related to the origin of
15 the good (including the certification or copies there-
16 of).

17 “(3) RETENTION PERIOD.—The person who
18 issues a Panama TPA certification of origin shall
19 keep the records and supporting documents relating
20 to that certification of origin for a period of at least
21 5 years after the date on which the certification is
22 issued.”; and

23 (3) in subsection (l), as so redesignated, by
24 striking “(i), or (j)” and inserting “(i), (j), or (k)”.

1 **SEC. 208. ENFORCEMENT RELATING TO TRADE IN TEXTILE**
2 **OR APPAREL GOODS.**

3 (a) ACTION DURING VERIFICATION.—

4 (1) IN GENERAL.—If the Secretary of the
5 Treasury requests the Government of Panama to
6 conduct a verification pursuant to article 3.21 of the
7 Agreement for purposes of making a determination
8 under paragraph (2), the President may direct the
9 Secretary to take appropriate action described in
10 subsection (b) while the verification is being con-
11 ducted.

12 (2) DETERMINATION.—A determination under
13 this paragraph is a determination of the Secretary
14 that—

15 (A) an enterprise in Panama is complying
16 with applicable customs laws, regulations, and
17 procedures regarding trade in textile or apparel
18 goods, or

19 (B) a claim that a textile or apparel good
20 exported or produced by such enterprise—

21 (i) qualifies as an originating good
22 under section 203, or

23 (ii) is a good of Panama,
24 is accurate.

25 (b) APPROPRIATE ACTION DESCRIBED.—Appropriate
26 action under subsection (a)(1) includes—

1 (1) suspension of preferential tariff treatment
2 under the Agreement with respect to—

3 (A) any textile or apparel good exported or
4 produced by the person that is the subject of a
5 verification under subsection (a)(1) regarding
6 compliance described in subsection (a)(2)(A), if
7 the Secretary of the Treasury determines that
8 there is insufficient information to support any
9 claim for preferential tariff treatment that has
10 been made with respect to any such good; or

11 (B) the textile or apparel good for which a
12 claim of preferential tariff treatment has been
13 made that is the subject of a verification under
14 subsection (a)(1) regarding a claim described in
15 subsection (a)(2)(B), if the Secretary deter-
16 mines that there is insufficient information to
17 support that claim;

18 (2) denial of preferential tariff treatment under
19 the Agreement with respect to—

20 (A) any textile or apparel good exported or
21 produced by the person that is the subject of a
22 verification under subsection (a)(1) regarding
23 compliance described in subsection (a)(2)(A), if
24 the Secretary determines that the person has
25 provided incorrect information to support any

1 claim for preferential tariff treatment that has
2 been made with respect to any such good; or

3 (B) the textile or apparel good for which a
4 claim of preferential tariff treatment has been
5 made that is the subject of a verification under
6 subsection (a)(1) regarding a claim described in
7 subsection (a)(2)(B), if the Secretary deter-
8 mines that a person has provided incorrect in-
9 formation to support that claim;

10 (3) detention of any textile or apparel good ex-
11 ported or produced by the person that is the subject
12 of a verification under subsection (a)(1) regarding
13 compliance described in subsection (a)(2)(A) or a
14 claim described in subsection (a)(2)(B), if the Sec-
15 retary determines that there is insufficient informa-
16 tion to determine the country of origin of any such
17 good; and

18 (4) denial of entry into the United States of
19 any textile or apparel good exported or produced by
20 the person that is the subject of a verification under
21 subsection (a)(1) regarding compliance described in
22 subsection (a)(2)(A) or a claim described in sub-
23 section (a)(2)(B), if the Secretary determines that
24 the person has provided incorrect information as to
25 the country of origin of any such good.

1 (c) ACTION ON COMPLETION OF A VERIFICATION.—

2 On completion of a verification under subsection (a), the
3 President may direct the Secretary of the Treasury to take
4 appropriate action described in subsection (d) until such
5 time as the Secretary receives information sufficient to
6 make the determination under subsection (a)(2) or until
7 such earlier date as the President may direct.

8 (d) APPROPRIATE ACTION DESCRIBED.—Appro-
9 priate action under subsection (c) includes—

10 (1) denial of preferential tariff treatment under
11 the Agreement with respect to—

12 (A) any textile or apparel good exported or
13 produced by the person that is the subject of a
14 verification under subsection (a)(1) regarding
15 compliance described in subsection (a)(2)(A), if
16 the Secretary of the Treasury determines that
17 there is insufficient information to support, or
18 that the person has provided incorrect informa-
19 tion to support, any claim for preferential tariff
20 treatment that has been made with respect to
21 any such good; or

22 (B) the textile or apparel good for which a
23 claim of preferential tariff treatment has been
24 made that is the subject of a verification under
25 subsection (a)(1) regarding a claim described in

1 subsection (a)(2)(B), if the Secretary deter-
2 mines that there is insufficient information to
3 support, or that a person has provided incorrect
4 information to support, that claim; and

5 (2) denial of entry into the United States of
6 any textile or apparel good exported or produced by
7 the person that is the subject of a verification under
8 subsection (a)(1) regarding compliance described in
9 subsection (a)(2)(A) or a claim described in sub-
10 section (a)(2)(B), if the Secretary determines that
11 there is insufficient information to determine, or
12 that the person has provided incorrect information
13 as to, the country of origin of any such good.

14 (e) PUBLICATION OF NAME OF PERSON.—In accord-
15 ance with article 3.21.9 of the Agreement, the Secretary
16 of the Treasury may publish the name of any person that
17 the Secretary has determined—

18 (1) is engaged in intentional circumvention of
19 applicable laws, regulations, or procedures affecting
20 trade in textile or apparel goods; or

21 (2) has failed to demonstrate that it produces,
22 or is capable of producing, the textile or apparel
23 goods that are the subject of a verification under
24 subsection (a)(1).

1 **SEC. 209. REGULATIONS.**

2 The Secretary of the Treasury shall prescribe such
3 regulations as may be necessary to carry out—

4 (1) subsections (a) through (n) of section 203;

5 (2) the amendment made by section 204; and

6 (3) any proclamation issued under section
7 203(o).

8 **TITLE III—RELIEF FROM**
9 **IMPORTS**

10 **SEC. 301. DEFINITIONS.**

11 In this title:

12 (1) **PANAMANIAN ARTICLE.**—The term “Pan-
13 amanian article” means an article that qualifies as
14 an originating good under section 203(b).

15 (2) **PANAMANIAN TEXTILE OR APPAREL ARTI-**
16 **CLE.**—The term “Panamanian textile or apparel ar-
17 ticle” means a textile or apparel good (as defined in
18 section 3(4)) that is a Panamanian article.

19 **Subtitle A—Relief From Imports**
20 **Benefitting From the Agreement**

21 **SEC. 311. COMMENCING OF ACTION FOR RELIEF.**

22 (a) **FILING OF PETITION.**—A petition requesting ac-
23 tion under this subtitle for the purpose of adjusting to
24 the obligations of the United States under the Agreement
25 may be filed with the Commission by an entity, including
26 a trade association, firm, certified or recognized union, or

1 group of workers, that is representative of an industry.
2 The Commission shall transmit a copy of any petition filed
3 under this subsection to the United States Trade Rep-
4 resentative.

5 (b) INVESTIGATION AND DETERMINATION.—Upon
6 the filing of a petition under subsection (a), the Commis-
7 sion, unless subsection (d) applies, shall promptly initiate
8 an investigation to determine whether, as a result of the
9 reduction or elimination of a duty provided for under the
10 Agreement, a Panamanian article is being imported into
11 the United States in such increased quantities, in absolute
12 terms or relative to domestic production, and under such
13 conditions that imports of the Panamanian article con-
14 stitute a substantial cause of serious injury or threat
15 thereof to the domestic industry producing an article that
16 is like, or directly competitive with, the imported article.

17 (c) APPLICABLE PROVISIONS.—The following provi-
18 sions of section 202 of the Trade Act of 1974 (19 U.S.C.
19 2252) apply with respect to any investigation initiated
20 under subsection (b):

- 21 (1) Paragraphs (1)(B) and (3) of subsection
22 (b).
23 (2) Subsection (c).
24 (3) Subsection (i).

1 (d) ARTICLES EXEMPT FROM INVESTIGATION.—No
2 investigation may be initiated under this section with re-
3 spect to any Panamanian article if, after the date on which
4 the Agreement enters into force, import relief has been
5 provided with respect to that Panamanian article under
6 this subtitle.

7 **SEC. 312. COMMISSION ACTION ON PETITION.**

8 (a) DETERMINATION.—Not later than 120 days after
9 the date on which an investigation is initiated under sec-
10 tion 311(b) with respect to a petition, the Commission
11 shall make the determination required under that section.

12 (b) APPLICABLE PROVISIONS.—For purposes of this
13 subtitle, the provisions of paragraphs (1), (2), and (3) of
14 section 330(d) of the Tariff Act of 1930 (19 U.S.C.
15 1330(d) (1), (2), and (3)) shall be applied with respect
16 to determinations and findings made under this section
17 as if such determinations and findings were made under
18 section 202 of the Trade Act of 1974 (19 U.S.C. 2252).

19 (c) ADDITIONAL FINDING AND RECOMMENDATION IF
20 DETERMINATION AFFIRMATIVE.—

21 (1) IN GENERAL.—If the determination made
22 by the Commission under subsection (a) with respect
23 to imports of an article is affirmative, or if the
24 President may consider a determination of the Com-
25 mission to be an affirmative determination as pro-

1 vided for under paragraph (1) of section 330(d) of
2 the Tariff Act of 1930 (19 U.S.C. 1330(d)(1)), the
3 Commission shall find, and recommend to the Presi-
4 dent in the report required under subsection (d), the
5 amount of import relief that is necessary to remedy
6 or prevent the injury found by the Commission in
7 the determination and to facilitate the efforts of the
8 domestic industry to make a positive adjustment to
9 import competition.

10 (2) LIMITATION ON RELIEF.—The import relief
11 recommended by the Commission under this sub-
12 section shall be limited to the relief described in sec-
13 tion 313(c).

14 (3) VOTING; SEPARATE VIEWS.—Only those
15 members of the Commission who voted in the af-
16 firmative under subsection (a) are eligible to vote on
17 the proposed action to remedy or prevent the injury
18 found by the Commission. Members of the Commis-
19 sion who did not vote in the affirmative may submit,
20 in the report required under subsection (d), separate
21 views regarding what action, if any, should be taken
22 to remedy or prevent the injury.

23 (d) REPORT TO PRESIDENT.—Not later than the
24 date that is 30 days after the date on which a determina-
25 tion is made under subsection (a) with respect to an inves-

1 tigation, the Commission shall submit to the President a
2 report that includes—

3 (1) the determination made under subsection
4 (a) and an explanation of the basis for the deter-
5 mination;

6 (2) if the determination under subsection (a) is
7 affirmative, any findings and recommendations for
8 import relief made under subsection (c) and an ex-
9 planation of the basis for each recommendation; and

10 (3) any dissenting or separate views by mem-
11 bers of the Commission regarding the determination
12 referred to in paragraph (1) and any finding or rec-
13 ommendation referred to in paragraph (2).

14 (e) PUBLIC NOTICE.—Upon submitting a report to
15 the President under subsection (d), the Commission shall
16 promptly make public the report (with the exception of
17 information which the Commission determines to be con-
18 fidential) and shall publish a summary of the report in
19 the Federal Register.

20 **SEC. 313. PROVISION OF RELIEF.**

21 (a) IN GENERAL.—Not later than the date that is
22 30 days after the date on which the President receives a
23 report of the Commission in which the Commission's de-
24 termination under section 312(a) is affirmative, or which
25 contains a determination under section 312(a) that the

1 President considers to be affirmative under paragraph (1)
2 of section 330(d) of the Tariff Act of 1930 (19 U.S.C.
3 1330(d)(1)), the President, subject to subsection (b), shall
4 provide relief from imports of the article that is the subject
5 of such determination to the extent that the President de-
6 termines necessary to remedy or prevent the injury found
7 by the Commission and to facilitate the efforts of the do-
8 mestic industry to make a positive adjustment to import
9 competition.

10 (b) EXCEPTION.—The President is not required to
11 provide import relief under this section if the President
12 determines that the provision of the import relief will not
13 provide greater economic and social benefits than costs.

14 (c) NATURE OF RELIEF.—

15 (1) IN GENERAL.—The import relief that the
16 President is authorized to provide under this section
17 with respect to imports of an article is as follows:

18 (A) The suspension of any further reduc-
19 tion provided for under Annex 3.3 of the Agree-
20 ment in the duty imposed on the article.

21 (B) An increase in the rate of duty im-
22 posed on the article to a level that does not ex-
23 ceed the lesser of—

1 (i) the column 1 general rate of duty
2 imposed under the HTS on like articles at
3 the time the import relief is provided; or

4 (ii) the column 1 general rate of duty
5 imposed under the HTS on like articles on
6 the day before the date on which the
7 Agreement enters into force.

8 (2) PROGRESSIVE LIBERALIZATION.—If the pe-
9 riod for which import relief is provided under this
10 section is greater than 1 year, the President shall
11 provide for the progressive liberalization (described
12 in article 8.2.3 of the Agreement) of such relief at
13 regular intervals during the period of its application.

14 (d) PERIOD OF RELIEF.—

15 (1) IN GENERAL.—Subject to paragraph (2),
16 any import relief that the President provides under
17 this section may not, in the aggregate, be in effect
18 for more than 4 years.

19 (2) EXTENSION.—

20 (A) IN GENERAL.—If the initial period for
21 any import relief provided under this section is
22 less than 4 years, the President, after receiving
23 a determination from the Commission under
24 subparagraph (B) that is affirmative, or which
25 the President considers to be affirmative under

1 paragraph (1) of section 330(d) of the Tariff
2 Act of 1930 (19 U.S.C. 1330(d)(1)), may ex-
3 tend the effective period of any import relief
4 provided under this section, subject to the limi-
5 tation under paragraph (1), if the President de-
6 termines that—

7 (i) the import relief continues to be
8 necessary to remedy or prevent serious in-
9 jury and to facilitate adjustment by the do-
10 mestic industry to import competition; and

11 (ii) there is evidence that the industry
12 is making a positive adjustment to import
13 competition.

14 (B) ACTION BY COMMISSION.—

15 (i) INVESTIGATION.—Upon a petition
16 on behalf of the industry concerned that is
17 filed with the Commission not earlier than
18 the date that is 9 months, and not later
19 than the date that is 6 months, before the
20 date on which any action taken under sub-
21 section (a) is to terminate, the Commission
22 shall conduct an investigation to determine
23 whether action under this section continues
24 to be necessary to remedy or prevent seri-
25 ous injury and whether there is evidence

1 that the industry is making a positive ad-
2 justment to import competition.

3 (ii) NOTICE AND HEARING.—The
4 Commission shall publish notice of the
5 commencement of any proceeding under
6 this subparagraph in the Federal Register
7 and shall, within a reasonable time there-
8 after, hold a public hearing at which the
9 Commission shall afford interested parties
10 and consumers an opportunity to be
11 present, to present evidence, and to re-
12 spond to the presentations of other parties
13 and consumers, and otherwise to be heard.

14 (iii) REPORT.—The Commission shall
15 submit to the President a report on its in-
16 vestigation and determination under this
17 subparagraph not later than 60 days be-
18 fore the action under subsection (a) is to
19 terminate, unless the President specifies a
20 different date.

21 (e) RATE AFTER TERMINATION OF IMPORT RE-
22 LIEF.—When import relief under this section is termi-
23 nated with respect to an article—

24 (1) the rate of duty on that article after such
25 termination and on or before December 31 of the

1 year in which such termination occurs shall be the
2 rate that, according to the Schedule of the United
3 States to Annex 3.3 of the Agreement, would have
4 been in effect 1 year after the provision of relief
5 under subsection (a); and

6 (2) the rate of duty for that article after De-
7 cember 31 of the year in which such termination oc-
8 curs shall be, at the discretion of the President, ei-
9 ther—

10 (A) the applicable rate of duty for that ar-
11 ticle set forth in the Schedule of the United
12 States to Annex 3.3 of the Agreement; or

13 (B) the rate of duty resulting from the
14 elimination of the tariff in equal annual stages
15 ending on the date set forth in the Schedule of
16 the United States to Annex 3.3 of the Agree-
17 ment for the elimination of the tariff.

18 (f) ARTICLES EXEMPT FROM RELIEF.—No import
19 relief may be provided under this section on—

20 (1) any article that is subject to import relief
21 under—

22 (A) subtitle B; or

23 (B) chapter 1 of title II of the Trade Act
24 of 1974 (19 U.S.C. 2251 et seq.); or

1 (2) any article on which an additional duty as-
2 sessed under section 202(b) is in effect.

3 **SEC. 314. TERMINATION OF RELIEF AUTHORITY.**

4 (a) **GENERAL RULE.**—Subject to subsection (b), no
5 import relief may be provided under this subtitle after the
6 date that is 10 years after the date on which the Agree-
7 ment enters into force.

8 (b) **EXCEPTION.**—If an article for which relief is pro-
9 vided under this subtitle is an article for which the period
10 for tariff elimination, set forth in the Schedule of the
11 United States to Annex 3.3 of the Agreement, is greater
12 than 10 years, no relief under this subtitle may be pro-
13 vided for that article after the date on which that period
14 ends.

15 **SEC. 315. COMPENSATION AUTHORITY.**

16 For purposes of section 123 of the Trade Act of 1974
17 (19 U.S.C. 2133), any import relief provided by the Presi-
18 dent under section 313 shall be treated as action taken
19 under chapter 1 of title II of such Act (19 U.S.C. 2251
20 et seq.).

21 **SEC. 316. CONFIDENTIAL BUSINESS INFORMATION.**

22 Section 202(a)(8) of the Trade Act of 1974 (19
23 U.S.C. 2252(a)(8)) is amended in the first sentence—

24 (1) by striking “and”; and

1 (2) by inserting before the period at the end “,
2 and title III of the United States–Panama Trade
3 Promotion Agreement Implementation Act”.

4 **Subtitle B—Textile and Apparel**
5 **Safeguard Measures**

6 **SEC. 321. COMMENCEMENT OF ACTION FOR RELIEF.**

7 (a) **IN GENERAL.**—A request for action under this
8 subtitle for the purpose of adjusting to the obligations of
9 the United States under the Agreement may be filed with
10 the President by an interested party. Upon the filing of
11 a request, the President shall review the request to deter-
12 mine, from information presented in the request, whether
13 to commence consideration of the request.

14 (b) **PUBLICATION OF REQUEST.**—If the President de-
15 termines that the request under subsection (a) provides
16 the information necessary for the request to be considered,
17 the President shall publish in the Federal Register a no-
18 tice of commencement of consideration of the request, and
19 notice seeking public comments regarding the request. The
20 notice shall include a summary of the request and the
21 dates by which comments and rebuttals must be received.

22 **SEC. 322. DETERMINATION AND PROVISION OF RELIEF.**

23 (a) **DETERMINATION.**—

24 (1) **IN GENERAL.**—If a positive determination is
25 made under section 321(b), the President shall de-

1 termine whether, as a result of the elimination of a
2 duty under the Agreement, a Panamanian textile or
3 apparel article is being imported into the United
4 States in such increased quantities, in absolute
5 terms or relative to the domestic market for that ar-
6 ticle, and under such conditions as to cause serious
7 damage, or actual threat thereof, to a domestic in-
8 dustry producing an article that is like, or directly
9 competitive with, the imported article.

10 (2) **SERIOUS DAMAGE.**—In making a deter-
11 mination under paragraph (1), the President—

12 (A) shall examine the effect of increased
13 imports on the domestic industry, as reflected
14 in changes in such relevant economic factors as
15 output, productivity, utilization of capacity, in-
16 ventories, market share, exports, wages, em-
17 ployment, domestic prices, profits, and invest-
18 ment, no one of which is necessarily decisive;
19 and

20 (B) shall not consider changes in consumer
21 preference or changes in technology as factors
22 supporting a determination of serious damage
23 or actual threat thereof.

24 (3) **DEADLINE FOR DETERMINATION.**—The
25 President shall make the determination under para-

1 graph (1) not later than 30 days after the comple-
2 tion of any consultations held pursuant to article
3 3.24.4 of the Agreement.

4 (b) PROVISION OF RELIEF.—

5 (1) IN GENERAL.—If a determination under
6 subsection (a) is affirmative, the President may pro-
7 vide relief from imports of the article that is the
8 subject of such determination, as provided in para-
9 graph (2), to the extent that the President deter-
10 mines necessary to remedy or prevent the serious
11 damage and to facilitate adjustment by the domestic
12 industry.

13 (2) NATURE OF RELIEF.—The relief that the
14 President is authorized to provide under this sub-
15 section with respect to imports of an article is an in-
16 crease in the rate of duty imposed on the article to
17 a level that does not exceed the lesser of—

18 (A) the column 1 general rate of duty im-
19 posed under the HTS on like articles at the
20 time the import relief is provided; or

21 (B) the column 1 general rate of duty im-
22 posed under the HTS on like articles on the
23 day before the date on which the Agreement en-
24 ters into force.

1 **SEC. 323. PERIOD OF RELIEF.**

2 (a) IN GENERAL.—Subject to subsection (b), any im-
3 port relief that the President provides under section
4 322(b) may not, in the aggregate, be in effect for more
5 than 3 years.

6 (b) EXTENSION.—If the initial period for any import
7 relief provided under section 322 is less than 3 years, the
8 President may extend the effective period of any import
9 relief provided under that section, subject to the limitation
10 set forth in subsection (a), if the President determines
11 that—

12 (1) the import relief continues to be necessary
13 to remedy or prevent serious damage and to facili-
14 tate adjustment by the domestic industry to import
15 competition; and

16 (2) there is evidence that the industry is mak-
17 ing a positive adjustment to import competition.

18 **SEC. 324. ARTICLES EXEMPT FROM RELIEF.**

19 The President may not provide import relief under
20 this subtitle with respect to an article if—

21 (1) import relief previously has been provided
22 under this subtitle with respect to that article; or

23 (2) the article is subject to import relief
24 under—

25 (A) subtitle A; or

1 (B) chapter 1 of title II of the Trade Act
2 of 1974 (19 U.S.C. 2251 et seq.).

3 **SEC. 325. RATE AFTER TERMINATION OF IMPORT RELIEF.**

4 On the date on which import relief under this subtitle
5 is terminated with respect to an article, the rate of duty
6 on that article shall be the rate that would have been in
7 effect but for the provision of such relief.

8 **SEC. 326. TERMINATION OF RELIEF AUTHORITY.**

9 No import relief may be provided under this subtitle
10 with respect to any article after the date that is 5 years
11 after the date on which the Agreement enters into force.

12 **SEC. 327. COMPENSATION AUTHORITY.**

13 For purposes of section 123 of the Trade Act of 1974
14 (19 U.S.C. 2133), any import relief provided by the Presi-
15 dent under this subtitle shall be treated as action taken
16 under chapter 1 of title II of such Act (19 U.S.C. 2251
17 et seq.).

18 **SEC. 328. CONFIDENTIAL BUSINESS INFORMATION.**

19 The President may not release information received
20 in connection with an investigation or determination under
21 this subtitle which the President considers to be confiden-
22 tial business information unless the party submitting the
23 confidential business information had notice, at the time
24 of submission, that such information would be released by
25 the President, or such party subsequently consents to the

1 release of the information. To the extent a party submits
2 confidential business information, the party shall also pro-
3 vide a nonconfidential version of the information in which
4 the confidential business information is summarized or, if
5 necessary, deleted.

6 **Subtitle C—Cases Under Title II of**
7 **the Trade Act of 1974**

8 **SEC. 331. FINDINGS AND ACTION ON PANAMANIAN ARTI-**
9 **CLES.**

10 (a) **EFFECT OF IMPORTS.**—If, in any investigation
11 initiated under chapter 1 of title II of the Trade Act of
12 1974 (19 U.S.C. 2251 et seq.), the Commission makes an
13 affirmative determination (or a determination which the
14 President may treat as an affirmative determination under
15 such chapter by reason of section 330(d) of the Tariff Act
16 of 1930 (19 U.S.C. 1330(d))), the Commission shall also
17 find (and report to the President at the time such injury
18 determination is submitted to the President) whether im-
19 ports of the Panamanian article are a substantial cause
20 of serious injury or threat thereof.

21 (b) **PRESIDENTIAL DETERMINATION REGARDING IM-**
22 **PORTS OF PANAMANIAN ARTICLES.**—In determining the
23 nature and extent of action to be taken under chapter 1
24 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et
25 seq.), the President may exclude from the action Panama-

1 nian articles with respect to which the Commission has
2 made a negative finding under subsection (a).

3 **TITLE IV—MISCELLANEOUS**

4 **SEC. 401. ELIGIBLE PRODUCTS.**

5 Section 308(4)(A) of the Trade Agreements Act of
6 1979 (19 U.S.C. 2518(4)(A)) is amended—

7 (1) by striking “or” at the end of clause (viii);

8 (2) by striking the period at the end of clause
9 (ix) and inserting “; or”; and

10 (3) by adding at the end the following new
11 clause:

12 “(x) a party to the United States—
13 Panama Trade Promotion Agreement, a
14 product or service of that country or in-
15 strumentality which is covered under that
16 agreement for procurement by the United
17 States.”.

18 **SEC. 402. MODIFICATION TO THE CARIBBEAN BASIN ECO- 19 **NOMIC RECOVERY ACT.****

20 (a) **IN GENERAL.**—Section 212(b) of the Caribbean
21 Basin Economic Recovery Act (19 U.S.C. 2702(b)) is
22 amended by striking “Panama” from the list of countries
23 eligible for designation as beneficiary countries.

24 (b) **EFFECTIVE DATE.**—The amendment made by
25 subsection (a) takes effect on the date on which the Presi-

1 dent terminates the designation of Panama as a bene-
2 ficiary country pursuant to section 201(a)(3) of this Act.

3 **TITLE V—OFFSETS**

4 **SEC. 501. EXTENSION OF CUSTOMS USER FEES.**

5 Section 13031(j)(3) of the Consolidated Omnibus
6 Budget Reconciliation Act of 1985 (19 U.S.C. 58e(j)(3))
7 is amended by adding at the end the following:

8 “(D) Notwithstanding subparagraph (B)(i), fees may
9 be charged under paragraphs (1) through (8) of sub-
10 section (a) during the period beginning on September 1,
11 2021, and ending on September 30, 2021.”.

12 **SEC. 502. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
13 **TAXES.**

14 Notwithstanding section 6655 of the Internal Rev-
15 enue Code of 1986, in the case of a corporation with assets
16 of not less than \$1,000,000,000 (determined as of the end
17 of the preceding taxable year)—

18 (1) the amount of any required installment of
19 corporate estimated tax which is otherwise due in
20 July, August, or September of 2012 shall be in-
21 creased by 0.25 percent of such amount (determined
22 without regard to any increase in such amount not
23 contained in such Code);

24 (2) the amount of any required installment of
25 corporate estimated tax which is otherwise due in

1 July, August, or September of 2016 shall be in-
2 creased by 0.25 percent of such amount (determined
3 without regard to any increase in such amount not
4 contained in such Code); and

5 (3) the amount of the next required installment
6 after an installment referred to in paragraph (1) or
7 (2) shall be appropriately reduced to reflect the
8 amount of the increase by reason of such paragraph.

THE UNITED STATES – PANAMA TRADE PROMOTION
AGREEMENT IMPLEMENTATION ACT

STATEMENT OF ADMINISTRATIVE ACTION

This Statement of Administrative Action (“Statement”) is submitted to the Congress in compliance with section 2105(a)(1)(C)(ii) of the Bipartisan Trade Promotion Authority Act of 2002 (“TPA Act”) and accompanies the implementing bill for the free trade agreement (“Agreement”) that the United States has concluded with Panama. The bill approves and makes statutory changes necessary or appropriate to implement the Agreement, which the United States Trade Representative signed on June 28, 2007.

As is the case with Statements of Administrative Action submitted to the Congress in connection with earlier trade agreements, this Statement represents an authoritative expression by the Administration concerning its views regarding the interpretation and application of the Agreement, both for purposes of U.S. international obligations and domestic law. The Administration understands that it is the expectation of the Congress that future administrations will observe and apply the interpretations and commitments set out in this Statement. In addition, since this Statement will be approved by the Congress at the time it approves the implementing bill for this Agreement, the interpretation of the Agreement included in this Statement carries particular authority.

This Statement describes significant administrative actions proposed to implement U.S. obligations under the Agreement. The Statement also describes the pertinent provisions of the implementing bill, explaining how the bill changes or affects existing law, and stating why those provisions are necessary or appropriate to implement the Agreement.

In addition, incorporated into this Statement are two other statements required under section 2105(a) of the TPA Act: (1) an explanation of how the implementing bill and proposed administrative action will change or affect existing law; and (2) a statement setting forth the reasons why the implementing bill and proposed administrative action are necessary or appropriate to carry out the Agreement.

The Agreement does not change the provisions of any agreement the United States has previously negotiated with Panama. Article 1.3.2 of the Agreement suspends on the date the Agreement enters into force Articles VII and VIII of the *Treaty Between the United States of America and the Republic of Panama Concerning the Treatment and Protection of Investments*, with Annex and Agreed Minutes, signed at Washington on October 27, 1982 (the “Treaty”) concerning investor-to-state and state-to-state dispute settlement, respectively. However, Article 1.3.3 of the Agreement preserves, for ten years, the option of invoking dispute settlement under the Treaty with respect to investments covered by the Treaty as of the date of entry into force of the Agreement and in the case of disputes that arose prior to the date of entry into force of the

Agreement. Article 1.3.3 also preserves investor-to-state dispute settlement under the Treaty with respect to disputes arising on or after the date of entry into force of the Agreement out of an investment agreement that was in effect before the date of entry into force of the Agreement. If the Agreement terminates, the dispute settlement provisions of the Treaty will automatically resume operation.

For ease of reference, this Statement generally follows the organization of the Agreement, with the exception of grouping the general provisions of the Agreement (Chapters One, Two, and Eighteen through Twenty-Two) at the beginning of the discussion.

For each chapter of the Agreement, the Statement describes the pertinent provisions of the implementing bill, explaining how the bill changes or affects existing law, and stating why those provisions are necessary or appropriate to implement the Agreement. The Statement then describes the administrative action proposed to implement the particular chapter of the Agreement, explaining how the proposed action changes existing administrative practice or authorizes further action and stating why such actions are necessary or appropriate to implement the Agreement.

It should be noted that this Statement does not, for the most part, discuss those many instances in which U.S. law or administrative practice will remain unchanged under the Agreement. In many cases, U.S. laws and regulations are already in conformity with the obligations assumed under the Agreement.

Finally, references in this Statement to particular sections of U.S. statutes are based on those statutes in effect as of the date this Statement was submitted to the Congress.

Chapters:
One (Initial Provisions)
Two (General Definitions)
Eighteen (Transparency)
Nineteen (Administration of the Agreement and Trade Capacity Building)
Twenty (Dispute Settlement)
Twenty-One (Exceptions)
Twenty-Two (Final Provisions)

1. Implementing Bill

a. Congressional Approval

Section 101(a) of the implementing bill provides Congressional approval for the Agreement and this Statement, as required by sections 2103(b)(3) and 2105(a)(1) of the TPA Act.

b. Entry into Force

Article 22.5 of the Agreement requires the United States and Panama to exchange written notifications that their respective legal requirements for the entry into force of the Agreement have been fulfilled. The exchange of notifications is a necessary condition for the Agreement's entry into force. Section 101(b) of the implementing bill authorizes the President to exchange notes with Panama to provide for the Agreement to enter into force for the United States on or after January 1, 2012. The exchange of notes is conditioned on a determination by the President that Panama has taken measures necessary to comply with those of its obligations that are to take effect at the time the Agreement enters into force.

Certain provisions of the Agreement become effective after the Agreement enters into force. For example, the Agreement provides Panama up to three years to comply with certain provisions relating to customs administration. Likewise, certain procedural obligations relating to government procurement become effective with respect to Panama two years after the Agreement enters into force. In addition, certain of the Agreement's obligations regarding intellectual property rights, including those governing the ratification of certain international agreements, patent term restoration, and the enforcement of certain copyright protections, apply to Panama at prescribed times after the Agreement enters into force.

c. Relationship to Federal Law

Section 102(a) of the bill establishes the relationship between the Agreement and U.S. law. The implementing bill, including the authority granted to federal agencies to promulgate implementing regulations, is intended to bring U.S. law fully into compliance with U.S. obligations under the Agreement and to make other changes that are necessary or appropriate to implement the Agreement. The bill accomplishes those objectives with respect to federal

legislation by amending existing federal statutes that would otherwise be inconsistent with the Agreement, amending existing federal laws that are necessary or appropriate to implement the Agreement, and, in certain instances, by creating entirely new provisions of law.

Section 102(a) clarifies that no provision of the Agreement will be given effect under domestic law if it is inconsistent with federal law, including provisions of federal law enacted or amended by the bill. Section 102(a) will not prevent implementation of federal statutes consistent with the Agreement, where permissible under the terms of such statutes. Rather, the section reflects the Congressional view that necessary changes in federal statutes should be specifically enacted rather than provided for in a blanket preemption of federal statutes by the Agreement.

The Administration has made every effort to include all laws in the implementing bill and to identify all administrative actions in this Statement that must be changed in order to conform with the new U.S. rights and obligations arising from the Agreement. Those include both regulations resulting from statutory changes in the bill itself and changes in laws, regulations, rules, and orders that can be implemented without a change in the underlying U.S. statute.

Accordingly, at this time it is the expectation of the Administration that no changes in existing federal law, rules, regulations, or orders other than those specifically indicated in the implementing bill and this Statement will be required to implement the new international obligations that the United States will assume under the Agreement. This is without prejudice to the President's continuing responsibility and authority to carry out U.S. law and agreements. As experience under the Agreement is gained over time, other or different administrative actions may be taken in accordance with applicable law to implement the Agreement. If additional action is called for, the Administration will seek legislation from Congress or, if a change in regulation is required, follow normal agency procedures for amending regulations.

d. Relationship to State Law

The Agreement's rules generally cover state and local laws and regulations, as well as those at the federal level. There are a number of exceptions to, or limitations on, this general rule, however, particularly in the areas of government procurement, labor, environment, investment, and cross-border trade in services and financial services.

The Agreement does not automatically "preempt" or invalidate state laws that do not conform to the Agreement's rules, even if a dispute settlement panel were to find a state measure inconsistent with the Agreement. The United States is free under the Agreement to determine how it will conform with the Agreement's rules at the federal and non-federal level. The Administration is committed to carrying out U.S. obligations under the Agreement, as they apply to the states, through the greatest possible degree of state-federal consultation and cooperation.

Section 102(b)(1) of the bill makes clear that only the United States is entitled to bring an action in court in the event that there is an unresolved conflict between a state law, or the

application of a state law, and the Agreement. The authority conferred on the United States under this paragraph is intended to be used only as a “last resort,” in the unlikely event that efforts to achieve consistency through consultations have not succeeded.

The reference in section 102(b)(2) of the bill to the business of insurance is required by virtue of section 2 of the McCarran-Ferguson Act (15 U.S.C. 1012). That section states that no federal statute shall be construed to supersede any state law regulating or taxing the business of insurance unless the federal statute “specifically relates to the business of insurance.” Certain provisions of the Agreement (for example, Chapter Twelve, relating to financial services) do apply to state measures regulating the insurance business, although “grandfathering” provisions in Chapter Twelve exempt existing inconsistent (*i.e.*, “non-conforming”) measures.

Given section 2 of the McCarran-Ferguson Act, the implementing act must make specific reference to the business of insurance in order for the Agreement’s provisions covering the insurance business to be given effect with respect to state insurance law. Insurance is otherwise treated in the same manner under the Agreement and the implementing bill as other financial services under the Agreement.

e. Private Lawsuits

Section 102(c) of the implementing bill precludes any private right of action or remedy against the federal government, a state or local government, or a private party, based on the provisions of the Agreement. A private party thus could not sue (or defend a suit against) the United States, a state, or a private party on grounds of consistency (or inconsistency) with the Agreement. The provision also precludes a private right of action attempting to require, preclude, or modify federal or state action on grounds such as an allegation that the government is required to exercise discretionary authority or general “public interest” authority under other provisions of law in conformity with the Agreement.

With respect to the states, section 102(c) represents a determination by the Congress and the Administration that private lawsuits are not an appropriate means for ensuring state compliance with the Agreement. Suits of this nature may interfere with the Administration’s conduct of trade and foreign relations and with suitable resolution of disagreements or disputes under the Agreement.

Section 102(c) does not preclude a private party from submitting a claim against the United States to arbitration under Chapter Ten (Investment) of the Agreement or seeking to enforce an award against the United States issued pursuant to such arbitration. The provision also would not preclude any agency of government from considering, or entertaining argument on, whether its action or proposed action is consistent with the Agreement, although any change in agency action would have to be consistent with domestic law.

f. Implementing Regulations

Section 103(a) of the bill provides the authority for new or amended regulations to be issued, and for the President to proclaim actions implementing the provisions of the Agreement, as of the date the Agreement enters into force. Section 103(b) of the bill requires that, whenever possible, all federal regulations required or authorized under the bill and those proposed in this Statement as necessary or appropriate to implement immediately applicable U.S. obligations under the Agreement are to be developed and promulgated within one year of the Agreement's entry into force. In practice, the Administration intends, wherever possible, to amend or issue the other regulations required to implement U.S. obligations under the Agreement at the time the Agreement enters into force. The process for issuing regulations pursuant to this authority will comply with the requirements of the Administrative Procedures Act, including requirements to provide notice of and an opportunity for public comment on such regulations. If issuance of any regulation will occur more than one year after the date provided in section 103(b), the officer responsible for issuing such regulation will notify the relevant committees of both Houses of Congress of the delay, the reasons for such delay, and the expected date for issuance of the regulation. Such notice will be provided at least 30 days prior to the end of the one-year period.

g. Dispute Settlement

Section 105(a) of the bill authorizes the President to establish within the Department of Commerce an office responsible for providing administrative assistance to dispute settlement panels established under Chapter Twenty of the Agreement. This provision enables the United States to implement its obligations under Article 19.3.1 of the Agreement. This office will not be an "agency" within the meaning of 5 U.S.C. 552, consistent with treatment provided under other U.S. free trade agreements, including the North American Free Trade Agreement ("NAFTA") and free trade agreements with Australia, Chile, Singapore, Morocco, the Dominican Republic and Central America, Bahrain, Oman, and Peru. Thus, for example, the office will not be subject to the Freedom of Information Act or the Government in the Sunshine Act. Since they are international bodies, panels established under Chapter Twenty are not subject to those acts.

Section 105(b) of the bill authorizes the appropriation of funds to support the office established pursuant to section 105(a).

h. Effective Dates

Section 107(b)(1) of the bill provides that the first three sections of the bill as well as Title I and Title V of the bill go into effect on the date of enactment of the bill. Section 107(b)(2) provides that certain amendments made by the bill take effect upon enactment, but will apply with respect to Panama only when the Agreement enters into force.

Section 107(a) of the bill provides that the other provisions of the bill and the amendments to other statutes made by the bill take effect on the date on which the Agreement

enters into force. Section 107(c) of the bill provides that the provisions of the bill (other than section 107(c) itself and Title V) and the amendments to other statutes made by the bill (except the amendments made by Title V) will cease to have effect on the date on which the Agreement terminates.

2. Administrative Action

No administrative changes will be necessary to implement Chapters One, Two, Nineteen, Twenty-One, and Twenty-Two of the Agreement.

Article 18.1.1 of the Agreement requires each government to designate a contact point to facilitate communications regarding the Agreement. The Office of the United States Trade Representative (“USTR”) will serve as the U.S. contact point for this purpose. In addition, Article 19.1 of the Agreement establishes a Free Trade Commission to oversee the implementation of the Agreement and the work of committees and other bodies established under the Agreement. The U.S. Trade Representative, or his or her designee, will represent the United States on the Free Trade Commission.

The Agreement calls for the United States and Panama to develop rosters of independent experts willing to serve as panelists to settle disputes between the parties that may arise under the Agreement. One roster will be available for most types of disputes, while specialized rosters will be established to address disputes regarding the Agreement’s financial services, labor, and environmental provisions. USTR will consult with the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate (“Trade Committees”) as it develops rosters of panelists. USTR will provide the Trade Committees with the names of the experts it is considering, and detailed background information on each, at least 30 days before submitting the names of any nominees to Panama.

Chapter Three (National Treatment and Market Access for Goods)

1. Implementing Bill

a. Proclamation Authority

Section 201(a)(1) of the bill grants the President authority to implement by proclamation U.S. rights and obligations under Chapter Three of the Agreement through the application or elimination of customs duties and tariff-rate quotas (“TRQs”). Section 201(a)(1) authorizes the President to:

- modify or continue any duty;
- keep in place duty-free or excise treatment; or

- impose any duty

that the President determines to be necessary or appropriate to carry out or apply Articles 3.3, 3.5, 3.6, 3.26, 3.27, 3.28, and 3.29, and Annex 3.3 of the Agreement.

The proclamation authority with respect to Article 3.3 of the Agreement authorizes the President to provide for the continuation, phase-out, and elimination, according to the Schedule of the United States to Annex 3.3 of the Agreement, of customs duties on imports from Panama that meet the Agreement's rules of origin.

The proclamation authority with respect to Articles 3.5 and 3.6 of the Agreement authorizes the President to provide for the elimination of duties on particular categories of imports from Panama. Article 3.5 pertains to the temporary admission of certain goods, such as commercial samples, goods intended for display at an exhibition, and goods necessary for carrying out the business activity of a person who qualifies for temporary entry into the United States. Article 3.6 pertains to the importation of goods: (i) returned to the United States after undergoing repair or alteration in Panama; or (ii) sent from Panama for repair or alteration in the United States.

The proclamation authority with respect to Article 3.26 of the Agreement authorizes the President to reduce the amount of duty imposed on certain textile or apparel goods that are not "originating goods" for purposes of the Agreement, but that contain U.S.-origin components. The President is authorized to proclaim a duty rate equal to the applicable normal trade relations (most-favored-nation) ("NTR (MFN)") rate of duty applied to the value of the good minus the value of U.S. components (*e.g.*, fabric). To qualify for this duty treatment the good must be made with U.S. fabric or knit-to-shape components and assembled in Panama with U.S. thread. The U.S. fabric may be cut in Panama.

The proclamation authority with respect to Article 3.27 of the Agreement authorizes the President to provide duty-free treatment for textile or apparel articles that the United States and Panama agree are handloomed, handmade, or folklore articles, and which are certified as such by Panama's competent authority.

The proclamation authority with respect to Article 3.28 of the Agreement authorizes the President to provide duty-free treatment for Guayabera-style dresses and shirts that are cut and sewn or otherwise assembled in Panama or the United States or both.

The proclamation authority with respect to Article 3.29 of the Agreement authorizes the President to provide duty-free treatment for certain socks that are sewn or otherwise assembled in Panama with U.S. thread from components knit-to-shape in the United States from U.S. yarn.

Sections 201(a)(2) and (3) of the bill address the status of Panama as a designated beneficiary country under the following U.S. trade preference programs: (i) the Generalized System of Preferences (19 U.S.C. 2461 *et seq.*) ("GSP"); (ii) the Caribbean Basin Economic

Recovery Act (19 U.S.C. 2701 *et seq.*) (“CBERA”); and (iii) the United States – Caribbean Basin Trade Partnership Act, Pub. Law 106-200 (“CBTPA”), which amended the CBERA to provide additional tariff preferences to beneficiary countries for certain goods, including certain textile and apparel goods.

Section 201(a)(2) of the bill requires the President to withdraw beneficiary country status under GSP on the date the Agreement takes effect.

Section 201(a)(3) of the bill requires the President to withdraw beneficiary country status under the CBERA from Panama on the date the Agreement takes effect. The requirement to terminate CBERA beneficiary status is subject to three exceptions, however, which are set out in section 201(a)(3)(B).

The first exception implements Article 8.8.1 of the Agreement, which provides that the United States will continue to treat Panama as a CBERA beneficiary country for purposes of Sections 771(7)(G)(ii)(III) and 771(7)(H) of the Tariff Act of 1930 (19 U.S.C. 1677(7)(G)(ii)(III) and 1677(7)(H)). Those provisions preclude the U.S. International Trade Commission (“ITC”) from aggregating (or “cumulating”) imports from CBERA beneficiary countries with imports from non-beneficiary countries in determining in antidumping and countervailing duty investigations whether a U.S. industry is materially injured or threatened with material injury by reason of dumped or subsidized imports of a particular product from such beneficiary countries.

The second exception will permit the President to implement the duty-free treatment provided under paragraph 4 of the General Notes to the Schedule of the United States to Annex 3.3 of the Agreement.

The third exception provides that Panama will continue to be considered a CBERA beneficiary country for purposes of section 274(h)(6)(B) of the Internal Revenue Code (26 U.S.C. 274(h)(6)(B)). Section 274(h) limits taxpayer deductions for expenses incurred in attending conventions, seminars, or similar meetings abroad. The rule does not apply with respect to conventions, seminars, or similar meetings held in a CBERA beneficiary country, if the country meets certain tests: (1) there is an agreement in effect between the country and the United States providing for bilateral exchange of tax information; and (2) the Secretary of the Treasury has not made a finding that the tax laws of such country discriminate against conventions held in the United States. This third exception would maintain the status quo with respect to this tax provision.

Section 213(b)(5)(D) of the CBERA, as amended by the CBTPA, provides that CBTPA benefits terminate with respect to any CBTPA beneficiary country on entry into force of a free trade agreement between that country and the United States. The President’s proclamation implementing the Agreement will reflect the termination of CBTPA benefits for Panama.

Section 402 of the bill amends the CBERA in light of the fact that Panama will no longer be a beneficiary country for purposes of the CBERA or the CBTPA on the date the Agreement

takes effect. Specifically, section 402 of the bill amends section 212(b) of the CBERA to delete Panama from the list of countries that the President may designate as beneficiary countries. The amendment takes effect on the date on which the President terminates Panama's designation as a beneficiary country pursuant to section 201(a)(3) of the bill. On that date, Panama will become a "former beneficiary country" as defined in section 212(a)(1) of the CBERA and a "former CBTPA beneficiary country" as defined in section 213(b)(5) of the CBERA.

Section 201(b) of the bill authorizes the President, subject to the consultation and layover provisions of section 104 of the bill, to:

- modify or continue any duty;
- modify the staging of any duty elimination set out in Annex 3.3 of the Agreement, pursuant to an agreement with Panama under Article 3.3.3 of the Agreement;
- keep in place duty-free or excise treatment; or
- impose any duty

by proclamation whenever the President determines it to be necessary or appropriate to maintain the general level of reciprocal and mutually advantageous concessions with respect to Panama provided by the Agreement.

Section 104 of the bill sets forth consultation and layover steps that must precede the President's implementation of any duty modification by proclamation. This would include, for example, modifications of duties under section 201(b) of the bill. Under the consultation and layover provisions, the President must obtain the advice of the appropriate private sector advisory committees (pursuant to section 135 of the Trade Act of 1974) and the ITC on the proposed action. The President must submit a report to the Trade Committees setting forth the action proposed, the reasons for the proposed action, and the advice of the private sector and the ITC. The bill sets aside a 60-day period following the date of transmittal of the report for the President to consult with the Trade Committees on the action. Following the expiration of the 60-day period, the President may proclaim the action.

The President may initiate the consultation and layover process under section 104 of the bill on enactment of the bill. However, under section 103(a) of the bill, any modifying proclamation cannot take effect until the Agreement enters into force. In addition to modifications of customs duties, these provisions apply to other Presidential proclamation authority provided in the bill that is subject to consultation and layover, such as authority to implement a proposal to modify the Agreement's specific rules of origin pursuant to an agreement with Panama under Article 4.14 of the Agreement.

Section 201(c) of the bill provides for the conversion of existing specific or compound rates of duty for various goods to *ad valorem* rates for purposes of implementing the

Agreement's customs duty reductions. (A compound rate of duty for a good would be a rate of duty stated, for example, as the sum of X dollars per kilogram plus Y percent of the value of the good.)

Section 201(d) of the bill directs the President to take such action as may be necessary to ensure that imports of goods subject to TRQs do not disrupt the orderly marketing of commodities in the United States. This provision will be implemented consistent with Article 3.14 of the Agreement. Any agency action pursuant to this provision will be taken in accordance with regulations promulgated after providing notice and opportunity for public comment.

b. Agricultural Safeguard

Section 202 of the bill implements the agricultural safeguard provisions of Article 3.17 and Annex 3.17 of the Agreement. Article 3.17 permits the United States to impose an "agricultural safeguard measure," in the form of additional duties, on imports of certain goods of Panama specified in the Schedule of the United States to Annex 3.17 of the Agreement that exceed the volume thresholds set out in that annex.

Section 202(a) of the bill defines various terms used in the agricultural safeguard provisions. Section 202(a)(1) defines "applicable NTR (MFN) rate of duty." In conformity with the Agreement, the sum of the duties assessed on a good under an agricultural safeguard measure and the applicable rate of duty in the Schedule of the United States to Annex 3.3 of the Agreement may not exceed the general NTR (MFN) rate of duty that applies to that type of good.

Section 202(a)(2) of the bill specifies the products that may be subject to an agricultural safeguard measure. Specifically, a good is a "safeguard good" if (i) it is included in the Schedule of the United States to Annex 3.17; (ii) it qualifies as an originating good under section 203 of the bill; and (iii) a claim for preferential tariff treatment under the Agreement has been made with respect to the good.

Section 202(a)(3) of the bill defines "schedule rate of duty" as the rate of duty for a good set out in the Schedule of the United States to Annex 3.3 of the Agreement.

Section 202(a)(4) of the bill defines the "trigger level" for purposes of applying agricultural safeguard measures. For beef products that qualify as safeguard goods, the trigger level is 330 metric tons in the calendar year in which the Agreement enters into force and, in each of the second through 14th calendar years after the Agreement enters into force, 110 percent of the trigger level for the prior year. For all other safeguard goods, the trigger level is 115 percent of the applicable "in-quota" quantity for the good specified in Appendix I to the General Notes to the Schedule of the United States to Annex 3.3 of the Agreement. (The in-quota quantities are set out in the General Notes on a calendar-year basis beginning with "year one." Year one refers to that portion of the calendar year that begins on the day the Agreement enters into force.)

Section 202(b) of the bill provides for the Secretary of the Treasury (the “Secretary”) to impose agricultural safeguard duties and explains how the additional duties are to be calculated. The additional duties are triggered in any calendar year when the volume of imports of the good from Panama in that year exceeds the trigger level for the good for that year. The additional duties remain in effect only until the end of the calendar year in which they are imposed.

Section 202(b)(3) of the bill implements Article 3.17.6 of the Agreement by directing the Secretary within 60 days of the date on which the Secretary first assesses an agricultural safeguard duty on a good to notify Panama and provide it with supporting data.

Section 202(c) of the bill implements Article 3.17.4 of the Agreement by establishing that no additional duty may be applied on a good if, at the time of entry, the good is subject to a safeguard measure under the procedures set out in Subtitle A of Title III of the bill or under the safeguard procedures set out in chapter 1 of Title II of the Trade Act of 1974.

Section 202(d) of the bill provides that the agricultural safeguard provision ceases to apply with respect to a good on the date on which duty-free treatment must be provided to that good under the Schedule of the United States to Annex 3.3 of the Agreement.

c. Customs User Fees

Section 204 of the bill implements U.S. commitments under Article 3.10.4 of the Agreement, regarding customs user fees on originating goods, by amending section 13031(b) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(b)). The amendment provides for the immediate elimination of the merchandise processing fee for goods qualifying as originating goods under section 203 of the bill, which codifies the general origin rules set out in Chapter Four of the Agreement. Customs processing of goods qualifying as originating goods under the Agreement will be financed by money from the General Fund of the Treasury. This is necessary to ensure that the United States complies with obligations under the General Agreement on Tariffs and Trade 1994 by limiting fees charged for the processing of non-originating imports to amounts commensurate with the processing services provided. That is, fees charged on such non-originating imports will not be used to finance the processing of originating imports.

d. Textile or Apparel Safeguard

Article 3.24 of the Agreement makes remedies available to domestic textile and apparel industries that have sustained or are threatened by serious damage from imports of textile or apparel goods for which duties have been reduced or eliminated under the Agreement. Article 3.24 also sets forth procedures for obtaining such remedies. The Administration does not anticipate that the Agreement will result in injurious increases in textile or apparel imports from Panama. Nevertheless, the Agreement’s textile or apparel safeguard procedure will ensure that relief is available if needed.

The safeguard mechanism applies when, as a result of the reduction or elimination of a customs duty under the Agreement, textile or apparel goods from Panama are being imported into the United States in such increased quantities, in absolute or relative terms, and under such conditions as to cause serious damage or actual threat thereof to a U.S. industry producing like or directly competitive goods. In these circumstances, Article 3.24 permits the United States to increase duties on the imported goods to a level that does not exceed the lesser of the prevailing U.S. NTR (MFN) duty rate for the good or the U.S. NTR (MFN) duty rate in effect at the time the Agreement entered into force.

Subtitle B of Title III of the bill (sections 321 through 328) implements the Agreement's textile and apparel safeguard.

Section 321(a) of the bill establishes that an interested party may file a request for a textile or apparel safeguard measure with the President, who must review the request to determine whether to commence consideration of the request on its merits. Under section 321(b) of the bill, if the President determines that the request contains information necessary to warrant consideration on the merits, the President must provide notice in the *Federal Register* stating that the request will be considered and seeking public comments on the request. The notice will contain a summary of the request itself and the dates by which comments and rebuttals must be received. Subject to protection of confidential business information, if any, the full text of the request will be made available on the Department of Commerce, International Trade Administration's website.

Section 322 of the bill sets out the procedures to be followed in considering the request. Section 322(a)(1) of the bill provides for the President to determine whether, as a result of the reduction or elimination of a duty provided for under the Agreement, a "Panamanian textile or apparel article" is being imported into the United States in such increased quantities, in absolute terms or relative to the domestic market for that article, and under such conditions that imports of the article cause serious damage, or actual threat thereof, to a domestic industry producing an article that is like, or directly competitive with, the imported article. Section 301(2) of the bill defines "Panamanian textile or apparel article" to mean an article listed in the Annex to the World Trade Organization ("WTO") Agreement on Textiles and Clothing (other than a good listed in Annex 3.30 of the Agreement) that qualifies as an originating good under section 203(b) of the bill. The President's determination corresponds to the determination required under Article 3.24.1 of the Agreement. Section 322(a)(2) of the bill includes criteria for determining serious damage or actual threat thereof, consistent with Article 3.24.2 of the Agreement. Section 322(a)(3) provides that the President must make his determination no later than 30 days after the conclusion of any consultations with Panama held in accordance with Article 3.24.4 of the Agreement.

Section 322(b) of the bill identifies the relief that the President may provide to a U.S. industry that the President determines is facing serious damage or actual threat thereof. Such relief may consist of an increase in tariffs to the lesser of: (i) the NTR (MFN) duty rate in place

for the textile or apparel article at the time the relief is granted; or (ii) the NTR (MFN) duty rate for that article on the day before the Agreement entered into force.

Section 323 of the bill provides that the maximum period of relief under the textile or apparel safeguard shall be three years. However, if the initial period of import relief is less than three years, the President may extend the relief (to a maximum of three years) if the President determines that continuation is necessary to remedy or prevent serious damage and to facilitate adjustment, and that the domestic industry is, in fact, adjusting to import competition.

Section 324 of the bill provides that relief may not be granted to an article under the textile and apparel safeguard if: (i) relief previously has been granted to that article under the textile and apparel safeguard; or (ii) the article is subject, or becomes subject, to a safeguard measure under (a) Chapter Eight of the Agreement (corresponding to Subtitle A of Title III of the bill), or (b) chapter 1 of Title II of the Trade Act of 1974.

Section 325 of the bill provides that on the date import relief terminates, imports of the textile or apparel article that was subject to the safeguard action will be subject to the rate of duty that would have been in effect on that date in the absence of the relief.

Section 326 of the bill provides that authority to provide relief under the textile and apparel safeguard will expire five years after the date on which the Agreement enters into force.

Under Article 3.24.6 of the Agreement, if the United States provides relief to a domestic industry under the textile and apparel safeguard, it must provide Panama “mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the [safeguard].” If the United States and Panama are unable to agree on trade liberalizing compensation, Panama may increase tariffs equivalently on U.S. goods. The obligation to provide compensation (and the right to increase tariffs absent agreement on compensation) terminates when the safeguard relief ends.

Section 123 of the Trade Act of 1974 (19 U.S.C. 2133), as amended, authorizes the President to provide trade compensation for global safeguard measures taken pursuant to chapter 1 of title II of the Trade Act of 1974. Section 327 of the implementing bill extends that authority to measures taken pursuant to the Agreement’s textile or apparel safeguard provisions.

Finally, section 328 of the bill provides that confidential business information submitted in the course of consideration of a request for a textile or apparel safeguard may not be released absent the consent of the party providing the information. It also provides that a party submitting confidential business information in a textile or apparel safeguard proceeding must submit a non-confidential version of the information or a summary of the information.

e. Enforcement of Textile and Apparel Rules of Origin

In addition to lowering barriers to trade in textile and apparel goods, the Agreement includes anti-circumvention provisions designed to ensure the accuracy of claims of origin and to prevent circumvention of laws, regulations, and procedures affecting such trade. Article 3.21 of the Agreement provides for verifications to determine the accuracy of claims of origin for textile or apparel goods, and to determine that exporters and producers are complying with applicable laws, regulations, and procedures regarding trade in textile or apparel goods.

Under Articles 3.21.3 and 3.21.4 of the Agreement, at the request of the government of the importing Party, the government of the exporting Party must conduct a verification of textile and apparel enterprises in its territory. The object of a verification under Article 3.21.3(a) of the Agreement is to determine whether a claim of origin for a textile or apparel good is accurate. The object of a verification under Article 3.21.3(b) is to determine whether an enterprise is complying with applicable customs laws, regulations, and procedures regarding trade in textile or apparel goods, including those implementing international agreements. The United States may assist in a verification of a Panamanian enterprise or, at the request of the government of Panama, conduct the verification itself. A verification may entail visits by officials of Panama and the United States to the premises of a textile or apparel exporter or producer in Panama or the United States.

Pursuant to Article 3.21.7 of the Agreement, the United States may take appropriate action during and after a verification, including, depending on the nature of the verification, by suspending or denying preferential tariff treatment for textile or apparel goods exported or produced by the person subject to the verification, detaining the goods, or denying them entry into the United States.

Section 208 of the bill implements Article 3.21 of the Agreement. Under section 208(a) of the bill, the President may direct the Secretary to take “appropriate action” while a verification that the Secretary has requested is being conducted. Section 208(b) of the bill provides that, depending on the nature of the verification, the action may include: (i) suspending preferential tariff treatment for textile or apparel goods that the person subject to the verification has produced or exported if the Secretary determines there is insufficient information to sustain a claim for such treatment; (ii) denying preferential tariff treatment to such goods if the Secretary determines that a person has provided incorrect information to support a claim for such treatment; (iii) detaining such goods if the Secretary determines there is not enough information to determine their country of origin; and (iv) denying entry to such goods if the Secretary determines that a person has provided incorrect information on their origin.

Under section 208(c) of the bill, the President may also direct the Secretary to take “appropriate action” after a verification has been completed. Under section 208(d) of the bill, depending on the nature of the verification, the action may include: (i) denying preferential tariff treatment under the Agreement to textile or apparel goods that the person subject to the verification has exported or produced if the Secretary determines there is insufficient information

to support a claim for such treatment or determines that a person has provided incorrect information to support a claim for such treatment; and (ii) denying entry to such goods if the Secretary determines that a person has provided incorrect information regarding their origin or that there is insufficient information to determine their origin. Unless the President sets an earlier date, any such action may remain in place until the Secretary obtains enough information to decide whether the exporter or producer that was subject to the verification is complying with applicable customs rules or whether a claim that the goods qualify for preferential tariff treatment or originate in Panama is accurate.

Under section 208(e) of the bill, the Secretary may publish the name of a person that the Secretary has determined: (i) is engaged in intentional circumvention of applicable laws, regulations, or procedures affecting trade in textile or apparel goods; or (ii) has failed to demonstrate that it produces, or is capable of producing, the textile or apparel goods that are the subject of a verification.

f. Fabrics, Yarns, or Fibers Not Available in Commercial Quantities

Under the specific rules of origin for textile and apparel goods set out in Annex 4.1 of the Agreement, fabrics, yarns, or fibers that are not available in commercial quantities in a timely manner in the United States and Panama are treated as if they originate in the United States or Panama, regardless of their actual origin, when used as inputs in the production of textile or apparel goods. Annex 3.25 of the Agreement lists certain fabrics, yarns, and fibers that the United States and Panama have agreed are unavailable in the region.

In addition, Article 3.25.4 of the Agreement provides that the United States may add fabrics, yarns, or fibers to the list in certain circumstances. First, Article 3.25.4(e) of the Agreement provides that the United States will add any fabric, yarn, or fiber to the list that it has determined before the Agreement enters into force to be unavailable in commercial quantities in a timely manner under its regional trade preference programs or another free trade agreement that includes procedures under which the United States may determine that a fabric, yarn, or fiber is not available in commercial quantities in a timely manner. These regional trade preference program provisions are set out in: section 112(b)(5)(B) of the African Growth and Opportunity Act (19 U.S.C. 3721(b)), section 204(b)(3)(B)(ii) of the Andean Trade Preference Act (19 U.S.C. 3203(b)(3)(B)(ii)), and section 213(b)(2)(A)(v)(II) of the Caribbean Basin Economic Recovery Act (19 U.S.C. 2703(b)(2)(A)(v)(II)).

Second, if the United States determines, at the request of an “interested entity” (a potential or actual purchaser or seller, or the government of Panama), that a fabric, yarn, or fiber is unavailable in commercial quantities in a timely manner in Panama and the United States, or if it determines that no interested entity objects to the request, the United States will add the material to the list – in a restricted or unrestricted quantity. In addition, within six months of adding a material to the list in Annex 3.25 of the Agreement, the United States may remove any restriction it has imposed on the product.

Article 3.25.5 of the Agreement authorizes the United States, in response to a request from an interested entity, either to remove a material from the list or impose a restriction on any material it has added to the list in an unrestricted quantity. The United States may take this action beginning six months after it determines, in response to a request, that the material has become commercially available in Panama or the United States.

Section 203(o)(2) of the bill provides authority for the President to carry out the provision in Article 3.25.4(e) of the Agreement pursuant to which the United States will add materials to the list in Annex 3.25 of the Agreement in certain circumstances.

Section 203(o)(4) of the bill implements those provisions of Article 3.25 of the Agreement that provide for the United States to modify the list of materials in Annex 3.25 after the Agreement enters into force.

Specifically, subparagraph (C)(i) of section 203(o)(4) provides that an interested entity may request the President to determine that a fabric, yarn, or fiber is not available in commercial quantities in Panama and the United States and to proclaim that the material is included in the list in Annex 3.25.

Subparagraph (C)(ii) of section 203(o)(4) authorizes the President to determine whether the material is commercially available in a timely manner in Panama or the United States. Subparagraph (C)(iii) provides that if the President determines that the material is not commercially available in a timely manner in Panama and the United States, or if no interested entity has objected, he may issue a proclamation adding the fabric, yarn, or fiber to the list in Annex 3.25 of the Agreement in a restricted or unrestricted quantity. The President normally must issue the proclamation within 30 business days of receiving a request. However, subparagraph (C)(iv)(II) provides that the President may take up to 44 business days if the President decides he lacks sufficient information to make the determination within 30 business days. Subparagraph (C)(v) provides for proclamations to take effect when published in the *Federal Register*.

Subparagraph (C)(vi) of section 203(o)(4) provides that within six months after adding a fabric, yarn, or fiber to the list in Annex 3.25 of the Agreement in a restricted quantity, the President may eliminate the restriction if he determines that the fabric, yarn, or fiber is not available in commercial quantities in a timely manner in Panama and the United States.

Subparagraph (D) of section 203(o)(4) implements Article 3.25.4(c) of the Agreement. It provides that in the unlikely event that the President takes no action in response to a request to add a material to the list, the material is automatically added in an unrestricted quantity beginning 45 business days after the request was submitted, or 60 days after the request was submitted if the President has determined under subparagraph (C)(iv) that he lacks sufficient information to make the determination within 30 business days.

Under subparagraph (E)(i) of section 203(o)(4), an interested entity may request the

President to limit the amount of any fabric, yarn, or fiber that the United States has included on the list in Annex 3.25 in an unrestricted quantity, or to remove such a material from the list entirely. Under subparagraph (E)(ii), an interested entity may submit such a request beginning six months after the product was placed on the list in an unrestricted amount. Subparagraph (E)(iii) provides for the President to issue a proclamation carrying out a request if he determines within 30 business days after the request is submitted that the material is available in commercial quantities in a timely manner in Panama or the United States. Subparagraph (E)(iv) provides that this type of proclamation may take effect no earlier than six months after it is published in the *Federal Register*.

Subparagraph (F) of section 203(o)(4) calls for the President to establish procedures for interested entities to submit requests for changes in the Annex 3.25 list and to submit comments and supporting evidence before the President determines whether to change the list.

2. Administrative Action

a. Temporary Admission of Goods and Goods Entered After Repair or Alteration

As discussed above, section 201(a)(1) of the bill authorizes the President to proclaim duty-free treatment for certain goods to carry out Article 3.5 (temporary admission of certain goods) and Article 3.6 (repair or alteration of certain goods) of the Agreement. The Secretary will issue regulations to carry out this portion of the proclamation.

b. Handloomed, Handmade, or Folklore Articles

The President will authorize the Committee for the Implementation of Textile Agreements (“CITA”) to consult with Panama to determine which, if any, textile or apparel goods from Panama will be treated as handloomed, handmade, or folklore articles. CITA is an interagency entity created by Executive Order 11651 that carries out U.S. textile trade policies, as directed by the President. The President will delegate to CITA his authority under the bill to provide duty-free treatment for these articles.

c. Agricultural Safeguard

The Secretary will issue regulations implementing the agricultural safeguard provisions of section 202 of the bill. It is the Administration’s intent that agricultural safeguard measures will be applied whenever the volume thresholds specified in the Agreement have been met.

d. Textile or Apparel Safeguard

CITA will perform the function of receiving requests for textile or apparel safeguard measures under section 321 of the bill, making determinations of serious damage or actual threat thereof under section 322(a) of the bill, and providing relief under section 322(b). CITA will

issue procedures for requesting such safeguard measures, for making its determinations under section 322(a), and for providing relief under section 322(b) of the bill. CITA will perform these functions pursuant to a delegation of the President's authority under the bill.

e. Enforcement of Textile and Apparel Rules of Origin

Section 208 of the bill provides that the Secretary may request Panama to initiate verifications in order to determine whether claims of origin for textile or apparel goods are accurate or whether exporters and producers are complying with applicable laws, regulations, and procedures regarding trade in textile or apparel goods. The President will delegate to CITA his authority under the bill to direct appropriate U.S. officials to take an action described in section 208(b) of the bill while such a verification is being conducted. The President will also authorize CITA to direct pertinent U.S. officials to take an action described in section 208(d) of the bill after a verification is completed. If CITA decides that it is appropriate to deny preferential tariff treatment or deny entry to particular goods, CITA will issue an appropriate directive to U.S. Customs and Border Protection ("CBP").

Section 208 of the bill provides the exclusive basis in U.S. law for CITA to direct appropriate action implementing Article 3.21 of the Agreement.

f. Fabrics, Yarns, or Fibers Not Available in Commercial Quantities

The President will delegate to CITA his authority under section 203(o)(4) of the bill, which establishes procedures for changing the list of fabrics, yarns, or fibers not available in commercial quantities in a timely manner in Panama and the United States set out in Annex 3.25 of the Agreement.

CITA will publish procedures under which interested entities may request that CITA: (i) add a fabric, yarn, or fiber to the list in Annex 3.25; (ii) eliminate a restriction on a fabric, yarn, or fiber within six months after the item was added to the list in a restricted quantity; (iii) remove a fabric, yarn, or fiber from the list; or (iv) restrict the quantity of a fabric, yarn, or fiber that was added to the list in an unrestricted quantity or with respect to which CITA previously eliminated a restriction. These procedures will set out the information required to be submitted with a request. CITA will publish notice of requests that meet these requirements. CITA will provide an opportunity for interested entities to submit comments and evidence regarding a request, and to rebut evidence that other interested entities have submitted, before CITA makes a determination.

CITA will make determinations under section 203(o)(4) on a case-by-case basis taking into account factors relevant to the request. Such factors ordinarily would include the physical and technical specifications of the fabric, yarn, or fiber that is the subject of the request, as well as evidence demonstrating the extent to which manufacturers in Panama and the United States are able to supply the item in commercial quantities in a timely manner. CITA will provide public notice of its determinations.

Chapter Four (Rules of Origin)

1. Implementing Bill

a. General

Section 203 of the implementing bill codifies the general rules of origin set forth in Chapter Four of the Agreement. These rules apply only for the purposes of this bill and for the purposes of implementing the customs duty treatment provided under the Agreement. An originating good for the purposes of this bill would not necessarily be a good of or import from Panama for the purposes of other U.S. laws or regulations.

Under the general rules, there are three basic ways for a good of Panama to qualify as an “originating” good and, therefore, be eligible for preferential treatment when it is imported into the United States. First, a good is originating if it is “wholly obtained or produced entirely in the territory of Panama, the United States, or both.” The term “good wholly obtained or produced entirely in the territory of Panama, the United States, or both” is defined in section 203(n)(5) of the bill and includes, for example, minerals extracted from the territory of Panama, the United States, or both; animals born and raised in the territory of Panama, the United States, or both; and waste and scrap derived from production of goods that takes place in the territory of Panama, the United States, or both.

The term “good wholly obtained or produced entirely in the territory of Panama, the United States, or both” includes “recovered goods.” These are parts resulting from the disassembly of used goods that are brought into good working condition in order to be combined with other recovered goods and other materials to form a “remanufactured good.” The term “remanufactured good” is separately defined in section 203(n)(20) of the bill to mean an industrial good falling within Chapter 84, 85, 87, or 90 of the HTS or heading 9402 (with the exception of goods under heading 8418 or 8516) that: (i) is entirely or partially comprised of recovered goods; and (ii) has a similar life expectancy and enjoys a factory warranty similar to such a good that is new.

Second, the general rules of origin provide that a good is “originating” if the good is produced in the territory of Panama, the United States, or both, and the materials used to produce the good that are not themselves originating goods are transformed in such a way as to cause their tariff classification to change and to meet other requirements, as specified in Annex 4.1 of the Agreement. Such additional requirements include, for example, performing certain processes or operations related to textile or apparel goods in the territory of Panama, the United States, or both, or meeting regional value content requirements, sometimes in conjunction with changes in tariff classification.

Third, the general rules of origin provide that a good is “originating” if the good is produced entirely in the territory of Panama, the United States, or both, exclusively from materials that themselves qualify as originating goods.

As is the case for all goods exported to the United States, “originating goods” must comply with applicable U.S. laws and regulations, including import prohibitions, sanctions, and licensing requirements, in order to be admitted into the territory of the United States.

The remainder of section 203 of the implementing bill sets forth specific rules related to determining whether a good meets the Agreement’s specific requirements to qualify as an originating good. For example, section 203(c) of the bill implements provisions in Annex 4.1 of the Agreement that require certain goods to have at least a specified percentage of “regional value content” to qualify as originating goods. It prescribes alternative methods for calculating regional value content, as well as a specific method that may be used in the case of certain automotive goods. Section 203(f) of the bill provides that a good is not disqualified as an originating good if it contains *de minimis* quantities of non-originating materials that do not undergo a change in tariff classification. Other provisions in section 203 address how materials are to be valued, how to determine whether fungible goods and materials qualify as originating or non-originating, as well as a variety of other matters.

Section 203(l) of the bill allows a good to be shipped through a third country without losing its status as an originating good, provided certain conditions are met. While in a third country, the good may not be further produced, except that it may be unloaded, reloaded, or preserved, if necessary. Whether the good is unloaded, reloaded, or preserved in a third country, or is simply shipped through the third country, the good must, while in that country, remain under customs control.

Section 203(l) recognizes that, in modern commerce, a good may not be directly shipped from Panama to the United States, or vice versa; for example, shipments may be consolidated at an interim port. At the same time, in order to ensure that the preferential tariff treatment under the Agreement inures to producers in Panama and the United States, rather than producers in third countries, an originating good may not be further produced in a country that is not a party to the Agreement. Requiring the good to remain under customs control provides greater traceability of the good to ensure that no further production occurred.

b. Proclamation Authority

Section 203(o)(1) of the bill authorizes the President to proclaim the specific rules of origin in Annex 4.1 of the Agreement, as well as any additional subordinate rules necessary to carry out the customs duty provisions of the bill consistent with the Agreement. In addition, section 203(o)(3) gives authority to the President to modify certain of the Agreement’s specific origin rules by proclamation, subject to the consultation and layover provisions of section 104 of the bill. (See item 1.a of Chapter Three, above.)

Various provisions of the Agreement expressly contemplate that Panama and the United States may agree to modify the Agreement's rules of origin. Article 4.14 of the Agreement calls for the two governments to consult regularly after the Agreement's entry into force to discuss proposed modifications to Annex 4.1 of the Agreement. Article 19.1.3(b) of the Agreement authorizes the Free Trade Commission to approve proposed modifications to any of the Agreement's origin rules. These modifications are to be implemented in accordance with each country's applicable legal procedures. In addition, Article 3.25.1 of the Agreement calls for the Parties to consult at either Party's request to consider whether rules of origin for particular textile or apparel goods should be modified.

Section 203(o)(3) of the bill expressly limits the President's authority to modify by proclamation specific rules of origin pertaining to textile or apparel goods (listed in Chapters 50 through 63 of the HTS and identified in Annex 4.1 of the Agreement). However, those rules of origin may be modified by proclamation within one year of entry into force of the Agreement to correct typographical, clerical, or other non-substantive technical errors. As discussed above, Section 203(o)(4) of the bill also provides the President with authority to proclaim modifications to the list in Annex 3.25 of the Agreement of fabrics, yarns, or fibers that are not available in commercial quantities in a timely manner in Panama and the United States.

c. Disclosure of Incorrect Information and Denial of Preferential Tariff Treatment

Article 4.16.3 of the Agreement provides that a Party may not impose a penalty on an importer who makes an invalid claim for preferential tariff treatment under the Agreement if the importer did not engage in negligence, gross negligence, or fraud in making the claim or, after discovering that the claim is invalid, promptly and voluntarily corrects the claim and pays any customs duty owing. Article 4.20.5 of the Agreement provides if an importing country determines through verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported certifications or other representations that a good qualifies as originating, it may suspend preferential tariff treatment under the Agreement for identical goods covered by any subsequent certifications or other representations that that person may make. The suspension may continue until the importing country determines that the importer, exporter, or producer is in compliance with applicable laws and regulations governing claims for preferential tariff treatment under the Agreement.

Section 205(a) of the bill implements Article 4.16.3 of the Agreement for the United States by amending section 592(c) of the Tariff Act of 1930 (19 U.S.C. 1592(c)). Section 205(b) of the bill implements Article 4.20.5 of the Agreement for the United States by amending section 514 of the Tariff Act of 1930 (19 U.S.C. 1514).

d. Claims for Preferential Tariff Treatment

Article 4.16.5 of the Agreement provides that an importer may claim preferential tariff treatment for an originating good within one year of importation, even if no such claim was

made at the time of importation. In seeking a refund for excess duties paid, the importer must provide to the customs authorities information substantiating that the good was in fact an originating good at the time of importation.

Section 206 of the bill implements U.S. obligations under Article 4.16.5 of the Agreement by amending section 520(d) of the Tariff Act of 1930 (19 U.S.C. 1520(d)) to allow an importer to claim preferential tariff treatment for originating goods within one year of their importation.

e. Exporter and Producer Certifications

Article 4.15 of the Agreement provides that an importer may base a claim for preferential tariff treatment on either (i) a written or electronic certification by the importer, exporter, or producer, or (ii) the importer's knowledge that the good is an originating good, including through reasonable reliance on information in the importer's possession that the good is an originating good. (The Agreement allows certain exceptions, for example, for goods with a customs value less than or equal to \$1,500.) If an exporter issues a certification, it must either be based on the person's knowledge that the good is originating or supported by a separate certification issued by the producer.

Article 4.18 of the Agreement sets out rules governing incorrect certifications of origin issued by exporters or producers. Where an exporter or producer becomes aware that a certification of origin contains or is based on incorrect information, it must promptly and voluntarily notify in writing every person to whom the exporter or producer issued the certification of any change that could affect the accuracy or validity of the certification. If it does so, the United States may not impose a penalty.

Section 205(a) of the bill implements U.S. obligations under Article 4.18 of the Agreement by amending section 592 of the Tariff Act of 1930 (19 U.S.C. 1592). New subsection (l) of section 592, as added by section 205(a) of the bill, imposes penalties on exporters and producers that issue false Panama TPA certifications of origin through fraud, gross negligence, or negligence. These penalties do not apply where an exporter or producer corrects an error in the manner described above.

f. Recordkeeping Requirements

Article 4.19 of the Agreement sets forth recordkeeping requirements that each government must apply to its importers. U.S. obligations under Article 4.19 regarding importers are satisfied by current law, including the recordkeeping provisions in section 508 of the Tariff Act of 1930 (19 U.S.C. 1508).

Article 4.19 also sets forth recordkeeping requirements that each government must apply to exporters and producers issuing certifications of origin for goods exported under the

Agreement. Section 207 of the bill implements Article 4.19 of the Agreement for the United States by amending the customs recordkeeping statute (section 508 of the Tariff Act of 1930).

As added by section 207 of the bill, subsection (k) of section 508 of the Tariff Act of 1930 defines the terms “Panama TPA certification of origin” and “records and supporting documents.” It then provides that a U.S. exporter or producer that issues a Panama TPA certification of origin must make, keep, and, if requested pursuant to rules and regulations promulgated by the Secretary, render for examination and inspection a copy of the certification and such records and supporting documents. The exporter or producer must keep these records and supporting documents for five years from the date it issues the certification. Section 508 of the Tariff Act of 1930 also sets forth penalties for violations of this recordkeeping requirement, which will appear in renumbered subsection (l).

2. Administrative Action

The rules of origin in Chapter Four of the Agreement are intended to direct the benefits of customs duty elimination under the Agreement principally to firms producing or manufacturing goods in Panama and the United States, not third countries. The rules ensure that, in general, a good is eligible for benefits under the Agreement only if it is: (i) wholly produced or obtained in the territory of Panama, the United States, or both; or (ii) undergoes substantial processing in the territory of Panama, the United States, or both.

a. Claims for Preferential Treatment

Section 209 of the bill authorizes the Secretary to prescribe regulations necessary to carry out the tariff-related provisions of the bill, including the rules of origin and customs user fee provisions. The Secretary will use this authority in part to promulgate any regulations necessary to implement the Agreement’s provisions governing claims for preferential treatment. Under Article 4.15 of the Agreement, an importer may claim preferential treatment for a good based on either (i) a written or electronic certification by the importer, exporter, or producer, or (ii) the importer’s knowledge, including through reasonable reliance on information in the importer’s possession, that the good is originating. A certification need not be in a prescribed format, but must include the elements set out in Article 4.15.2 of the Agreement. Under Article 4.16 of the Agreement, an importing Party must grant a claim for preferential tariff treatment made in accordance with Chapter Four of the Agreement, unless its customs officials issue a written determination that the claim is invalid as a matter of law or fact.

b. Verification

Under Article 4.20 of the Agreement, customs officials may use a variety of methods to verify claims that goods imported from the other Party satisfy the Agreement’s rules of origin. Article 3.21 of the Agreement sets out special procedures for verifying claims that textile or apparel goods imported from the other Party meet the Agreement’s origin rules. (See item 1.e of Chapter Three, above.) U.S. officials will carry out verifications under Articles 4.20 and 3.21 of

the Agreement pursuant to authorities under current law. For example, section 509 of the Tariff Act of 1930 (19 U.S.C. 1509) provides authority to examine records and issue summonses to determine liability for duty and ensure compliance with U.S. customs laws.

Chapter Five (Customs Administration and Trade Facilitation)

1. Implementing Bill

No statutory changes will be required to implement Chapter Five of the Agreement.

2. Administrative Action

a. Inquiry Point

Article 5.1.2 of the Agreement requires each government to designate an inquiry point for inquiries from interested persons on customs matters. CBP will serve as the U.S. inquiry point for this purpose. Consistent with Article 5.1.2, CBP will post information on the Internet at “www.cbp.gov” on how interested persons can make customs-related inquiries.

b. Advance Rulings

Treasury regulations for advance rulings under Article 5.10 of the Agreement (including on classification, valuation, origin, and qualification as an originating good) will parallel in most respects existing regulations in Part 177 of the Customs Regulations for obtaining advance rulings. For example, a ruling may be relied on provided that the facts and circumstances represented in the ruling are complete and do not change. The regulations will make provision for modifications and revocations as well as for delaying the effective date of a modification where the firm in question has relied on an existing ruling. Advance rulings under the Agreement will be issued within 150 days of receipt of all information reasonably required to process the application for the ruling.

Chapter Six (Sanitary and Phytosanitary Measures)

No statutory or administrative changes will be required to implement Chapter Six.

Chapter Seven (Technical Barriers to Trade)

1. Implementing Bill

No statutory changes will be required to implement Chapter Seven.

2. Administrative Action

Article 7.8 of the Agreement establishes an inter-governmental Committee on Technical Barriers to Trade (“TBT”). A USTR official responsible for TBT matters or trade relations with Panama will serve as the U.S. coordinator for the committee.

Chapter Eight (Trade Remedies)

1. Implementing Bill

Subtitle A of Title III of the bill implements in U.S. law the safeguard provisions set out in Chapter Eight of the Agreement. Subtitle C of Title III of the bill implements the global safeguard provisions set out in Chapter Eight of the Agreement. (As discussed under Chapter Three, above, Subtitle B of Title III of the bill implements the textile or apparel safeguard provisions of the Agreement.)

a. Safeguard Measures

Subtitle A of Title III of the bill, sections 311 through 316, authorizes the President, after an investigation and affirmative determination by the ITC (or a determination that the President may consider to be an affirmative determination), to suspend duty reductions or impose duties temporarily up to NTR (MFN) rates on a “Panamanian article” when, as a result of the reduction or elimination of a duty under the Agreement, the article is being imported into the United States in such increased quantities and under such conditions as to be a substantial cause of serious injury or threat of serious injury to a domestic industry that produces a like or directly competitive good. The standards and procedures set out in these provisions closely parallel the procedures set forth in sections 201 through 204 of the Trade Act of 1974 (19 U.S.C. 2251 – 2254).

Section 301(1) of the bill defines the term “Panamanian article” to mean a good that qualifies as an originating good under section 203(b) of the bill.

Section 311 of the bill provides for the filing of petitions with the ITC and for the ITC to conduct safeguard investigations initiated under Subtitle A. Section 311(a) of the bill provides that a petition requesting a safeguard action may be filed with the ITC by an entity that is “representative of an industry.” As under section 202(a)(1) of the Trade Act of 1974, the term “entity” is defined to include a trade association, firm, certified or recognized union, or a group of workers.

Section 311(b) of the bill sets out the standard to be used by the ITC in undertaking an investigation and making a determination in Subtitle A safeguard proceedings.

Section 311(c) of the bill makes applicable by reference several provisions of the Trade Act of 1974. These are the definition of “substantial cause” in section 202(b)(1)(B), the factors listed in section 202(c) applied in making determinations, the hearing requirement of section 202(b)(3), and the provisions of section 202(i) permitting confidential business information to be made available under protective order to authorized representatives of parties to a safeguard investigation.

Section 311(d) of the bill exempts from investigation under this section Panamanian articles that have previously been the basis for according relief under Subtitle A to a domestic industry.

Section 312(a) of the bill establishes deadlines for ITC determinations following an investigation under section 311(b). The ITC must make its injury determination within 120 days of the date on which it initiates an investigation.

Section 312(b) of the bill makes applicable the provisions of section 330(d) of the Tariff Act of 1930, which will apply when the ITC Commissioners are equally divided on the question of injury or remedy.

Under section 312(c) of the bill, if the ITC makes an affirmative determination, or a determination that the President may consider to be an affirmative determination, under section 312(a) of the bill, it must find and recommend to the President the amount of import relief that is necessary to remedy or prevent the serious injury and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition. The relief that the ITC may recommend is limited to that authorized in section 313(c). Similar to procedures under the global safeguards provisions in current law, section 312(c) of the bill provides that only those members of the ITC who agreed to the affirmative determination under section 312(a) may vote on the recommendation of relief under section 312(c).

Under section 312(d) of the bill, the ITC is required to transmit a report to the President not later than 30 days after making its injury determination. The ITC’s report must include: (i) the ITC’s determination(s) under section 312(a) and the reasons supporting the determination(s); (ii) if the determination under section 312(a) is affirmative or may be considered to be affirmative by the President, any findings and recommendations for import relief and an explanation of the basis for each recommendation; and (iii) any dissenting or separate views of ITC Commissioners. Section 312(e) of the bill requires the ITC to make public its report promptly and to publish a summary of the report in the *Federal Register*.

Section 313(a) of the bill directs the President, subject to section 313(b) of the bill, to take action not later than 30 days after receiving a report from the ITC containing an affirmative determination or a determination that the President may consider to be an affirmative determination. The President must provide import relief to the extent that the President determines is necessary to remedy or prevent the injury the ITC has found and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition. Under

section 313(b), the President is not required to provide import relief if the President determines that the relief will not provide greater economic and social benefits than costs.

Section 313(c)(1) of the bill sets forth the nature of the relief that the President may provide. In general, the President may take action in the form of:

- a suspension of further reductions in the rate of duty to be applied to the articles in question; or
- an increase in the rate of duty on the articles in question to a level that does not exceed the lesser of the existing NTR (MFN) rate or the NTR (MFN) rate of duty imposed on the day before the Agreement entered into force.

Under section 313(c)(2) of the bill, if the relief the President provides has a duration greater than one year, the relief must be subject to progressive liberalization at regular intervals over the course of its application.

Section 313(d) of the bill provides that the period for import relief under a Subtitle A safeguard may not exceed four years in the aggregate. However, if the initial period of import relief is less than four years, the President may extend the period of import relief (to a maximum aggregate period of four years) if the President determines that continuation of relief is necessary to remedy or prevent serious injury and to facilitate adjustment to import competition, and that there is evidence that the industry is making a positive adjustment to import competition. That determination must follow an affirmative determination (or a determination that the President may consider to be an affirmative determination) by the ITC to the same effect.

Section 313(e) of the bill specifies the duty rate to be applied to Panamanian articles after termination of a safeguard action. On the termination of relief, the rate of duty for the remainder of the calendar year is to be the rate that was scheduled to have been in effect one year after the initial provision of import relief. For the rest of the duty phase-out period, the President may set the duty:

- at the rate called for under the Schedule of the United States to Annex 3.3 of the Agreement; or
- in a manner that eliminates the duty in equal annual stages ending on the date set out in that Schedule.

Section 313(f) of the bill exempts from relief any article that is: (i) subject to import relief under the global safeguard provisions in U.S. law (chapter 1 of Title II of the Trade Act of 1974); (ii) subject to import relief under subtitle B of the bill; or (iii) subject to an assessment of additional duty under subsection (b) of section 202 of the bill.

Section 314 of the bill provides that the President's authority to take action under Subtitle A expires ten years after the date on which the Agreement enters into force, unless the period for elimination of duties on a good exceeds ten years. In such case, relief may be provided until the expiration of the period for elimination of duties.

Section 315 of the bill allows the President to provide trade compensation to Panama, as required under Article 8.5 of the Agreement, when the United States imposes relief through a Subtitle A safeguard action. Section 315 provides that for purposes of section 123 of the Trade Act of 1974, which allows the President to provide compensation for global safeguards, any relief provided under section 313 of the bill will be treated as an action taken under the global safeguard provisions of U.S. law (sections 201 through 204 of the Trade Act of 1974).

Section 316 of the bill amends section 202(a) of the Trade Act of 1974 to provide that the procedures in section 332(g) of the Tariff Act of 1930 with respect to the release of confidential business information are to apply to Subtitle A safeguard investigations.

The Administration has not provided classified information to the ITC in past safeguard proceedings and does not expect to provide such information in future proceedings. In the unlikely event that the Administration provides classified information to the ITC in such proceedings, that information would be protected from publication in accordance with Executive Order 12958.

b. Global Safeguard Measures

Section 331 of the bill implements the global safeguard provisions of Article 8.6.2 of the Agreement. It authorizes the President, in granting global import relief under sections 201 through 204 of the Trade Act of 1974, to exclude imports of originating articles from the relief when certain conditions are present.

Specifically, section 331(a) of the bill provides that if the ITC makes an affirmative determination, or a determination that the President may consider to be an affirmative determination, in a global safeguard investigation under section 202(b) of the Trade Act of 1974, the ITC must find and report to the President whether imports of the article of Panama considered individually that qualify as originating goods under section 203(b) of the bill are a substantial cause of serious injury or threat thereof. Under section 331(b) of the bill, if the ITC makes a negative finding under section 331(a) the President may exclude any imports that are covered by the ITC's finding from the global safeguard action.

2. Administrative Action

No administrative changes will be required to implement Chapter Eight.

Chapter Nine (Government Procurement)

1. Implementing Bill

Chapter Nine of the Agreement establishes rules that certain government entities, listed in Annex 9.1 of the Agreement, must follow in procuring goods and services. The Chapter's rules will apply whenever these entities undertake procurements valued above thresholds specified in Annex 9.1.

In order to comply with its obligations under Chapter Nine, the United States must waive the application of certain federal laws, regulations, procedures, and practices that ordinarily treat foreign goods and services and suppliers of such goods and services less favorably than U.S. goods, services, and suppliers. Section 301(a) of the Trade Agreements Act of 1979 (19 U.S.C. 2511(a)) authorizes the President to waive the application of such laws, regulations, procedures, and practices with respect to "eligible products" of a foreign country designated under section 301(b) of that Act. By virtue of taking on the procurement-related obligations in Chapter Nine, Panama is eligible to be designated under section 301(b) of the Trade Agreements Act and will be so designated.

The term "eligible product" in section 301(a) of the Trade Agreements Act is defined in section 308(4)(A) of that Act for goods and services of countries and instrumentalities that are parties to the WTO Agreement on Government Procurement and countries that are parties to the NAFTA and other recent free trade agreements. Section 401 of the bill amends the definition of "eligible product" in section 308(4)(A) of the Trade Agreements Act. As amended, section 308(4)(A) will provide that, for Panama, an "eligible product" means a product or service of Panama that is covered under the Agreement for procurement by the United States. This amended definition, coupled with the President's exercise of his authority under section 301(a) of the Trade Agreements Act, will allow U.S. government entities covered by the Agreement to purchase products and services from Panama.

2. Administrative Action

As noted above, Annex 9.1 of the Agreement provides that U.S. government entities subject to Chapter Nine must apply the Chapter's rules to goods and services from Panama when they make purchases valued above certain dollar thresholds. USTR will notify the Federal Acquisition Regulatory Council ("FAR Council") of the thresholds that pertain to Panama under the Agreement. The FAR Council will then incorporate those thresholds into the Federal Acquisition Regulation in accordance with applicable procedures under the Office of Federal Procurement Policy Act.

Article 9.7.5 of the Agreement clarifies that a procuring entity is not precluded from preparing, adopting, or applying "technical specifications" to promote the conservation of natural resources or to require a supplier to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work with respect to

minimum wages, hours of work, and occupational safety and health, in the territory in which the good is produced or the service is performed. Thus, for example, a procuring entity is permitted to require a foreign producer to comply with laws guaranteeing freedom of association and protecting collective bargaining rights that generally apply in the territory in which the good is produced, even if that law does not apply to that foreign producer based on its location in an export processing zone.

Finally, neither this provision nor any other provision of Chapter Nine will affect application of the Davis-Bacon Act and related acts and regulations (40 U.S.C. 3141 - 48 and 29 C.F.R. 5.1).

Chapter Ten (Investment)

1. Implementing Bill

Section 106 of the bill authorizes the United States to use binding arbitration to resolve claims by investors of Panama under Article 10.16.1(a)(i)(C) or Article 10.16.1(b)(i)(C) of the Agreement. Those articles concern disputes over certain types of government contracts, and section 106 of the bill clarifies that the United States consents to the arbitration of such disputes. No statutory authorization is required for the United States to engage in binding arbitration for other claims covered by Article 10.16 of the Agreement. Provisions allowing arbitration of certain contract claims have regularly been included in U.S. bilateral investment treaties over recent decades, and were included in the free trade agreements with Chile, Singapore, Morocco, Central America and the Dominican Republic, Oman, and Peru.

2. Administrative Action

No administrative changes will be required to implement Chapter Ten.

Chapter Eleven (Cross-Border Trade in Services)

No statutory or administrative changes will be required to implement Chapter Eleven.

Chapter Twelve (Financial Services)

No statutory or administrative changes will be required to implement Chapter Twelve.

Chapter Thirteen (Telecommunications)

No statutory or administrative changes will be required to implement Chapter Thirteen.

Chapter Fourteen (Electronic Commerce)

No statutory or administrative changes will be required to implement Chapter Fourteen.

Chapter Fifteen (Intellectual Property Rights)

No statutory or administrative changes will be required to implement Chapter Fifteen.

For pharmaceutical products, Article 15.10.2(e)(i) of the Agreement provides an exception to the data exclusivity obligations for measures to protect public health in accordance with the Declaration on the TRIPS Agreement and Public Health (WT/MIN(01)/DEC/2) (the “Doha Declaration”). Thus, where a Party issues a compulsory license in accordance with Article 31 of the TRIPS Agreement and the Doha Declaration, the data exclusivity obligations in Chapter Fifteen of the Agreement will not prevent the adoption or implementation of such a public health measure. In addition, in a case in which there is no patent on the pharmaceutical product, and, therefore, no need to issue a compulsory license, the data exclusivity obligations in Chapter Fifteen will not prevent the adoption or implementation of such a measure.

Chapter Sixteen (Labor)

1. Implementing Bill

No statutory changes will be required to implement Chapter Sixteen of the Agreement.

2. Administrative Action

Article 16.5.3 of the Agreement calls for each government to designate an office to serve as a contact point with the other country and the public and to assist the Council in carrying out the Agreement’s Labor Cooperation and Capacity Building Mechanism. The Department of Labor’s Bureau of International Labor Affairs (ILAB) will serve as the U.S. contact point for this purpose, and will consult with USTR in carrying out this function.

Chapter Seventeen (Environment)

1. Implementing Bill

No statutory changes will be required to implement Chapter Seventeen of the Agreement.

2. Administrative Action

Article 17.6.1 of the Agreement establishes an Environmental Affairs Council, comprising cabinet-level officials with environmental responsibilities from each Party, and provides that each government will designate a contact point for carrying out the Council's work. The Department of State (Oceans, Environment and Science Bureau) and USTR will serve as the U.S. contact point for this purpose.

TITLE V – OFFSETS

Customs User Fee Extension

Section 501 of the bill amends section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 to extend from September 1, 2021, until September 30, 2021, the passenger and conveyance processing fees authorized under that act.

Timing of Estimated Corporate Tax Payments

Section 502 of the bill increases the amount of the required installment of estimated tax otherwise due from a corporation with at least \$1 billion in assets in (1) July, August, or September 2012 by 0.25 percent; and (2) July, August, or September 2016 by 0.25 percent. The bill reduces the next required installment to reflect the prior increase.

**STATEMENT ON HOW
THE UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT
MAKES PROGRESS IN ACHIEVING U.S. PURPOSES,
POLICIES, OBJECTIVES, AND PRIORITIES**

A. INTRODUCTION

The United States – Panama Trade Promotion Agreement (“Agreement”) makes progress in achieving the applicable purposes, policies, objectives, and priorities of the Bipartisan Trade Promotion Authority Act of 2002 (“TPA Act”). In addition, the Agreement reflects the May 10, 2007, bipartisan Congressional-Executive agreement on trade. This Statement describes how and to what extent the Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities.

The Agreement represents an historic development in our relations with Panama and accords with Congress’ goal, as expressed in the Caribbean Basin Trade Partnership Act, to conclude comprehensive, mutually advantageous free trade agreements with beneficiary countries of the Caribbean Basin Initiative (“CBI”) trade preference program. Since 1985, our trade relationship with Panama has been driven by the unilateral trade preferences that the United States provides through the CBI program. This program has contributed to economic development and helped to alleviate poverty in Panama. The Agreement will build on the success of the CBI program. The Agreement will make preferential access to the U.S. market for Panamanian goods permanent, while providing new opportunities for American workers, farmers, ranchers, and businesses.

The Agreement will create significant new opportunities by strengthening the rules-based structure of trade between the United States and Panama and by eliminating barriers to trade with Panama. As detailed below, approximately 87 percent of U.S. exports of consumer and industrial goods will become duty-free immediately when the Agreement enters into force. An additional 5 percent will be duty-free within five years. All remaining tariffs on consumer and industrial goods will be eliminated within 10 years. In particular, trade in all textile and apparel goods meeting the Agreement’s origin requirements will become duty-free immediately, providing new opportunities for U.S. fiber, yarn, fabric, and apparel exporters. Other key sectors that will benefit from duty elimination under the Agreement are information technology products, agricultural, construction and industrial equipment, fertilizers, pharmaceuticals, and medical and scientific equipment.

More than half of current U.S. farm exports to Panama by volume will become duty-free immediately when the Agreement takes effect. Tariffs on most remaining U.S. agriculture products will be phased out over 15 years; however, several agricultural goods will have longer periods for duty elimination (up to 20 years). U.S. agriculture products that will benefit from improved market access include pork, beef, wheat, corn, poultry, rice, fruits and vegetables, processed products, and dairy products. The Agreement addresses duty treatment for imports of

sensitive products into the United States through transition periods and the use of tariff-rate quotas (“TRQs”).

Panama will substantially reduce barriers to bilateral trade in services and investment. The Agreement also includes high-standard provisions in such key chapters as intellectual property rights, electronic commerce, customs and trade facilitation, dispute settlement, and labor and environmental protection.

The Agreement is a key part of the Administration’s regional and global efforts to open markets and enable U.S. businesses to sell goods and services around the world. The Agreement provides the opportunity to strengthen our economic and political ties with Panama, and underpins U.S. support for democracy and fundamental values, such as respect for internationally recognized worker rights and the elimination of the worst forms of child labor.

The Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities that the Congress spelled out in the TPA Act. Accordingly, the President strongly believes that the Congress should approve the Agreement and enact the legislation needed to implement it.

B. OVERALL TRADE NEGOTIATING OBJECTIVES

The TPA Act sets out a variety of “overall trade negotiating objectives” that call for future U.S. trade agreements to: (1) open markets by eliminating or reducing barriers to and distortions of trade and creating reciprocal market opportunities, in particular for small businesses; (2) further strengthen international trading disciplines; (3) foster economic growth in the United States and globally; and (4) promote environmental and worker rights policies in the context of trade. The Agreement builds on the foundation of existing trade agreements to make substantial progress in achieving each of these objectives and, in addition, reflects the May 10, 2007, bipartisan Congressional-Executive agreement on trade.

1. Market Opening

The Agreement is comprehensive in scope. Each Party has agreed to liberalize trade in all goods, and to make significant market openings in services and government procurement.

- *Consumer/Industrial Goods.* As noted, approximately 87 percent of U.S. exports of consumer and industrial goods will enter Panama duty-free when the Agreement enters into force. An additional 5 percent will be duty-free within five years. All remaining tariffs on consumer and industrial goods will be eliminated within 10 years. Average applied tariffs on consumer and industrial goods in Panama are 6.9 percent, and tariffs on some products of export interest to U.S. firms are as high as 20 percent.

- *Textiles and Apparel.* The Agreement adopts a “yarn forward” origin rule, meaning that, generally, apparel using yarn and fabric from the United States and Panama will qualify for preferential tariff treatment. All trade in textile and apparel goods that satisfy the Agreement’s rules of origin will be duty-free immediately.
- *Agriculture.* Panama’s bound tariffs on agricultural products under its World Trade Organization (“WTO”) commitments range from zero to 260 percent. In contrast, the U.S. market is already largely open (through our unilateral preference programs) to agricultural imports from Panama, with close to 100 percent of the value of Panamanian exports entering the United States duty-free. Under the Agreement, more than half of our current agricultural exports to Panama by volume will be duty-free when the Agreement enters into force, including on important export interests such as high quality beef, mechanically de-boned chicken, frozen whole turkeys and turkey breast, pork variety meats, cotton, wheat, soybeans, soybean meal, and crude soybean oil, apples, peaches, pears, cherries, almonds, walnuts, and many processed food products, including soups and chocolate confectionary, distilled spirits, wine, and pet food. Tariffs on most other U.S. agricultural goods will be phased out within 15 years or less. For the most sensitive agricultural goods, tariffs will be eliminated within 20 years. For these goods, liberalization will be achieved through TRQs with zero-duty in-quota quantities that will increase over time, while nearly all over-quota tariffs are reduced to zero.
- *Services/Financial Services/Telecommunications.* The Agreement will provide additional market opening in a broad range of service sectors, including express mail delivery, construction and engineering, computer and related services, advertising, professional services, distribution services, insurance, banking, and other financial services, and telecommunications.
- *Government Procurement.* The Agreement will open Panama’s government procurement market, including procurement by the Panama Canal Authority, to U.S. suppliers and does so on transparent and non-discriminatory terms. Because Panama is not a signatory to the *WTO Agreement on Government Procurement*, this will constitute a major benefit of the Agreement.

Regarding the reduction or elimination of barriers for small business, in 2008 (latest data available), U.S. small- and medium-sized enterprises (SMEs) exported \$1.7 billion in merchandise to Panama, representing 36 percent of U.S. merchandise exports to Panama. U.S. SMEs should benefit from the significant tariff cuts under the Agreement. Eighty-five percent of U.S. businesses exporting to Panama are SMEs.

2. Stronger International Trade Disciplines

The Agreement includes high-standard commitments to promote trade in digital products such as software, music, images, videos, and text. It draws from traditional trade principles to fashion customized nondiscrimination rules that will apply specifically to electronic commerce. The Parties will not impose tariffs on digital products that are delivered over the Internet, and will determine the customs value of an imported carrier medium bearing a digital product based on the value of the carrier medium alone, regardless of the value of the digital product stored in the carrier medium.

The Agreement seeks to ensure that workers and firms can fully realize its market-opening potential by building on disciplines currently in place through other agreements. Thus, the Agreement sets out rules to strengthen the protection and enforcement of intellectual property rights (“IPR”) that clarify and build on those in the WTO *Agreement on Trade-Related Aspects of Intellectual Property Rights* (“TRIPS Agreement”) and, among other things, implement more recent World Intellectual Property Organization treaties on the protection of copyright and the rights of performers and producers.

The Agreement also includes detailed rules governing telecommunications services, under which the Parties will apply market-opening disciplines that extend beyond those in effect under the WTO. In addition, the Agreement contains innovative procedures for settling disputes that may arise under the Agreement, including provisions for monetary assessments to back up dispute panel decisions.

3. Foster Economic Growth

The U.S. International Trade Commission (“ITC”) analyzed the likely economic impact of the Agreement. The ITC was unable to provide a quantitative assessment of the economy-wide effects of the Agreement on the U.S. economy because necessary data was not available. The ITC was able to quantify the likely impact of the Agreement on specific industry sectors where sufficient data was available. The ITC also qualitatively assessed the likely impact of the Agreement. Based on its quantitative and qualitative assessments, the ITC concluded that the Agreement was likely to have a small, positive impact on the U.S. economy. The ITC noted that the benefits of the Agreement would likely be small due to the small size of Panama’s economy relative to that of the United States, Panama’s small share of U.S. trade (about 0.1 percent of total U.S. goods trade in 2006), and the duty-free access most Panamanian products already receive in the U.S. market. Formal models, such as the ITC model, however, tend to underestimate the benefits of trade agreements because their scope is limited (*e.g.*, they fail to assess the impact of rules changes such as improved IPR protection and group many industries and products into a limited number of categories for analysis) and because not all the expected effects of the Agreement are necessarily measured (*e.g.*, they fail to estimate or fully estimate

dynamic or intermediate growth gains from trade liberalization). The ITC specifically also did not reflect the removal of barriers to trade in services. It is clear, therefore, that the Agreement will produce economic gains beyond those accounted for by the ITC.

4. Labor Rights and Environmental Protection

Trade agreements can, and should, complement efforts to protect worker rights and enhance environmental protection. Accordingly, the Agreement includes meaningful commitments by each country on labor and environmental protection. The set of commitments included in the Agreement reflects the May 10, 2007, bipartisan Congressional-Executive agreement on trade.

The Parties will reaffirm through the Agreement their obligations as members of the International Labor Organization (“ILO”). The Agreement is one of the first U.S. trade agreements to include a provision requiring each Party to adopt and maintain in its statutes and regulations, and practices thereunder, fundamental labor rights, as stated in the 1998 ILO *Declaration on Fundamental Principles and Rights at Work and its Follow-up*, including for purposes of the Agreement’s Labor Chapter a prohibition on the worst forms of child labor. To establish a violation of this obligation a Party must demonstrate that the other Party has failed to comply with its terms in a manner affecting bilateral trade or investment. The Agreement also provides that neither Party will waive or derogate from the statutes or regulations that implement this obligation in a manner affecting trade or investment between the Parties.

The Agreement also commits each Party not to fail to effectively enforce its labor laws on a sustained or recurring basis in a manner affecting bilateral trade or investment. The Labor Chapter defines “labor laws” to include laws directly related to the labor rights as stated in the ILO Declaration, laws providing for acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health, and laws providing labor protections for children and minors, including a prohibition on the worst forms of child labor. All obligations set out in the Labor Chapter will be subject to enforcement through the same dispute settlement procedures and remedies applicable to the Agreement’s commercial obligations. The Parties will also create a labor cooperation and capacity building mechanism through which they will work together to enhance opportunities to improve labor standards and to further advance common commitments regarding labor matters.

The Agreement’s Environment Chapter commits each Party to strive to ensure that its laws and policies provide for and encourage high levels of environmental protection and to continue to improve those laws and policies. The Agreement is also one of the first U.S. trade agreements to require each Party to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under listed multilateral environmental agreements (“covered agreements”) to which both governments are parties. To establish a violation of this

obligation a Party must demonstrate that the other Party has failed to comply in a manner affecting bilateral trade or investment.

The Environment Chapter will also require each Party not to fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, on a sustained or recurring basis in a manner affecting bilateral trade or investment. The Environment Chapter also provides that neither Party may waive or derogate from its environmental laws in a manner affecting bilateral trade or investment other than pursuant to the waiver provisions of those laws. Further, the Chapter contains provisions to enhance the mutual supportiveness of trade and environmental policies. As is the case for the Agreement's Labor Chapter, all obligations under the Environment Chapter will be subject to enforcement through the same general dispute settlement procedures and remedies as those applicable to the Agreement's commercial obligations. The Parties have also negotiated a separate Environmental Cooperation Agreement to facilitate bilateral cooperation on environmental matters.

The government procurement chapter clarifies that government agencies may include technical specifications in their procurements to promote environmental protection. In addition, the Agreement's chapter on government procurement clarifies that in procurements subject to the Agreement, a government agency may adopt technical specifications that require suppliers to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work in the territory where the suppliers make the product or perform the service that the agency will purchase.

C. PRINCIPAL TRADE NEGOTIATING OBJECTIVES

The TPA Act establishes a variety of "principal trade negotiating objectives." The Agreement makes substantial progress toward each of the applicable goals set out in the Act.

1. Opening Markets for U.S. Goods

Under the Agreement, U.S. exporters will enjoy increased market opportunities and greater certainty regarding the terms for access to markets in Panama. For example, in addition to cutting tariffs on agricultural goods, the United States and Panama will work together on sanitary and phytosanitary ("SPS") matters, with a view to facilitating bilateral trade, while appropriately protecting human, animal, and plant life and health. To that end, the Parties will create a committee to address SPS issues. The Parties will also enhance cooperation on technical regulations, standards, and conformity assessment procedures, which will help to prevent unnecessary technical barriers to trade ("TBT") that hinder U.S. companies from taking advantage of the Panamanian market.

2. Opening Markets for U.S. Services

The Agreement will create new market opportunities in Panama for a range of key U.S. services suppliers and will lock in access in sectors where Panama's services markets are already open. The Agreement includes a market-opening services framework based in substantial part on a trade-liberalizing "negative list" approach. This means that all services sectors will be subject to the Agreement's rules unless a country negotiated a specific exemption.

The Agreement will either open or lock in existing access to Panama's services markets in such priority U.S. services sectors as financial services, telecommunications, computer and related services, distribution services, professional services, advertising, audiovisual services, education and training, tourism, construction and engineering, energy services, and environmental services. The Agreement's market-opening provisions are complemented by high-standard rules governing regulatory transparency – rules that are especially important given the highly regulated nature of many services industries.

Under the Agreement, Panama will enhance access for U.S. suppliers in another key services market – express delivery. The Agreement includes a comprehensive definition of express delivery services that requires Panama to provide national treatment, normal trade relations (most-favored-nation) ("NTR")("MFN") treatment, and additional market access to U.S. express delivery service suppliers. The Agreement also addresses the issue of postal monopolies directing revenues derived from monopoly postal services to confer an advantage on express delivery services.

3. Opening Markets for U.S. Investment

The Agreement commits Panama to provide a strong and predictable legal framework for U.S. investors. Investments covered by the Agreement will include companies, real estate, intellectual property rights, concessions, permits, and certain debt instruments in Panama. With limited exceptions, the Agreement will give U.S. investors the opportunity to establish, acquire, and operate investments in Panama on the same basis as Panama's own investors or other foreign investors. Under the Agreement, the United States will continue to provide Panamanian investors a high level of protection and due process, but, consistent with TPA negotiating objectives, the Agreement does not require the United States to give Panamanian investors greater substantive rights than U.S. companies already enjoy in the United States.

Under the Agreement, Panama will provide U.S. investors substantive protections and due process rights that are consistent with U.S. legal principles and practice. For example, the Agreement includes protection against denials of justice in accordance with the principle of due process embodied in the principal legal systems of the world. The expropriation provisions of the Agreement draw heavily from principles developed in U.S. law, including takings law under the Fifth Amendment of the U.S. Constitution. Panama may expropriate an investment only for a

public purpose and only if it acts in a non-discriminatory manner, affords an affected investor due process, and pays prompt, adequate, and effective compensation. The Agreement also clarifies that expropriation claims are limited to property rights, not other types of interests, and incorporates tests used by the U.S. Supreme Court to determine whether a regulatory taking has occurred. The expropriation provisions also recognize that, as has been the case in U.S. practice, nondiscriminatory regulatory actions designed and applied to protect legitimate public welfare objectives only rarely constitute an expropriation.

The Agreement will also prohibit Panama from burdening investors with protectionist “performance requirements” – such as rules requiring investors to buy local products – and will ensure that Panama allows U.S. investors to transfer funds related to their investments into and out of Panama.

The Agreement establishes a dispute settlement mechanism that will allow an investor from one Party who invests in the other Party to pursue a damages claim under the Agreement against the host government through binding international arbitration. The investor may assert that the government has breached a substantive obligation of the Investment Chapter or that it has breached an investment agreement with, or an investment authorization granted to, the investor or its investment. Key provisions afford public access to information on investor-State dispute settlement proceedings. For example, the Agreement will require the Parties to make key documents available to the public and to open arbitral hearings to the public, with limited exceptions for business and other legally confidential information. The Agreement also authorizes arbitral tribunals to accept *amicus* submissions from the public. In addition, the Agreement includes provisions, based on those used in U.S. courts, to dispose quickly of frivolous claims.

Finally, the Agreement calls on the Parties, within three years after the Agreement enters into force, to consider whether to establish an appellate body or similar mechanism to review arbitral awards rendered by tribunals under the Investment Chapter.

4. Intellectual Property Rights

The Agreement clarifies and builds on existing international standards for the protection and enforcement of intellectual property rights, with an emphasis on new and emerging technologies. Implementation of the Agreement ensures that Panama will provide a high level of IPR protection, similar to that provided under U.S. law. Key provisions of the Agreement, such as those on preventing circumvention of anti-piracy devices and establishing the scope of liability for copying works on the Internet, are modeled after U.S. statutes.

The Agreement includes provisions on state-of-the-art protection for trademarks and copyrights as well as expanded protection for patents and undisclosed information.

Under the Agreement, Panama must accede to certain international Internet treaties and extend its term of protection for copyrighted works. Under the Agreement, Panama will also enhance the rights of copyright owners over digital copies of their works. Each Party must require that its government agencies use only legitimate computer software, thus setting a positive example for private users. To prevent piracy of satellite television broadcasts, Panama must protect program-carrying encrypted satellite signals as well as the programming those signals carry.

Under the Agreement, Panama commits to make patent rights available for inventions, with certain exceptions. Panama also commits to make best efforts to process patent applications and marketing approval applications expeditiously. With respect to most products, Panama must provide adjustments to the patent term to compensate for unreasonable delays that occur while granting a patent; Panama may also make such adjustments available with respect to pharmaceutical products that are subject to unreasonable delays in the issuance of a patent or in the granting of marketing approval. In addition, Panama commits to protect test data and other information that pharmaceutical and agricultural chemical companies submit to government regulators in order to secure regulatory approval for their patented products. Panama will protect information generated in connection with pharmaceutical and agricultural chemical product approvals for specific periods of time – normally five years for pharmaceuticals and ten years for agricultural chemicals. When relying on the previous approval of a pharmaceutical product in the United States, and upon meeting certain other conditions for expeditious approval, the period of protection for test and other data in Panama will be counted from the date of approval of that product in the United States.

These standards of protection for intellectual property rights are made more meaningful through requirements for tough enforcement measures and remedies to combat piracy and counterfeiting, including procedures in civil cases for seizure and destruction of pirated and counterfeit products, and the equipment used to produce these products. Panama also commits to ensure that its judicial authorities are empowered to issue remedies, including imprisonment and deterrent level sentences. Panama must also authorize its enforcement officials to act on their own against counterfeit and pirated goods, either by stopping them at the border or initiating criminal cases, without receiving a formal complaint from right holders, thus providing more effective enforcement against these products.

The text of the Agreement includes an understanding regarding public health and reaffirms the commitment of the Parties to the Doha Declaration on the TRIPS Agreement and Public Health.

5. Transparency

Without a high standard of regulatory transparency, the benefits of market-opening trade commitments can be lost through arbitrary or unfair government regulations. Accordingly, the

Agreement includes provisions that will ensure that Panama observes fundamental principles of regulatory transparency. Those provisions are set out in a specific Chapter of the Agreement dealing with regulatory transparency as well as in provisions of the Agreement addressing customs administration, TBT, government procurement, investment, cross-border trade in services, financial services, telecommunications, and dispute settlement. The Agreement's principal transparency rules are based on U.S. practice under the Administrative Procedures Act.

Increased transparency is an effective tool in addressing government corruption in international trade. The Agreement contains innovative provisions on combating bribery and corruption. Under the Agreement, Panama must adopt or maintain prohibitions on bribery in matters affecting international trade or investment, including bribery of foreign officials, and establish criminal penalties for such offenses. In addition, Panama must strive to adopt appropriate measures to protect those who, in good faith, report acts of bribery. Furthermore, under the Agreement the United States and Panama will affirm their commitment to eliminate bribery and corruption in international trade and investment and agree to work jointly to support appropriate initiatives in international fora.

6. Regulatory Practices

The Agreement addresses regulatory issues directly linked to the Agreement's market-opening provisions. This includes specific provisions in almost all Chapters, including those on customs administration, SPS, TBT, government procurement, cross-border trade in services, and telecommunications. In addition, the Agreement includes commitments on transparency, rights of appeal of administrative decisions, and access to information.

7. Electronic Commerce

Under the Agreement, the Parties must apply the principles of national treatment and NTR (MFN) treatment to trade in electronically transmitted digital products (*e.g.*, computer programs, video, images, and sound recordings). The Agreement includes rules prohibiting duties on electronically transmitted digital products and limiting duties on digital products stored on a carrier medium to a duty based on the value of the carrier medium alone. In so doing, the Agreement will create a strong foundation for wider efforts to bar duties and discriminatory treatment of digital products. The Agreement also includes provisions relating to the authentication of electronic transactions, online consumer protection, and the acceptance of electronically transmitted documents.

8. Trade in Agricultural Products

As described above, the Agreement will cut Panamanian tariffs on U.S. agricultural products, with immediate duty-free access across a wide variety of U.S. farm and ranch products. The Agreement includes several provisions designed to eliminate barriers to trade in agricultural

products, while providing reasonable adjustment periods, TRQs, and other mechanisms for producers of import-sensitive agricultural goods. In addition, the United States and Panama have committed to work together toward a multilateral agreement in the WTO to eliminate agricultural export subsidies and prevent their reintroduction in any form.

Under the Agreement, each Party will eliminate export subsidies on agricultural goods destined for the other Party. If a third country subsidizes exports to a Party, the other Party may initiate consultations with the importing Party to develop measures the importing Party may adopt to counteract such subsidies. If the importing Party agrees to such measures, the exporting Party must refrain from applying export subsidies to its exports of the good to the importing Party. If the importing Party does not agree to such measures, the exporting Party may provide an export subsidy on its exports of the good to the importing Party, but only to the extent necessary to counteract the trade-distorting effect of the subsidized imports from the third country.

The Agreement also includes a safeguard procedure for certain agricultural goods to aid domestic industries that face imports above a specified quantitative threshold for such goods.

9. Labor Rights and Environmental Protection

As described earlier, the Agreement is one of the first U.S. trade agreements to include a commitment by each Party to implement in its law and practice the fundamental labor rights as stated in the ILO Declaration, reflecting a key element of the May 10, 2007, bipartisan Congressional-Executive agreement on trade. Moreover, the Agreement's Labor Chapter includes a commitment by each country not to fail to effectively enforce its labor laws, including its laws embodying fundamental labor rights as stated in the ILO Declaration, through a sustained or recurring course of action or inaction in a manner affecting bilateral trade or investment. In addition, all of the Agreement's labor obligations will be enforceable through the same dispute settlement procedures and remedies that apply to the Agreement's commercial obligations. The United States and Panama also will commit to cooperate on labor issues, in part through the Labor Cooperation and Capacity Building Mechanism described in an annex to the Labor Chapter.

The Agreement is also one of the first U.S. trade agreements to call for each Party to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under certain multilateral environmental agreements ("MEAs") to which both governments are parties. Similar to a provision in the Agreement's Labor Chapter, a key component of the Agreement's environmental provisions is a commitment by each Party that it will not fail to effectively enforce its environmental laws and its measures to fulfill its obligations under the specified MEAs through a sustained or recurring course of action or inaction in a manner affecting bilateral trade or investment. The Agreement will also prohibit each Party from waiving or otherwise derogating from its environmental laws in a manner affecting bilateral trade

or investment other than pursuant to the waiver provisions of those laws. Each of the obligations set out in the Agreement's Environment Chapter will be enforceable through the same dispute settlement procedures and remedies as those available to enforce the Agreement's commercial obligations.

In addition, the Agreement includes a public submissions mechanism that will allow persons of a Party to raise concerns about a Party's enforcement of its environmental laws. The Parties will designate an independent secretariat to receive and consider such submissions and, in appropriate cases, the secretariat will develop a factual record related to the submission for consideration by the Agreement's Environmental Affairs Council. The Agreement also recognizes that the Parties negotiated an Environmental Cooperation Agreement under which they will engage in priority cooperation activities.

10. Dispute Settlement

The Agreement includes detailed procedures for settling disputes that may arise between the Parties over its implementation. The Agreement's dispute settlement remedies and procedures will be available for all of its enforceable obligations, including the Agreement's commercial, environmental, and labor provisions.

The Agreement's dispute settlement procedures rely principally on consultations and compliance rather than on imposition of trade sanctions or penalties. The procedures will set high standards of openness and transparency. The Agreement requires dispute settlement proceedings to be open to the public, the disputing Parties to release their legal briefs and other filings to the public (except for confidential information), and dispute settlement panels to have the authority to receive submissions from interested non-governmental groups.

If a panel finds that a Party has violated an obligation under the Agreement, the Parties must seek to agree on a resolution to the dispute. If the Parties cannot agree on a resolution, they must try to agree on acceptable trade compensation. If they cannot agree on compensation, or if the complaining Party believes the defending Party has failed to implement an agreed resolution, the complaining Party may provide notice that it intends to suspend trade benefits equivalent in effect to those impaired as a result of the disputed measure. The complaining Party cannot suspend benefits, however, if the defending Party provides notice that it will pay an annual monetary assessment to the other Party. The Parties must seek to agree on the amount of the assessment. If they cannot, the assessment will be set at 50 percent of the level of trade concessions the complaining Party is authorized to suspend. This mechanism meets the TPA Act objectives of encouraging the provision of trade-expanding compensation as well as the imposition of penalties to encourage compliance.

11. Trade Remedies

The Agreement includes a safeguard procedure, similar to the procedures in other U.S. trade agreements, which will be available to aid domestic industries, in the unlikely event that an industry sustains or is threatened with serious injury due to increased imports resulting from the reduction or elimination of U.S. import duties under the Agreement. The Agreement also includes a special safeguard mechanism to address the possibility that duty reduction or elimination under the Agreement could result in damaging levels of textile or apparel imports.

The Agreement will not affect U.S. rights to take safeguard actions under section 201 of the Trade Act of 1974, which implements the *WTO Agreement on Safeguards* and Article XIX of the *General Agreement on Tariffs and Trade 1994*. Under the Agreement, the President may, but will not be required to, exempt imports of goods of Panama from a WTO safeguard measure, if the goods are not a substantial cause of serious injury or threat thereof.

The Agreement also provides that each country will retain its rights and obligations under the WTO agreements relating to antidumping and countervailing duties. Thus, the Agreement will not affect U.S. rights and obligations regarding these trade remedies as they currently exist under the WTO. The United States agreed to maintain an advantage currently afforded to imports from Panama as a result of its status as a beneficiary country under the Caribbean Basin Economic Recovery Act (“CBERA”). Specifically, the United States agreed to continue to treat Panama as a CBERA beneficiary country for purposes of Sections 771(7)(G)(ii)(III) and 771(7)(H) of the Tariff Act of 1930 (19 U.S.C. 1677(7)(G)(ii)(III) and 1677(7)(H)), which preclude the ITC from aggregating (or “cumulating”) imports from CBERA beneficiary countries with imports from non-beneficiary countries in determining in antidumping and countervailing duty investigations whether imports of a particular product from such beneficiary countries are injuring or threaten to injure a U.S. industry.

D. PRIORITIES FOR MAINTAINING GLOBAL COMPETITIVENESS

The TPA Act also calls for the President to promote certain priorities to address and maintain U.S. competitiveness in the global economy. The Agreement makes progress in promoting each of these priorities.

1. Labor Cooperation

The United States and Panama are members of the ILO and have a longstanding cooperative relationship on labor issues. During the negotiations, government labor experts from the two countries consulted on their labor laws and how their respective systems operate. The Agreement includes a labor cooperation and capacity building mechanism to enhance opportunities to improve labor standards, including the principles embodied in the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up* and ILO

Convention 182 Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour. The Agreement will establish a framework for the labor cooperation and capacity building mechanism, including a range of possible labor cooperation activities. Officials of the U.S. Department of Labor and Panama's labor ministry and other appropriate agencies will serve as contact points under the Agreement and participate in this mechanism.

2. Domestic Policy Objectives

The Agreement fully takes into account critical U.S. domestic policy objectives, such as the need to maintain flexibility in addressing U.S. national security and public health, safety, and consumer interests. The Agreement will include a broad set of general policy exceptions for measures governing trade in both goods and services to ensure that the United States remains fully free to safeguard the national and public interest, including specific exceptions for national security, public health and morals, conservation, taxation, and protection of confidential information. Consistent with the May 10, 2007, bipartisan Congressional-Executive agreement on trade, the Agreement includes language clarifying that an arbitral tribunal or panel must apply the Agreement's "essential security" exception if a Party invokes it in a proceeding. The Agreement also avoids disturbing existing state and local governmental measures by including "grandfather" clauses that will exempt those measures from challenge under the Agreement.

3. Relationship between Covered MEAs and the Agreement

As noted in the Administration's environmental review of the Agreement, the environment and sustainable development are important concerns for both the United States and Panama. The Agreement's Environment Chapter will obligate each Party to adopt and maintain laws, regulations, and all other measures to fulfill its obligations under certain MEAs to which the United States and Panama are both parties. In addition, the Agreement expressly recognizes that MEAs play an important role in protecting the environment and that the Environment Chapter and the Environmental Cooperation Agreement can contribute to realizing the objectives of those MEAs. The Agreement therefore commits the two Parties to continue to seek means to enhance the mutual supportiveness of MEAs and trade agreements to which they are both parties. In the event of any inconsistency between a Party's obligations under the Agreement and one of the specified MEAs, the Agreement provides that the Party must seek to balance its obligations under both agreements, but this will not preclude the Party from taking a measure to comply with the MEA as long as the measure's primary purpose is not to impose a disguised restriction on trade.

4. Currency and Exchange Rate Manipulation

Section 2102(c)(12) of the TPA Act states that "[i]n order to address and maintain United States competitiveness in the global economy, the President shall ... seek to establish

consultative mechanisms among parties to trade agreements to examine the trade consequences of significant and unanticipated currency movements and to scrutinize whether a foreign government engaged in a pattern of manipulating its currency to promote a competitive advantage in international trade.”

The Investment, Cross-Border Trade in Services, and Financial Services Chapters of the Agreement will promote and protect the freer international movement of capital and consequently make it more difficult to manipulate exchange rates to achieve levels inconsistent with levels set by market forces.

The currency movements mentioned in section 2102(c)(12) can arise from many conditions, particularly from macroeconomic developments, macroeconomic policy changes, or the appearance of new information on fundamental economic conditions. The determination of whether any such movement reflects currency manipulation to promote a competitive advantage in international trade must therefore take into account a broad range of issues, institutions, and market developments, which will require a review mechanism with a larger scope than any specific trade agreement.

The Secretary of the Treasury, under the Omnibus Trade and Competitiveness Act of 1988 (22 U.S.C. 5304, 5305, and 5306), provides semiannual reports on the international economic and exchange rate policies of the major trading partners of the United States after having consulted with the Board of Governors of the Federal Reserve System and with the International Monetary Fund (“IMF”) management and staff. These reports consider whether countries manipulate the rate of exchange between their currency and the United States dollar for purposes of preventing effective balance of payments adjustments or gaining an unfair competitive advantage in international trade. Each member of the IMF is obligated, under Article IV of the IMF Articles of Agreement, to avoid manipulation of exchange rates for such purposes.

In its analysis of exchange rate policies of foreign countries and in consultations with the IMF concerning these policies, the Department of the Treasury will ensure that currency movements mentioned in section 2102(c)(12) are examined. The Department of the Treasury will seek to resolve problems of currencies that are considered to be manipulated in the sense of section 2102(c)(12) through discussions with the foreign authorities responsible for foreign exchange rate policies.

5. Reporting Requirements

As required under the TPA Act, the Administration has provided a report to the Congress describing Panama’s laws governing exploitative child labor. In addition, the Administration has reported to the appropriate Congressional committees as required under the TPA Act on: (1) the Administration’s environmental review of the Agreement; and (2) its review of the Agreement’s

impact on U.S. employment. The Administration has also provided a labor rights report on Panama, which will be made available to the public. Finally, the Administration has reported, as specified in the TPA Act, on U.S. efforts to establish consultative mechanisms to strengthen Panama's capacity to promote respect for core labor standards and to develop and implement standards for the protection of the environment and human health based on science.

STATEMENT OF WHY THE UNITED STATES-PANAMA TRADE PROMOTION AGREEMENT IS IN THE INTERESTS OF U.S. COMMERCE

INTRODUCTION

The United States-Panama Trade Promotion Agreement (U.S.-Panama TPA or Agreement) provides for reciprocal trade liberalization between the United States and Panama. The U.S.-Panama TPA is a comprehensive agreement that will eliminate tariffs and other barriers to trade, open Panama's market for service providers, and promote investment. Panama's strategic location as a major shipping route and the Panama Canal expansion project enhance the importance of the U.S.-Panama TPA. Ultimately, the Canal expansion will benefit U.S. exporters by increasing the Canal's capacity, which will reduce the costs of transporting goods while keeping up with the demands of a growing global economy. By promoting economic growth in Panama, the U.S.-Panama TPA will expand U.S. opportunities in an important regional market and further U.S. commercial interests. These export opportunities support the President's National Export Initiative goal of doubling exports by the end of 2014.

The United States initiated trade agreement negotiations with Panama in April 2004. These negotiations were completed on December 19, 2006, and the U.S.-Panama TPA was signed on June 28, 2007. Panama approved the U.S.-Panama TPA on July 11, 2007.

WHY A PANAMA TRADE PROMOTION AGREEMENT?

Panama is one of many developing countries that already enjoy duty-free access to the U.S. market for the majority of their exports through trade preference programs. Developing countries often have high tariff and non-tariff barriers to U.S. exports and impose restrictions on U.S. businesses. Trade agreements like the U.S.-Panama TPA not only reduce barriers to U.S. trade, but also require important reforms of domestic legal and business environments that are key to encouraging business development and investment. Such reforms include providing greater transparency for government actions such as rule-making, anti-corruption measures, and other steps to strengthen the rule of law, improving the protection and enforcement of intellectual property rights, and providing clear guidance on customs matters.

Moving from One-Way Preferences to Reciprocity

In 2010, 98 percent of Panama's exports to the United States entered duty-free either on a Normal Trade Relations/Most Favored Nation (NTR/MFN) basis or through unilateral U.S. trade preference programs, such as the Caribbean Basin Initiative (CBI) and the Generalized System of Preferences (GSP). Panama's average tariff on U.S. industrial and consumer goods is 7 percent, but tariffs on some of these products range as high as 81 percent. Panama's average tariff on U.S. agriculture goods is 15 percent, but some U.S. agriculture exports face tariffs as high as 260 percent.

The U.S.-Panama TPA moves beyond one-way preferences to full partnership and reciprocal commitments under which U.S. exports also benefit from duty-free treatment.

Expanding Economic Opportunities for U.S. Manufacturers, Workers, Ranchers, and Farmers

Panama is an economy with growing commercial and investment ties to the United States. Between 2006 and 2010, U.S. exports of merchandise to Panama grew 128 percent, from \$2.7 billion in 2006 to \$6.1 billion in 2010, far outperforming overall U.S. merchandise export growth, which was 25 percent for the same period. The market access and other trade disciplines provided by the Agreement offer an opportunity to further expand U.S. exports to a region that is already seeing high export growth rates. In 2010, United States - Panama total goods trade amounted to \$6.4 billion, with the United States registering a sizable goods trade surplus with Panama of \$5.7 billion.

The United States is already the leading source of Panama's imports with a 28-percent market share in 2010. U.S. products and services enjoy a reputation in Panama for offering excellent quality at highly competitive prices. This combination provides U.S. exporters with a distinct edge, one that will be enhanced under the tariff-elimination provisions of the U.S.-Panama TPA.

Just as bilateral trade is poised to grow under the U.S.-Panama TPA, so is U.S. investment in the Panamanian market. The stock of U.S. foreign direct investment (FDI) in Panama in 2009 (latest data available) was approximately \$7.8 billion, in such areas as non-bank holding companies, financial services and institutions, insurance, and wholesale trade.

Panama's \$27-billion economy is based primarily on a well-developed services sector that accounts for nearly 80 percent of its GDP. The Panama Canal and the Colon Free Zone provide much of the stimulus for its service-based economy. Services include banking and financial services, accounting, legal, and insurance services, inter-modal transportation services, port services, flagship registry, tourism, and medical and health services.

Panama is one of the fastest-growing economies in the Western Hemisphere, with a GDP that grew 8 percent on average in the years 2006-2010. In 2010, Panama's per capita GDP was \$7,593, a 9-percent increase over 2009. Compared to its Central American neighbors, Panama has relatively small agricultural and textile manufacturing sectors. Panama's dollarized economy offers low inflation and zero foreign exchange risk.

Panama has demonstrated a commitment to steady economic growth, democratic principles, and close cooperation with the United States on security and law enforcement. With the U.S.-Panama TPA, Panama will offer an even more stable investment climate, more reliable access to international arbitration if disputes do arise, and a vibrant market for U.S. exports for years to come.

Leveling the Playing Field

The U.S.-Panama TPA will level the playing field for U.S. exports to Panama. In 2010, 98 percent of imports from Panama into the United States entered duty-free under the CBI and GSP trade preference programs, or under zero Normal Trade Relations/Most Favored Nation (NTR/MFN) tariffs. The CBI and GSP programs have been effective in expanding and enhancing the U.S.-Panama commercial relationship, providing the U.S. government a vehicle

through which to address concerns, as well as encouraging economic growth in Panama. However, the CBI and GSP programs do not offer U.S. exporters equivalent access to Panama's market. The U.S.-Panama TPA will level the playing field and enhance competition because it moves the U.S.-Panama commercial relationship beyond one-way preferences to full partnership and reciprocal commitments.

In addition, U.S. products currently face a competitive disadvantage because Panama has been actively negotiating trade agreements with other countries. Panama has implemented trade agreements with Chile, Costa Rica, El Salvador, Honduras, Guatemala, Nicaragua, Taiwan, and Singapore, and is either negotiating or considering agreements with Colombia, South Korea, India, and Peru. Panama also concluded negotiations of an agreement with Canada in May 2010 and initialed an agreement with the European Union on March 22, 2011. Canadian and European exports of machinery and transportation equipment for the Panama Canal expansion will have a serious advantage over U.S. supplies in the absence of the U.S.-Panama TPA.

Advancing the U.S. Trade Agenda

The U.S.-Panama TPA is a key part of the Administration's regional and global efforts to open markets and enable U.S. businesses to sell goods and services around the world. It signals that Panama is ready to join the United States, Mexico, Canada, Chile, Central America, the Dominican Republic, and Peru as trade leaders in the hemisphere. As Panama's stake in the trading system expands, the United States will look for new opportunities to work with Panama in multilateral fora such as the World Trade Organization (WTO). The common disciplines and trade objectives developed through the U.S.-Panama TPA will enhance our ability to forge consensus on the global trading level.

Supporting Trade Security, Law Enforcement, Democracy, Economic Reform and Regional Integration

The U.S.-Panama TPA will promote further cooperation between the United States and Panama on a number of important regional issues such as trade security, law enforcement, economic development, and support for democracy. As testament to our close cooperation, for example, in 2007, Panama and the United States executed a bilateral Container Security Initiative (CSI) agreement aimed at enhancing the safety and security of container traffic between our two countries.

The U.S.-Panama TPA commits Panama to adopt more open and transparent procedures that should deepen the roots of civil society and rule of law in the region, as well as reinforce market reforms. These reforms, coupled with increased trade and investment flows, should promote expanded growth and openness in the region, as well as support common efforts to achieve stronger labor and environmental protection.

U.S. SMALL- AND MEDIUM-SIZED ENTERPRISES: KEY EXPORTERS TO PANAMA

The U.S.-Panama TPA will be of particular benefit to U.S. small- and medium-sized enterprises or SMEs (enterprises with fewer than 500 employees). In 2008 (latest data available), U.S. SMEs exported \$1.7 billion in merchandise to Panama, representing 36 percent of total U.S. exports to Panama – above the 31 percent SME share of U.S. exports to the world.

Eighty-five percent of U.S. businesses exporting to Panama are small- and medium-sized enterprises.

U.S. SMEs particularly benefit from the elimination of tariffs under our trade agreements, and should benefit from the significant tariff cuts under the U.S.-Panama TPA.

The transparency obligations in the Agreement, especially those related to customs administration, are also very important to U.S. SMEs, which may have limited resources to navigate customs procedures and cut through regulatory red tape.

Trade is important to U.S. SMEs

- U.S. SMEs are already taking advantage of U.S. efforts to open markets throughout the world. In 2008, SMEs represented 96 percent of the companies exporting to our NAFTA partners.
- SMEs represented a majority of U.S. exporting companies to our other trade agreement partners in 2008, including Australia (91 percent), Singapore (89 percent), Chile (86 percent), and Morocco (75 percent).
- U.S. SMEs represented at least 80 percent of all U.S. exporters to the individual Dominican Republic-Central America Free Trade Agreement partner countries (Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua) in 2008.

ENHANCED MARKET ACCESS TO PANAMA

Based on 2010 trade flows, 87 percent of U.S. exports of consumer and industrial products to Panama will be duty-free immediately upon entry into force of the Agreement, with remaining tariffs on these products phased out over ten years. Within each of the following key industrial sectors, almost all products will gain immediate duty-free access to the Panamanian market: information communications and telecommunications equipment; agricultural and construction equipment; aircraft and parts; medical and scientific equipment; environmental products; pharmaceuticals; fertilizers; and agro-chemicals. Key U.S. agriculture exports such as high quality beef, other meat and poultry products, soybeans, most fresh fruit and nuts, distilled spirits and still table wine, and many processed food products, will also receive immediate duty-free treatment.

Best Prospects for Increased Market Growth for Non-Textile Industrial Goods

Information and Communications Technologies

Nearly all U.S. exports of information and communications technologies will be duty-free upon entry into force of the Agreement. Despite applied tariffs that average about 7.5 percent and range up to 15 percent, U.S. exports of information technology products were \$499 million in 2010, accounting for 22 percent of total U.S. exports to Panama. With the immediate removal of most tariffs, U.S. exports will become much more competitive and affordable to Panamanians.

Average Panamanian Tariffs on Imports of Industrial Goods from the United States

Information Technology Equipment	7.5%
Construction Equipment	6.5%
Metals and Ores	7.2%
Infrastructure and Machinery	4.7%
Transportation Equipment	13.5%
Autos and Auto parts	12.7%
Medical Equipment	7.9%
Paper and Paper Products	7.3%
Consumer Goods	10.9%

Construction Equipment, Infrastructure and Machinery

All U.S. exports of construction equipment and over 96 percent of infrastructure and machinery products will be duty-free immediately upon entry into force of the Agreement. Construction equipment and infrastructure and machinery products currently face tariffs as high as 10 percent and 15 percent respectively. These tariff reductions will improve the access of U.S. equipment manufacturers to the Panamanian market, especially during the bidding processes for the Panama Canal expansion project and other infrastructure projects. U.S. exports of these products to Panama totaled nearly \$280 million in 2010.

Panama's commitment to grow its tourism industry, coupled with major infrastructure projects such as the Panama Canal expansion and growing investment in the logistics and construction sectors, will continue to fuel demand for specialized machinery. In addition to the massive Canal development, other commercial opportunities include extensive highway and airport development, port and terminal expansion, and construction of the Panama Metro.

Chemicals (Pharmaceuticals, Fertilizers & Agro-Chemicals, Cosmetics, Plastics)

Chemicals accounted for over 12.2 percent of U.S. industrial exports to Panama in 2010, totaling \$272 million. Panamanian applied tariffs range between zero and 15 percent with an average of 3 percent. Almost 80 percent of U.S. chemical exports will receive duty-free treatment immediately upon entry into force of the Agreement. The remaining tariffs will be eliminated over five and ten years. The best prospects for U.S. exports in this sector include fertilizer, plastics, perfume, and polyethylene. One hundred percent of U.S. pharmaceutical exports, 100 percent of fertilizer and agro-chemicals exports, 77 percent of cosmetics exports, and 79 percent of plastics exports will benefit from duty-free treatment immediately upon entry into force of the Agreement.

Autos and Auto Parts

Seventy-eight percent of U.S. exports of motor vehicles and 96 percent of auto parts will receive duty-free treatment immediately upon entry into force of the Agreement, with the remaining duties phased out over five and ten years. Automotive products accounted for 3.4 percent of U.S. industrial exports to Panama in 2010, totaling \$77 million. The top U.S. exports to Panama in this sector were shock absorbers, fuel pumps, suspension systems, and passenger motor vehicles. Panama's applied tariffs range between zero and 20 percent with an average tariff of 12.7 percent.

Remanufactured Equipment

Under the Agreement, U.S. remanufacturers of many products, such as engines, radiators, and alternators for construction equipment and transportation machinery, will be able to sell high-quality remanufactured equipment in Panama without being subject to unjustified prohibitions and restrictions. Remanufacturing is a labor-intensive activity that allows the recycling of discarded or used "cores," which are normally the heaviest basic parts, such as an engine or radiator. The industry employs tens of thousands of U.S. workers. Under the U.S.-Panama TPA, most remanufactured products will have no tariffs, while tariffs on the remaining products will be phased out over ten years. This will be an excellent opportunity for U.S. exporters of remanufactured equipment, including computers, cellular telephones, construction and medical equipment, and auto parts.

Medical Equipment

Ninety percent of U.S. medical equipment exports to Panama will receive duty-free access immediately upon entry into force of the Agreement. Duties on the remaining 10 percent of U.S. medical equipment products, including orthopedic and fracture appliances and medical furniture, will be phased out over ten years. Medical equipment exports to Panama in 2010 totaled nearly \$42 million. The top U.S. exports in this sector included surgical instruments, diagnostic equipment, lab reagents, and medical appliances. Panamanian applied tariffs range between zero and 15 percent, with an average of 7.9 percent.

Electrical and Electronic Equipment

Ninety-one percent of U.S. exports of electrical and electronic equipment will receive duty-free treatment immediately upon implementation of the Agreement, with the remaining duties phased out over five and ten years. Electrical and electronic equipment accounted for 1.54 percent of U.S. industrial exports to Panama in 2010, totaling \$56 million. The top U.S. exports in this sector were generators, electronic engines, optical media, switches, and transformers. Demand for electrical equipment will likely continue to rise as the Panamanian Government develops new power generation projects to meet the growing demand for electricity and to avoid possible energy shortages in the future. Panama's applied tariffs on electrical and electronic equipment range between zero and 15 percent with an average of 9.1 percent.

Environmental Products

Ninety-six percent of U.S. environmental products exports will receive duty-free treatment immediately upon implementation of the Agreement. Duties on the few remaining products will be phased out over ten years. Environmental products accounted for 4.3 percent of U.S. industrial exports to Panama in 2010, totaling \$93 million. The top U.S. exports in this sector included water filtration equipment, regulators, compressors, and electricity meters. Panama's applied tariffs on environmental goods range from zero to 15 percent, with an average of 6.3 percent. The expected demand for environmental products and services for such projects as the Panama Bay clean-up project will offer many opportunities for U.S. companies.

GOVERNMENT PROCUREMENT

The government procurement provisions of the U.S.-Panama TPA guarantee non-discriminatory access for U.S. goods, services, and suppliers to procurements by a broad range of public sector entities in Panama, including the Panama Canal Authority. These procurements include areas where U.S. goods and services companies are very competitive, such as construction, environmental technology, aerospace, energy, health care (including pharmaceuticals), and information communication technology.

Importantly, the U.S.-Panama TPA secures national treatment and non-discrimination for U.S. companies seeking to bid on procurements conducted by the Panama Canal Authority. The \$5.25 billion expansion of the Panama Canal now underway offers opportunities for U.S. businesses to supply goods, services, and construction services. The expansion, which is expected to be completed in 2014, will widen the Canal to allow larger ships easier access between the Atlantic and Pacific Oceans.

The Agreement covers purchases of Panamanian central government entities, including all key ministries, and significant government enterprises, in particular, the Panama Canal Authority. Panama also agreed to cover its regional governments. Governments are typically the single largest purchasing entity in any market. Government procurement is generally 10 percent to 15 percent of a country's GDP. As Panama's total GDP in 2010 was \$27 billion, total government

Key U.S.-Panama TPA Procurement Provisions

- U.S. firms are guaranteed non-discriminatory access and a fair and transparent process to sell goods and services to major Panamanian government enterprises, including the Panama Canal Authority.
- The United States can maintain set-asides on behalf of U.S. small and minority-owned businesses, and low value contracts are not covered.
- The U.S.-Panama TPA imposes strong disciplines on government procurement procedures, including requiring advance public notice of purchases and provision of information to all interested suppliers regarding covered procurement opportunities, as well as timely and effective domestic review procedures.
- The Agreement contains strong provisions to ensure integrity in government procurement. The Panamanian government must maintain a debarment system to declare ineligible suppliers that engage in fraudulent or other illegal actions related to procurement.

procurement is estimated to be between \$2.7 billion and \$4.0 billion (not counting the multi-billion dollar expansion of the Panama Canal). The U.S.-Panama TPA requires the use of fair and transparent procurement procedures, and the availability of timely and effective domestic review procedures to address complaints about the award of tenders.

The U.S.-Panama TPA clarifies that build-operate-transfer contracts (BOTs) are within the scope of the government procurement obligations in the Agreement. BOTs act as financing vehicles for large-scale construction projects and the building or rehabilitation of public work facilities.

AGRICULTURE

Panama is already an important market for America’s farmers and ranchers. In 2010, the United States exported over \$450 million of agricultural products to Panama. Top U.S. exports were corn, soybean cake and meal, wheat, rice, and horticultural products. With the Panama TPA in place, agricultural trade between the United States and Panama will change from a one-way street to a two-way street. Under the Caribbean Basin Initiative, more than 99 percent of Panama’s agricultural exports enter the U.S. market duty free. Less than 40 percent of U.S. agricultural exports currently enjoy duty-free access to the Panamanian market.

Panama’s average applied tariff rate on agricultural products is 15 percent, but many key U.S. agricultural exports face much higher rates. Tariffs on meat can be as high as 70 percent, the tariff on rice is 90 percent, and Panama’s tariff on chicken leg quarters is 260 percent. The U.S.-Panama TPA is comprehensive, covering all agricultural products. Approximately 50 percent of current U.S. agricultural exports will enter Panama duty-free immediately upon entry into force of the Agreement, with most remaining tariffs phased out within 15 years. Moreover, the two countries have already implemented a far-reaching agreement on sanitary and phytosanitary (SPS) measures and technical standards that eliminated long-standing regulatory barriers faced by a variety of U.S. products in Panama’s market.

Beef, Pork, and Poultry

Panama’s applied tariffs on beef range from 10 to 30 percent. Under the Agreement, the United States secures immediate duty-free treatment on products most important to the U.S. beef industry: high quality, USDA Prime and Choice beef cuts. Tariffs on beef tongues and livers will be eliminated in 5 years, and tariffs on other edible offals will be eliminated immediately. Panama’s tariff on standard quality beef will be eliminated in 15 years. Tariffs on all other beef and beef products will be eliminated within 15 years and earlier in a number of cases.

Beef	30%
Pork	70%
Chicken leg quarters	260%
Nonfat Dry Milk	50%
Cheddar Cheese	30%
Corn	40%
Rice	90%
Tomato Paste	81%
Frozen French Fries	20%

Panama’s applied tariffs on pork range from 10 to 70 percent. Panama’s tariffs on pork variety meats will be eliminated immediately upon entry into force of the Agreement and its duties on some processed pork items within 5 years. The Agreement establishes preferential duty-free

tariff rate quotas (TRQs) for 2,554 metric tons of pork products, including 1,600 metric tons of fresh and frozen pork cuts, 636 metric tons of pork fat and bacon, and 318 metric tons of processed pork. The quotas will grow annually by 6 percent (compounded) or more each year, and over-quota tariffs will be eliminated in 15 years. Tariffs on all other pork products will be eliminated within 12 years.

Panama's applied tariffs on poultry range from 5 to 260 percent. Tariffs will be eliminated immediately on frozen whole turkeys, most frozen turkey cuts, and mechanically de-boned chicken. Tariffs will be eliminated within 5 years on chicken wings and other turkey meat, as well as processed chicken and turkey. The Agreement establishes a duty-free TRQ for U.S. chicken leg quarters that starts at an initial volume of 660 metric tons and grows each year by a 10 percent compound rate. The over-quota tariff will be eliminated in 18 years. Tariffs on all other poultry products will be eliminated within 15 years or less.

In addition, Panama has already implemented a December 2006 bilateral agreement on SPS measures and technical barriers to trade. Panama implemented this agreement in February 2007, thereby recognizing the equivalence of the U.S. meat and poultry inspection system. This allows U.S. inspectors to certify meat and poultry producers who export to Panama without having each facility inspected by Panama's authorities. Panama also brought its sanitary requirements on imports of beef and beef products and poultry and poultry products into conformity with international standards (including those on bovine spongiform encephalopathy and avian influenza), thereby re-opening its market to these products. Finally, Panama formalized its continued recognition of the U.S. beef grading system and cuts nomenclature.

Dairy Products

Panama's applied tariffs on dairy products range from zero to 155 percent. Under the Agreement, Panama's tariffs on whey products will be eliminated immediately. In addition, U.S. exporters will have access to nine product-specific dairy TRQs with a combined total of 3,986 metric tons. All of the dairy TRQs provide a specific amount of duty-free access, growing at 4 to 5 percent, compounded annually, over a transition period. Panama has agreed to establish TRQs for key products, including 2,625 metric tons of skim milk powder, 364 metric tons of cheddar cheese, 364 metric tons of other cheese, and 263 metric tons of ice cream. The over-quota tariffs on these dairy products will be phased out in 15 to 17 years. Panama will phase out tariffs on all other dairy products within 15 years or less.

Grains

Panama's applied tariffs on grains range from zero to 90 percent. Under the Agreement, Panama will immediately lock in its current applied duty-free treatment for U.S. wheat and barley, while its tariffs on sorghum and wheat flour will be eliminated in 5 and 12 years, respectively. For corn, Panama will establish a 298,700 metric ton duty-free TRQ for U.S. exports that will grow at a rate of 3 percent, compounded annually. The over-quota tariff will be eliminated in 15 years. For rice, Panama will establish two TRQs for U.S. exports totaling 12,190 metric tons, including 7,950 metric tons of rough rice and 4,240 metric tons of milled rice. These rice TRQs will grow by 6 percent, compounded annually, and will be phased out in 20 years. In addition,

Panama has committed to increase the size of these preferential TRQs when it has a short supply situation, as has occurred in recent years.

Oilseeds and Oilseed Products

Panama's applied tariffs on oilseeds and oilseed products range from zero to 30 percent. Tariffs on all of these products will be eliminated within 15 years or less. Panama will provide duty-free treatment for U.S. exports of soybeans, soybean meal, and crude vegetable oils immediately. The tariff on refined soybean oil will be phased out within 15 years. For refined corn oil, Panama will establish a duty-free preferential TRQ that will start at 368 metric tons and grow by 5 percent, compounded annually, for 10 years, when the over-quota tariff will be eliminated.

Fruits, Nuts, and Vegetables

Panama's applied tariffs on fruits, nuts, and vegetable products range from zero to 81 percent. Under the Agreement, tariffs will be immediately eliminated on nearly 400 (80 percent) of these tariff lines, while 37 tariff lines will receive duty-free treatment within 5 years. Products that will receive immediate duty-free treatment include: almonds, apples, cherries, grapes, oranges, peaches, pears, plums, prunes, raisins, walnuts, watermelons, peas, lentils, dried beans other than kidney beans, potato chips, mushrooms, sweet corn, apple juice, orange juice, and tomato juice. Panama will also provide immediate duty-free access through TRQs for frozen French fries, dried kidney beans, tomato paste, and fresh onions and potatoes.

Processed Foods

Panama's applied tariffs on processed products range from zero to 50 percent. Tariffs will be eliminated immediately on 78 processed food tariff lines, and an additional 16 lines will be duty free in 5 years. Products that will immediately receive duty-free treatment include chocolate confectionary, sweetened cocoa powder, miscellaneous food preparations, infant formula, soups, and some breakfast cereal and sugar confectionary products. Retail dog and cat food and tomato sauces will receive duty-free treatment in 5 years. Pasta, corn snacks, mayonnaise, ketchup, salsa, mineral water, other non-carbonated beverages, some beers, frozen pastries, and other baker's wares will receive duty-free treatment in 10 years. Wheat flour and cookies will receive duty-free treatment in 11 years. Sugar confectionery, stuffed pasta, crackers, carbonated beverages, and other beers will receive duty-free treatment in 12 years. In addition, Panama has already streamlined import documentation requirements, including its product registration system, for processed foods.

SERVICES

With the implementation of the U.S.-Panama TPA, U.S. service providers will gain improved access to Panama's market, and benefit from improved regulatory transparency. Panama made substantial commitments to liberalize its services trade. For example, Panama agreed to open its telecommunications and financial services sectors to U.S. companies, lift restrictions on investment in retail trade, provide improved access in sectors such as express delivery services, ensure a predictable legal framework for investment, including in Canal expansion projects, and

provide new access in professional services that previously had been reserved exclusively for Panamanian nationals. These commitments significantly improve upon Panama’s WTO commitments and establish a solid market for exports of U.S. services and investment in most sectors.

Why Are Services Commitments Important?

The services sector accounts for the majority of private sector jobs in the United States—over 89 million U.S. jobs in 2010, or roughly 83 percent of total non-farm employment. U.S. services exports are a vital part of this picture, and U.S. exports continue to grow. In 2010, services exports of nearly \$546 billion accounted for 30 percent of total U.S. exports, generating a services trade surplus of \$151 billion. In addition, in recent years foreign affiliate trade in services has been approximately twice that of cross-border services.

U.S. services firms are well positioned relative to their competitors abroad to take advantage of trade agreements. The intensity and vigor of the U.S. market give rise to extremely competitive companies prepared to meet stringent demands at home and abroad. Consumers in Panama value services that help boost their own productivity and enhance their lives and look to the United States as a model in terms of providing high-quality and cutting-edge services and technologies.

U.S.-Panama TPA Allows Service Providers to Choose Mode of Delivery—a Key Provision for SMEs

The U.S.-Panama TPA affords U.S. service suppliers, with limited exceptions, the ability to choose whether to supply their services on a cross-border basis or through an investment in Panama. This is a benefit to all U.S. service providers, especially SMEs, who may not have the resources to maintain a presence in Panama or be able to conduct enough business in Panama to warrant a local presence.

The freedom for service providers to choose their mode of delivery becomes increasingly important as technology makes distance less of a service barrier. Panama is a regional leader in Internet use and an innovator in

U.S.-Panama TPA Opens Services Market to U.S. Exporters

Substantial Market Access Provided

- Panama will accord substantial access across its entire services regime subject to very few exceptions, using the “negative list” approach.

Key Sectors Benefit, Including

- Telecommunications, distribution services such as wholesaling, retailing and franchising, express delivery services, computer and related services, audiovisual services, transport services, construction and engineering services, tourism, advertising, professional services (e.g., architects, engineers, accountants), and environmental services.

Regulatory Transparency Required

- Transparency in regulatory processes is absolutely essential for services industries because they are often highly regulated.
- The U.S.-Panama TPA requires regulatory authorities to use open and transparent administrative procedures, and provide advance notice and comment periods for proposed rules and regulations.

technology applications. The potential for new investments in telecommunications and information systems as a result of the U.S.-Panama TPA would dramatically improve access to information technology, benefiting all “e-service” providers.

Sector-Specific Benefits for the Service Sector

Panama’s sectoral coverage in the U.S.-Panama TPA is significantly broader than the commitments Panama undertook in the WTO General Agreement on Trade in Services (GATS). As with our other trade agreements, the Agreement uses a “negative list” approach in sectoral coverage, *i.e.*, every sector is covered unless an exception is listed in an annex of non-conforming measures.

U.S. service providers should immediately benefit from U.S.-Panama TPA commitments in a number of key areas. Some examples are provided below.

Financial Services

With the entry into force of the Agreement, Panama will further open its dynamic financial services sector to U.S. providers. Panama will allow U.S. providers full rights to establish subsidiaries or branches for banks or insurance providers, enabling them to provide credit to underserved areas, potentially increasing competition and thereby reducing financing costs and making credit more readily available to Panama’s consumers.

U.S.-based firms will be able to supply insurance on a cross-border basis, including through electronic means, for key markets including reinsurance, brokerage, marine, aviation (within two years after the Agreement enters into force), and transport insurance. U.S.-based banking and other non-insurance firms will be able to offer services cross-border in areas such as provision, transfer, and processing of financial data and information; related software; and the provision of advisory and other auxiliary financial services, excluding intermediation.

U.S.-based asset managers, including insurance companies, will be able to provide investment advice and other portfolio management services to mutual funds and pension funds, including the funds that manage the portfolios of collective investment schemes established in Panama.

Advertising

Panama will provide full market access and national treatment for advertising, an improvement over Panama’s limited commitments under the GATS.

Construction and Engineering Services

Panama will provide broad coverage for construction services. In addition, improved regulatory regimes and strong investment environments will stimulate growth opportunities for construction consultants and engineers. This is an improvement over the GATS, where Panama made only a limited commitment for engineering services largely based on reciprocal treatment.

Distribution Services, Including Retail and Wholesale Services, Direct Marketing, and Direct Selling

Some retailers will benefit from the removal of barriers that inhibit the movement of products among manufacturers, wholesalers, retailers, and consumers. Intellectual property rights provisions will ensure that the concept brands of the franchise companies are protected. Retailers working with transportation, telecommunications, financial, computer, and other service providers should be able to improve and streamline the supply chain to better serve consumers in the United States and throughout the hemisphere. Direct marketers should benefit from improved wireless telecommunication services and Internet service that are likely to result from the U.S.-Panama TPA, and from Panama's commitments to open specific services sectors that are important to direct marketers, such as travel and tourism.

Franchising

In addition to full market access for franchising, other commitments that Panama made under the Agreement will benefit U.S. franchisers. For example, provisions on trademarks will protect the franchiser name, and tariff liberalization will allow the lower-cost import of key equipment needed to supply the franchisee.

Entertainment, Including Audiovisual and Broadcasting

Panama made commitments in the Agreement that will improve market access for U.S. films and television programs over a variety of media including cable, satellite, and the Internet. This market opening is in stark contrast with the GATS, where Panama made no commitments in this area. Additionally, the Agreement provides state-of-the-art intellectual property rights protection, and mandates that each Party criminalize the willfully unauthorized receipt or distribution of encrypted satellite signals, thus preventing piracy of satellite television programming. The Agreement also requires non-discriminatory treatment for digital products, such as U.S. software, music, text, and videos.

Express Delivery Services

The chapter on Cross-Border Trade in Services includes an expansive definition of express delivery services, locks in existing competitive opportunities in Panama, and prevents cross-subsidization by a postal monopoly. In contrast, Panama did not make a commitment in either postal/courier services or in express delivery under the GATS. The U.S.-Panama TPA provisions on customs and trade facilitation will help express delivery service companies provide better services to customers who are seeking to enhance their competitiveness in the hemisphere and in the global marketplace. Express delivery services are in demand from a wide range of companies—from high-tech to agriculture, auto manufacturing to retail services. Speed-to-market, just-in-time inventory processes, and total quality management are critical to success in today's economy. Commitments in this sector will facilitate U.S. commercial interests in Panama.

Energy Services

Panama will assume extensive obligations on regulatory transparency and investment, providing a framework that can yield opportunities for U.S. energy services firms, and facilitate the provision of energy services between the United States and Panama.

Information Services, Including Computer-Related Services, and Telecommunications

Panama will provide full market access with no exceptions to the information services sector, a major improvement over the GATS where Panama made no commitments. The U.S.-Panama TPA covers all modes of delivery of information services, including electronic delivery, such as the Internet. The “negative list” approach also ensures that rapidly evolving computer services, driven by continual advances in technology, will be covered by commitments contained in the Agreement. Without such an approach, computer- and related-services definitions and commitments could quickly become obsolete as new services are introduced.

Panama also committed to pro-competitive regulatory obligations for the basic telecommunications sector. These obligations are similar to the WTO Basic Telecommunications Reference Paper, to which Panama has not committed in the WTO. U.S.-Panama TPA obligations also cover “digital products” and other e-commerce products, which will benefit U.S. technology service providers. In addition, as technology users increasingly purchase information technology solutions as a combination of goods and services (including specialized equipment with customized software), Panama’s commitment to eliminate tariffs on U.S. information technology goods and to join the WTO Information Technology Agreement will benefit service providers as well. New market access for U.S. service providers as a result of the U.S.-Panama TPA in sectors such as banking, financial services, and telecommunications will increase demand for strong software development, data processing, and other information services.

Professional Services, Including Accounting, Legal Services, and Management Consulting

The U.S.-Panama TPA will grant new access in professional services that previously had been reserved exclusively for Panamanian nationals. Liberalization in such sectors as banking, investment, and financial services will offer increased opportunities for professional service providers. In addition, the Cross-Border Trade in Services chapter includes obligations intended to ensure that administrative decisions related to licensing are transparent and fair. The Services chapter also encourages appropriate bodies in Panama and the United States to work together to develop mutually acceptable standards and criteria for licensing, certification, and mutual recognition of professional service suppliers.

INVESTMENT

The U.S.-Panama TPA establishes a secure and predictable legal framework for U.S. investors in Panama. The Agreement's commitments improve transparency, reduce barriers to investment, and improve the dispute settlement process, addressing key concerns about the investment climate in Panama. Foreign investment can contribute significantly to the economic development and stability of Panama. Increased foreign investment in Panama will greatly improve the development of efficient, reliable systems for power generation, water, sewage, transportation, and telecommunications.

Panama is actively seeking foreign investment in nearly all sectors of the economy. The \$5.25 billion Panama Canal expansion project is one of the government's highest priorities. The project is due to be completed in 2014 and primarily entails the construction of a "third lane" of traffic along the Canal and a new set of locks. These developments will double the Canal's capacity, allowing more traffic and wider ships to transit the Canal.

In addition, the Panamanian Government's 2010-2014 National Strategic Plan sets forth \$5 billion of additional significant transportation infrastructure investment projects. Among the major initiatives cited in the 5-year plan are the construction of the Panama Metro, introduction of the Metro Bus in Panama City, construction/widening/repair of 128 different highways throughout the country, expansion of Tocumen International Airport as a tourism and cargo hub, and the expansion or establishment of a series of airports outside of Panama City. The government is also planning to build an interconnection for electricity transmission between Colombia and Panama to create a regional market, as well as license a significant wind-power project and double hydroelectric capacity. The government's pro-investment policies, coupled with the more secure and predictable legal framework that the U.S.-Panama TPA will establish, should improve the investment climate in Panama.

The U.S.-Panama TPA includes an effective, impartial, and transparent investor-state dispute settlement mechanism, which provides investors with the option of seeking recourse through binding international arbitration.

Key Investment Provisions

- Establishes a stable legal framework for U.S. investors operating in Panama.
- Protects all forms of investment, including enterprises, debt, concessions, contracts, and intellectual property.
- Gives U.S. investors, with limited exceptions, the right to establish, acquire, and operate investments in Panama on an equal footing with local investors, and with investors of other countries.
- Provides U.S. investors in Panama the same substantive protections foreign investors enjoy in the United States.
- Backs investor rights by effective, impartial dispute settlement procedures.

INTELLECTUAL PROPERTY RIGHTS

The U.S.-Panama TPA requires high levels of intellectual property protection, consistent with U.S. standards of protection and emerging international standards, and will support the growth of trade in digital and other intellectual property-based products.

Although Panama has made great strides in modernizing intellectual property laws, gaps remain in existing domestic legislation and in adherence to the full range of international treaties. Effective enforcement of its intellectual property laws continues to be a challenge. U.S. industry is particularly concerned with the levels of pirated and counterfeit goods that are transshipped through the Colon Free Zone to other parts of the world. Panama's decision to modernize the Colon Free Zone's record-keeping by adopting an electronic system was an important, positive effort to improve intellectual property protection.

Implementation of the commitments made under the U.S.-Panama TPA will reinforce Panama's national efforts to strengthen intellectual property law enforcement. Like our other trade agreements, this Agreement takes into account significant legal and technological developments that have taken place since the TRIPS Agreement and the NAFTA were negotiated. The Industry Trade Advisory Committee on Intellectual Property Rights' report to the U.S. Trade Representative on the U.S.-Panama TPA notes, "...the fact that Panama found it in its own interest to significantly increase its levels of IPR protection beyond that required by TRIPS is testament to the principle that high levels of protection benefit indigenous creators and inventors in the same manner as they do in developed countries."

Copyright

The U.S.-Panama TPA includes many important provisions for combating piracy, benefiting U.S. copyright industries. One of the most important provisions is the prohibition on the circumvention of technological protection measures (TPMs) that authors, performers, and producers of phonograms use in the exercise of their rights to prohibit or restrict unauthorized acts (e.g., unauthorized access to a work or illegal copying). Defined and limited exceptions to the circumvention of TPMs will provide further certainty to right-holders while also

Key Intellectual Property Facts

Protection for copyrighted works

Copyright-based industries are among the fastest growing and most productive of any sector of the U.S. economy. They employ new workers in higher-paying jobs at over three times the rate of the rest of the economy; create new revenue at over two times that rate; and contribute close to \$90 billion to the U.S. economy each year through foreign sales and exports. The industries' principal barrier to trade is the lack of effective protection and enforcement of intellectual property rights.

Stronger protections for patents

Innovation has historically been a driving force in U.S. industry. Competitive advantage based on innovation needs to be protected and defended. U.S. companies need access to legal tools in all markets across the globe.

Tough penalties for piracy and counterfeiting

The strong, deterrent criminal penalties against piracy and trademark counterfeiting required by the U.S.-Panama TPA will benefit industry by providing for efficient and effective protection of American intellectual property rights.

accommodating the legitimate needs of users of copyrighted content. This prohibition on circumvention of TPMs is an important tool for addressing the challenges presented in the digital environment.

The protection of encrypted program-carrying satellite signals was included as a direct response to the concerns of U.S. broadcasters and content providers. Panama has also committed to mandating that central government agencies use computer software only as authorized by the right-holder and to actively regulate the acquisition and management of the software, a high priority for the U.S. software industry. In addition to the needs addressed by industry-specific challenges, Panama will extend protection for copyrighted works consistent with U.S. law and emerging international standards.

Patent and Data Protection

The Agreement provides robust patent and test data protection, while respecting the Doha Declaration on TRIPS and Public Health. Under the Agreement, Panama will clarify and limit the grounds for revoking a patent. Recognizing the significant investments made by pharmaceutical and agro-chemical companies in compiling test data submitted in connection with marketing approval, test and prior data submitted to the government for the purpose of product approval will normally be protected from unfair commercial use for a period of 5 years from product approval for new pharmaceutical products and for a period of 10 years from product approval for new agricultural chemical products. If Panama relies on the U.S. Food and Drug Administration's approval of a given drug and certain other conditions are met, the period of data protection will begin on the date of product approval in the United States. Panama also committed to undertake all reasonable efforts to extend patent protection to plants. Additionally, Panama has committed to putting in place procedures and remedies for the expeditious adjudication of disputes concerning the validity or infringement of a pharmaceutical patent, and to ensure that patent holders have sufficient time and opportunity to seek available remedies prior to the marketing of allegedly infringing products.

State-of-the-Art Protection for U.S. Trademarks

The U.S.-Panama TPA contains a number of elements that will strengthen Panama's protection of trademarks. Panama will develop, to the maximum degree practical, an online system for registration and maintenance of trademarks. The Agreement applies the principle of "first-in-time, first-in-right" to trademarks and geographical indications, so that the first person who acquires a right to a trademark or geographical indication will be the person who has the right to use it exclusively. Under the Agreement, Panama will also develop a system to resolve disputes concerning trademarks and Internet domain names, which is important to prevent "cyber-squatting" with respect to high-value domain names.

Improved Transparency and Reduced Corruption

As in other recent trade agreements, the U.S.-Panama TPA contains an obligation to publicize information on efforts to provide effective enforcement of intellectual property rights. Final judicial decisions or administrative rulings of general applicability pertaining to the enforcement

of intellectual property rights must be in writing and must state any relevant findings of fact and the reasoning or the legal basis on which the decisions or rulings are based.

Enforcement

The U.S.-Panama TPA includes measures that should facilitate enforcement of these enhanced intellectual property protections, improving the enforcement environment in Panama and responding to industry concerns regarding the transshipment of pirated and counterfeit goods through the Colon Free Zone. One strengthened enforcement procedure is the authorization of seizure, forfeiture, and destruction of counterfeit and pirated goods and the equipment used to produce them. The Agreement establishes a framework for determining damages and establishes a system of statutory or “pre-established” damages, allowing the right-holder to elect between statutory damages and the often difficult task of proving actual damages. The Agreement also mandates that courts must have the authority to order the infringer and third parties to identify accomplices, suppliers, and others involved in the infringement at the risk of sanctions for failure to do so.

TEXTILES

The provisions of the U.S.-Panama TPA were crafted to promote increased trade in textiles and apparel. U.S. shipments of textiles and apparel to Panama have increased nearly three-fold since 2002, from \$18.7 million to \$50 million in 2010.

Key benefits to U.S. manufacturers include:

- *Yarn forward rule of origin* – The U.S.-Panama TPA provides for a “yarn-forward” rule of origin, meaning that qualifying textile and apparel products must be made using U.S. or Panamanian yarns and fabrics, thereby supporting U.S. fabric and yarn exports and jobs. Goods that meet this rule of origin qualify for immediate duty-free market access upon entry into force of the Agreement.
- *Regional Elastomeric, Pocketing, Thread, and Visible Lining Requirements* – Consistent with other trade agreements, elastomeric yarns, narrow elastic fabrics, pocketing fabric, thread, and visible linings must be sourced from the region for use in textile and apparel products that qualify for duty-free treatment.
- *Anti-Circumvention Provision* – The Agreement contains strict customs enforcement provisions. U.S. and Panamanian customs authorities may conduct unannounced site visits to Panamanian producers, and the United States is authorized to undertake a variety of enforcement actions (including denying preferential treatment for false claims and denying entry for false country of origin).
- *Streamlined Short Supply Process* – A streamlined commercial availability (“short supply”) determination process will allow fabrics, yarns, or fibers that are not commercially available in a timely manner in the United States and Panama to be sourced

from third countries and used in the production of apparel qualifying for duty-free treatment.

- *Safeguards* – A textile-specific safeguard mechanism allows for temporary application of NTR/MFN tariffs if a surge in imports under the Agreement causes or threatens to cause serious damage to the domestic industry.

CUSTOMS ADMINISTRATION AND TRADE FACILITATION

The U.S.-Panama TPA establishes rules that are designed to encourage predictability and efficiency in the administration of customs procedures. The specific and cutting-edge customs obligations will significantly increase the gains for Panamanian and U.S. exporters once the Agreement's chapter on Customs Administration and Trade Facilitation is fully implemented.

Businesses frequently complain that unclear rules, inconsistent interpretation of customs regulations and directives, and arbitrary clearance procedures often result in lengthy delays for the importation of goods. As described below, the Agreement's chapter on Customs Administration and Trade Facilitation addresses these concerns.

Improved Customs Procedures and Rules of Origin

- *Comprehensive rules of origin.* Rules of origin will ensure that only originating U.S. and Panamanian goods receive preferential tariff treatment. Rules are designed to be clear and easy to administer.
- *Enhanced Transparency.* The U.S.-Panama TPA requires measures designed to increase transparency and efficiency in administering customs procedures, including rules of origin. Panama commits to publish customs laws and regulations on the Internet, and will be required to take other steps that will promote certainty and fairness in customs administration. This will make it easier for U.S. exporters to understand the Panamanian customs process.
- *Heightened Predictability.* The Agreement will allow exporters to obtain advance rulings on tariff classification, origin of goods, and other customs matters. This important provision will provide increased predictability and certainty to exporters, importers, and customs administrators, which will decrease delays at the port of entry. The advance rulings will also address the existing problem of varying interpretations of product classification.
- *Greater Accountability.* Under the Agreement, companies will be guaranteed to have access to both administrative and judicial review of customs decisions.
- *Improved Procedures for Express Delivery Shipments.* The demand for express-delivery services is increasing rapidly as a result of the growth of electronic commerce, the globalization of business, and rising demand by manufacturers for outsourced logistic services. The Agreement addresses that demand by requiring that, within one year after the date the Agreement takes effect, Panama provide a separate, expedited customs procedure for

express shipments. The Agreement obligates Panama, under normal circumstances, to clear express shipments from the port within six hours of submission of all necessary documents and with no maximum weight or value limitations.

- *Greater Customs Efficiency through Information Technology.* The Agreement promotes the use of information technology, including the electronic submission of information and automated release of goods. This will help expedite the release of goods, thereby saving companies time and money.
- *Customs Cooperation and Information Sharing.* The United States and Panama agreed to share information to combat illegal transshipment of goods. Panama will maintain its existing program for monitoring free trade zones and will provide U.S. Customs officials with information to address any concerns of transshipment. Both countries commit to cooperate in undertaking enforcement actions and verifications of claims of origin for textile and apparel goods.

CONCLUSION

Approving and implementing the United States-Panama Trade Promotion Agreement is in the best interest of U.S. commerce and a “win-win” accord for both countries. The comprehensive Agreement not only eliminates tariffs, but also reduces barriers for services, provides for cutting-edge protection and enforcement of intellectual property rights, keeps pace with new technologies, promotes regulatory transparency, and requires enforcement of domestic labor and environmental laws. Once the U.S.-Panama TPA is in effect, doing business with Panama will be easier, faster, and more transparent. The Agreement also promotes economic development for a vital U.S. ally, fostering new opportunities for the people of Panama as they continue to make admirable strides toward economic prosperity.

THE UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT

Summary of the Agreement

This summary briefly describes key provisions of the United States – Panama Trade Promotion Agreement (“Agreement”) that the United States has concluded with Panama and represents an authoritative expression of Administration views regarding the interpretation of the Agreement both for purposes of U.S. international obligations and domestic law.

Preamble

The Preamble to the Agreement provides the Parties’ underlying objectives in entering into the Agreement and provides context for the provisions that follow. It includes the following statement:

“**AGREE** that foreign investors are not hereby accorded greater substantive rights with respect to investment protections than domestic investors under domestic law where, as in the United States, protections of investor rights under domestic law equal or exceed those set forth in this Agreement”.

This statement clarifies that, as stated in the Bipartisan Trade Promotion Authority Act of 2002, under the Agreement foreign investors in the United States are not to be accorded greater substantive rights with respect to investment protections than United States investors in the United States.

Chapter One: Initial Provisions

Chapter One sets out provisions establishing a free trade area and affirming the Parties’ existing rights and obligations with respect to each other under the *Marrakesh Agreement Establishing the World Trade Organization* (WTO) and other agreements to which they are party.

The Agreement does not change the provisions of any agreement the United States has previously negotiated with Panama. Article 1.3.2 of the Agreement suspends Articles VII and VIII of the *Treaty Between the United States of America and the Republic of Panama Concerning the Treatment and Protection of Investments*, with Annex and Agreed Minutes, signed at Washington on October 27, 1982 (the “Treaty”) concerning investor-to-state and state-to-state dispute settlement, respectively. However, Article 1.3.3 of the Agreement preserves, for ten years, the option of invoking dispute settlement under the Treaty with respect to investments covered by the Treaty as of the date of entry into force of the Agreement and in the case of disputes that arose prior to the date of entry into force of the Agreement. Article 1.3.3 also preserves investor-to-state dispute settlement under the Treaty with respect to disputes arising on or after the date of entry into force of the Agreement out of an investment agreement that was in effect before the date of entry into force of the Agreement. If the Agreement terminates, the dispute settlement provisions of the Treaty will automatically resume operation.

Chapter Two: General Definitions

Chapter Two defines certain terms that recur in various chapters of the Agreement.

Chapter Three: National Treatment and Market Access for Goods

Chapter Three and its relevant annexes and appendices set out the Agreement's principal rules governing trade in goods. It requires each Party to treat products from the other Party in a non-discriminatory manner, provides for the phase-out and elimination of tariffs on "originating" goods (as defined in Chapter Four (Rules of Origin and Origin Procedures)) traded between the Parties, and requires the elimination of a wide variety of non-tariff trade barriers that restrict or distort trade flows.

Tariff Elimination. Chapter Three provides for the elimination of customs duties on originating goods traded between the Parties. Duties on most tariff lines covering industrial and consumer goods will be eliminated as soon as the Agreement enters into force. Duties on other goods, including all industrial goods, will be phased out over periods of up to ten years. Some agricultural goods will have longer periods for elimination of duties or be subject to other provisions, including, in some cases, the application of preferential tariff-rate quotas (TRQs). The General Notes to each Party's Schedule to Annex 3.3 include detailed provisions on staging of tariff reductions and application of TRQs for certain agricultural goods. The Chapter provides that the Parties may agree to speed up tariff phase-outs on a product-by-product basis after the Agreement takes effect.

Waiver of Customs Duties. The Parties may not adopt new duty waivers or expand existing duty waivers conditioned on the fulfillment of a performance requirement. Chapter Three defines the term "performance requirements" so as not to restrict a Party's ability to provide duty drawback on goods imported from the other Party.

Temporary Admission. The Parties agreed to provide duty-free temporary admission for certain products. Such items include professional equipment, goods for display or demonstration, and commercial samples. The Chapter also includes specific provisions on transit of vehicles and containers used in international traffic.

Import/Export Restrictions, Fees, and Formalities. The Agreement clarifies that restrictions prohibited under the *General Agreement on Tariffs and Trade 1994* (GATT 1994) and this Agreement include export and import price requirements (except under antidumping and countervailing duty orders and undertakings) and import licensing conditioned on the fulfillment of a performance requirement. In addition, a Party must limit all fees and charges imposed on or in connection with importation or exportation to the approximate cost of services rendered. The United States agreed not to apply its merchandise processing fee on imports of originating goods. Panama agreed not to require a person of the United States to have or maintain a relationship with a "dealer" as a condition for allowing the importation of a good. Panama also agreed not to prohibit or restrict the importation of any good of the United States as a remedy for a violation or alleged violation of any law, regulation, or other measure relating to the relationship between a "dealer" in its territory and a person of the United States.

Distinctive Products. Panama will recognize Bourbon Whiskey and Tennessee Whiskey as “distinctive products” of the United States, meaning Panama will not permit the sale of any product as Bourbon Whiskey or Tennessee Whiskey unless it was manufactured in the United States in accordance with applicable laws and regulations.

Committee on Trade in Goods. Chapter Three also establishes a Committee on Trade in Goods to consider matters arising under Chapters Three, Four (Rules of Origin and Origin Procedures), and Five (Customs Administration and Trade Facilitation). The functions of the Committee are to (i) promote trade in goods between the Parties, (ii) address barriers to trade in goods between the Parties, and (iii) provide advice and recommendations on trade capacity building with respect to matters those chapters cover.

Agriculture

TRQs. Chapter Three requires each government to administer TRQs in a manner that is transparent, non-discriminatory, responsive to market conditions, and minimally burdensome on trade. The Parties must make every effort to administer TRQs in a manner that allows importers to fully utilize import quotas. In addition, the Chapter provides that Parties may not condition application for, or utilization of, import licenses or quota allocations on the re-export of an agricultural good.

Export Subsidies. Each Party will eliminate export subsidies on agricultural goods destined for the other Party. Under Article 3.15, neither Party may introduce or maintain an export subsidy on agricultural goods destined for the other Party unless the exporting Party believes that a third country is subsidizing its exports to the other Party. In such a case, the exporting Party may initiate consultations with the importing Party to develop measures the importing Party may adopt to counteract such subsidies. If the importing Party agrees to such measures, the exporting Party must refrain from applying export subsidies to its exports of the good to the importing Party.

Safeguards. Chapter Three sets out a transitional agricultural safeguard mechanism that allows a Party to impose a temporary additional duty on specified agricultural products if imports exceed an established volume “trigger.” The safeguard measure will remain in force until the end of the calendar year in which the measure applies. A Party may not apply an agricultural safeguard on a good after the date that the good is subject to duty-free treatment under the Party’s Schedule to Annex 3.3 of the Agreement.

A Party may not apply an agricultural safeguard measure to a good while the good is subject to a safeguard measure under (i) Chapter Eight (Trade Remedies), or (ii) Article XIX of the GATT 1994 and the *WTO Agreement on Safeguards*. All agricultural safeguard measures must be applied and maintained in a transparent manner, and the Party applying such a measure must, on request, consult with the other Party concerning the application of the measure.

Neither Party may impose safeguard duties pursuant to the *WTO Agreement on Agriculture* on originating goods.

Sugar. The United States agreed to establish three TRQs on sugar goods of Panama. These three TRQs cover, respectively: (i) raw sugar, (ii) specialty sugar, and (iii) raw sugar, refined sugar, and certain sugar-containing products. The duty-free quantity under the TRQ on raw sugar starts at 6,060 metric tons and increases by 60 metric tons annually through year ten, after which the duty-free quantity will remain at 6,600 metric tons. The duty-free quantity under the TRQ on specialty sugar is 500 metric tons per year (with no annual increases). The duty-free quantity under the TRQ on raw sugar, refined sugar, and certain sugar-containing products will be limited in each year to the lesser of (i) the duty-free quantity set out in the agreement for that year (505 metric tons in year one, increasing by five metric tons annually), or (ii) Panama's trade surplus in specific sugar goods. Panama's "trade surplus" is the amount by which Panama's exports of specified sugar and sweetener goods to all destinations exceed its imports of these goods from all sources, except that Panama's exports of sugar to the United States and its imports of high fructose corn syrup from the United States are not included in the calculation of its trade surplus.

In contrast to how it will treat other commodities subject to TRQs, the United States will not eliminate its over-quota duty on imports of goods that the three TRQs cover. The Agreement also includes a mechanism that allows the United States in any year, at its option, to provide some form of alternative compensation to Panamanian exporters in place of duty-free imports under the three TRQs on sugar goods.

Ethanol. The United States agreed to continue to treat Panama as a beneficiary country under the Caribbean Basin Initiative (CBI) preference program with respect to ethanol imports. Accordingly, Panama will continue to share in the duty-free quota that the United States makes available to CBI beneficiary countries.

Additional Provisions. Chapter Three provides for the creation of a Committee on Agricultural Trade. The Committee will be established within 90 days after the date the Agreement enters into force and will provide a forum for promoting cooperation in the implementation and administration of the Agreement, as well as for consultations on matters related to the agricultural provisions of the Agreement. The Chapter also provides for the establishment of an Agriculture Review Commission. The Commission will be established 14 years after the Agreement enters into force and will review the implementation and operation of the Agreement as it relates to trade in agricultural goods, including whether to extend the agricultural safeguard mechanism.

Textiles and Apparel

Tariff Elimination. Chapter Three provides for duties on all originating textile or apparel goods to be eliminated on the date the Agreement enters into force.

Safeguards. The Chapter also establishes a transitional safeguard procedure for textile and apparel goods, under which an importing Party may temporarily impose additional duties up to the level of the normal trade relations (most-favored-nation) (NTR(MFN)) duty rates on imports of textile or apparel goods that cause, or threaten to cause, serious damage to a domestic industry as a result of the elimination or reduction of duties under the Agreement. A Party may not

impose a textile safeguard measure more than once on the same textile or apparel good. The measure may not be in place for more than three years. The ability to impose or maintain textile safeguards lapses five years after the Agreement enters into force. A Party may not apply a textile safeguard measure to a good while the good is subject to a safeguard measure under (i) Chapter Eight (Trade Remedies), or (ii) Article XIX of the GATT 1994 and the WTO *Agreement on Safeguards*.

A Party imposing a textile safeguard measure under Chapter Three must provide the exporting Party with mutually agreed compensation in the form of trade concessions for textile or apparel goods that have a value substantially equivalent to the increased duties resulting from application of the safeguard measure. If the Parties cannot agree on compensation, the exporting Party may raise duties on any goods from the importing Party in an amount that has a value substantially equivalent to the increased duties resulting from application of the safeguard measure.

Rules of Origin and Related Matters. A textile or apparel good will generally qualify as an “originating” good eligible to receive preferential treatment under the Agreement only if all processing from the yarn stage to the final product (*e.g.*, yarn-spinning, fabric production, cutting, and assembly) takes place in the United States, Panama, or both, or if there is an applicable change in tariff classification under the specific rules of origin contained in Annex 4.1 of the Agreement.

Chapter Three sets out special rules for determining whether a textile or apparel good is an “originating” good, including a *de minimis* exception for non-originating yarns or fibers, a process for designating inputs not available in commercial quantities, a rule for treatment of sets, an exception for use of certain nylon filament yarn, and consultation provisions.

The *de minimis* rule applies to goods that ordinarily would not be considered originating goods because certain of their fibers or yarns do not undergo an applicable change in tariff classification. Under the rule, the Parties will consider a good to be “originating” if those fibers or yarns constitute ten percent or less of the total weight of the component of the good that determines origin. This special rule does not apply to goods containing elastomeric yarns in the component of the good that determines the classification.

Annex 3.25 of the Agreement sets out a list of fabrics, yarns, and fibers that the Parties have determined are not available in commercial quantities in a timely manner from producers in the United States and Panama. A textile or apparel good that includes the fabrics, yarns, or fibers included in this list will be treated as if it is “originating” for purposes of the specific rules of origin in Annex 4.1 of the Agreement, regardless of the actual origin of those inputs. Chapter Three establishes procedures under which the United States will determine whether additional fabrics, yarns, or fibers are not available in commercial quantities in the United States and Panama. The United States may also remove a fabric, yarn, or fiber from the list if it determines that the fabric, yarn, or fiber has become available in commercial quantities.

Customs Cooperation. Chapter Three commits the Parties to cooperate in enforcing their laws related to trade in textile and apparel goods, to ensure the accuracy of claims of origin, and to prevent circumvention of the Parties’ laws or agreements relating to trade in textile and apparel

goods. The Chapter also provides that, under certain circumstances, the exporting Party must conduct a verification to determine whether a claim of origin is accurate, or to determine compliance with relevant laws, regulations, and procedures. A verification may include visits to the premises of the exporter or producer of the goods in question. If there is insufficient information to make the relevant determination, or if an enterprise provides incorrect information, the importing Party may take appropriate action, which may include denying application of preferential tariff treatment or denying entry to the goods in question. Further, either Party may convene consultations to resolve technical or interpretive issues arising with respect to customs cooperation or may request technical assistance from the other Party in implementing the Chapter's customs cooperation provisions.

Additional Provisions. Chapter Three provides for duty-free treatment for goods that the United States and Panama agree qualify as handmade, hand-loomed, or traditional folklore goods. The United States agreed to provide duty-free treatment for certain (i) Guayabera-style dresses and shirts that are cut and sewn or otherwise assembled in Panama or the United States; and (ii) socks that are sewn or otherwise assembled in Panama with U.S. thread from components knit-to-shape in the United States from U.S. yarn. The United States also agreed that goods assembled in Panama from U.S. components with U.S. thread that do not qualify as “originating” goods will be subject to NTR (MFN) duties on only the value of the assembled good minus the value of U.S. components used in the good.

Chapter Four: Rules of Origin and Origin Procedures

To benefit from various trade preferences provided under the Agreement, including reduced duties, a good must qualify as an “originating” good under the provisions set out in Chapter Four and Annex 4.1 (Specific Rules of Origin). These rules ensure that preferential tariff treatment and other benefits of the Agreement accrue primarily to firms or individuals that produce or manufacture goods in the Parties’ territories.

Key Concepts. Chapter Four provides general criteria under which a good may qualify as “originating”:

- When the good is wholly obtained or produced entirely in Panama, the United States, or both countries (*e.g.*, crops harvested or minerals extracted in the United States); or
- When the good is produced entirely in Panama, the United States, or both countries and: (i) is manufactured or assembled from non-originating materials that undergo a specified change in tariff classification in Panama, the United States, or both countries; or (ii) meets any applicable “regional value content” requirement (see below); and (iii) satisfies all other requirements of Chapter Four, including Annex 4.1; or
- When the good is produced entirely in Panama, the United States, or both countries, exclusively from “originating” materials.

De Minimis. Even if a good does not undergo a specified change in tariff classification, it will be treated as an originating good if the value of non-originating materials that do not undergo the required tariff shift does not exceed ten percent of the adjusted value of the good, and the good otherwise meets the criteria of the Chapter. This *de minimis* exception does not apply to certain agricultural and textile goods.

Regional Value Content. Some origin rules under the Agreement require that certain goods meet a regional value content test in order to qualify as an “originating” good, meaning that a specified percentage of the value of the good must be attributable to originating materials. In general, the Agreement provides two methods for calculating that percentage: (i) the “build-down method” (based on the value of non-originating materials used); and (ii) the “build-up method” (based on the value of originating materials used). The regional value content of certain automotive goods, however, may be calculated on the basis of the net cost of the good. Finally, accessories, spare parts, and tools delivered with a good are considered part of the material making up the good so long as these items are not separately classified or invoiced and their quantities and values are customary. The *de minimis* rule does not apply in calculating regional value content.

Claims for Preferential Tariff Treatment. Under the Chapter, importers may make a claim for preferential tariff treatment based on: (i) a certification issued by the importer, exporter, or producer, or (ii) the importer’s knowledge that the good is an originating good. Each Party may require an importer making a claim for preferential tariff treatment to: declare in its importation document that the good is an originating good; have in its possession a certification at the time the claim is made (if a certification forms the basis of the claim); provide a copy of the certification, on request, to the Party’s customs authority (if a certification forms the basis of the claim); and demonstrate, on request of the customs authority, that the good is an originating good under the Chapter. A Party may only deny preferential tariff treatment through a written determination that the claim is invalid as a matter of law or fact. The Chapter establishes a procedure for filing claims for preferential tariff treatment for up to one year after a good is imported and for seeking a refund of any excess duties paid. Chapter Four also provides that a Party will not penalize an importer if the importer promptly and voluntarily corrects an incorrect claim and pays any duties owed.

Verification. Each Party must ensure that its customs authority is empowered to conduct verifications for purposes of determining whether a good is an originating good. Where an importing Party determines through a verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported statements, declarations, or certifications that a good is an originating good, the Party may suspend preferential tariff treatment to identical goods from that importer, exporter, or producer until the importing Party determines that the importer, exporter, or producer is in compliance with the rules set out in the Chapter.

Additional Rules. Chapter Four provides specific rules with respect to the treatment of (i) packing materials and containers; (ii) indirect materials; (iii) fungible goods; and (iv) sets of goods for purposes of determining origin. The Chapter provides that a Party may not treat a

good as an originating good if it undergoes production or any other operation in a third country other than unloading, reloading, or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a Party, or if the good is shipped through a third country and does not remain under the control of customs authorities in that country.

Chapter Five: Customs Administration and Trade Facilitation

Chapter Five establishes rules designed to encourage transparency, predictability, and efficiency in the operation of each Party's customs procedures and to provide for cooperation between the Parties on customs matters.

General Principles. Chapter Five commits each Party to observe certain transparency obligations. Each Party must promptly publish its customs measures, including on the Internet, and, where possible, solicit public comments before amending its customs regulations. Each Party must also provide written advance rulings, on request, to its importers and to exporters and producers of the other Party, regarding whether a product qualifies as an "originating" good under the Agreement, as well as on other customs matters. In addition, each Party must guarantee importers access to both administrative and judicial review of customs decisions. The Parties must adopt or maintain procedures to release goods from customs promptly and expeditiously clear express shipments. After the Agreement enters into force Panama will have one year to comply with the Chapter's rules on express shipments; two years to comply with certain of the Chapter's transparency obligations and its requirement to provide advance rulings; and three years to comply with its obligations to adopt electronic processing and risk management systems.

Cooperation. Chapter Five also is designed to enhance customs cooperation. It encourages the Parties to give each other advance notice of customs developments likely to affect the Agreement. The Chapter calls for the Parties to cooperate in securing compliance with each other's customs measures related to the implementation and operation of the provisions of the Agreement governing importations and exportations. It includes specific provisions requiring the Parties to share customs information where a Party has a reasonable suspicion of unlawful activity relating to its laws and regulations governing importations.

Panamanian Free Zone Monitoring Program. Chapter Five requires Panama to maintain its existing program for monitoring the importation into, exportation from, and processing or manipulation of goods in Panamanian free zones. The Chapter also provides that if the United States has a reasonable suspicion that a good for which a U.S. importer has made a claim for preferential tariff treatment under another U.S. free trade agreement has undergone processing in a Panamanian free zone (other than unloading, reloading, or other operations necessary to preserve the good or transport it to the United States), the United States may request Panama to make relevant records available or visit facilities in the free zone to verify whether the good was imported into, exported from, or processed or manipulated in the free zone.

Chapter Six: Sanitary and Phytosanitary Measures

Chapter Six defines the Parties' obligations to each other regarding sanitary and phytosanitary (SPS) measures. It reflects the Parties' understanding that implementation of existing obligations under the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures* (SPS Agreement) is a shared objective. Nothing in the Agreement imposes new limitations on the United States in terms of maintaining high safety and inspection standards.

Key Concepts. SPS measures are laws or regulations that protect human, animal, or plant life or health from certain risks, including plant- and animal-borne pests and diseases, additives, contaminants, toxins, or disease-causing organisms in food and beverages.

Cooperation. Under Chapter Six, the Parties will establish an SPS Committee consisting of relevant trade and regulatory officials. The objectives of the Committee are to (i) help each Party to implement the WTO SPS Agreement; (ii) assist each Party to protect human, animal, or plant life or health; (iii) enhance consultation and cooperation between the Parties on SPS matters; and (iv) address SPS measures affecting trade between the Parties. The Committee will also provide a forum for enhancing mutual understanding of each Party's SPS measures and the regulatory processes that relate to those measures; consulting on SPS matters that may affect trade between the Parties; and consulting on issues, agendas, and positions for meetings of certain international organizations that address SPS matters.

Dispute Settlement. Neither Party may invoke the Agreement's dispute settlement procedures for a matter arising under Chapter Six. Instead, any dispute between the Parties involving an SPS measure must be resolved through the WTO.

Chapter Seven: Technical Barriers to Trade

Chapter Seven builds on WTO rules related to technical barriers to trade to promote transparency, accountability, and cooperation between the Parties on regulatory issues.

Key Concepts. The term "technical barriers to trade" (TBT) refers to barriers that may arise in preparing, adopting, or applying voluntary product standards, mandatory technical regulations, and procedures used to determine whether a particular good meets such standards and regulations, *i.e.*, "conformity assessment procedures."

International Standards. The principles articulated in the WTO TBT Committee's *Decision on Principles for the Development of International Standards, Guides and Recommendations* emphasize the need for openness and consensus in the development of international standards. Under Chapter Seven, the Parties will apply these principles when determining whether an international standard exists and consult on pertinent matters under consideration by relevant international or regional bodies.

Cooperation. Chapter Seven establishes a Committee on Technical Barriers to Trade through which the Parties will cooperate to reduce technical barriers and improve market access. The Committee's specific functions will include: (i) enhancing cooperation in the development and improvement of standards, technical regulations, and conformity assessment procedures; (ii) facilitating sectoral cooperation between governmental and non-governmental conformity

assessment bodies; (iii) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures; and (iv) consulting, at a Party's request, on any matter arising under the Chapter.

Conformity Assessment. Chapter Seven provides for a dialogue between the Parties on ways to facilitate the acceptance of conformity assessment results. Each Party will recognize conformity assessment bodies in the territory of the other Party on terms no less favorable than it accords conformity assessment bodies in its own territory.

Transparency. Chapter Seven contains various transparency obligations, such as requiring each Party to: (i) allow persons of the other Party to participate in the development of technical regulations, standards, and conformity assessment procedures on terms no less favorable than those accorded to its own persons; (ii) transmit regulatory proposals notified under the WTO *Agreement on Technical Barriers to Trade* directly to the other Party; (iii) describe in writing the objectives of proposed technical regulations or conformity assessment procedures and the rationale for the approach the Party is proposing; and (iv) consider comments on such proposals and respond in writing to significant comments it receives. Each Party must implement the Chapter's transparency provisions as soon as practicable, and no later than five years after the Agreement enters into force.

Chapter Eight: Trade Remedies

Safeguards. Chapter Eight establishes a safeguard procedure that will be available to aid domestic industries that sustain or are threatened with serious injury due to increased imports resulting from tariff reduction or elimination under the Agreement. The Chapter does not affect the Parties' rights or obligations under the WTO's safeguard provisions (global safeguards) or under other WTO trade remedy rules.

Chapter Eight authorizes each Party to impose temporary duties on an imported originating good if, as a result of the reduction or elimination of a duty under the Agreement, the good is being imported in such increased quantities and under such conditions as to constitute a substantial cause of serious injury, or threat of serious injury, to a domestic industry producing a "like" or "directly competitive" good.

A safeguard measure may be applied on a good only during the Agreement's "transition period" for phasing out duties. A safeguard measure may take one of two forms – a temporary increase in duties to NTR (MFN) levels or a temporary suspension of duty reductions called for under the Agreement. A Party may not impose a safeguard measure under Chapter Eight more than once on the same good. A safeguard measure may be in place for a total of four years, including any extensions of the measure. A Party may extend a measure if it determines that the industry is adjusting and the measure remains necessary to facilitate adjustment and prevent or remedy serious injury. If a measure lasts more than one year, the Party must scale it back at regular intervals.

If a Party imposes a safeguard measure, Chapter Eight requires it to provide offsetting trade compensation to the other Party. If the Parties cannot agree on the amount or nature of the compensation, the exporting Party may unilaterally suspend “substantially equivalent” trade concessions that it has made to the importing Party.

Global Safeguards. Chapter Eight maintains each Party’s right to take action against imports from all sources under Article XIX of the GATT 1994 and the *WTO Agreement on Safeguards*. A Party may exclude imports of an originating good from the other Party from a global safeguard measure if those imports are not a substantial cause of serious injury or do not create a threat of serious injury. A Party may not apply a safeguard measure under Chapter Eight at the same time that it applies a safeguard measure on the same good under Article XIX of the GATT 1994 and the *WTO Agreement on Safeguards*.

Antidumping and Countervailing Duties. Chapter Eight confirms that the Parties retain their rights and obligations under the WTO Agreement relating to the application of antidumping and countervailing duties. Antidumping and countervailing duty measures may not be challenged under the Agreement’s dispute settlement procedures. The Chapter provides that the United States will continue to treat Panama as a CBI beneficiary country for purposes of Sections 771(7)(G)(ii)(III) and 771(7)(H) of the Tariff Act of 1930 (19 U.S.C. 1677(7)(G)(ii)(III) and 1677(7)(H)), which preclude the U.S. International Trade Commission from aggregating (or “cumulating”) imports from CBI beneficiary countries with imports from non-beneficiary countries in determining in antidumping and countervailing duty investigations whether imports of a particular product from such beneficiary countries are injuring or threaten to injure a U.S. industry.

Chapter Nine: Government Procurement

Chapter Nine provides comprehensive obligations requiring each Party to apply fair and transparent procurement procedures and rules and prohibiting each government and its procuring entities from discriminating in purchasing practices against goods, services, and suppliers from the other Party. The rules of Chapter Nine are broadly based on the rules of the *WTO Agreement on Government Procurement*.

General Principles. Chapter Nine establishes a basic rule of “national treatment,” meaning that each Party’s procurement rules and the entities applying those rules must treat goods, services, and suppliers of such goods and services from the other Party in a manner that is “no less favorable” than their domestic counterparts. The Chapter also bars discrimination against locally established suppliers on the basis of foreign affiliation or ownership. Chapter Nine also provides rules aimed at ensuring a fair and transparent procurement process.

Coverage and Thresholds. Chapter Nine applies to purchases and other means of obtaining goods and services valued above certain dollar thresholds by those government departments, agencies, and enterprises listed in each Party’s Schedule in Annex 9.1. Specifically, the Chapter applies to procurements by listed agencies of the “central government,” which for the United States is the federal government, of goods and services valued at \$193,000 or more and construction services valued at \$7,407,000 or more. The equivalent thresholds for purchases by

listed “sub-central” government entities (*i.e.*, provincial governments for Panama and U.S. state government agencies) are \$526,000 and \$7,407,000, for goods and services and construction services, respectively. The Chapter applies to purchases of goods and services that the Panama Canal Authority makes of (i) goods and services valued over \$593,000, and (ii) construction services valued over \$12 million for the first 12 years that the Agreement is in force and \$10.3 million thereafter. The Chapter’s thresholds for other governmental entities are either \$250,000 or \$593,000 for goods and services, and \$7,407,000 for construction services. All thresholds (other than the \$250,000 threshold for other government entities and the Panama Canal Authority’s transitional \$12 million threshold for construction services) are subject to adjustment every two years on January 1, with the next adjustment set for January 1, 2012.

Transparency. Chapter Nine establishes rules designed to ensure transparency in procurement procedures. Each Party must publish its laws, regulations, and other measures governing procurement, along with any changes to those measures. Procuring entities must publish notices of procurement opportunities in advance. The Chapter also lists minimum information that such notices must include.

Tendering Rules. Chapter Nine provides rules for setting deadlines on “tendering” (bidding on government contracts). It requires procuring entities to give suppliers all the information they need to prepare tenders, including the criteria that procuring entities will use to evaluate tenders. Entities must also, where appropriate, base their technical specifications (*i.e.*, detailed descriptions of the goods or services to be procured) on performance-oriented criteria and international standards. Chapter Nine provides that procuring entities may not write technical specifications with the purpose or effect of creating an unnecessary obstacle to trade between the Parties while clarifying that an entity may adopt technical specifications to promote environmental conservation. The Chapter also clarifies that an entity may adopt technical specifications that require suppliers to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health in the territory where they make the product or perform the service that the entity will purchase. It also sets out the circumstances under which procuring entities are allowed to use limited tendering, *i.e.*, award a contract to a supplier without opening the procurement to all interested suppliers.

Award Rules. Chapter Nine provides that to be considered for an award, a tender must be submitted by a qualified supplier. The tender must meet the criteria set out in the tender documentation, and procuring entities must base their award of contracts on those criteria. Procuring entities must publish information on awards, including the name of the supplier, a description of the goods or services procured, and the value of the contract. Chapter Nine also calls for each Party to ensure that suppliers may bring challenges against procurement decisions before independent reviewers.

Additional Provisions. Chapter Nine builds on the anti-corruption provisions of Chapter Eighteen (Transparency), including by requiring each Party to maintain procedures to declare suppliers that have engaged in fraudulent or other illegal actions in relation to procurement ineligible for participation in the Party’s procurement. It establishes procedures under which a Party may modify its coverage under the Chapter, such as when a Party privatizes an entity

whose purchases are covered under the Chapter. It also provides that a Party may adopt or maintain measures necessary to protect: (i) public morals, order, or safety; (ii) human, animal, or plant life or health, including environmental measures necessary to protect human, animal, or plant life or health; or (iii) intellectual property. Parties may also adopt measures relating to goods or services of handicapped persons, philanthropic institutions, or prison labor.

Chapter Ten: Investment

Chapter Ten establishes rules to protect investors from a Party against wrongful or discriminatory government actions when they invest or attempt to invest in the other Party's territory. The Chapter's provisions reflect traditional standards incorporated in earlier U.S. bilateral investment treaties, previous trade agreements, and customary international law.

Key Concepts. Under Chapter Ten, the term "investment" covers all forms of investment, including enterprises, securities, certain forms of debt, intellectual property rights, licenses, and certain contracts. Chapter Ten covers both investments existing when the Agreement enters into force and future investments. The term "investor of a Party" encompasses U.S. and Panamanian nationals as well as firms (including branches) established in one of the Parties.

General Principles. Under the Agreement, investors enjoy six basic protections: (i) the right to non-discriminatory treatment relative both to domestic investors and investors of non-Parties; (ii) limits on imposition by the host Party of "performance requirements;" (iii) the right to free transfer of funds related to an investment; (iv) protection from expropriation except when in conformity with customary international law; (v) the right to the minimum standard of treatment of aliens in accordance with customary international law; and (vi) the right to hire key managerial personnel without regard to nationality. (As to this last protection, a Party may require that a majority of the board of directors be of a particular nationality, as long as this does not prevent the investor from controlling its investment.)

Sectoral Coverage and Non-Conforming Measures. With the exception of investments in or by regulated financial institutions (which are treated in Chapter Twelve (Financial Services)), Chapter Ten generally applies to all sectors, including service sectors. However, each Party negotiated a limited list, in Annex I and II, of exemptions from the Chapter's obligations relating to national treatment, most-favored-nation treatment, performance requirements, or senior management and boards of directors ("non-conforming measures"). Annex I contains each Party's list of existing non-conforming measures at the central and regional levels of government. The United States has scheduled an exemption from all of the aforementioned obligations for all existing state measures. All existing local measures are exempted from these obligations for both Parties without the need to be listed. If a Party liberalizes any of these non-conforming Annex I measures, it must thereafter maintain the measure at least at that level of openness. Each Party has listed in Annex II sectors or activities in which it reserves the right to adopt or maintain future non-conforming measures. (Annexes I and II also include exemptions from Chapter Eleven (Cross-Border Trade in Services). See below.)

Investor-State Disputes. Chapter Ten provides a mechanism for an investor of a Party to submit to binding international arbitration a claim for damages against the other Party. The investor

may assert that the Party has breached a substantive obligation under the Chapter or that the Party has breached an “investment agreement” with, or an “investment authorization” granted to, the investor or a covered investment that the investor owns or controls. “Investment agreements” and “investment authorizations” are arrangements between an investor and a host government based on contracts and authorizations, respectively. These terms are defined in Chapter Ten.

Chapter Ten affords public access to information on investor-State arbitrations conducted pursuant to the Agreement. For example, Chapter Ten requires that hearings be generally open to the public and that key documents be publicly available, with exceptions for confidential information, including confidential business information. The Chapter also authorizes tribunals to accept *amicus* submissions from the public. In addition, the Chapter includes provisions similar to those used in U.S. courts to dispose quickly of claims a tribunal finds to be frivolous. Finally, within three years after the Agreement enters into force the Parties will consider whether to establish an appellate body, or similar mechanism, to review arbitral awards rendered by tribunals under the Chapter.

Chapter Ten provides that, “except in rare circumstances,” nondiscriminatory regulatory actions designed and applied to meet legitimate public welfare objectives, such as public health, safety, and the environment, are not indirect expropriations.

The Agreement does not require the United States to give Panamanian investors greater substantive rights than U.S. companies already enjoy in the United States.

Panama Canal Authority. Chapter Ten clarifies that nothing in it or Chapter Eleven (Cross-Border Trade in Services) constrains Panama’s right to appoint the Panama Canal Authority as the entity exclusively responsible for administering the Panama Canal. The Chapter provides that an investor alleging that an act of the Panama Canal Authority breaches an “investment agreement” must first submit the claim to the Panama Canal Authority for resolution. At the expiration of a three-month period, the investor may submit its claim to investor-State arbitration under the Agreement regardless of whether the Panama Canal Authority has issued a decision regarding the claim.

Chapter Eleven: Cross-Border Trade in Services

Chapter Eleven governs measures affecting cross-border trade in services between the Parties. Certain provisions also apply to measures affecting investments to supply services.

Key Concepts. Under the Agreement, cross-border trade in services covers supply of a service:

- from the territory of one Party into the territory of the other Party (*e.g.*, electronic delivery of services from the United States to Panama);
- in the territory of a Party by a person of that Party to a person of the other Party (*e.g.*, a Panamanian company provides services to U.S. visitors in Panama); and

- by a national of a Party in the territory of the other Party (e.g., a U.S. lawyer provides legal services in Panama).

Chapter Eleven should be read together with Chapter Ten (Investment), which establishes rules pertaining to the treatment of service firms that choose to provide their services through a local presence, rather than cross-border. Chapter Eleven applies where, for example, a service supplier is temporarily present in the territory of a Party and does not operate through a local investment.

General Principles. Among Chapter Eleven's core obligations are requirements to provide national treatment and most-favored-nation treatment to service suppliers of the other Party. Thus, each Party must treat service suppliers of the other Party no less favorably than its own suppliers or those of any other country. This commitment applies to state and local governments as well as the federal government. The Chapter's provisions apply to existing service suppliers as well as those who seek to supply services. The Chapter also includes a provision prohibiting the Parties from requiring firms to establish a local presence as a condition for supplying a service on a cross-border basis. In addition, certain types of market access restrictions on the supply of services (e.g., that limit the number of firms that may offer a particular service or that restrict or require specific types of legal structures or joint ventures with local companies in order to supply a service) are also barred. The Chapter's market access rules apply both to services supplied on a cross-border basis and through a local investment.

Sectoral Coverage and Non-Conforming Measures. Chapter Eleven applies across virtually all services sectors. The Chapter excludes financial services (which are addressed in Chapter Twelve (Financial Services)), except that certain provisions of Chapter Eleven apply to investments in financial services that are not regulated as financial institutions and are covered by Chapter Ten (Investment). In addition, Chapter Eleven does not cover air transportation, although it does apply to specialty air services and aircraft repair and maintenance.

Each Party has listed in Annexes I and II measures or sectors for which it negotiated exemptions from Chapter Eleven's core obligations (national treatment, most-favored-nation treatment, market access, and local presence). Annex I contains each Party's list of existing non-conforming measures at the central and regional levels of government. The United States has scheduled an exemption from the national treatment, NTR (MFN), and local presence obligations for all existing state measures. With respect to the market access discipline, the United States has reserved the right to take measures that are not inconsistent with the U.S. commitments in the WTO *General Agreement on Trade in Services* (GATS). All existing local measures are exempted for both Parties without the need to be listed. If a Party liberalizes any of these non-conforming Annex I measures, it must thereafter maintain the measure at least at that level of openness. Each Party has listed in Annex II sectors or activities in which it reserves the right to adopt or maintain future non-conforming measures.

Specific Commitments. Chapter Eleven includes a comprehensive definition of express delivery services that requires each Party to provide national treatment, most-favored-nation treatment, and additional benefits to express delivery services of the other Party. The Chapter provides that

the Parties will try to maintain the level of market openness for express delivery services they provided on the date the Agreement was signed. The Chapter provides that Panama may not adopt or maintain any restriction on express delivery services that was not in place on the date the Agreement was signed. The Chapter also addresses the issue of postal monopolies directing revenues derived from monopoly postal services to confer an advantage on express delivery services.

Transparency and Domestic Regulation. Provisions on transparency and domestic regulation complement the core rules of Chapter Eleven. The transparency rules apply to the development and application of regulations governing services. The Chapter's rules on domestic regulation govern the operation of approval and licensing systems for service suppliers. Like the Chapter's market access rules, its provisions on transparency and domestic regulation cover services supplied both on a cross-border basis and through a local investment.

Exclusions. Chapter Eleven excludes any service supplied "in the exercise of governmental authority" – that is, a service that is provided on a non-commercial and non-competitive basis. Chapter Eleven also does not apply to government subsidies. In addition, the Chapter makes clear that the Agreement does not impose any obligation on a Party with respect to its immigration measures, including admission or conditions of admission for temporary entry.

Chapter Twelve: Financial Services

Chapter Twelve of the Agreement covers measures relating to the supply of financial services. It provides rules governing each Party's treatment of: (i) financial institutions of the other Party; (ii) investors of the other Party, and their investments, in financial institutions; and (iii) cross-border trade in financial services.

Key Concepts. The Chapter defines a "financial institution" as any financial intermediary or other enterprise authorized to do business and regulated or supervised as a financial institution under the law of the Party where it is located. A "financial service" is any service of a financial nature, including, for example, insurance, banking, securities, asset management, financial information and data processing services, and financial advisory services.

General Principles. Chapter Twelve's core obligations parallel those in Chapters Ten (Investment) and Eleven (Cross-Border Trade in Services). Specifically, Chapter Twelve imposes rules requiring national treatment and most-favored-nation treatment, prohibits certain quantitative restrictions on market access of financial institutions, and bars restrictions on the nationality of senior management. As appropriate, these rules apply to measures affecting financial institutions, investors and investments in financial institutions of the other Party, and services companies that are currently supplying and that seek to supply financial services on a cross-border basis. The rules do not apply to measures adopted or maintained by a Party relating to certain specified services and activities – for example, activities or services forming part of a public retirement plan or statutory system of social security – unless the Party allows its financial institutions to compete with a public entity or a financial institution to supply such services and activities. Provisions such as the prudential and monetary and exchange rate exceptions ensure

that governments may continue to regulate the financial sector and take action to ensure the stability and integrity of the financial system in a financial crisis.

Non-Conforming Measures. Similar to Chapters Ten (Investment) and Eleven (Cross-Border Trade in Services), each Party has listed in Annex III particular measures for which it negotiated exemptions from the Chapter's core obligations. Existing non-conforming U.S. state and local laws and regulations are exempted from these obligations. If a Party, including a state or local government, liberalizes one of these non-conforming measures with respect to investment, however, it must, in most cases, maintain the measure at least at that new level of openness.

Other Provisions. Chapter Twelve also includes provisions on regulatory transparency, "new" financial services, self-regulatory organizations, and the expedited availability of insurance products.

Relationship to Other Chapters. Measures that a Party applies to financial services suppliers of the other Party, other than regulated financial institutions, that make or operate investments in the Party's territory are covered principally by Chapter Ten (Investment) and certain provisions of Chapter Eleven (Cross-Border Trade in Services). In particular, the core obligations of Chapter Ten apply to such measures, as do the market access, transparency, and domestic regulation provisions of Chapter Eleven. Chapter Twelve incorporates by reference certain provisions of Chapter Ten, such as those relating to transfers and expropriation.

Chapter Thirteen: Telecommunications

Chapter Thirteen includes disciplines beyond those imposed under Chapters Ten (Investment) and Eleven (Cross-Border Trade in Services) on regulatory measures affecting telecommunications trade and investment between the Parties. It is designed to ensure that service suppliers of each Party have non-discriminatory access to public telecommunications networks in the territory of the other Party. In addition, the Chapter requires each Party to regulate its major telecommunications suppliers in ways that will ensure a level playing field for new entrants. Chapter Thirteen also seeks to ensure that telecommunications regulations are set by independent regulators applying transparent procedures, and is designed to encourage adherence to principles of deregulation and technological neutrality.

Key Concepts. Under Chapter Thirteen, a "public telecommunications service" is any telecommunications service that a Party requires to be offered to the public generally. The term includes voice and data transmission services. It does not include the offering of "information services" (e.g., services that enable users to create, store, or process information over a network). A "major supplier" is a company that, by virtue of its market position or control over certain facilities, can materially affect the terms of participation in the market.

Competition. Chapter Thirteen establishes rules promoting effective competition in telecommunications services. It also provides flexibility to account for changes that may occur through new legislation or regulatory decisions. The Chapter includes commitments by each Party to:

- ensure that all service suppliers of the other Party that seek to access or use a public telecommunications network in the Party's territory can do so on reasonable and non-discriminatory terms (*e.g.*, Panama must ensure that its public phone companies do not provide preferential access to Panamanian banks or Internet service providers, to the detriment of U.S. competitors);
- give the other Party's telecommunications suppliers, in particular, the right to interconnect their networks with public networks in the Party's territory;
- ensure that telecommunications suppliers of the other Party enjoy the right to lease lines to supplement their own networks or, alternatively, purchase telecommunications services from domestic suppliers and resell them in order to build a customer base; and
- impose disciplines on the behavior of "major suppliers."

Regulation. The Chapter addresses key regulatory concerns that may create barriers to trade and investment in telecommunications services. In particular, each Party:

- will adopt procedures that will help ensure that they maintain open and transparent telecommunications regulatory regimes, including requirements to make interconnection agreements and service tariffs publicly available;
- will require their telecommunications regulators to resolve disputes between suppliers and provide foreign suppliers the right to seek judicial review of those decisions;
- may elect to deregulate telecommunications services when competition emerges and certain standards are met; and
- will avoid impeding telecommunications suppliers from choosing technologies they consider appropriate for supplying their services.

Chapter Fourteen: Electronic Commerce

Chapter Fourteen establishes rules designed to prohibit discriminatory regulation of electronic trade in digitally encoded products such as computer programs, video, images, and sound recordings. The provisions in this and other recent U.S. trade agreements represent a major advance over previous international understandings on this subject.

Customs Duties. Chapter Fourteen provides that a Party may not impose customs duties on digital products of the other Party transmitted electronically and will determine the customs value of an imported carrier medium bearing a digital product based on the value of the carrier medium alone, without regard to the value of the digital product stored on the carrier medium.

Non-Discrimination. The Parties will apply the principles of national treatment and most-favored-nation treatment to trade in electronically-transmitted digital products. Thus, a Party may not discriminate against electronically-transmitted digital products on the grounds that they have a nexus to another country, either because they have undergone certain specific activities (*e.g.*, creation, production, first sale) there or are associated with certain categories of persons of the other Party or a non-Party (*e.g.*, authors, performers, producers). Nor may a Party provide less favorable treatment to digital products that have a nexus to the other Party than it gives to like products that have a nexus to a third country. The non-discrimination rules do not apply to non-conforming measures adopted under Chapters Ten (Investment), Eleven (Cross-Border Trade in Services), or Twelve (Financial Services).

Additional Provisions. Chapter Fourteen contains additional provisions relating to authentication, online consumer protection, and paperless trade administration.

Chapter Fifteen: Intellectual Property Rights

Chapter Fifteen complements and enhances existing international standards for the protection of intellectual property and the enforcement of intellectual property rights, consistent with U.S. law.

General Provisions. Chapter Fifteen commits the Parties to ratify or accede to several agreements on intellectual property rights, including, by the date the Agreement enters into force, the *WIPO Copyright Treaty*, the *WIPO Performances and Phonograms Treaty*, the *Convention Relating to the Distribution of Programme-Carrying Satellite Signals*, and the *Patent Cooperation Treaty*, and, within specified periods, the *International Convention for the Protection of New Varieties of Plants* and the *Trademark Law Treaty*. The United States is already a party to these agreements. With very limited exceptions, Chapter Fifteen commits each Party to provide national treatment to the other Party's nationals with respect to the enjoyment and protection of the intellectual property rights covered by the Chapter.

Trademarks and Geographical Indications. Chapter Fifteen requires each Party to protect trademarks and geographical indications, including by refusing protection or recognition of a geographical indication that is likely to cause confusion with a preexisting trademark. The Chapter calls for trademarks to include collective marks and certification marks. The Chapter also requires each Party to establish, to the maximum degree practical, an electronic system for applying for, registering, and maintaining trademarks, as well as to work to provide an online database. Each Party must also provide efficient and transparent procedures governing applications to protect trademarks and geographical indications. Furthermore, the Chapter requires each Party's Internet domain name management system to include a dispute resolution procedure to address trademark cyber-piracy.

Copyright and Related Rights. Chapter Fifteen obligates the Parties to provide broad protection for copyright and related rights, affirming and building on rights set out in several international agreements. For instance, each Party must provide copyright protection for the life of the author plus 70 years (for works measured by a person's life). The Chapter also provides enhancements of the rights of copyright owners over digital copies of their works. It also calls for each Party to provide a right of communication to the public, including the exclusive right to authorize making

protected works available online. The Chapter specifically requires each Party to protect the rights of performers and producers of phonograms.

To curb copyright piracy, the Chapter requires government agencies of the Parties to use only legitimate computer software, setting an example for the private sector. The Chapter also includes provisions on anti-circumvention of technological measures, under which the Parties commit to prohibit tampering with technology used to protect copyrighted works. In addition, Chapter Fifteen sets out obligations with respect to the liability of Internet service providers in connection with copyright infringements that take place over their networks. Finally, recognizing the importance of satellite broadcasts, Chapter Fifteen provides that each Party will protect encrypted program-carrying satellite signals. It obligates the Parties to extend protection to the signals themselves, as well as to the content contained in the signals.

Patents. Chapter Fifteen includes a variety of provisions for the protection of patents. The Parties agree to make patents available for any invention, subject to limited exclusions. To guard against arbitrary revocation of patents, each Party must limit the grounds for revoking a patent to the grounds that would have justified a refusal to grant the patent. Under Chapter Fifteen, each Party must make best efforts to process patent applications and marketing approval applications expeditiously. With respect to most products, a Party must adjust the patent term to compensate for unreasonable delays that occur while granting a patent. For pharmaceutical products, a Party may provide for such adjustments if there is an unreasonable delay in granting a patent or providing marketing approval for a product.

Certain Regulated Products. Chapter Fifteen includes additional specific provisions relating to pharmaceuticals and agricultural chemicals. Among other things, the Chapter protects test data that a company submits in seeking marketing approval for such products by precluding other firms from relying on the data. It provides specific periods for such protection – normally five years for pharmaceuticals and ten years for agricultural chemicals. This means, for example, that during the period of protection, test data that a company submits for approval of a new agricultural chemical product cannot be used without that company's consent in granting approval to market a new product. If a Party bases its decision to approve a pharmaceutical product for marketing in its territory on a marketing approval the other Party has granted for that product, and it approves the product within six months after the company applies for the approval in the Party, the period of test data protection will be counted from the date the other Party approved the product. The Chapter's rules governing test data protection for pharmaceutical products are subject to a public health exception in accordance with the Doha Declaration on the TRIPS Agreement and Public Health. The Chapter also requires the Parties to implement procedures for the expeditious adjudication of disputes concerning the validity or infringement of a patent, a transparent system to provide notice to a patent holder that another person is seeking to market an approved pharmaceutical product during the term of a patent, and sufficient time and opportunity for a patent holder to seek, prior to the marketing of an allegedly infringing product, available remedies for an infringing product.

Public Health. Chapter Fifteen expresses the Parties' understanding that its obligations do not and should not prevent a Party from taking measures to protect public health, in accordance with

the Doha Declaration on the TRIPS Agreement and Public Health, by promoting access to medicines for all.

Enforcement Provisions. Chapter Fifteen also creates obligations with respect to the enforcement of intellectual property rights in administrative, civil, and criminal proceedings, and at the border. For example, the Parties, in determining damages in civil proceedings involving copyright infringement or trademark counterfeiting, must take into account the value of the legitimate goods as well as the infringer's profits, and must also provide for damages based on a fixed range (*i.e.*, "pre-established damages"), as an option that the right holder can elect instead of actual damages.

Chapter Fifteen further provides that each Party's law enforcement agencies must have authority to seize suspected pirated and counterfeit goods, the equipment used to make or transmit them, and documentary evidence. Each Party must give its courts authority to order the forfeiture and/or destruction of such items. The Chapter also provides that each Party must apply criminal penalties against willful counterfeiting and piracy, including end-user piracy, on a commercial scale.

Chapter Fifteen also requires each Party to empower its law enforcement agencies to take *ex officio* enforcement action at the border against pirated or counterfeit goods without waiting for a formal complaint.

Transition Periods. Most obligations in the Chapter take effect on the date the Agreement enters into force. However, Panama may delay giving effect to certain specified obligations for periods ranging from one year to three years after that date.

Chapter Sixteen: Labor

Chapter Sixteen sets out the Parties' commitments and undertakings regarding trade-related labor rights.

Fundamental Labor Rights. Each Party commits to adopt and maintain in its statutes, regulations, and practice certain enumerated labor rights, as stated in the 1998 ILO *Declaration on Fundamental Principles and Rights at Work and Its Follow Up*. Specifically, these are (i) freedom of association; (ii) the effective recognition of the right to collective bargaining; (iii) the elimination of all forms of forced or compulsory labor; (iv) the effective abolition of child labor and, for purposes of the Agreement, a prohibition on the worst forms of child labor; and (v) the elimination of discrimination in respect of employment and occupation. In order to establish a violation of this obligation, a Party must demonstrate that the other Party has failed to comply in a manner affecting trade or investment between the Parties. Neither Party may waive or otherwise derogate from its statutes or regulations implementing this obligation in a manner affecting bilateral trade or investment where the waiver or derogation would be inconsistent with one of the enumerated rights. For the United States, the Chapter's provisions regarding fundamental labor rights apply to federal law only.

Effective Enforcement. Each Party commits not to fail to effectively enforce its labor laws on a sustained or recurring basis in a manner affecting trade or investment between the Parties. The Chapter defines “labor laws” to include laws directly related to the ILO fundamental labor rights, as well as laws providing for acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health, and laws providing labor protections for children and minors, including a prohibition on the worst forms of child labor. For the United States, “labor laws” includes federal statutes and regulations addressing these areas, but it does not cover state or local labor laws.

Procedural Guarantees. Each Party commits to afford procedural guarantees that ensure workers and employers have access to tribunals for the enforcement of its labor laws. To this end, each Party must ensure that proceedings before these tribunals are fair, equitable, and transparent and comply with due process of law. Decisions of such tribunals must be in writing, made publicly available, and based on information or evidence in respect of which the parties were offered the opportunity to be heard. In addition, hearings in such proceedings must be open to the public, except where the administration of justice otherwise requires. Each Party also commits to make remedies available to ensure the enforcement of its labor laws. Such remedies might include orders, fines, penalties, or temporary workplace closures.

Dispute Settlement. Chapter Sixteen provides for cooperative consultations as a first step if a Party considers that the other Party is not complying with its obligations under the Chapter. The complaining Party may, after an initial 60-day consultation period under Chapter Sixteen, invoke the Agreement’s general dispute settlement mechanism by requesting additional consultations or a meeting of the Agreement’s cabinet-level Free Trade Commission under Chapter Twenty (Dispute Settlement). If the Commission is unable to resolve the dispute, the matter may be referred to a dispute settlement panel. The Parties will maintain a roster of experts to serve on any dispute settlement panel convened to hear disputes arising under the Chapter.

Institutional Arrangements, Cooperation, and Capacity Building. Chapter Sixteen establishes a cabinet-level Labor Affairs Council to oversee the Chapter’s implementation and to provide a forum for consultations and cooperation on labor matters. The Chapter requires each Party to designate a contact point for communications with the other Party and the public regarding the Chapter. Each Party’s contact point must provide transparent procedures for the submission, receipt, and consideration of communications from persons of a Party relating to the Chapter.

The Chapter also creates a labor cooperation and capacity building mechanism through which the Parties will work together to address labor matters of common interest. In particular, the mechanism will assist the Parties to establish priorities for, and carry out, cooperation and capacity building activities relating to such topics as: the effective application of fundamental labor rights; legislation and practice relating to compliance with ILO Convention 182 on the worst forms of child labor; strengthening labor inspection systems and the institutional capacity of labor administrations and tribunals; mechanisms for supervising compliance with laws and regulations pertaining to working conditions; and the elimination of gender discrimination in employment.

Chapter Seventeen: Environment

Chapter Seventeen sets out the Parties' commitments and undertakings regarding environmental protection.

General Principles. Each Party must strive to ensure that its environmental laws provide for and encourage high levels of environmental protection and continue to improve its respective levels of environmental protection. Each Party also commits not to waive or otherwise derogate from its environmental laws to weaken or reduce the levels of environmental protection in a manner affecting trade or investment between the Parties other than pursuant to a provision in its environmental law providing for waivers or derogations. Chapter Seventeen further includes commitments to enhance cooperation between the Parties in environmental matters and encourages the Parties to develop voluntary, market-based mechanisms as one means for achieving and sustaining high levels of environmental protection.

Multilateral Environmental Agreements. The Parties recognize that certain multilateral environment agreements (MEAs) play an important role globally and domestically in protecting the environment. The Chapter includes a provision requiring each Party to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under certain MEAs to which both governments are parties ("covered agreements"). To establish a violation of this obligation a Party must demonstrate that the other Party has failed to comply in a manner affecting trade or investment between the Parties.

Chapter Seventeen provides that in the event of any inconsistency between a Party's obligations under the Agreement and a covered agreement, the Party must seek to balance its obligations under both agreements, but this will not preclude a Party from taking measures to comply with the covered agreement as long as the measure's primary purpose is not to impose a disguised restriction on trade.

Effective Enforcement. Each Party commits not to fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, on a sustained or recurring basis in a manner affecting trade or investment between the Parties. For the United States, "environmental laws" comprise federal environmental statutes and regulations promulgated under those statutes that are enforceable by action of the federal government.

Procedural Matters. Each Party commits to make judicial, quasi-judicial, or administrative proceedings available to sanction or remedy violations of its environmental laws. Each Party must ensure that such proceedings are fair, equitable, and transparent, and, to this end, comply with due process of law and are open to the public, except where the administration of justice otherwise requires. The Chapter requires each Party to ensure that interested persons may request the Party's competent authorities to investigate alleged violations of its environmental laws and that those authorities duly consider such requests. Each Party must also make appropriate and effective remedies available for violations of its environmental laws. These remedies may include, for example, fines, injunctions, or requirements to take remedial action or pay for the cost of containing or cleaning up pollution.

Environmental Performance. Each Party will encourage the development and use of flexible, voluntary, and incentive-based mechanisms for environmental protection and will encourage the development and improvement of goals and indicators for measuring environmental performance as well as flexible means for achieving performance goals.

Institutional Arrangements and Cooperation. Chapter Seventeen establishes a cabinet-level Environmental Affairs Council to oversee the implementation of the Chapter. The Council will provide for the public to participate in its work, including by affording an opportunity at each Council meeting, unless the Parties otherwise agree, for the public to express views on how the Chapter is being implemented. The Council must also provide appropriate opportunities for the public to participate in the development and implementation of joint environmental activities, including those developed under a separate bilateral environmental cooperation agreement that the Parties have negotiated.

Public Participation and Submissions. Each Party must provide for the receipt and consideration of submissions from persons of a Party on matters related to implementation of the Chapter. Each Party will also convene a national advisory committee to solicit views on matters related to the implementation of the Chapter. In addition, the Chapter provides that any person of a Party may file a submission with an independent secretariat asserting that a Party is failing to effectively enforce its environmental laws. The secretariat will review the submission according to specified criteria and in appropriate cases recommend to the Environmental Affairs Council that a factual record concerning the matter be developed. The secretariat will prepare a factual record if a member of the Environmental Affairs Council instructs it to do so. The Council will consider the record and, where appropriate, provide recommendations to an environmental cooperation commission that will be created under a related environmental cooperation agreement. U.S. persons who consider that the United States is failing to effectively enforce its environmental laws may invoke the comparable public submissions process under the North American Agreement on Environmental Cooperation. The Parties will designate the secretariat and make related arrangements through a separate understanding.

Dispute Settlement. Chapter Seventeen provides for cooperative consultations as a first step if a Party considers that the other Party is not complying with its obligations under the Chapter. The complaining Party may, after an initial 60-day consultation period, invoke the Agreement's general dispute settlement mechanism by requesting additional consultations or a meeting of the Agreement's cabinet-level Free Trade Commission under Chapter Twenty (Dispute Settlement). If the Commission is unable to resolve the dispute, the matter may be referred to a dispute settlement panel. The Parties will maintain a roster of experts to serve on any dispute settlement panel convened to hear disputes arising under the Chapter.

Chapter Eighteen: Transparency

Section A of Chapter Eighteen sets out requirements designed to foster openness, transparency, and fairness in the adoption and application of measures on matters covered by the Agreement. It requires that each Party must promptly publish all laws, regulations, procedures, and administrative rulings of general application concerning subjects covered by the Agreement, or otherwise make them available. It requires that, to the extent possible, Parties publish proposed regulations in advance and give interested persons a reasonable opportunity to comment. Wherever possible, each Party must provide reasonable notice to the other Party's nationals and enterprises that are directly affected by an agency process, including an adjudication, rulemaking, licensing, determination, and approval process. A Party is to afford such persons a reasonable opportunity to present facts and arguments prior to any final administrative action, when time, the nature of the process, and the public interest permit.

Chapter Eighteen also provides for independent review and appeal of final administrative actions. Appeal rights must include a reasonable opportunity to present arguments and to obtain a decision based on evidence in the administrative record.

In Section B of Chapter Eighteen, the Parties affirm their commitment to eliminate bribery and corruption, including bribery in international trade and investment. To this end, each Party is obligated to make it a criminal offense for their public officials to solicit or accept a bribe, and for any person subject to its jurisdiction to bribe a public official of that Party or a foreign public official in exchange for favorable government action in matters affecting international trade or investment. The Parties must also endeavor to protect persons who, in good faith, report acts of bribery or corruption and to work together to encourage and support initiatives in relevant international fora to prevent bribery and corruption.

Chapter Nineteen: Administration of the Agreement and Trade Capacity Building

Chapter Nineteen creates a Free Trade Commission to supervise the implementation and overall operation of the Agreement. The Commission comprises the Parties' trade ministers and will meet annually. The Commission will assist in the resolution of any disputes that may arise under the Agreement. The Commission may, among other things, issue interpretations of the Agreement and agree to accelerate duty elimination on particular products and adjust the Agreement's product-specific rules of origin.

Each Party must designate an office to provide administrative assistance to dispute settlement panels and perform such other functions as the Commission may direct.

Chapter Nineteen also establishes a Committee on Trade Capacity Building. The overall objective of the Committee is to assist Panama to implement the Agreement and adjust to liberalized bilateral trade. Particular functions of the Committee include: prioritizing trade capacity building projects; inviting international donor institutions, private sector entities, and non-governmental organizations to assist in the development and implementation of trade capacity building projects; and monitoring and assessing progress in implementing those projects.

Chapter Twenty: Dispute Settlement

Chapter Twenty sets out detailed procedures for the resolution of disputes between the Parties over compliance with the Agreement. Those procedures emphasize amicable settlements, relying wherever possible on bilateral cooperation and consultations. When disputes arise under provisions common to the Agreement and other agreements (*e.g.*, the WTO agreements), the complaining government may choose a forum for resolving the matter that is set forth in any valid agreement between the Parties. The selected forum will be the exclusive venue for resolving that dispute.

Consultations. A Party may request consultations with the other Party on any actual or proposed measure that it believes might affect the operation of the Agreement. If the Parties cannot resolve the matter through consultations within a specified period (normally 60 days), either Party may refer the matter to the Free Trade Commission, which will attempt to resolve the dispute.

Panel Procedures. If the Commission cannot resolve the dispute within a specified period (normally 30 days), the Party that referred the matter to the Commission may refer the matter, if it involves an actual measure, to a panel comprising independent experts that the Parties select. The Parties will set rules to protect confidential information, provide for open hearings and public release of submissions, and allow an opportunity for the panel to accept submissions from non-governmental entities in the Parties' territories.

Unless the Parties agree otherwise, a panel is to present its initial report within 120 days after the last panelist is selected. Once the panel presents its initial report containing findings of fact and a determination on whether a Party has met its obligations, the Parties will have the opportunity to provide written comments to the panel. When the panel receives these comments, it may reconsider its report and make any further examination that it considers appropriate. Within 30 days after it presents its initial report, the panel will submit its final report. The Parties will then seek to agree on how to resolve the dispute, normally in a way that conforms to the panel's determinations and recommendations. Subject to protection of confidential information, the panel's final report will be made available to the public 15 days after the Parties receive it.

Suspension of Benefits. If the Parties cannot resolve the dispute after they receive the panel's final report, the Parties will seek to agree on acceptable trade compensation. If they cannot agree on compensation, or if the complaining Party believes the defending Party has failed to implement an agreed resolution, the complaining Party may provide notice that it intends to suspend trade benefits equivalent in effect to those it considers were impaired, or may be impaired, as a result of the disputed measure.

If the defending Party considers that the proposed level of benefits to be suspended is "manifestly excessive," or believes that it has modified the disputed measure to make it conform to the Agreement, it may request the panel to reconvene and decide the matter. The panel must issue its determination no later than 90 days after the request is made (or 120 days if the panel is reviewing both the level of the proposed suspension and a modification of the measure).

The complaining Party may suspend trade benefits up to the level that the panel sets or, if the panel has not been asked to determine the level, up to the amount that the complaining Party has proposed. The complaining Party cannot suspend benefits, however, if the defending Party provides notice that it will pay an annual monetary assessment to the other Party. The amount of the assessment will be established by agreement of the Parties or, failing that, will be set at 50 percent of the level of trade concessions the complaining Party was authorized to suspend.

Compliance Review Mechanism. If, at any time, the defending Party believes it has made changes in its laws or regulations sufficient to comply with its obligations under the Agreement, it may refer the matter to the panel. If the panel agrees, the dispute ends and the complaining Party must withdraw any offsetting measures it has put in place. Concurrently, the defending government will be relieved of any obligation to pay a monetary assessment.

The Parties will review the operation of the compliance procedures either five years after the Agreement enters into force or within six months after benefits have been suspended or assessments paid in five proceedings initiated under this Agreement, whichever occurs first.

Settlement of Private Disputes. The Parties will encourage the use of arbitration and other alternative dispute resolution mechanisms to settle international commercial disputes between private parties. Each Party must provide appropriate procedures for the recognition and enforcement of arbitral awards, for example by complying with the 1958 *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards* or the 1975 *Inter-American Convention on International Commercial Arbitration*.

Chapter Twenty-One: Exceptions

Chapter Twenty-One sets out provisions that generally apply to the entire Agreement. Article XX of the GATT 1994 and its interpretive notes are incorporated into and made part of the Agreement, *mutatis mutandis*, and apply to those Chapters related to treatment of goods. Likewise, for the purposes of Chapters Eleven (Cross-Border Trade in Services), Thirteen (Telecommunications), and Fourteen (Electronic Commerce), GATS Article XIV (including its footnotes) is incorporated into and made part of the Agreement. For both goods and services, the Parties understand that these exceptions include certain environmental measures.

Essential Security. Chapter Twenty-One makes clear that nothing in the Agreement prevents a Party from taking actions it considers necessary to protect its essential security interests, and specifically provides that an arbitration panel must apply the essential security exception if a Party invokes it. The United States has clarified with respect to non-conforming measures relating to port activities listed in Annex II that the landside aspects of port activities are subject to the Agreement's essential security exception.

Taxation. An exception for taxation limits the field of tax measures subject to the Agreement. For example, the exception generally provides that the Agreement does not affect a Party's rights or obligations under any tax convention. The exception sets out certain circumstances under which tax measures are subject to the Agreement's: (i) national treatment obligation for goods;

- (ii) national treatment and most-favored-nation treatment obligations for services;
- (iii) prohibitions on performance requirements; and (iv) expropriation rules.

Balance of Payments. Chapter Twenty-One establishes criteria that a Party must follow if it applies a balance-of-payments measure on trade in goods.

Disclosure of Information. The Chapter also provides that a Party may withhold information from the other Party where such disclosure would impede domestic law enforcement, otherwise be contrary to the public interest, or prejudice the legitimate commercial interests of particular enterprises.

Chapter Twenty-Two: Final Provisions

Chapter Twenty-Two provides that (i) the annexes, appendices, and footnotes are part of the Agreement, (ii) the Parties may amend the Agreement subject to the legal requirements of each Party, and (iii) the English and Spanish texts are both authentic. It also provides for consultations if any provision of the *WTO Agreement* that the Parties have incorporated into the Agreement is amended.

Chapter Twenty-Two establishes the procedures for the Agreement to enter into force and terminate.

EFFECT OF THE UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT ON STATE AND LOCAL GOVERNMENTS

I. Introduction

The United States – Panama Trade Promotion Agreement (Panama TPA or Agreement) will eliminate tariffs and trade barriers and expand opportunities for workers, manufacturers, farmers, ranchers, and service providers and provide more choices for consumers in the United States and Panama. The United States exported goods valued at \$6.1 billion to Panama in 2010.

Most Panamanian products enter the United States duty-free under unilateral trade preference programs – in particular, the Caribbean Basin Initiative (CBI) – as well as under existing duty-free treatment provided on a normal trade relations/most-favored-nation (NTR/MFN) basis. The Agreement opens Panama’s market to manufactured goods, services, and agriculture products from the United States. Eighty-seven percent of U.S. exports of consumer and industrial goods will become duty-free immediately when the Agreement enters into force, with remaining tariffs phased out over ten years. Key U.S. export sectors that will benefit from the elimination of duties include agricultural and construction equipment, information technology products, and medical and scientific equipment. Other key U.S. export sectors such as motor vehicles and parts, paper and wood products, and chemicals also will obtain significant access to Panama’s market as duties are phased out.

More than half of U.S. agriculture exports to Panama, including high quality beef, certain pork and poultry products, cotton, wheat, soybeans, soybean meal, most fresh fruits and tree nuts, distilled spirits and still table wine, and a wide assortment of processed products, will receive immediate duty-free treatment when the Agreement enters into force. Duties on other agricultural goods will be phased out within five to 15 years and on most sensitive products within 15 to 20 years.

Panama will accord substantial market access across its entire services regime, including financial services, subject to very few exceptions. Panama agreed to eliminate measures that restrict investment in retail trade to Panamanian nationals, to provide improved access in such sectors as express delivery, and to grant new access in professional services, such as law and accounting, that previously had been reserved exclusively to Panamanian nationals.

At the same time, the Agreement will further strengthen democratic and economic reforms, by supporting the rule of law, open and transparent governance, and the protection of private property rights and investments.

The Intergovernmental Policy Advisory Committee (IGPAC), one of the statutory advisory committees to the U.S. Trade Representative (USTR), is composed of representatives and associations representing executive, legislative, and judicial branches of sub-federal government, as well as states, counties, and cities. The National Governors Association (NGA), Council of State Governments (CSG), the National Conference of State Legislatures (NCSL), the National League of Cities (NLC), the National Association of Counties (NACo), and the

National Association of Attorneys General (NAAG) are among the organizations represented on the IGPAC. In recent years, USTR has revitalized and significantly expanded membership and geographic representation on the IGPAC to include State Points of Contact designated by the Governors' offices, as well as state legislators and attorneys general nominated by NCSL and NAAG, respectively.

Pursuant to the Trade Act of 1974, each of the statutory advisory committees, including the IGPAC, was required to produce a report on the Agreement. The IGPAC report assesses the impact of the Agreement from the perspective of U.S. state and local governments. In its report (available in full at www.ustr.gov), the IGPAC recognizes that:

“This agreement with Panama, a long-standing ally of the US, should foster trade ties and deepen regional economic integration, even beyond the existing benefits of the Caribbean Basin Initiative and Trade Partnership Act. The US-Panama TPA should substantially improve the business environment and advance civil society development objectives, while increasing trade capacity and investment opportunities between the US and this important nation. US economic interests, entrepreneurs and employees would benefit from improved market access for goods, services, agricultural products, and from better access to government procurement opportunities. IGPAC members note that the US and Panama are poised to benefit, both from expanded market access, and from greater regional integration amongst smaller and larger nations in Central and Latin America.”

Based on the IGPAC's report and other comments received regarding the potential impact of the Agreement on sub-federal governments, this report addresses four main areas of interest to states and localities in the Agreement: (i) government procurement; (ii) investment; (iii) cross-border trade in services; and (iv) financial services. Additionally, USTR has also taken into account the overall interest of states and localities in preserving sub-federal regulatory abilities and prerogatives.

II. Government Procurement

Participation by state governments in the government procurement disciplines of trade agreements is voluntary. USTR asks states whether they are willing to have their procurement subject to the disciplines of an agreement that is being negotiated. The following parameters apply for any state willing to have its procurement covered by a trade agreement:

- a state decides the extent to which it will cover its procurement under new agreements;
- states may exclude sensitive goods, services, and local development programs;
- the agreements also exclude preference programs for small businesses, businesses owned by disabled veterans, minorities, and women, and small businesses in distressed areas;
- states are explicitly permitted to maintain their own environmental policies for “green” procurement and to require suppliers to comply with labor laws that are generally applicable in the territory in which a good is produced or a service is performed;
- county and city procurement is not covered by any of the agreements; and
- the thresholds for the application of the agreements at the sub-central (state) level are high: currently \$526,000 for purchases of goods and services and \$7.407 million for

construction contracts. (The thresholds are subject to adjustment every two years on January 1, with the next adjustment set for January 1, 2012.)

In early 2005, the USTR wrote to Governors requesting that state governments consider voluntarily covering their procurement under a new “reciprocity” policy for the Andean and Panama negotiations. If a state agreed to allow nondiscriminatory access to its procurement to foreign suppliers from Panama, for example, then businesses and workers from that state would enjoy the same access to sub-central procurement in Panama, opening up new export opportunities. Reciprocal government procurement policies are already used in a number of states, such as New York. More than 30 states have some type of reciprocity in their procurement practices with respect to other U.S. states.

Under the reciprocity policy, eight states and Puerto Rico agreed to cover some of their procurement under the Panama TPA. A list is set out in the Attachment to this report.

Regarding government procurement, the IGPAC report states:

“As a matter of general principle, IGPAC members support the goal of improving transparency and increasing fair market access in government procedures and regulatory decisions related to procurement, while preserving the independent authority of state and local governments to adopt legislation, standards and procedures consistent with their experience and interests. Notes to the schedule of the US which clarify certain state terms and conditions are appreciated.”

Regarding reciprocity, IGPAC states:

“IGPAC members have indicated that potential benefits to participating states tend to be weakened by the policy’s implementation process, defined in Annex 9.1 as through supplier self-certification, and by the overly broad definition of ‘principal place of business’ (to mean ‘the headquarters or main office of an enterprise, or any other place where the enterprise’s business is managed, conducted or operated.’).”

Under the Agreement, U.S. suppliers are granted non-discriminatory rights to bid on procurement by most Panamanian central government entities, including all key ministries and significant government enterprises, such as the Panama Canal Authority, as well as regional governments. The Agreement will ensure that U.S. firms have an opportunity to participate on a competitive basis in a number of infrastructure projects.

The Agreement provides that, in addition to promotion of “green” procurement, procuring entities may adopt technical specifications that require suppliers to comply with generally applicable labor laws in the territory where they make the product or perform the service that the entity will purchase.

III. Investment

Chapter Ten of the Agreement updates and clarifies important investment protections compared to similar provisions contained in prior U.S. bilateral investment treaties and trade agreements. In accordance with the objectives set out by Congress in the Trade Act of 2002, the investment provisions of the Agreement are designed to reduce barriers to foreign investment and to secure important protections for U.S. investors in Panama, while ensuring that investors of Panama do not receive greater substantive rights than U.S. investors in the United States.

As with other trade agreements to which the United States is a party, the investment provisions of the Agreement protect the regulatory authorities of state and local governments. First, while state and local measures will generally be subject to the investment chapter's disciplines, the United States will be exempt from the national treatment, most-favored nation treatment, performance requirements, and senior management and boards of directors obligations for all state and local government measures existing as of the date on which the Agreement enters into force. State and local measures adopted after this date, however, will generally not be exempt from these obligations.

Second, the investment protections of the Chapter reflect U.S. legal principles and practices. For example, consistent with U.S. takings and due process protections, the Agreement clarifies that only property rights or property interests in an investment are entitled to protection against unlawful expropriation. The Chapter also incorporates standards that reflect U.S. Supreme Court jurisprudence for determining when a regulatory measure rises to the level of an expropriation.

Third, the Chapter includes provisions to ensure that investor-state arbitration tribunals interpret the Agreement in accordance with the intent of the Parties. The Parties will have the authority to issue interpretations of the investment provisions that are binding on arbitration tribunals. The non-disputing Party will have the right to make submissions to an arbitration tribunal regarding the interpretation of the Agreement, and the disputing parties will have the opportunity to review draft awards. The Parties have committed, within three years after the date the Agreement enters into force, to consider whether to establish an appellate body or similar mechanism to review arbitral awards rendered in arbitrations commenced after the establishment of such a mechanism.

Fourth, the Chapter refines the investor-state dispute settlement process to improve its efficiency and to help deter frivolous claims. The Chapter includes expedited procedures to dismiss frivolous claims (based on Rule 12(b)(6) of the Federal Rules of Civil Procedure) and handle jurisdictional objections. To further deter frivolous claims, the Chapter expressly authorizes tribunals to award attorneys' fees and costs after deciding whether a claimant has raised a frivolous claim.

Finally, the Chapter includes provisions to enhance transparency and public involvement in the investor-state dispute settlement process. The Agreement provides that hearings will generally be open to the public and that key documents submitted to or issued by an arbitral tribunal will be publicly available, subject to the protection of confidential information, including

confidential business information. It also expressly authorizes tribunals to accept and consider *amicus curiae* submissions, whereby the public could present views on issues in dispute.

The IGPAC report states that:

“Given the still evolving context of investor-state disputes ... IGPAC members maintain significant concerns about overly expansive definitions of investment, and investor-state provisions on dispute settlement claim submission and arbitration, and welcome clarifying language in NAFTA interpretive notes and in this TPA.” (Emphasis added.)

However, IGPAC acknowledges:

“Some suggest that, where agreements are reached with countries with less fully developed legal systems, inclusion of a wholly separate litigation process, applicable only to foreign commerce and investment, may be viewed as necessary for creating conditions in such countries that are conducive to attracting and retaining international investment....IGPAC members welcome those Chapter 10-Section B provisions in the Agreement that bring about greater transparency, inclusion of non-disputing party and *amicus curiae* submissions, and consideration of whether claims or objections may be frivolous.” (Emphasis added.)

IV. Cross-Border Trade in Services

Chapter Eleven of the Agreement covers the supply of services on a cross-border basis. This includes services supplied from the United States into Panama or vice versa, including by electronic means; services supplied by a national of the United States in the territory of Panama or vice versa; and services supplied in the United States to a consumer from Panama or vice versa. Services supplied through investment are primarily covered by the Investment Chapter, but also enjoy the protection of certain provisions in the Cross-Border Trade in Services Chapter. While state and local measures will generally be subject to the Chapter’s disciplines, the United States has scheduled an exemption from the national treatment, most-favored nation treatment, and local presence obligations for all state measures existing on the date on which the Agreement enters into force. With respect to the market access discipline, the United States has reserved the right to take measures that are not inconsistent with our commitments in the WTO *General Agreement on Trade in Services*. In addition, all local measures existing on the date on which the Agreement enters into force will be exempt from the national treatment, most-favored nation treatment, local presence, and market access obligations. State and local measures adopted after the date the Agreement enters into force, however, will generally not be exempt from the Agreement’s obligations.

Nothing in Chapter Eleven or any other provision of the Agreement requires the privatization or deregulation of any government services, including water supply or distribution services, education services, or health services. The Chapter expressly excludes services supplied in the exercise of governmental authority.

The implementation of this Chapter should not require an additional commitment of resources by state and local governments.

The IGPAC report comments that:

“Given the growing importance of services industries to the US economy, state and local governments generally support objectives to liberalize trade in services industries as a means of increasing market access for US firms and for reaching trade development objectives. IGPAC members equally assert that the independent exercise of state and local legislative and regulatory power is critical to protecting citizens’ interests and safeguarding the federal system.”

The IGPAC report further notes that a general exemption for existing state and local measures could leave open the possibility of disputes about future changes, highlighting the need for USTR to educate and consult with state and local entities so that they are aware of such constraints on future actions.

V. Financial Services

Chapter Twelve of the Agreement covers measures relating to the supply of financial services. The Chapter covers investment in regulated financial institutions in the United States and Panama, as well as certain cross-border trade in financial services, including via electronic means, such as insurance related to international transport, reinsurance, and advisory services other than intermediation. The Chapter does not apply to measures relating to public retirement plans or social security systems when managed by a government or private sector monopoly. Provisions such as the prudential and monetary and exchange rate exceptions ensure that governments may continue to regulate the financial sector and to take action to ensure the stability and integrity of the financial system in a financial crisis. While state and local measures will generally be subject to the disciplines of Chapter Twelve, the United States will be exempt from the national treatment, most-favored nation treatment, market access for financial institutions, cross-border trade, and senior management and boards of directors obligations for all state and local measures existing on the date on which the Agreement enters into force. State and local measures adopted after that date, however, will generally be subject to these obligations.

VI. Regulatory Interests

The Agreement does not prevent the United States or state and local governments from enacting, modifying, or fully enforcing domestic laws protecting consumers, health, safety, or the environment.

VII. Conclusion

States and localities are poised to benefit from the Agreement. The United States is the single largest foreign supplier of goods and services to Panama: In 2010, 28 percent of total goods imported by Panama came from the United States. Moreover, in 2010, approximately 98

percent of products imported from Panama entered the United States duty-free under the CBI and Generalized System of Preferences (GSP) preference programs and existing NTR/MFN duty-free treatment. The Agreement would provide reciprocal access for U.S. goods in Panama, thereby leveling the playing field for U.S. products. It also would provide increased access for U.S. firms to services sectors in Panama, including opportunities in telecommunications, express delivery, computer and related services, tourism, energy services, transport, construction and engineering, financial services, insurance, audiovisual services and entertainment, professional services, environmental services, and other sectors.

Additionally, the Agreement will foster transparency, openness, and the rule of law in Panama, as well as supporting that country's efforts on environmental protection and labor. The Agreement will also provide an impetus toward the goal of free trade in the Western Hemisphere.

We do not believe that state and local governments will need additional resources to deal with the effects of increased trade under the Agreement.

Attachment

State Coverage of Procurement under the Agreement:

Covered (8 states + Puerto Rico)

Arkansas
Colorado
Florida
Illinois
Mississippi
New York
Texas
Utah

Puerto Rico

Final Environmental Review

United States – Panama Trade Promotion Agreement

**Office of the U.S. Trade Representative
September 2011**

Executive Summary

Pursuant to authority delegated by the President in Executive Order 13277 (67 *Fed. Reg.* 70305) and consistent with Executive Order 13141 (64 *Fed. Reg.* 63169) and its Guidelines (65 *Fed. Reg.* 79442), the Office of the United States Trade Representative (USTR) submits this Final Environmental Review of the United States – Panama Trade Promotion Agreement (TPA or Agreement), as provided for under section 2102(c)(4) of the Trade Act of 2002 (Trade Act).

On November 18, 2003, in accordance with section 2104(a) of the Trade Act, U.S. Trade Representative Robert B. Zoellick notified the Congress of the President's intent to enter into negotiations for a Trade Promotion Agreement (TPA) with Panama. The formal launch of negotiations took place on April 26, 2004. Negotiations were concluded on December 19, 2006, and the Agreement was signed by U.S. Trade Representative Susan C. Schwab and Panamanian Minister of Commerce and Industry Alejandro Ferrer on June 28, 2007.

The environmental review process examines possible environmental effects that may be associated with the TPA. In identifying and examining these possible effects, the Administration drew on relevant published economic analysis and on public comments submitted in response to notices in the *Federal Register* (69 *Fed. Reg.* 19262, April 12, 2004, and 69 *Fed. Reg.* 41876, July 12, 2004) and a variety of sources of published information. The review also draws on the environmental and economic expertise of federal agencies. Consistent with Executive Order 13141 and its Guidelines, the focus of the review is on potential impacts in the United States. Additionally, this review includes consideration of global and transboundary effects.

Findings

1. In this Final Environmental Review, the Administration has concluded that changes in the pattern and magnitude of trade flows attributable to the TPA will not have any significant environmental impacts in the United States. Based on existing patterns of trade and changes likely to result from implementation of the TPA, the impact of the TPA on total U.S. production through changes in U.S. exports appears likely to be very small. As a result, the TPA is not expected to have significant direct effects on the environment of the United States. While it is conceivable that there may be instances in which the economic and associated environmental impacts are concentrated regionally or sectorally in the United States, the Administration could not identify any such instances.
2. In considering whether provisions of the TPA could affect, positively or negatively, the ability of U.S. federal, state, local, or tribal governments to enact, enforce, or maintain environmental laws and regulations, the Administration took into account the full range of TPA obligations, including those related to services, sanitary and phytosanitary (SPS) measures and technical barriers to trade (TBT), as well as provisions of the TPA Environment Chapter and related dispute settlement provisions. The Administration concluded that the TPA will not adversely affect the ability of U.S. federal, state, local, or tribal governments to regulate to protect the U.S. environment, and that these and related TPA provisions should have positive implications for the enforcement of environmental laws and the furtherance of environmental protection in both the United States and Panama.

3. This review also carefully examined the provisions of the Investment Chapter and their environmental implications. The Administration has not identified any concrete instances of U.S. environmental measures that would be inconsistent with the TPA's substantive investment obligations. The Administration does not expect the TPA's investor-state mechanism to result in an increased potential for a successful challenge to U.S. environmental measures.
4. Compared to its effects on the United States, the TPA may have relatively greater effects on Panama's economy. In the near term, however, net changes in production and trade are expected to be small because most goods exports to the United States from Panama already face low or zero tariffs. In addition, production and export of goods accounts for a small share of the Panamanian economy. Longer term effects, through investment and economic development, are expected to be greater but cannot currently be predicted in terms of type, timing, and environmental implications.
5. The TPA may have positive environmental consequences in Panama by reinforcing efforts to effectively enforce environmental laws, accelerating economic growth and development through trade and investment, promoting sustainable development of natural resources, and disseminating environmentally beneficial technologies. The public submissions process set out in Article 17.8 of the Environment Chapter has significant potential to improve environmental decision-making and transparency in Panama and to inform capacity-building activities.
6. Through increased economic activity in Panama, the TPA may have indirect effects on the U.S. environment, for example through effects on Panama's habitat for wildlife, including migratory species. This review examined a range of these possible impacts, but did not identify any specific, significant consequences for the U.S. environment. Nevertheless, the possibility of such effects requires ongoing monitoring. Monitoring of conditions in the U.S. environment will continue as an element of existing domestic environmental programs.
7. The TPA provides a context for enhancing cooperation activities to address both trade-related and other environmental issues. As a complement to the TPA, the United States and Panama have negotiated an Environmental Cooperation Agreement (ECA) that is expected to enhance the positive environmental consequences of the TPA. The ECA will establish a comprehensive framework for developing cooperative activities. An Environmental Cooperation Commission, consisting of high-level officials with environmental responsibilities from the United States and Panama, will oversee implementation of the ECA. The TPA encourages the development of environmental performance measures, and the Environmental Affairs Council, established by the Environment Chapter, will consider the status of cooperation under the ECA as it reviews progress under the chapter.

Final Environmental Review of the United States – Panama Trade Promotion Agreement

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I. LEGAL AND POLICY FRAMEWORK

A. The Trade Act of 2002

The Trade Act of 2002 (Trade Act) establishes a number of negotiating objectives and other priorities relating to the environment. As relevant here, the Trade Act contains three sets of objectives: (i) overall trade negotiating objectives; (ii) principal trade negotiating objectives; and (iii) promotion of certain priorities, including associated requirements to report to Congress.

The Trade Act's "overall trade negotiating objectives" with respect to the environment include:

- (1) ensuring that trade and environmental policies are mutually supportive and to seek to protect and preserve the environment and enhance the international means of doing so, while optimizing the use of the world's resources (section 2102(a)(5)); and
- (2) seeking provisions in trade agreements under which parties to those agreements strive to ensure that they do not weaken or reduce the protections afforded in domestic environmental laws as an encouragement for trade (section 2102(a)(7)).

In addition, the Trade Act establishes the following environment-related "principal trade negotiating objectives":

- (1) ensuring that a party to a trade agreement with the United States does not fail to effectively enforce its environmental laws, through a sustained or recurring course of action or inaction, in a manner affecting trade between the parties, while recognizing a party's right to exercise discretion with respect to investigatory, prosecutorial, regulatory, and compliance matters and to prioritize allocation of resources for environmental law enforcement (sections 2102(b)(11)(A)&(B));
- (2) strengthening the capacity of U.S. trading partners to protect the environment through the promotion of sustainable development (section 2102(b)(11)(D));
- (3) reducing or eliminating government practices or policies that unduly threaten sustainable development (section 2102(b)(11)(E));
- (4) seeking market access, through the elimination of tariffs and nontariff barriers, for U.S. environmental technologies, goods, and services (section 2102(b)(11)(F)); and
- (5) ensuring that environmental, health or safety policies and practices of parties to trade agreements with the United States do not arbitrarily or unjustifiably discriminate against U.S. exports or serve as disguised barriers to trade (section 2102(b)(11)(G)).

The Trade Act also provides for the promotion of certain environment-related priorities and associated reporting requirements, including:

- (1) seeking to establish consultative mechanisms among parties to trade agreements to

strengthen the capacity of U.S. trading partners to develop and implement standards for the protection of the environment and human health based on sound science and reporting to the Committee on Ways and Means and the Committee on Finance (“Committees”) on the content and operation of such mechanisms (section 2102(c)(3));

(2) conducting environmental reviews of future trade and investment agreements consistent with Executive Order 13141 and its relevant guidelines, and reporting to the Committees on the results of such reviews (section 2102(c)(4)); and

(3) continuing to promote consideration of multilateral environmental agreements and consult with parties to such agreements regarding the consistency of any such agreement that includes trade measures with existing exceptions under Article XX of the *General Agreement on Tariffs and Trade 1994* (GATT 1994) (section 2102(c)(10)).

B. The Environmental Review Process

The framework for conducting environmental reviews of trade agreements is provided by Executive Order 13141—*Environmental Review of Trade Agreements* (64 *Fed. Reg.* 63169) and the associated Guidelines (65 *Fed. Reg.* 79442). The Order and Guidelines are available on USTR’s website at: <http://www.ustr.gov/trade-topics/environment/environmental-reviews>.

The purpose of environmental reviews is to ensure that policymakers and the public are informed about reasonably foreseeable environmental impacts of trade agreements (both positive and negative), identify complementarities between trade and environmental objectives, and help shape appropriate responses if environmental impacts are identified. Section 5(b) of Executive Order 13141 provides that “as a general matter, the focus of environmental reviews will be impacts in the United States,” but “[a]s appropriate and prudent, reviews may also examine global and transboundary impacts.” Reviews are intended to be one tool, among others, for integrating environmental information and analysis into the fluid, dynamic process of trade negotiations. USTR and the Council on Environmental Quality (CEQ) jointly oversee implementation of the Order and Guidelines. USTR, through the Trade Policy Staff Committee (TPSC), is responsible for conducting the individual reviews.

The environmental review process provides opportunities for public involvement, including an early and open process for determining the scope of the environmental review (“scoping”). Through the scoping process, potentially significant issues are identified for in-depth analysis, while issues that are less significant – or that have been adequately addressed in earlier reviews – are eliminated from detailed study.

The Guidelines recognize that the approach adopted in individual reviews will vary from case to case, given the wide variety of trade agreements and negotiating timetables. Generally, however, reviews address two types of questions: (i) the extent to which positive and negative environmental impacts may flow from economic changes estimated to result from the prospective agreement; and (ii) the extent to which proposed agreement provisions may affect U.S. environmental laws and regulations (including, as appropriate, the ability of state, local, and tribal authorities to regulate with respect to environmental matters).

II. BACKGROUND¹

Panama is an S-shaped isthmus located in Central America, bordering both the Caribbean Sea and the Pacific Ocean. Located between Colombia and Costa Rica, Panama has approximately 2,490 kilometers of coastline and an area of 75,420 square kilometers. The climate is tropical maritime with a prolonged rainy season.

A. Economy and Environment in Panama

Economy

Although Panama's economy is small in relation to that of the United States, Panama is an important trading partner. In 2010, bilateral goods trade between the United States and Panama totaled \$6.4 billion. The United States is an important market for Panama as a consequence of proximity and the existence of relatively few market barriers for Panamanian goods. Under the Caribbean Basin Initiative (CBI) and other U.S. trade preference programs, as well as duty-free treatment provided on a most-favored-nation (MFN) basis, most exports from Panama currently enter the United States duty-free.

Panama's economy is based primarily on a well-developed services sector that accounts for more than three-quarters of GDP. Services include those related to the Panama Canal, banking, the Colon Free Zone, insurance, container ports, and flagship registry. Manufacturing, mining, utilities and construction together account for about 17 percent of GDP. Agriculture, forestry and fishing account for 6 percent of GDP but employ roughly 15 percent of the workforce.

The Colon Free Zone (CFZ), located at the Caribbean entrance of the Panama Canal, is the largest free trade zone in the Americas and the second largest in the world. Total trade for the CFZ is more than \$16 billion a year in imports and re-exports. The bulk of the trade flowing through the CFZ is between Asia and Latin America.

Environment

Although Panama is a small country, the country's ecosystems contain considerable biological diversity and a high level of endemism.² Panama's biological diversity includes 10,444 species of plants, of which 1,176 are endemic, and a large number and variety of vertebrates, including 1,157 species of ocean fish, 206 species of fresh water fish, 179 species of amphibians, 229 species of reptiles, 957 species of birds, and 259 species of mammals.³

¹ Additional background information is available in the Interim Environmental Review, available at: <http://www.ustr.gov/sites/default/files/Panama%20interim%20review.pdf>.

² For additional information, see: "Nature, People and Well Being: Mesoamerica Fact Book," Partners and Donors Conference, Mesoamerican Biological Corridor, Paris, France, December 12-13, 2002, University of Costa Rica Development Observatory and the Central American Development and Environment Commission ("Mesoamerica Fact Book"), available at: http://www.ccad.ws/pccbm/docs/mesoamerica_factbook.pdf.

³ See "Informe del Estado del Ambiente, GEO Panamá 2009," Autoridad Nacional del Ambiente Panamá; available

Panama's marine and coastal environment is found in both the Caribbean Sea and the Pacific Ocean. The Pacific side of the isthmus is part of the Eastern Tropical Pacific Seascape, whose environment is governed by both a seasonal upwelling and the El Niño Southern Oscillation. This region is characterized by abundant and spectacular marine life, including migratory populations of fish, whales, fur seals, sea lions, sharks, and globally endangered sea turtles and seabirds. Important coastal habitats in the Pacific include coral reefs, large mangrove forests, estuaries, rocky coastal cliffs, and sandy beaches.⁴ On the Caribbean side of the isthmus, coral reefs are abundant and diverse. Mangrove forests and seagrass beds provide refuges, feeding grounds, and spawning areas for numerous coastal species of the Caribbean, such as bivalves, gastropods, octopus, squid, oysters, crabs, lobsters, sharks, snook, and snapper.⁵

Panama faces considerable challenges in protecting its environment as it supports its economic and population growth. Among the most pressing environmental issues are: deforestation, land degradation and soil erosion, loss of wildlife habitats and wetland destruction, threats to water quality such as water pollution from agricultural runoff, and depletion of fishery resources.

Land-Use and Forest Management: Although Panama has the second highest percentage of protected land in Central America, much of the original forest area has been developed over the past 60 years.⁶ Economic development and accompanying changes in land use have contributed to the expansion of urban areas and clearing of forest land for agriculture. This has resulted in significant loss of forest cover, and in some parts of the country desertification is a threat.

Water Use: The Panamanian climate produces considerable annual rainfall – on average, approximately 3,000 millimeters – with higher annual totals on the Pacific coast than on the Caribbean coast. Nevertheless, operation of the Panama Canal places a heavy demand on Panama's water supply: 58 percent of the annual rainfall is used in the operation of the Canal. Each lock in the system uses an estimated 10 million cubic meters of water daily in its operation. The Canal is currently designed to accommodate about 50 ships per day, and 52 million gallons of water is necessary in order for one ship to pass through the Canal lock system. The Panama Canal Authority (ACP) is responsible for the administration, use, and conservation of the hydrological resources of the Canal watershed. Over 50 percent of the water for Canal operations comes from land currently under protection through a fund created under the U.S. Tropical Forest Conservation Act.⁷

at: [http://www.anam.gob.pa/images/stories/documentos_pdf/INFORME GEO PANAMA 2009.pdf](http://www.anam.gob.pa/images/stories/documentos_pdf/INFORME_GEO_PANAMA_2009.pdf).

⁴ See "A New Future for Marine Conservation: Eastern Tropical Pacific Seascape," available at: www.conservation.org.

⁵ See P. Miloslavich and E. Klein (eds), Caribbean Marine Biodiversity: the Known and the Unknown (2005).

⁶ GEO Panamá 2009, *supra* note 3; and Mesoamerica Fact Book, *supra* note 2.

⁷ Further information on the debt-for-nature swap is available at: http://www.usaid.gov/our_work/environment/forestry/tfca_descs.html#Panama.

Environmental Laws: Panama's Environmental Law (Law No. 41 of July 1, 1998) established the framework legislation for standards of protection, conservation, and recovery of the environment, and created the National System of Protected Areas.⁸ It also created an autonomous entity, the National Environment Authority (ANAM), that is charged with the development of national environmental policy, management of natural resources and environmental issues, administration, and enforcement. ANAM issues environmental regulations and can also impose fines for violations of these regulations. Environmental impact studies are required for activities and projects, public or private, which could generate environmental risk. Failure to comply can lead to fines or temporary or permanent suspension of activities. Panama has specific environmental laws addressing air quality and emissions controls; water, including water control and effluents; land and biodiversity; and establishing and/or strengthening institutional mechanisms.

Although Panama has made progress in establishing national and regional frameworks for addressing environmental problems, the lack of fiscal and human resources has hampered Panama's ability to effectively implement and enforce its environmental laws. The challenges faced in enforcement at the national level include the need to strengthen enforcement and compliance mechanisms and national institutions. Local and regional levels of government also face constraints with respect to their ability to implement and enforce mandates and programs.

Panama is a party to international agreements on biodiversity, climate change, desertification, endangered species (CITES), hazardous waste, law of the sea, marine dumping, migratory species, fisheries, nuclear testing, ozone layer protection, ship pollution, tropical timber, wetlands, and whaling. In addition, Panama is also a party to regional agreements on biodiversity and woodlands protection, tuna, sea turtles, dolphins, protection and development of the marine environment, and transboundary movement of hazardous wastes.

B. U.S. – Panama Goods Trade⁹

The U.S. goods trade surplus with Panama was nearly \$5.7 billion in 2010. U.S. goods exports to Panama in 2010 were \$6.1 billion. U.S. goods imports from Panama in 2010 were \$379 million. Panama is currently the 36th largest export market for U.S. goods. The stock of U.S. foreign direct investment (FDI) in Panama in 2009 was \$7.8 billion and is concentrated largely in the non-bank holding companies and the banking sector. Major U.S. exports to Panama currently include petroleum oils, machinery and equipment, and aircraft. Major U.S. imports from Panama include fish and crustaceans, precious stones and metals, bananas, pineapples, and cane sugar.

⁸ Ley No. 41- Ley General de Ambiente (Pana.), July 1, 1998, online at http://www.asamblea.gob.pa/APPS/LEGISPAN/PDF_NORMAS/1990/1998/1998_159_0225.pdf.

⁹ Additional details on U.S.-Panama goods trade are available from the U.S. International Trade Commission. See: "U.S.-Panama Trade Promotion Agreement: Potential Economy-wide and Selected Sectoral Effects". USITC Publication 3948, September 2007; available at: <http://www.usitc.gov/publications/332/pub3948.pdf>.

III. THE UNITED STATES – PANAMA TRADE PROMOTION AGREEMENT

A. Overview of the United States – Panama TPA

The TPA is a comprehensive trade agreement, addressing areas such as trade in goods and services, investment, trade-related aspects of intellectual property rights, government procurement, and trade-related environmental and labor matters.

The TPA consists of a preamble and the following 22 chapters and associated annexes: initial provisions; general definitions; national treatment and market access for goods; rules of origin and origin procedures; customs administration and trade facilitation; sanitary and phytosanitary measures; technical barriers to trade; trade remedies; government procurement; investment; cross-border trade in services; financial services; telecommunications; electronic commerce; intellectual property rights; labor; environment; transparency; administration of the agreement and trade capacity building; dispute settlement; exceptions; and final provisions. The complete text of the TPA, related annexes and side letters, and summary fact sheets are available on USTR's website at: <http://www.ustr.gov/trade-agreements/free-trade-agreements/panama-tpa/final-text>.

The following is a summary of the TPA provisions most relevant to this Final Environmental Review. The provisions of the Environment Chapter are described in Section III.B.

Market Access for Goods

Tariff commitments by the United States and Panama (the Parties) will provide immediate benefits for both countries. Approximately 87 percent of U.S. exports of consumer and industrial products to Panama will be duty-free immediately when the Agreement enters into force, and an additional five percent will be duty-free within five years. All remaining tariffs on consumer and industrial goods will be eliminated within ten years. Under the CBI and other U.S. trade preference programs, as well as duty-free treatment provided on an MFN basis, most goods from Panama already enter the United States duty-free. The Agreement will make duty-free treatment of Panamanian goods permanent, thereby providing certainty for businesses and investors.

More than half of current U.S. agricultural exports to Panama will become duty-free immediately, including high quality beef, other meat and poultry products, soybeans and soybean products, most fresh fruits and tree nuts, distilled spirits and wine, and a wide assortment of processed products. U.S. farm products benefiting from expanded market access opportunities through tariff-rate quotas include pork, chicken leg quarters, dairy products, corn, rice, refined corn oil, dried beans, frozen french fries, and tomato products. Tariffs on most remaining U.S. agricultural products will be phased out within 15 years.

Customs Administration and Rules of Origin

The TPA sets out rules for determining whether a good qualifies for preferential treatment, including methods for valuing products under certain product-specific rules of origin. The TPA includes specific obligations on customs procedures to ensure compliance with laws governing importation. In particular, the TPA requires internet publication of customs procedures, speedy

release of goods, the use of advance binding rulings, and specific commitments related to express delivery shipments, as well as provisions on the use of information technology and risk assessment techniques. The TPA addresses transshipment concerns by requiring Panama to maintain a monitoring program in its free trade zones and to provide U.S. Customs and Border Protection with access to information collected in connection with the program.

Sanitary and Phytosanitary Measures (SPS)

The United States and Panama reaffirm their commitments under the World Trade Organization (WTO) *Agreement on the Application of Sanitary and Phytosanitary Measures*, and the TPA creates a process for enhanced cooperation and coordination on sanitary and phytosanitary issues.

Technical Barriers to Trade

The United States and Panama reaffirm their commitments to the WTO *Agreement on Technical Barriers to Trade* (TBT), and the TPA creates a process for enhanced cooperation and coordination on technical regulations and standards.

Trade Remedies

The TPA includes provisions governing imposition of bilateral safeguard measures and provides that each Party maintains its rights and obligations under the WTO *Agreement on Safeguards*.

Government Procurement

The TPA will provide a more predictable procurement environment for U.S. suppliers. Panama has committed to using open, transparent, and non-discriminatory procurement procedures, including with respect to procurement by the Panama Canal Authority. The Chapter includes requirements for advance public notice of procurement opportunities and provision of tender documentation to all interested suppliers in a timely fashion, as well as timely and effective bid review procedures.

Investment

The TPA establishes a secure, predictable legal framework for U.S. investors operating in Panama. The TPA imposes obligations pertaining to non-discrimination (national treatment and MFN treatment), expropriation, free transfers related to covered investments, prohibition on the use of certain performance requirements, minimum standard of treatment, and limitations on requirements relating to senior managers. These investor protections are backed by a transparent, binding international arbitration mechanism, under which investors may, at their own initiative, bring claims against either government for an alleged breach of the provisions of the Investment Chapter.

The TPA preamble states that the agreement does not provide foreign investors with greater substantive rights with respect to investment protections than domestic investors have under

domestic law where, as in the United States, protections of investor rights under domestic law equal or exceed those set forth in the TPA.

Services

The TPA permits substantial market access across the entire services regimes (based on the “negative list” approach), subject to limited exceptions. Panama has agreed to exceed its commitments made in the WTO, and to dismantle significant services and investment barriers. The TPA requires the Parties to provide national treatment and MFN treatment to each other’s services suppliers. Regulatory authorities must use open and transparent administrative procedures, consult with interested parties before issuing regulations, provide advance notice and comment periods for proposed rules, and publish all regulations.

Intellectual Property Rights

The Intellectual Property Rights Chapter provides for strong protection of copyrights, patents, and trademarks, including enhanced enforcement and non-discrimination obligations for all types of intellectual property. Through the copyright provisions, Parties will address the challenge of providing protection in the digital environment of the internet and provide important protection for performers and producers of phonograms. Under the TPA, the Parties will provide strong protections for trademarks and limit the grounds for revoking a patent. The Chapter provides for streamlined trademark filing processes and improved protection of trademark owners’ rights.

Labor

The TPA’s Labor Chapter reaffirms the Parties’ obligations as members of the International Labor Organization (ILO) and commits them to adopt and maintain in their laws and practice the fundamental labor rights, as stated in the 1998 *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up*, including for purposes of the Chapter a prohibition on the worst forms of child labor. The TPA further provides that neither Party may waive or otherwise derogate from the laws that implement this obligation in a manner affecting trade or investment between the Parties. The chapter commits each Party to effectively enforce its labor laws. Procedural guarantees ensure that workers and employers will continue to have fair, equitable, and transparent access to labor tribunals. All obligations in the chapter are subject to the same dispute settlement procedures and enforcement mechanisms as obligations in other chapters of the TPA. The Chapter also establishes a mechanism for further cooperation on labor matters.

Transparency

The Transparency Chapter requires each Party to ensure that laws, regulations, procedures, and administrative rulings of general application on matters covered by the TPA are published or otherwise made available to the public. In addition, the chapter requires each Party, to the extent possible, to publish in advance any measure it proposes to adopt and provide a reasonable opportunity for interested parties to comment. The chapter also requires each government to establish and maintain procedures for review of administrative actions regarding matters covered

by the Agreement. The Chapter also contains strong anti-corruption commitments, including criminalization of bribery in matters affecting international trade or investment.

Dispute Settlement

The TPA includes a government-to-government dispute settlement mechanism. The mechanism sets high standards of openness and transparency. It calls for public hearings and the public release of Parties' legal submissions and provides opportunities for non-governmental organizations to submit views. The Chapter includes an enforcement mechanism whereby if a Party fails to comply with an arbitral panel decision and the Parties cannot reach a mutually acceptable solution, the complaining Party may have recourse to trade sanctions or, alternatively, the defending Party may pay a monetary assessment.

Exceptions

For certain chapters, the Parties agreed to incorporate into the TPA Article XX of the GATT 1994 or Article XIV of the *General Agreement on Trade in Services* (GATS). The Parties understand that the measures referred to in Article XX(b) of the GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources. The Parties also understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal, or plant life or health. The TPA also includes a general exception for measures that a Party considers necessary for the protection of its essential security interests.

Trade Capacity Building

Building on the Parties' trade capacity building efforts during the TPA negotiations, the TPA creates a Committee for Trade Capacity Building for the purpose of defining and identifying priority needs to assist Panama to implement its commitments and maximize the benefits provided under the TPA.

B. The Environment Chapter and Related Environmental Provisions

Following guidance in the Trade Act and the May 10, 2007, accord between the Administration and the bipartisan leadership of Congress, the TPA's Environment Chapter requires each Party: (1) to strive to maintain high levels of environmental protection and to strive to improve those levels; (2) to effectively enforce its environmental laws, and to adopt, maintain and implement laws and all other measures to fulfill its obligations under certain multilateral environmental agreements (MEAs) to which both Panama and the United States are party ("covered agreements")¹⁰¹¹; and (3) not to waive or otherwise derogate from environmental laws in order to

¹⁰ The chapter states that to establish a violation of this obligation, a Party must demonstrate that the other Party has failed to adopt, maintain, or implement a measure in a manner affecting trade or investment between the Parties.

¹¹ The covered agreements are: (a) the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington, March 3, 1973, as amended; (b) the *Montreal Protocol on Substances that Deplete the*

attract trade or investment, except where the waiver or derogation is pursuant to a provision in the Party's law providing for waivers or derogations and is not inconsistent with the Party's obligations under a covered agreement. In addition, the Chapter commits each Party not to fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under covered agreements through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties. All obligations in the Chapter are subject to the same dispute settlement procedures and enforcement mechanisms applicable to obligations in other chapters of the agreement.

To assist in the administration and implementation of the Environment Chapter, the Agreement establishes an Environmental Affairs Council to oversee the implementation of the Chapter. The Council will comprise high-level government officials from each Party and will meet annually unless the Parties agree otherwise.

The Chapter encourages a comprehensive approach to environmental protection. Provisions on procedural guarantees promote good environmental governance by obliging each Party to provide appropriate and effective remedies for violations of its environmental laws and to ensure that environmental enforcement proceedings comply with due process, and are open to the public except where the administration of justice requires otherwise. These procedural guarantees are accompanied by provisions that encourage incentives and other voluntary mechanisms to protect the environment, including market-based incentives. Provisions on the relationship between the TPA and MEAs acknowledge the importance of effective domestic implementation of MEAs to which the United States and Panama are both party and the contributions that the TPA Environment Chapter and the ECA can make to achieve the goals of those MEAs. The TPA further provides that in the event of an inconsistency between a Party's obligations under the TPA and a covered agreement the Party shall seek to balance its obligations under both agreements. The Environment Chapter also provides for consultation, as appropriate, with respect to environmental issues of mutual interest.

Public Submissions Process

The TPA contains a public submissions process that will allow members of the public to raise concerns regarding the Parties' enforcement of environmental laws with an independent secretariat. The TPA public submission provisions are similar to the public submissions process established in the Dominican Republic – Central America – United States Free Trade Agreement (CAFTA-DR) and the Peru and Colombia Trade Promotion Agreements. The provisions build upon Articles 14 and 15 of the North American Agreement on Environmental Cooperation (NAAEC).

Under the TPA public submissions process, a person of a Party may file a submission alleging that

Ozone Layer, done at Montreal, September 16, 1987, as adjusted and amended; (c) the *Protocol of 1978 Relating to the International Convention for the Prevention of Pollution from Ships*, 1973, done at London, February 17, 1978, as amended; (d) the *Convention on Wetlands of International Importance Especially as Waterfowl Habitat*, done at Ramsar, February 2, 1971, as amended; (e) the *Convention on the Conservation of Antarctic Marine Living Resources*, done at Canberra, May 20, 1980; (f) the *International Convention for the Regulation of Whaling*, done at Washington, December 2, 1946; and (g) the *Convention for the Establishment of an Inter-American Tropical Tuna Commission*, done at Washington, May 31, 1949.

a Party is failing to effectively enforce its environmental laws with a secretariat that the Parties will designate, and the secretariat will review the submission in light of specified criteria.¹² The secretariat will prepare a factual record if either member of the Council requests that it do so. The TPA also provides that the Council will review any factual record prepared in light of the objectives of the Environment Chapter and the ECA, and may make recommendations to the ECA's Environmental Cooperation Commission concerning matters addressed in the factual record, including recommendations related to the further development of the Party's mechanisms for monitoring its environmental enforcement. This provision is an important innovation that is not found in the NAAEC.

Further details of the submissions process, including measures to ensure effective public participation in that process in furtherance of the TPA environment package goals, will be established through working arrangements to be developed by the Parties.

Combined with other elements in the environment package (e.g., robust environmental cooperation and capacity building under the ECA, see Section VII *infra*), the public submissions process should significantly contribute to improved environmental governance and transparency in Panama.

IV. PUBLIC AND ADVISORY COMMITTEE COMMENTS

To determine the scope of this review, the Administration considered information provided by the public, advice of USTR's advisory committee on trade and environment issues, the Trade and Environment Policy Advisory Committee (TEPAC), and input from environmental, trade and investment experts within federal agencies. In addition to providing guidance on the scope of the environmental review, any information, analysis, and insights available from these sources were taken into account throughout the negotiations and were considered in developing U.S. negotiating positions. As envisaged by the guidelines, environmental reviews are an ongoing process to examine environmental issues and inform the negotiating process.

Pursuant to Trade Act requirements (section 2104(e)), advisory committees, including TEPAC, submitted reports on the TPA to the President, USTR, and Congress within 30 days after the President notified Congress of his intent to enter into the Agreement. The TEPAC report is summarized in section IV.B.

A. Public Comments

This review was formally initiated by publication of a notice in the *Federal Register*, which requested public comment on the scope of the review (see 69 *Fed. Reg.* 19262, April 12, 2004). Comments received in response to that notice were taken into account in the preparation of this Final Environmental Review. Further public comment was requested on the Interim

¹² The TPA's public submissions procedure is not available to U.S. persons wishing to raise concerns regarding U.S. enforcement of U.S. environmental laws because such persons already have available to them other remedies including the procedures under Articles 14 and 15 of the NAAEC.

Environment Review (see 69 *Fed. Reg.* 41876 (July 12, 2004)).¹³

Comments on the scope are summarized in the Interim Environmental Review. These comments requested that duty-free access to the U.S. markets not be permanently granted for either sugar or garlic and dehydrated onion, noting that the environmental standards required for the production of these agricultural products are much higher in the United States than in Panama. No comments were received on the Interim Environmental Review.

B. Advisory Committee Report

Under Section 135(e) of the Trade Act of 1974, as amended, advisory committee reports must include advisory opinions as to whether and to what extent an agreement promotes the economic interests of the United States and achieves the applicable overall and principal negotiating objectives set forth in the Trade Act of 2002. The reports must also include advisory opinions as to whether an agreement provides for equity and reciprocity within the sectoral or functional area of the particular committee. The advisory committee reports are available at:

http://ustraderep.gov/Trade_Agreements/Bilateral/Panama_FTA/Reports/Section_Index.html.

A majority of TEPAC members supported the conclusion that the TPA meets Congress's negotiating objectives as they relate to environmental matters. The committee's report on the TPA notes similarities between the TPA and the CAFTA-DR and therefore makes reference to the TEPAC report on the CAFTA-DR as a source for a detailed assessment of relevant provisions. The report stressed the need for an experienced, well-funded secretariat and the need to learn lessons from the CAFTA-DR experience as the ECA with Panama is implemented.

The report reiterates the view that public participation helps ensure that an agreement and its provisions operate as intended, while guaranteeing more effective enforcement of environmental laws. The TEPAC majority also noted the inclusion of enhanced public participation mechanisms and that the TPA's investment provisions demonstrate continued improvements, as compared to earlier trade agreements. A majority of members also expressed the view that trade agreements can create opportunities to enhance environmental protection. The TEPAC majority recognized the enhanced public participation provisions of the TPA and noted with approval that dispute settlement panels will accept submissions from civil society. A majority of TEPAC members also supported the negotiation of the ECA, yet expressed concern that the ECA lacked specificity regarding areas of cooperation and affords little guidance on the areas that might be addressed. The TEPAC majority also expressed concerns regarding the availability of funds for activities to be undertaken through the ECA.

A minority of TEPAC members expressed concerns, including that: (1) the Agreement's environmental provisions would not ensure that environmental protection in Panama is improved in a meaningful way; and (2) the public submissions process does not provide clear outcomes or actions to ensure effective enforcement of environmental laws.

¹³ The Interim Review is available at: <http://www.ustr.gov/sites/default/files/Panama%20interim%20review.pdf>.

V. POTENTIAL ECONOMICALLY-DRIVEN ENVIRONMENTAL IMPACTS

A. Potential Impacts in the United States

The impact of the TPA on total U.S. production through changes in U.S. exports appears likely to be very small. Panama is an important trading partner, but current U.S. exports to Panama account for a small fraction of total U.S. goods exports (less than half of one percent) and an even smaller share of total U.S. production. In its analysis of the potential economy-wide effects of the TPA, the U.S. International Trade Commission (USITC) estimated that the TPA was likely to have a positive, but small effect on the U.S. economy due to the small size of Panama's economy relative to that of the United States.¹⁴ Although small changes in production and export in environmentally-sensitive sectors could provide a basis for concern regarding the TPA's direct environmental effects in the United States, no instances warranting such concerns were identified and none were raised in public comments or the reports of the advisory committees (see section IV). Any increases in exports are expected to be in sectors whose production does not raise specific environmental concerns. Based on this information and analysis, the Administration has concluded that changes in the pattern and magnitude of trade flows and production attributable to the TPA will not have any significant economically driven environmental impacts in the United States. Liberalization of services can be expected to have an economic impact in the United States although here, too, the effect of the TPA is likely to be small, and we could not identify any environmentally sensitive sectors in the United States likely to be affected by such impacts.

Environmental reviews of other trade agreements have identified invasive species as a domestic environmental concern related to increases in goods trade that may result from trade agreements.¹⁵ Goods trade can provide pathways for invasive species, and the introduction of invasive species can result in harmful effects on the environment and economy of the host country. The risk of introduction of invasive species varies across traded commodities and trading partners. Although this review of the TPA did not identify any specific concerns related to the introduction of invasive species from Panama, there is a baseline risk that invasive species may move between Panama and the United States. It is difficult to quantify the extent or the magnitude of the TPA's likely effect on this risk. The net change in the volume of trade and the associated commodity pathways for invasive species is likely to be small (see above). However, change in the volume of trade and the number of potentially invasive species that may be transported is only one factor in a broad-scale assessment of the risk of introducing invasive species.

The TPA does not alter either country's regulatory framework for managing risks associated with the introduction of invasive species. The TPA also does not alter related regulations such as those regulating agricultural and other trade for the purpose of protecting against the introduction of agricultural pest or diseases. In addition, the TPA's cooperation mechanism provides the opportunity for the two countries to cooperate to monitor and assess risks associated with invasive species.

¹⁴ The USITC report is available at: <http://www.usitc.gov/publications/332/pub3948.pdf>.

¹⁵ See, for example, final reviews of the CAFTA-DR and the United States-Peru Trade Promotion Agreement, available at: <http://www.ustr.gov/trade-topics/environment/environmental-reviews>.

B. Transboundary and Global Issues

The Administration examined a large number and wide variety of environmental issues with potential global and transboundary impacts in determining the scope of this review. These issues were provisionally identified through public comments and through an open-ended scoping process with agencies with environment, trade, and economic expertise. The Administration subsequently eliminated topics from further and more detailed analysis when initial findings revealed that there was no identifiable link to the TPA. The following topics warranted further consideration.

Economically-Driven Environmental Effects in Panama

As compared to its effects in the United States, the TPA may have relatively greater impacts on the Panamanian economy and, through those impacts, on its environment. However, as described above (see section II.C), the services sector accounts for the largest share of the Panamanian economy. In addition, because tariffs for many Panamanian agricultural and industrial goods are already low, we concluded that the TPA is not likely to lead to any significant economically driven environmental impacts in Panama through changes in trade flows and increases in Panamanian industrial or agricultural production.

The environmental effects of the TPA may be both positive and negative in Panama. Given the long shared history of the Canal, U.S. investment in Panama is already quite high. The TPA may further increase investment, trade, and production in the region, which may be associated with further pressure on the environment. However, commitments in the TPA, such as those to effectively enforce environmental laws, are likely to have a positive effect, especially when coupled with capacity-building and environmental cooperation activities.

Migratory Birds and Wildlife

Panama is home to the second highest number of birds of any country in Central and North America. Panama's four sites designated under the Ramsar Convention on Wetlands of International Importance include the Bay of Panama, which is also a designated site of the Western Hemisphere Shorebird Reserve Site, with mudflats and mangroves that host millions of migrating shorebirds important to North American ecosystems. Of the 1,007 migratory bird species currently protected under the U.S. Migratory Bird Treaty Act (MBTA), some 350 neotropical migratory species (mainly songbirds) migrate through or are winter residents in Panama and other Central American, Caribbean, or South American countries. Sixteen globally threatened bird species occur regularly in Panama. Of these, two are endangered (the Great Green Macaw and the Yellow-billed Cotinga), and 14 are classified as vulnerable.¹⁶ There are also 24 regularly occurring near threatened species in Panama. A number of the bird species listed under the U.S. Endangered Species Act (currently 77 endangered and 15 threatened species) are found in Panama.¹⁷

¹⁶ Birdlife International, Important Bird Areas AMERICAS: Panama (2009), available at: <http://www.birdlife.org/datazone/userfiles/file/IBAs/AmCntryPDFs/Panama.pdf>.

¹⁷ Of the MBTA-protected species, 131 are currently listed by the U.S. Fish and Wildlife Service as Birds of

Deforestation and subsequent loss of migratory bird and wildlife habitat is a concern throughout Central America, including Panama. Although Panama has designated large areas as national parks, and large tracts of tropical forests remain intact, a variety of land use practices, including commercial and subsistence agriculture and development, diminish the extent and quality of habitat for migratory birds in Panama. While the services sector dominates Panama's economy and export earnings, approximately half of Panama's current goods exports to the United States consist of agricultural products. However, (as noted above) most U.S. imports from Panama, including agricultural products, already enter the United States duty-free under U.S. trade preference programs or on an MFN basis. Therefore, the Administration has concluded that the TPA is not likely to have a significant, negative impact on habitat in Panama for migratory birds through increases in trade and production of products that may be associated with deforestation and forest degradation.

Documented trade in wild plants, animals and animal products between the United States and Panama is relatively small, and most of it is regulated under the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES), to which both the United States and Panama are parties. Generally, U.S. tariffs on wild plants and animals imported from Panama are already very low or zero; therefore, the Administration has concluded that the TPA is not likely to cause an increase in wildlife trade.

Although implementation of CITES in Panama has raised some concerns in the past, Panama is now classified as a "Category 1" country under the CITES National Legislation Project. Category 1 is the designation for countries with national legislation that is adequate to implement the provisions of CITES.¹⁸ Along with other obligations in the Environment Chapter (see section III.B), this obligation is subject to the TPA's dispute settlement procedures and enforcement mechanisms.

Given the legal protections for wildlife and endangered species in place in both the United States and Panama, and the fact that the TPA includes commitments to effectively enforce environmental laws and the obligation to implement covered MEAs, such as CITES, the Administration has concluded that the TPA is unlikely to contribute to an increase in illegal trade of wildlife or endangered species. The TPA's provisions related to customs cooperation may help to reduce illegal trade, and the TPA's cooperation mechanism will provide opportunities to enhance cooperation related to wildlife and endangered species conservation.

Turtles

The Inter-American Convention for the Protection and Conservation of Sea Turtles (IAC) is the only binding treaty in the world to protect sea turtles. Panama joined the IAC recently and has just begun to participate in the Scientific and Consultative Committee. Its continued participation will be critical for regional efforts to conserve sea turtles, particularly since it is home to five out the

Conservation Concern.

¹⁸ Additional background information is available in the Interim Environmental Review, available at: <http://www.ustr.gov/sites/default/files/Panama%20interim%20review.pdf>.

seven species of sea turtles in the world between its Pacific and Caribbean coasts – green, hawksbills, leatherbacks, olive ridleys, and loggerheads.

Section 609 of Public Law 101-162 requires the President (who has delegated the authority to the Department of State) to make annual certifications to the Congress for countries that meet the requirements of Section 609 in terms of sea turtle protection for commercial shrimp trawl fisheries. Any country that is not certified may not export commercially-harvested shrimp and shrimp products to the United States. This certification requirement does not affect shrimp and shrimp products from aquaculture or artisanal fisheries. This certification program has been applicable to South American countries with shrimp fisheries in the Pacific Ocean since 1996. Certification decisions are based in part on bi-annual verification visits conducted by Department of State and National Marine Fisheries Service personnel to observe compliance and enforcement. To meet the standard for certification a country must have a regulatory program governing the incidental take of sea turtles in commercial trawl shrimp fisheries that is comparable to that in the United States and an incidental take rate of sea turtles in those shrimp fisheries that is comparable to that in the United States.

On May 1, 2011, the Department of State certified 39 countries, including Panama, as meeting the requirements set by Section 609 of P.L. 101-162 for continued export of shrimp to the United States.

The TPA will not affect the certification requirement in Section 609, or the manner in which the Department of State assesses and makes decisions on the effectiveness of foreign governments in their implementation and enforcement of their domestic laws related to protection of sea turtles. The TPA is expected to provide opportunities to reinforce efforts to protect turtles through the obligation to effectively enforce environmental laws and through environmental cooperation activities aimed at turtle conservation.

Tuna/Dolphin

The Inter-American Tropical Tuna Commission (IATTC), established by international convention in 1949, is responsible for the conservation and management of fisheries for tunas and other species taken by tuna-fishing vessels in the eastern Pacific Ocean. The United States and Panama are members of the IATTC.

The International Dolphin Conservation Program¹⁹ (AIDCP) is a legally-binding multilateral agreement which entered into force in February 1999. AIDCP aims to: progressively reduce incidental dolphin mortalities in the tuna purse-seine fishery to levels approaching zero through the setting of annual limits; seek ecologically sound means of capturing large yellowfin tunas not in association with dolphins; and ensure the long-term sustainability of tuna stocks in the Agreement Area, as well as that of related marine resources, taking into consideration the interrelationship among species in the ecosystem. The United States and Panama are parties to the AIDCP.

¹⁹ See <http://www.iattc.org/IDCPENG.htm>.

In January 2009, the United States identified Panama as having vessels engaged in illegal, unreported, or unregulated (IUU) fishing under the High Seas Driftnet Fishing Moratorium Protection Act based on noncompliance with IATTC and Northwest Atlantic Fisheries Organization (NAFO) conservation and management measures. Panama subsequently took actions to address, or provide information challenging the basis of, the IUU fishing activities of their vessels and received a positive certification.²⁰

In January 2011, the United States again identified Panama as having vessels engaged in IUU fishing under the High Seas Driftnet Fishing Moratorium Protection Act based on noncompliance with IATTC measures.²¹ The United States is currently engaged in consultations with Panama regarding these matters, and a certification decision on Panama will be released in the next biennial report to Congress (due in 2013).

Panama has expressed a willingness to better control its tuna fishery. While some issues remain outstanding, Panama has been engaged with the United States and other delegations on issues of IUU fishing, capacity controls, and tuna conservation and management.

The TPA does not alter or supersede the IATTC or the AIDCP. On the contrary, through the obligation to effectively enforce environmental laws (including those related to implementation of commitments under the IATTC), the TPA is expected to complement and reinforce existing fisheries management and dolphin conservation activities.

VI. POTENTIAL REGULATORY IMPACTS

A. Regulatory Review

Consistent with Executive Order 13141 and its Guidelines, this review included consideration of the extent to which the TPA might affect U.S. environmental laws, regulations, policies, and/or international commitments. Within the range of TPA obligations, those related to investment, services, and TBT can have particular significance for domestic regulatory practices concerning the environment, health, and safety. Previous environmental reviews, including the preliminary and final reviews for U.S. free trade agreements with Jordan, Chile, Singapore, Australia, Morocco, Central America and the Dominican Republic, Bahrain, Oman, and Peru, have considered potential impacts on the U.S. regulatory regime with respect to all of these obligations and have found that the respective trade agreements were not anticipated to have a negative impact on U.S. legal or regulatory authority or practices. Further, the reviews noted the potentially positive impact that the agreements could have on the U.S. environmental regulatory regime as a result of the agreements' commitments concerning effective enforcement of U.S. environmental laws, not waiving U.S. environmental laws to attract trade or investment, and providing for high levels of environmental protection in U.S. environmental laws and policies. As a result of the May 10, 2007, accord between the Administration and the bipartisan Congressional leadership, the TPA and other trade agreements pending at that time include strengthened environmental provisions.

²⁰ See January 2011 Biennial Report to Congress, available at: http://www.nmfs.noaa.gov/msa2007/docs/biennia_report_to_congress.pdf.

²¹ Ibid.

Based on this previous analysis, and given that the core obligations in these areas are similar to those undertaken in the earlier trade agreements, the Administration has concluded that the TPA will not have a negative impact on the ability of U.S. government authorities to enforce or maintain U.S. environmental laws or regulations.

For a more in-depth analysis of general trade agreement commitments and their potential regulatory impacts in the United States, see the previous reviews at: <http://www.ustr.gov/trade-topics/environment/environmental-reviews>.

B. Investment

Investment provisions in trade agreements were a matter of intense debate during Congress' consideration of the Trade Act. The central question was the appropriate balance that should be struck between protecting the rights of U.S. investors abroad and preserving the ability of the federal government and state and local governments to regulate with respect to health, safety, and the environment.

In the Trade Act, Congress recognized that securing a stable investment climate and a level playing field for U.S. investment abroad are important objectives of U.S. trade policy. By fostering economic growth and job creation, investment can bring important benefits, including potential benefits to the environment: as wealth grows and poverty decreases, more resources become available for environmental protection, with potential benefits for developing countries, particularly as they develop constituencies in favor of increased environmental protection. However, Congress also gave weight to concerns that arbitral claims brought by investors against governments (through "investor-State" arbitration) could be used inappropriately to challenge U.S. domestic laws and regulations, including those concerning the environment. As the Conference Report accompanying the Trade Act states: "[I]t is a priority for negotiators to seek agreements protecting the rights of U.S. investors abroad and ensuring the existence of a neutral investor-State dispute settlement mechanism. At the same time, these protections must be balanced so that they do not come at the expense of making U.S. Federal, State, and local laws and regulations more vulnerable to successful challenges by foreign investors than by similarly situated U.S. investors."²²

The Trade Act strikes a balance between these two goals by recommending U.S. trade negotiating objectives that clarify several substantive investment obligations of particular concern (notably, provisions on expropriation and "fair and equitable treatment"). The objectives seek to ensure that foreign investors in the United States are not accorded greater substantive rights than U.S. investors in the United States, while also securing for U.S. investors abroad core protections that are comparable to those that would be available to them under U.S. law. Other objectives in the Trade Act addressed concerns that investor-State arbitration be conducted efficiently and arbitral tribunals interpret substantive obligations in a consistent and coherent manner. After enactment of the Trade Act, the Administration consulted extensively with Congress and with the business community and environmental non-governmental organizations (NGOs) in order to clarify

²² See H.R. Rep. No. 107-624, at 155 (2002).

provisions, develop new procedures, and ensure that those provisions and procedures fully satisfied the Trade Act's objectives. These provisions and procedures were ultimately incorporated into each of the trade agreements negotiated under the Trade Act.

Previous environmental reviews of trade agreements have examined investment provisions in detail, particularly those clarifications and improvements included in trade agreements negotiated after the Trade Act was enacted.²³ The Administration concluded that the investment provisions should not significantly affect the ability of the United States to regulate in the environmental area.²⁴ In this review, the Administration has re-examined that conclusion in light of public and advisory committee comments and the most recent experience.

Relevant TPA Investment Provisions

The TPA Investment Chapter includes the following substantive clarifications and procedural innovations with relevance to the environment. These provisions were developed based on careful consideration of Trade Act guidance and consultations with interested constituencies:

Expropriation. The expropriation provisions have been clarified in an annex to ensure that they are consistent with U.S. legal principles and practice, including a clarification that non-discriminatory regulatory actions designed and applied to protect the public welfare (including environmental protection) do not constitute indirect expropriation "except in rare circumstances." To determine whether an indirect expropriation has occurred, the annex directs tribunals to examine several factors, which derive from the analysis of the U.S. Supreme Court in *Penn Central Transportation Co. v. New York City*, 438 U.S. 104 (1978), the seminal case on regulatory expropriation. The annex also clarifies that only tangible or intangible property rights or interests in an investment are subject to the TPA's obligations with respect to expropriation.

Minimum standard of treatment/"fair and equitable treatment." The minimum standard of treatment obligation, including the obligation to provide "fair and equitable treatment" and "full protection and security," is clarified to provide that these concepts do not require treatment in addition to or beyond that contained in customary international law, and do not create additional rights. Specifically, "fair and equitable treatment" is defined to include the obligation not to "deny justice" in criminal, civil, or administrative adjudicatory proceedings, in accordance with "due process" protections provided in the principal legal systems of the world, including that of the United States. An annex gives further guidance concerning the Parties' understanding of the term "customary international law."

Increased transparency in the investor-State mechanism. The TPA provides that all substantive documents submitted to or issued by an arbitral tribunal shall promptly be made public and that

²³ See, for example, final reviews of the Singapore, Chile, Morocco, and CAFTA-DR free trade agreements, and the U.S.-Peru Trade Promotion Agreement.

²⁴ The full text of the investment chapters included in U.S. trade agreements currently in force can be accessed through: <http://www.ustr.gov/trade-agreements/free-trade-agreements>. Additional information can also be found in the interim and final environmental reviews available at: <http://www.ustr.gov/trade-topics/environment/environmental-reviews>.

hearings are open to the public, subject to provisions ensuring the protection of classified and business confidential information. It also expressly authorizes *amicus curiae* submissions, allowing the public to present views on issues in dispute.

Elimination and deterrence of frivolous claims. The TPA includes an expedited procedure to allow for the dismissal of frivolous claims (based on Rule 12(b)(6) of the Federal Rules of Civil Procedure, *i.e.*, the claimant has failed to state a claim upon which relief may be granted) and for the dismissal of claims based on jurisdictional objections. It also expressly authorizes awards of attorneys' fees and costs after a tribunal decides, as a preliminary question, whether to dismiss a claim for lack of jurisdiction or for failure to state a claim on which relief may be granted.

Promoting consistency and coherence of arbitral decisions. The TPA allows interim review of draft tribunal decisions by litigants and by the non-litigating Party. The litigants may comment on the draft decision.

In addition to these improvements developed specifically in response to the Trade Act, the TPA includes several provisions, similar to those in previous agreements, that accommodate the flexibility that environmental regulators need to do their job and demonstrate the Parties' intent that the investment obligations should be interpreted in a manner consistent with each Party's right to regulate in the environmental area:

National treatment and MFN treatment for investors and their investments "in like circumstances." As in earlier U.S. bilateral investment treaties (BITs) and in Chapter 11 of the North American Free Trade Agreement (NAFTA), the national treatment and MFN obligations of the TPA Investment Chapter apply to investors "in like circumstances." This means that domestic regulation (including environmental regulation) may, in furtherance of non-discriminatory policy objectives, distinguish between domestic and foreign investors and their investments, as well as among investors of different countries and their investments, without necessarily violating the national treatment and MFN obligations. For example, regulators in appropriate circumstances may apply more stringent operating conditions to an investment located in a wetland, or in a more heavily polluted area, than to an investment located in a less environmentally sensitive area.

Relationship to other provisions. The TPA includes provisions making clear that in the event of any inconsistency between the Investment Chapter and any other chapter (including the Environment Chapter), the other chapter will prevail to the extent of the inconsistency. While the Administration does not believe there to be any inconsistencies between the Investment Chapter and any other chapters, this provision clarifies the Parties' intentions with respect to the relationship between different chapters. The TPA Investment Chapter also provides that nothing in the chapter shall be construed to prevent a Party from taking measures otherwise consistent with the Investment Chapter to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns. Furthermore, in the agreement's Environment Chapter each Party commits not to waive or derogate from its environmental laws in a manner that weakens or reduces the protections afforded in those laws in a manner affecting trade or investment between the Parties, except where the waiver or derogation is provided for in its law.

Potential Environmental Regulatory Impacts

The Administration has been unable to identify any concrete instances of U.S. environmental measures that would be inconsistent with the TPA's substantive investment obligations, and none have been called to the Administration's attention by commenters. No claims have ever been brought against the United States under the almost 40 BITs that are currently in effect or under any of our trade agreements other than the NAFTA. In the 17 years that the NAFTA has been in effect, 15 cases have been brought against the United States by Canadian or Mexican investors. The United States has prevailed in all of the cases that have been decided to date.

The Administration also considered the views of the TEPAC and other commenters on investment issues (see Section IV). The TEPAC majority concluded that the clarifications to the TPA's investment provisions were an improvement over those in NAFTA Chapter 11 (particularly the clarification of the meaning of "indirect expropriation"), although the majority noted that some concepts could be further clarified. The majority also found that these clarifications reduced the possibility of a successful claim relating to a U.S. environmental measure. In addition, the majority noted that other provisions provide important protections for environmental regulation: the provision that another chapter (including the Environment Chapter) prevails over the Investment Chapter in the event of an inconsistency; the provision that nothing in the Investment Chapter should be construed to prevent a Party from taking measures otherwise consistent with the Chapter to regulate investment in an environmentally sensitive manner; clarifications of the minimum standard of treatment obligation; and the national treatment and MFN treatment obligations. Some members in a minority found that the CAFTA-DR provisions did not provide sufficient protection for U.S. environmental regulation, while other members in a minority expressed concerns that investment protections had been inappropriately weakened.

Many of the innovations developed as a result of the Trade Act – including in the areas of expropriation, the minimum standard of treatment, and performance requirements – serve as safeguards to ensure that legitimate public interest regulation is fully protected.

Based on the above considerations, and given that U.S. environmental measures can be challenged in U.S. courts under current law, the Administration does not expect the TPA to result in an increased potential for a successful claim relating to such measures. The TPA's innovations (like those of all post-Trade Act U.S. trade agreements) should further reduce the risk that arbitral tribunals will misapply the investment provisions of the TPA. The Administration will continue to review the potential impact of investment provisions on environmental measures, however, as it implements this agreement and other trade agreements with similar provisions.

VII. ENVIRONMENTAL COOPERATION

The Trade Act of 2002 establishes that a principal negotiating objective of the United States is to strengthen the capacity of our trading partners to protect the environment through the promotion of sustainable development. In addition, the Trade Act instructs negotiators to seek to establish consultative mechanisms among parties to trade agreements to strengthen the capacity of U.S. trading partners to develop and implement standards for the protection of the environment and human health based on sound science. Environmental cooperation is expected to be an important

complement to the environmental provisions of the TPA.

The United States and Panama already work together on a bilateral basis to address environmental issues through a number of ongoing programs. The United States and Panama also work extensively through other mechanisms such as the Organization of American States, the Inter-American Development Bank, the Summit of the Americas, the UN Environment Program, and the World Bank. U.S. agencies have several regional and bilateral programs with Panama, principally under the auspices of the Agency for International Development, the Department of Commerce, the Department of State, NASA, and the Environmental Protection Agency.

The Parties have negotiated an Environmental Cooperation Agreement, which is expected to contribute to national and regional efforts to protect, improve, and conserve the environment. Equally important, it will provide opportunities for information sharing and cooperation between the Parties. Public participation in the cooperative work, including public-private partnerships, will be an important element of this framework.

The United States and Panama also recognize the importance of their ongoing cooperative activities, including those taking place pursuant to relevant MEAs.

ANNEX
Organizations Providing Comments²⁵

Received in response to 69 *Fed. Reg.* 19262 (April 12, 2004)

American Dehydrated Garlic and Onion Association
American Sugar Alliance

Received in response to 69 *Fed. Reg.* 41876 (July 12, 2004)

None

²⁵ See Section IV for additional information.

REPUBLIC OF PANAMA
LABOR RIGHTS REPORT

September 2011

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Executive Summary

This report examines the labor laws and practices of the Republic of Panama (Panama). It responds to the requirement of the *Trade Act of 2002* that the President provide a “meaningful labor rights report” concerning each country with which a free trade agreement is under consideration. It focuses on those labor rights identified as internationally recognized labor rights in Chapter 16 of the *United States-Panama Trade Promotion Agreement* (Panama TPA).

In Chapter 16 of the Panama TPA, the United States and Panama reaffirm their obligations as International Labor Organization (ILO) members. Both countries commit to adopt and maintain in law and practice the rights as stated in the *1998 ILO Declaration on Fundamental Principles and Rights at Work and its Follow-Up* and agree not to encourage trade and investment by weakening relevant domestic labor laws. Both governments pledge to provide access to judicial tribunals for labor law enforcement; ensure that the enforcement process is fair, equitable, and transparent; and promote public awareness of their labor laws.

Panama’s legal and administrative frameworks for protecting internationally recognized labor rights are presented in Section Two of this report. In addition to an overview of relevant laws, the section summarizes the adjudicative, administrative, and consultative mechanisms available for application and enforcement of labor laws.

The report finds that Panama’s current laws and practices related to internationally recognized labor rights are largely consistent with relevant international standards after Panama took several important, positive steps to improve its labor laws. These changes address issues raised by the U.S. Government in discussions with the Government of Panama. Recent important reforms from 2009-2011 that resolve previous issues are discussed in detail in Section Three and include legislative and regulatory changes concerning:

- Workers’ rights protections in Export Processing Zones, Free Trade Zones, and Call Centers, including an employer’s duty to enter into a collective bargaining agreement, temporary workers’ rights protections, and mandatory conciliation prior to a strike;
- Employer’s duty to enter into a collective bargaining agreement and protections for temporary workers in the Special Economic Area of Barú;
- Enforcement of protections for temporary workers nationwide;
- Employer’s duty to enter into a collective bargaining agreement in companies less than two years in operation;
- Enforcement of maritime workers’ rights to organize, strike, and bargain collectively;
- Enforcement of subcontracted workers’ rights;
- Enforcement of laws prohibiting employer interference in unions, and efforts to prevent related practices;
- Limitations on direct negotiations between employers and non-organized workers; and
- Strike restrictions in essential public services.

Section Four of the report discusses the following Issue of Note:

- *Number of workers required to form a union:* The ILO Committee of Experts on the Application of Conventions and Recommendations (CEACR) has requested that Panama lower the minimum number of workers required by the Labor Code to form labor organizations in both the public and private sectors. Neither the main labor confederations nor the employer groups in Panama have supported lowering this requirement.

Section Five examines other relevant laws governing each of the six internationally recognized labor rights. The Constitution of Panama and the Labor Code provide workers and employers with the right to form unions for economic and social activities, bar discrimination on the basis of a worker's union-related activities, and establish the right to strike in Panama. The Labor Code provides for the right to collective bargaining. The Constitution and the Panamanian Penal Code afford protections against forced labor. The Constitution, Family Code, and Labor Code provide for minimum age for employment. The Labor Code prohibits workplace discrimination on the basis of race, nationality, disability, social class, sex, religion or political ideas. The Constitution calls for a national minimum wage and requires overtime rates to be paid for all work in excess of eight hours per day or 48 hours per week. The Labor Code requires employers to adopt health, safety, and other necessary measures to ensure a safe and clean working environment and to prevent workplace accidents and occupational illnesses and, to these ends, establishes a list of minimum protective and preventative health and safety measures that employers must adopt.

1. Introduction

This report on labor rights in the Republic of Panama has been prepared pursuant to section 2102(c)(8) of the Trade Act of 2002 (“Trade Act”) (Pub. L. No. 107-210). Section 2102(c)(8) provides that the President shall:

[i]n connection with any trade negotiations entered into under this Act, submit to the Committee of Ways and Means of the House of Representatives and the Committee on Finance of the Senate a meaningful labor rights report of the country, or countries, with respect to which the President is negotiating.¹

The President, by Executive Order 13277 (67 Fed. Reg. 70305 (Nov. 21, 2002)), assigned his responsibilities under section 2102(c)(8) of the Trade Act to the Secretary of Labor and provided that they be carried out in consultation with the Secretary of State and the U.S. Trade Representative (USTR). The Secretary of Labor subsequently provided that such responsibilities would be carried out by the Secretary of State, the USTR, and the Secretary of Labor (67 Fed. Reg. 77812 (Dec. 19, 2002)).

Pursuant to this mandate, the report examines labor laws and practices in Panama, particularly as they relate to the labor rights identified as internationally recognized labor rights in the definition of “labor laws” under Chapter 16 of the *United States-Panama Trade Promotion Agreement* (Panama TPA).² These rights are:

- a. freedom of association;
- b. the effective recognition of the right to collective bargaining;
- c. the elimination of all forms of forced or compulsory labor;
- d. the effective abolition of child labor, a prohibition on the worst forms of child labor, and other labor protections for children and minors;
- e. the elimination of discrimination in respect of employment and occupation; and
- f. acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health.

Section Two of the report provides an overview of Panama’s legal and administrative frameworks for protecting labor rights, discussing in brief the laws covering labor rights and the mechanisms available to enforce them. Section Three describes several recent positive steps taken by the Government of Panama regarding its labor laws and regulations. Section Four of the report identifies a notable area of concern for the United States Government (U.S. Government), which has also been raised by the International Labor Organization (ILO) Committee of Experts on the Application of Conventions and Recommendations (CEACR),

¹ The Panama-TPA was signed under the *Trade Act of 2002*, which expired in July 2007.

² Panama TPA, Article 16.9; available from http://ustraderep.gov/assets/Trade_Agreements/Bilateral/Panama_FTA/Final_Text/asset_upload_file403_10354.pdf.

regarding an element of the Government of Panama’s labor law. Section Five examines the relevant laws governing each of the six internationally recognized labor rights noted above.³ A companion report mandated by section 2102(c)(9) of the Trade Act provides information on the extent to which Panama has in effect laws governing exploitative child labor.

³ This report relies on information obtained from Panamanian legal texts, U.S. Department of State reports, the U.S. Embassy in Panama City, a federal Labor Advisory Committee for Trade Negotiations and Trade Policy, international organizations and non-governmental organizations (NGOs). In addition, the report draws on a number of consultations held by U.S. Government interagency teams with Panamanian Government officials, representatives of worker and employer organizations, and NGOs and on a response from the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) to a *Federal Register* notice published at the outset of negotiations with Panama (U.S. Department of Labor (USDOL), “Request for Information Concerning Labor Rights in Panama and its Laws Governing Exploitative Child Labor,” 69 *Fed. Reg.* 35060 (June 23, 2004)).

2. Overview of Legal and Administrative Frameworks

Panama has labor laws addressing each of the internationally recognized labor rights enumerated in Chapter 16 of the Panama TPA. Panama also has a set of well-developed institutions designed to implement these laws. This section provides a brief overview of the legal and administrative frameworks, discussing the key laws and the primary institutions that exist for their enforcement. Section Five provides a more comprehensive examination of the laws and enforcement mechanisms related to labor rights in Panama.

2.1 Legal Framework for Labor Rights

Labor rights in Panama are set forth in its Constitution, Labor Code, Organic Law of the Panama Canal Authority and other sector-specific legislation, and executive decrees.⁴ Panama has also ratified international labor conventions, including all eight of the ILO fundamental conventions.⁵ The Labor Code is the most comprehensive specification of labor laws and rights in Panama, and it applies to most workers and employers in the national territory.⁶ Public employees are excluded from the Labor Code, except where application is expressly noted.⁷ Labor laws for “administrative career public servants” are contained in the Administrative Careers Act (ACA),⁸ and profession-specific laws for non-administrative career public servants, including for healthcare workers, teachers, police, social security employees, and others, generally build on the ACA. Similarly, labor laws governing employees hired directly by the Panama Canal Authority (*Autoridad del Canal de Panamá*, ACP), the legally autonomous entity that operates the Canal,

⁴ *Constitución Política de la República de Panamá de 1972* (1972 and amended in 1978, 1983, 1993, 1994 and 2004), Article 68; available from <http://pdba.georgetown.edu/Constitutions/Panama/constitucion2004.pdf>.

⁵ ILO, Ratifications by Country, accessed May 24, 2011; available from <http://www.ilo.org/ilolex/english/newratframeE.htm>. The eight fundamental conventions of the ILO are Convention No. 29 on Forced Labor, Convention No. 87 on Freedom of Association and Protection of the Right to Organize, Convention No. 98 on the Right to Organize and Collective Bargaining, Convention No. 100 on Equal Remuneration, Convention No. 105 on Abolition of Forced Labor, Convention No. 111 on Discrimination in Employment and Occupation, Convention No. 138 on Minimum Age for Admission to Employment, and Convention No. 182 on the Worst Forms of Child Labor.

⁶ The original Spanish and an unofficial translated English version of the Labor Code were used in the preparation of this report. The Spanish version is available electronically, but this electronic version is current through 1995 only. The full citation for the Spanish version is: Government of Panama, *Código de Trabajo*, (as amended through 1995); available from <http://www.leylaboral.com/panama/Normaspanama.aspx?bd=47&item=1>. Hereinafter, this version will be cited as *Código de Trabajo*. The English translation contains some notes on interpretation, including notes on how recent legislation (until mid-2005) has further amended the Code. The full citation for the English translation is: Government of Panama, *The Labor Code of the Republic of Panama and Selected Laws and Decrees Relating to Labor*, trans. and annotated by Barry J. Miller and Luis A. Shirley C. (Panama City: Panalaw Press, 2005); hereinafter, *Labor Code* (trans. by Miller and Shirley). When this version influenced substantially the presentation of the subject matter in this report, it is cited as well or instead.

⁷ *Código de Trabajo*, Article 2.

⁸ Government of Panama, *Por la cual se establece y regula la Carrera Administrativa, Ley No. 9*, (1994), as published in *Gaceta Oficial*, No. 22,562 (June 21, 1994), available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. It appears that the rights specified in the ACA that are not explicitly addressed in the profession-specific laws also apply to non-administrative career public servants. See also *Por la cual se establece y regula la Carrera Administrativa*, Article 2. See also U.S. Embassy- Panama City, Written communication in response to USDOL request for updated information (Email communication attachment, August 18, 2008).

are not contained in the Labor Code, but rather are found in the Organic Law of the ACP and elaborated upon in the Regulations on Labor Relations of the ACP.⁹

Other sector-specific laws establish sector-specific rules and requirements beyond those found in the Labor Code. For example, certain labor rights and employment conditions specific to workers engaged at sea and navigable waterways are detailed in Decree Law No. 8 on Maritime Employment (the Maritime Law).¹⁰ In addition, Panama adopted the ILO Consolidated Maritime Labor Convention (MLC) through Law No. 2 of 2009, which commits Panama to implement the provisions of that Convention.¹¹ Certain labor rights and employment conditions for workers in free trade zones (*zonas francas*) are contained in Law 32 of 2011, which creates a special regime for the establishment and operation of free trade zones. Free trade zones include existing export processing zones and some “call centers”.¹² Provisions related to labor rights and employment conditions are also found in separate legislation establishing specific economic zones.¹³ Consultations with officials of the Panamanian Government clarified that where these sector-specific labor laws do not address a particular right or obligation, the Labor Code applies.¹⁴

⁹ Government of Panama, *Por la cual se organiza la Autoridad del Canal de Panama, Ley No. 19* (1997), Articles 94-117, as published in *Gaceta Oficial*, No. 23,309 (June 13, 1997); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. This is referred to as the Organic Law of the ACP; an English translation is available from <http://www.pancanal.com/eng/legal/law/contents.html>. See also Government of Panama, Panama Canal Authority, *Por el cual se aprueba el Reglamento de Relaciones Laborales de la Autoridad del Canal de Panamá, Acuerdo No. 18* (1999); available from <http://www.pancanal.com/esp/legal/reglamentos/acuerdo18.pdf>. See also AFL-CIO, *Panama: Labor Rights and Child Labor Reports Pursuant to the Trade Act of 2002, Section 2102(c)(8)-(9)*, Washington D.C., August 9, 2004, 8. The system detailed in this legislation includes a Labor Relations Board and an arbitration panel to resolve disputes.

¹⁰ Government of Panama, *Por la cual se reglamenta el trabajo en el mar y las vias navegables y se dictan otras disposiciones, Decreto Ley No. 8* (1998), as published in *Gaceta Oficial*, No. 23,490-A (Feb. 28, 1998); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

¹¹ Government of Panama, *Por la cual se aprueba el CONVENIO SOBRE EL TRABAJO MARÍTIMO, 2006 (MLC), adoptado el 23 de febrero de 2006, por la 94a Reunión (Marítima) de la Conferencia General de la Organización Internacional del Trabajo (OIT), Ley No. 2*, (2009), as published in *Gaceta Oficial Digital*, No. 26,200 (Jan. 13, 2009); available from http://www.gacetaoficial.gob.pa/index.php?id_gaceta=26200. Implications of Law 2 on the Maritime Law are still unknown, but its adoption makes the MLC now enforceable in Panama’s domestic courts, though the Convention has not been ratified by a sufficient number of ILO-member countries to be deemed “in force.”

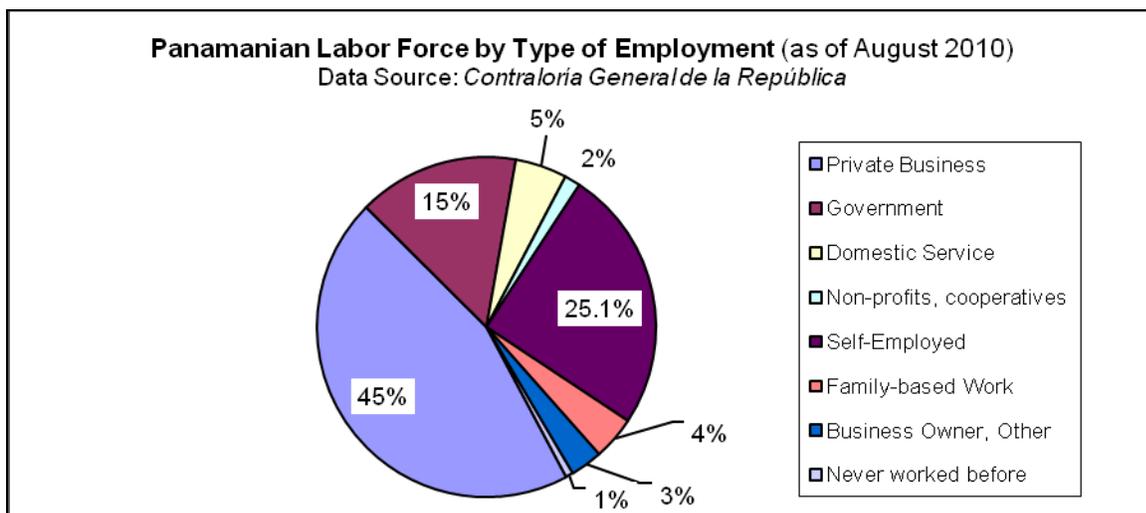
¹² Government of Panama, *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas y dicta otras disposiciones, Ley 32* (2011), as published in *Gaceta Oficial Digital*, No. 26757-B (April 5, 2011); available from <http://www.gacetaoficial.gob.pa/buscador.php>. See also Government of Panama, *Por la cual se establece un régimen especial integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación, Ley No. 25*, (1992) (as amended in 1996 and 1997), as published in *Gaceta Oficial*, No. 22,175 (Dec. 2, 1992); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also Government of Panama, *Por el cual se adiciona un artículo a la ley No. 25 de 1992, Por la cual se establece un régimen especial, integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación, Decreto Ley No. 3* (1997), as published in *Gaceta Oficial*, No. 23,201 (January 11, 1997). “Call centers” are foreign company-owned operations that provide service and technical support to callers for their respective business services and products abroad.

¹³ Government of Panama, *Que crea un régimen especial para el establecimiento y operación del Área Económica Especial de Barú, Ley 29*, as published in *Gaceta Oficial Digital* No. 26552-B (June 10, 2010); available from <http://www.gacetaoficial.gob.pa/buscador.php>. See also Government of Panama, *Que deroga artículos de la Ley 29 de 2010, del regimen especial para el establecimiento y operación del Área Económica Especial de Barú, Ley 30*, as published in *Gaceta Oficial Digital* No. 26757-A (April 5, 2011); available from <http://www.gacetaoficial.gob.pa/buscador.php>.

¹⁴ U.S. Government consultations with Government of Panama, Washington, D.C., March 31-April 24, 2009. In those consultations, the Government of Panama explained that the Labor Code is a “general rule of law” and that Article 13 of

The Labor Code covers workers with written employment agreements as well as those with oral employment agreements, including notably farmworkers and domestic service workers.¹⁵ However, the Labor Code does not cover persons (nor their respective work agreements) who are engaged in home-based-manufacturing (or elsewhere as chosen by the person) without supervision or direction.¹⁶

According to a Comptroller General, Department of Statistics and Census household survey, as of August 2010 there were an estimated 1,557,047 persons above the age of 15 in the Panama labor force (economically active population). Of these, 67 percent were remunerated (cash or in-kind) employees mostly in private business, the Government, or domestic service. The remaining 33 percent of workers did not receive remuneration from an employer, and were mostly self-employed (see chart below).¹⁷



the Panamanian Civil Code provides that in the absence of a specific rule on a matter, the Constitutional Doctrine as well as the general rules of law and customary practices apply. See also *Código Civil, Ley No. 2 (1916)*, Article 13; available from <http://organojudicial.gob.pa/>. The Panamanian Government also explained that Article 4 of the Labor Code establishes that the provisions of the Code shall have immediate effect and shall apply to all labor relations existing from the date it enters into force, with the exception of norms that explicitly state the contrary. See also *Código de Trabajo*, Article 4. Various sector-specific laws reflect these concepts of legal interpretation.

¹⁵ *Código de Trabajo*, Article 67. Article 67 of the Labor Code designates five types of work that do not require written employment agreements: work in agriculture, domestic service, work of three months or less, work of 200 balboas or less, and certain work in areas with small populations. See also *Decreto Ejecutivo No. 24* (June 5, 2009), Article 4.

¹⁶ *Código de Trabajo*, Articles 62 and 82. A small business law from 1986 specifically excludes these persons from the category of “worker” but does preserve their right to receive social security benefits. See also Government of Panama, *Por la cual se dictan disposiciones laborales para promover el empleo y la productividad y se adoptan otras normas, Ley No. 1* (1986), as published in *Gaceta Oficial*, No. 20,513 (March 17, 1986), Article 7; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

¹⁷ Contraloría General de la República, Instituto Nacional de Estadística y Censo, *Encuesta Continua de Hogares, Estadísticas del Trabajo, Vol. I – Encuesta de Mercado Laboral, agosto 2010*, table 441-13; available from the “Catálogo de Publicaciones” link at <http://www.contraloria.gob.pa/inec/>. The labor force refers to the economically active population. For the definitions of these types of employment, through the same link see “publicaciones y explicaciones” (8). Chart and percentages were compiled by USDOL.

The Comptroller General estimates separately in March 2011 that there are 483,206 non-agricultural informal sector workers.¹⁸ A World Bank study estimates that 40 percent of the Panamanian labor force works in the informal sector (implied as agricultural and non-agricultural), and this may include many persons with oral employment agreements, who are covered by the Labor Code.¹⁹

2.2 Administrative Framework for Labor Rights

2.2.1 Ministry of Labor and Workforce Development

The Ministry of Labor and Workforce Development (*Ministerio de Trabajo y Desarrollo Laboral*, MITRADEL) is responsible for developing and implementing employment policies, promoting harmonious labor relations, and overseeing compliance with labor law in Panama.²⁰

The MITRADEL is divided into a number of functional departments.²¹ The General Directorate for Labor (*Dirección General de Trabajo*) oversees labor relations and seeks to prevent and resolve industrial disputes. It interprets and applies labor rights laws, regulations and rules; seeks to provide conciliation services to help resolve individual and collective conflicts; registers labor contracts; and carries out additional functions as prescribed by law.²² For example, Executive Decree 24 of 2009 directs that either the General or the Regional Directorate for Labor shall request the National Directorate of Labor Inspection to randomly inspect temporary (fixed-

¹⁸ Contraloría General de la República online document [last cited May 4, 2011] “Desempeño de la Economía Panameña” (11); available from http://www.contraloria.gob.pa/archivos_informesdelc/Informe_Contralora1ABRIL2011/01.htm. The source states that these informal workers who are those without social security, do not have a contract, and work in a business of less than 5 people; excluded from this figure are professionals and technicians who are self employed or independent workers.

¹⁹ Guillermo Perry et al., *Informality: Exit and Exclusion*, Washington, D.C.: World Bank, 2007, 29; available from <http://web.worldbank.org/WBSITE/EXTERNAL/COUNTRIES/LACEXT/0,,contentMDK:21345369~pagePK:146736~piPK:146830~theSitePK:258554,00.html>. See also ILO, *Key Indicators of the Labor Market*, 6th edition, 2009, Geneva, KILM 7; available from http://www.ilo.org/empelm/what/pubs/lang--en/WCMS_114060/index.htm. Perry et al. do not provide a definition of “informal sector” but state that in the Latin American context it can generally include “unprotected workers, excessive regulation, low productivity, unfair competition, evasion of the rule of law, underpayment or nonpayment of taxes, and work ‘underground.’” (p.21). The 40 percent estimate for Panama reflects the average of three estimated percentages of workers who are: 1.) unskilled self-employed, or salaried workers in a small private firm, or workers with no income; 2.) self-employed workers; and 3.) workers not covered by a pension scheme. (p.29).

²⁰ MITRADEL, *Historia: Antecedentes Históricos*, [online] [cited March 28, 2008]; available from <http://www.mitradel.gob.pa/html/Historia%20de%20Mitradel/HISTORIA.htm>. See also Government of Panama, *Por el cual se dicta la ley orgánica del Ministerio de Trabajo y Bienestar, Decreto de Gabinete No. 249* (1970), as published in *Gaceta Oficial*, No. 16,655 (July 27, 1970), Articles 1-5; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

²¹ MITRADEL, *Estructura Organizativa Actual*, [online] May 2007 [cited May 5, 2008]; available from <http://www.mitradel.gob.pa/html/Estructura/Estructura.htm>. See also *Por el cual se dicta la ley orgánica del Ministerio de Trabajo y Bienestar*, Articles 6-7.

²² Ministerio de Economía y Finanzas, *Manual de Organización del Sector Público de la República de Panamá, XII Edición* (2006), 225-226; available from [https://www.mef.gob.pa/Documentos-Interes/MANUAL%20DE%20ORGANIZACION%202006%20\(NOVIEMBRE%202006%20POST%20PUBLICACIÓN\).pdf](https://www.mef.gob.pa/Documentos-Interes/MANUAL%20DE%20ORGANIZACION%202006%20(NOVIEMBRE%202006%20POST%20PUBLICACIÓN).pdf).

term) contracts.²³ It also provides the procedural framework within which labor inspectors operate and establishes sanctions.²⁴

The General Directorate for Employment (*Dirección General de Empleo*) formulates and implements the Government's employment policies. This Directorate runs a national employment service to disseminate information about available jobs and assist workers with job placement. It also administers an initiative to assist disabled workers and is responsible for approving employment contracts for foreign workers with terms of over three months.²⁵

The Office of International Affairs (*Asesoría de Asuntos Internacionales*) coordinates international technical cooperation projects as well as programs, meetings, and events. The Office also collaborates with the ILO to ensure the effective application of ILO conventions that Panama has ratified.²⁶

Other divisions within the MITRADEL oversee ministry planning, conduct studies on labor issues, direct public relations, and provide legal guidance to the Ministry. The regional work of the MITRADEL is carried out through its nine regional offices.²⁷

2.2.2 Labor Inspectorate

The National Labor Inspectorate (*Dirección Nacional de Inspección del Trabajo*, DNIT) conducts labor inspections to monitor employer compliance with Panama's labor laws. The DNIT includes divisions that specialize in economic issues such as wages, hours and contracts; child labor; occupational safety and health; mine safety; and labor migration. The DNIT also conducts outreach and training to improve conditions in Panama's workplaces and maintains a database on workplace safety and health issues.²⁸ In 2010, there were 116 inspectors employed by the DNIT. They conducted 18,524 inspections, of which 11,150 were initial inspections;

²³ Government of Panama, *Por el cual se toman medidas para asegurar el cumplimiento y el ejercicio de los derechos laborales de los trabajadores y las obligaciones de los empleadores relacionadas con los trabajadores con contratos por tiempo definido*, Decreto Ejecutivo No. 24 (June 5, 2009), Article 1 as published in the *Gaceta Oficial Digital*, No. 26297-A (June 5, 2009); available from <http://www.gacetaoficial.gob.pa/buscadador.php>.

²⁴ MITRADEL, website links to *Dirección Nacional de Trabajo* (same as the *Dirección General de Trabajo*) (then see *Objetivos*) and *Dirección de Inspecciones* regarding the National Directorate of Labor's general authority to impose sanctions and the National Labor Inspectorate's recognition thereof and of its general responsibility to coordinate with other agencies [online] [cited March 10, 2011]; available from <http://www.mitradel.gob.pa/>.

²⁵ MITRADEL, *Dirección General de Empleo*, [previously online] [cited December 13, 2005]; available from <http://www.mitradel.gob.pa/dirgenempleo.asp> [hard copy on file]. See also U.S. Embassy- Panama City, Written communication in response to USDOL request for updated information (Email communication attachment, August 4, 2008).

²⁶ MITRADEL, *Asesoría de Asuntos Internacionales* [online] [cited March 10, 2011]; available from www.mitradel.gob.pa.

²⁷ MITRADEL, *Estructura Organizativa Actual*.

²⁸ MITRADEL, *Dirección Nacional de Inspección del Trabajo Antecedentes*, [previously online] [cited December 15, 2005]; available from <http://www.mitradel.gob.pa/INSPECCION/reseña.htm> [hard copy on file]. See also U.S. Embassy- Panama City, Written communication August 4, 2008.

5,177 inspections were conducted in response to requests; and 2,197 were re-inspections. Information on the number of citations issued was not provided.²⁹

When the workplace is a Panamanian-flagged ship, DNIT inspectors must first coordinate with the Panamanian Maritime Authority (*Autoridad Marítima de Panamá, AMP*), which has equal inspection authority within its area of competence as the DNIT, before inspections can occur.³⁰ The AMP is tasked with processing and inspecting all complaints of labor law violations alleged to have occurred on board national fishing boats, ships or other vessels, or on international Panamanian-flagged vessels worldwide.³¹ Panama has registered the most vessels in the world (eight percent, followed by Liberia with two percent).³² The DNIT is authorized to impose sanctions for labor law violations on all docked vessels, while the AMP's General Directorate of the Merchant Marine is authorized to impose such sanctions for vessels at sea.³³ In 2010, the AMP's Department of Labor Affairs attended to 28 complaints in national waters.³⁴ (See Section Five for more details on maritime labor issues.)

2.3 Conciliation Services and the Labor Justice System

Workers have the right to petition the labor justice system to make determinations on any matter in which they have an interest and to which the Labor Code or other labor law applies.³⁵ The MITRADEL supports the labor justice system through its National Directorate for Free Assistance and Representation to Workers (*Dirección de Asesoría y Defensa Gratuita a los Trabajadores, DADGT*), which provides free legal representation for Panamanian workers involved in claims before judicial and administrative authorities.³⁶

The labor justice system in Panama is composed of specialized courts and tribunals. Most cases begin in one of Panama's 19 Conciliation and Decision Boards (*Juntas de Conciliación y Decisión, JCD*). These boards adjudicate cases related to unjust dismissals, claims with an initial

²⁹ MITRADEL Official, Written communication to U.S. Embassy-Panama City Official in response to USDOL request for updated information (Email communication attachment, April 29, 2011, U.S. Embassy-Panama City), 3.

³⁰ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 3. The MITRADEL notes that the DNIT and AMP share and coordinate information as appropriate. See also, MITRADEL Official, Written communication to U.S. Embassy-Panama City, May 26, 2005.

³¹ U.S Embassy-Panama City, Email communication, April 4, 2007. See also Government of Panama, *Por la cual se reglamenta el trabajo en el mar y las vías navegables*, Articles 1 and 115.

³² United Nations Conference on Trade and Development Secretariat, *Review of Maritime Transport 2010*, Switzerland, 42-43; available from http://www.unctad.org/en/docs/rmt2010_en.pdf. The source states that as of January 2010, Panama continued to be the largest flag of registration of the world fleet, carrying 23 percent of global deadweight tonnage.

³³ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 3.

³⁴ *Ministerio de Comercio e Industrias (MICI)*, Office of the Vice Minister of International Trade Negotiations, Written communication to USTR Official in response to request for information (Email communication attachment, March 9, 2011, USTR).

³⁵ *Código de Trabajo*, Article 527.

³⁶ MITRADEL, *Departamento de Asesoría Legal Gratuita para las Víctimas del Delito*, [online] [cited May 12, 2008]; available from http://www.organojudicial.gob.pa/index.php?option=com_content&task=view&id=4488&Itemid=232. See also Panamá Tramita, *Ministerio de Trabajo y Desarrollo Social*, [online] [cited August 6, 2008]; available from http://www.panamatramita.gob.pa/guiaGob_det.php?idInst=TRA.

value of 1,500 balboas (\$1,500 USD) or less and all complaints filed by domestic workers.³⁷ Each board includes a representative of labor unions, employer organizations, and the Government, with the government representative presiding over hearings.³⁸ The boards are administered by the MITRADEL's Directorate of Conciliation and Resolution (*Dirección de las Juntas de Conciliación y Decisión*).³⁹ In 2010, the JCDs held 1,481 hearings, which resulted in 1,059 rulings and 377 conciliations.⁴⁰

Sectional Labor Courts (*Juzgados Seccionales de Trabajo*) handle most labor-related claims that do not involve unjust dismissal and all claims with an initial value of over 1,500 balboas.⁴¹ They also are authorized to hear cases referred to them by the JCDs when the losing party refuses to comply with a board's decision.⁴² In 2008, a total of 1,306 cases were filed with these courts.⁴³ Panamanian officials indicated that they do not maintain statistics on the resolution of these cases.⁴⁴

The Supreme Labor Court (*Tribunal Superiores de Trabajo*, TST) functions as the final appellate body for labor cases and is one of the three chambers of the Supreme Court of Justice.⁴⁵ According to MITRADEL, the Supreme Labor Court also has appellate jurisdiction over JCD cases, which may be appealed directly to the Supreme Labor Court.⁴⁶ The TST hears appeals from the sectional courts through its branches in Panama City and Santiago de Veraguas.⁴⁷ In 2010, 280 appeals were filed, of which 152 decisions were confirmed, 39 were revoked, 24 were modified, 11 were nullified, and two had the application stopped.⁴⁸ The TST is also responsible for naming the judges who serve in sectional labor courts.⁴⁹

Special Courts for Children and Adolescents (*Juzgados Seccionales de Niñez y Adolescencia*) have been established in Panama to deal with cases related to children's rights and welfare,

³⁷ Government of Panama, *Por medio de la cual se crean dentro de la jurisdicción especial de trabajo las juntas de conciliación y decisión*, Ley 7 (1975), as published in *Gaceta Oficial*, No. 17801 (March 18, 1975), Article 1; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. Panama's currency is dollar-based (a 1:1 ratio); we therefore do not provide hereafter the dollar equivalent amount when Panamanian balboas are noted. See <https://www.cia.gov/library/publications/the-world-factbook/geos/pm.html>.

³⁸ *Ibid.*, Article 2.

³⁹ *Ibid.*, Article 18. See also Government of Panama, *Que adiciona el Título XVII, sobre Jurisdicción Laboral, al Libro Primero del Código Judicial y dicta otra disposición*, Ley No. 59, (2001), as published in *Gaceta Oficial*, No. 24,447 (December 7, 2001), Article 460-L (Parágrafo); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁴⁰ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 4.

⁴¹ Órgano Judicial de la República de Panamá, *Jurisdicción de Trabajo*, [online] [cited August 26, 2008]; available from http://www.organismojudicial.gob.pa/index.php?option=com_content&task=view&id=5509&Itemid=438.

⁴² Government of Panama, *Creación de las Juntas de Conciliación y Decisión*, Ley No. 7, Article 14; available from <http://www.levlaboral.com/panama/Normaspanama.aspx?bd=47&item=227>.

⁴³ Ministry of Foreign Relations (*Ministerio de Relaciones Exteriores*, MRE) Official, Written communication to U.S. Embassy-Panama City Official in response to USDOL request for updated information (Email communication attachment, April 23, 2009, U.S. Embassy-Panama City).

⁴⁴ Órgano Judicial as cited by U.S. Embassy- Panama City, Written communication, August 4, 2008.

⁴⁵ *Código de Trabajo*, Article 1064. See also *Labor Code* (trans. by Miller and Shirley), footnote 348. See also Jorge Molina Mendoza, "Commercial Litigation in Panama," *Global Arbitration Review* [online] 2008 [cited August 26, 2008]; available from <http://www.globalarbitrationreview.com/handbooks/4/sections/8/chapters/56/panama>.

⁴⁶ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 4.

⁴⁷ Órgano Judicial de la República de Panamá, *Jurisdicción de Trabajo*.

⁴⁸ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 4.

⁴⁹ Órgano Judicial de la República de Panamá, *Jurisdicción de Trabajo*.

including cases involving child labor. Appeals relating to these cases are heard by the Supreme Court of Child and Adolescent Issues (*Tribunal Superior de Niñez y Adolescencia*).⁵⁰

Law No. 12 of 2009 provides procedures for Maritime Courts and arbitration procedures that, among other things, address all compensatory claims for maritime workplace accidents caused by an employer. All other labor matters are the responsibility of the general labor courts.⁵¹ The Maritime Law mandated in 1998 the establishment of two specialized maritime labor courts (*Juzgados Laborales Marítimos*) responsible for settling matters related to work at sea and in navigable waterways.⁵² However, these courts have not been established.⁵³

2.3.1 The Panama Canal Authority

The Organic Law of the ACP establishes a Labor Relations Board to oversee labor relations between the ACP and workers involved in the operation of the Canal and employed by the ACP. The members are designated by the President of the Republic from lists provided by the ACP and the workers' union representatives.⁵⁴ In labor relations matters involving the ACP, the Board has sole responsibility for resolving collective bargaining disputes, deciding claims of unfair labor practices, certifying appropriate bargaining units and recognizing representatives of labor organizations.⁵⁵ Decisions of the Board may not be appealed unless they are in conflict with the Organic Law; in such cases, the appeal must be brought before the Administrative Disputes Section of the TST, whose decision is binding.⁵⁶

Each collective bargaining agreement in the Canal sector must specify grievance procedures, including arbitration and alternate dispute resolution techniques.⁵⁷ Only the exclusive union representative or the ACP may invoke arbitration,⁵⁸ and such decisions may be appealed to the TST.⁵⁹

The jurisdiction of the Organic Law of the ACP over labor relations in the Canal does not extend to employees of contractors providing goods and services to the ACP. The Labor Code applies to such workers.⁶⁰ A recent example of a project contracted by the ACP is the expansion of the

⁵⁰ Órgano Judicial de la República de Panamá, *Jurisdicción de Niñez y Adolescencia*, [online] [cited August 6, 2008]; available from http://www.organojudicial.gob.pa/index.php?option=com_content&task=view&id=5505&Itemid=440.

⁵¹ Government of Panama, *Que Reforma la Ley de 1982 y Dicta Normas de Procedimiento Marítimo* (January 22, 2009), Article 15; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁵² *Por la cual se reglamenta el trabajo en el mar y las vías navegables*, Articles 121-128.

⁵³ In 2008, the ILO CEACR noted the continued absence of these courts, but also noted that disputes between ship owners and crew members may be submitted to the AMP, which has general authority over maritime matters, including the issuance of final decisions on claims and complaints brought before it. International Labor Conference, *2008 Report of the CEACR*, 673; available from http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_090991.pdf. See also Government of Panama, *Organic Law of the Panama Maritime Authority 1998*, Articles 4, 8 and 18(13); available from <http://www.amp.gob.pa/newsite/english/law7.pdf>.

⁵⁴ *Organic Law of the ACP*, Article 111. The article uses the term “exclusive representative” instead of “union representative;” however, Articles 95 and 97 indicate that an exclusive representative is envisioned to be a union representative.

⁵⁵ *Ibid.*, Article 113.

⁵⁶ *Ibid.*, Article 114.

⁵⁷ *Ibid.*, Article 104.

⁵⁸ *Ibid.*, Article 106.

⁵⁹ *Ibid.*, Article 107.

⁶⁰ U.S. Embassy-Panama, Email communication, February 13, 2008.

Canal. Law 28 of 2006 stipulates that all work related to the expansion and the construction of a third set of locks in the Canal is to be contracted out and subject to the Constitution and all related labor laws and regulations.⁶¹ For the 2010-2011 period (as of February 2011), the MITRADEL reports that it has registered 1,205 subcontractor contracts for the Canal expansion. The MITRADEL verifies for compliance the labor contracts in the Canal expansion zone for both national and foreign workers.⁶²

⁶¹ Government of Panama, *Que aprueba la propuesta de construcción del tercer juego de esclusas en el Canal de Panamá, sometida por el Órgano Ejecutivo, y dicta otras disposiciones, Ley No. 28* (July 2006), as published in *Gaceta Oficial*, No. 25,590 (July 18, 2006), Article 4; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁶² MICI, Office of the Vice Minister of International Trade Negotiations, Written communication to USTR Official in response to request for information (Email communication attachment, April 25, 2011, USTR).

3. Recent Developments in Resolving Issues of Note

The labor laws of the Republic of Panama are largely consistent with international standards governing the internationally recognized labor rights articulated in Chapter 16 of the Panama TPA. This has been achieved in part through several recent legislative and regulatory improvements to ensure protection for workers' rights to freedom of association, collective bargaining and other rights. Several of these changes address concerns that the U.S. Government raised during discussions with the Government of Panama in the context of the Panama TPA. This section discusses the most significant of those changes.

3.1 Workers' Rights Protections in Export Processing Zones, Free Trade Zones and Call Centers

The general law governing export processing zones (EPZs) exempted EPZ workers and workers from some call centers from Labor Code protections for collective bargaining, limited protections for temporary workers, and undermined these workers' right to strike.⁶³ A new Free Trade Zone (FTZ) law (Law 32 of 2011) replaces the general EPZ law and remedies such concerns.⁶⁴ According to the U.S. Department of State, in 2010 there were approximately 2,790 employees in EPZs and 8,830 employees in those call centers that had been subject to the EPZ law.⁶⁵ There are currently 89 businesses in Panama's 14 EPZs.⁶⁶

3.1.1 Employer Duty to Bargain Collectively

Prior to passage of Law 32, EPZ employers were exempted from the obligation to enter into collective bargaining agreements with unions, a duty that is established in the Panamanian Labor Code for employers elsewhere in the economy.⁶⁷ The exemption was repealed by the new FTZ law,⁶⁸ and now all collective bargaining provisions of the Labor Code apply to EPZ employers,

⁶³ *Por la cual se establece un régimen especial, integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación* (1992).

⁶⁴ *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas, Ley 32*, Article 78. Law 32 establishes a comprehensive, simplified special system for establishing and operating FTZs, similar to the system established in the general EPZ law. Article 13 of Law 32 defines FTZs as free enterprise zones that are specifically demarcated and within which all infrastructure, installations, buildings, systems and support services are provided, along with the necessary operational organization and administrative management, so as to attract businesses from abroad. Articles 67, 70 and 74 also appear to call for the redesignation of all former EPZs in Panama as FTZs, but the precise legal status of call centers is still pending.

⁶⁵ Hereinafter, when this Report refers to EPZ employers or workers, it includes those of call centers that were covered by the EPZ law. There were additional workers (number unknown) in call centers that were registered with the Public Services Authority and which were *not* covered by the general EPZ law. See also, Department of State, "Panama," in *Country Reports on Human Rights Practices – 2010*, Section 7b, Washington, D.C., April 8, 2011; available from <http://www.state.gov/g/drl/rls/hrrpt/2010/wha/index.htm>.

⁶⁶ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 6.

⁶⁷ *Decreto Ley No. 3* (1997), Article 49-A, Section B (9). *Código de Trabajo*, Article 401.

⁶⁸ *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas, Ley 32*, Article 78.

including the requirement to enter into a collective bargaining agreement with a legally recognized union.⁶⁹

3.1.2 Minimum Period for Mandatory Conciliation Prior to a Strike

The 1992 EPZ law affirmed workers' right to strike but required employers and workers to attempt conciliation for a minimum of 36 days prior to a strike declaration.⁷⁰ Labor groups claimed that this mandatory conciliation period was excessive and constituted an undue restriction on the right to strike.⁷¹ Although the ILO has not determined an appropriate period of conciliation prior to a strike, it has observed that any such period should be "speedy."⁷² Mandatory conciliation in the EPZs was more than twice that required in the rest of Panama's economy. Law 32 repeals the 36 day conciliation provision⁷³ and affirms that EPZ and FTZ workers have the same right to strike as provided to other workers in the Labor Code, which requires conciliation for a minimum of 15 days before workers can strike.⁷⁴

3.1.3 Protections for Temporary Workers

The 1992 EPZ law exempted temporary workers in EPZs from the protections granted to other temporary workers in Article 77 of the Labor Code during the first three years of their employment relationships.⁷⁵ Temporary workers in EPZs were generally in a more vulnerable position than permanent workers, and faced challenges in exercising the rights of freedom of association and collective bargaining. The ILO has commented on the vulnerability of temporary workers generally, noting that such workers "[s]hould they wish to carry out trade union activities . . . could find themselves in a more vulnerable position than others by reason of their precarious status."⁷⁶ Law 32 repealed the exemption in the 1992 EPZ law from the Labor Code's protections for temporary workers, thereby making Article 77 applicable to temporary workers in the EPZs and FTZs on the same terms as elsewhere in the economy.⁷⁷ Generally, the Labor Code permits a temporary contract to be valid for up to one year and allows successive temporary contracts for a total of no more than two years (see Article 77-A below).⁷⁸ Article 77 prohibits the successive use of temporary contracts (also called "definite" or "fixed term" contracts) to conceal permanent ("indefinite") employment relationships and bans the use of temporary workers to perform the same work or specified tasks for which they were originally

⁶⁹ *Código de Trabajo*, Article 401. *Decreto Ley No. 3* (1997), Article 49-A, Section B(9).

⁷⁰ *Decreto Ley No. 3* (1997), Article 49-A, Section B(11-15). Although the text of this report refers to the 1992 EPZ law, the amending legislation will be cited where appropriate. See also *Por la cual se establece un régimen especial, integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación* (1992), Article 55.

⁷¹ See Annual Survey of Violations of Trade Union Rights, 2009, Panama, available at <http://survey09.ituc-csi.org/survey.php?IDContinent=2&IDCountry=PAN&Lang=EN>.

⁷² See generally ILO *Digest of Decisions and Principles of the Freedom of Association Committee*, para. 551.

⁷³ *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas, Ley 32*, Article 78.

⁷⁴ *Ibid.*, Article 55. See also *Código de Trabajo*, Article 443.

⁷⁵ *Por la cual se establece un régimen especial, integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación* (1992), Article 17.

⁷⁶ ILO, 1994 *General Survey, Freedom of Association and Collective Bargaining*, para. 209.

⁷⁷ *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas, Ley 32*, Article 78.

⁷⁸ *Código de Trabajo*, Articles 74 and 77-A. Successive contracts can occur for two years only if the work activity is for a new company or for new activities.

contracted after their contracts have expired. The Labor Code establishes that violations will result in permanent employment relationships for affected workers.⁷⁹

3.2 Collective Bargaining Rights and Protections for Temporary Workers in the Special Economic Area of Barú

Law 29 of 2010 established the Special Economic Area of Barú (SEAB) and provided incentives to employers to promote economic development in the region. The law exempted SEAB employers during the first six years of company operations from Labor Code obligations to enter into collective bargaining agreements, and exempted SEAB workers from certain protections for temporary workers. These provisions would have limited SEAB workers' collective bargaining rights and the right to strike. Law 30 of April 2011 repealed both of these exemptions, and now the Labor Code applies fully in the SEAB.⁸⁰

3.2.1 Employer Duty to Bargain Collectively

Prior to passage of Law 30 of 2011, Law 29 exempted SEAB employers, except for construction firms, during the first six years of company operations from the Labor Code duty to enter into collective bargaining agreements with legally recognized unions.⁸¹ The CEACR had stated that the discretion to deny collective bargaining requests in the SEAB “could imply in practice a denial of the right to collective bargaining” and had requested the Government “to repeal [Article] 7 of [Law] No. 29 of 29 June 2010 and to safeguard fully the right to collective bargaining of the workers in question.”⁸² Under Law 30 of 2011, Article 7 was repealed, and the relevant Labor Code provisions apply, thus requiring employers to enter into collective bargaining agreements with legally recognized unions.⁸³

3.2.2 Protections for Temporary Workers

Law 29 also denied temporary workers in the SEAB the protections in Article 77 of the Labor Code during the first three years of their employment by a SEAB company,⁸⁴ just as the former EPZ law had done for temporary EPZ workers. (See Section 3.1.3 on EPZs and FTZs.) Temporary workers could therefore be in a more vulnerable position in the SEAB than elsewhere in the economy, including if they attempted to exercise their right to freedom of association.⁸⁵

⁷⁹ Ibid., Article 77.

⁸⁰ *Que deroga artículos de la Ley 29 de 2010, del régimen especial para el establecimiento y operación del Área Económica Especial de Barú, Ley 30.* Note that this law from 2011 is not the same as Law 30 of 2010 (referred to in Section Three) which amends the Labor Code and other laws.

⁸¹ *Que crea un régimen especial para el establecimiento y operación del Área Económica Especial de Barú, Ley 29,* Article 7. See also *Código de Trabajo*, Article 401.

⁸² International Labor Conference, *2011 Report of the CEACR*, 134.

⁸³ *Que deroga artículos de la Ley 29 de 2010*, Article 1.

⁸⁴ *Que crea un régimen especial para el establecimiento y operación del Área Económica Especial de Barú, Ley 29,* Article 17.

⁸⁵ The U.S. Department of State for several years has raised concerns that temporary contracts were being used nationwide to circumvent labor law protections. See U.S. Department of State, “Panama,” in *Country Reports on Human Rights Practices – 2009*, Section 7b, Washington, D.C., March 11, 2010; available from <http://www.state.gov/g/drl/rls/hrrpt/2009/wha/136121.htm>. U.S. Department of State, “Panama,” in *Country Reports on*

Law 30 of 2011 repeals this provision, making Article 77 protections applicable to temporary workers in the SEAB.⁸⁶

3.3 Enforcement of Protections for Temporary Workers Nationwide

As noted above, temporary workers are generally in a more vulnerable position than permanent workers. Prior to 2010, the U.S. Department of State and labor groups expressed concerns that enforcement of Labor Code protections for temporary workers was not sufficiently robust and that employers were taking advantage of temporary workers in violation of the Labor Code.⁸⁷ In 2009, the Government of Panama issued two Executive Decrees to improve enforcement of Labor Code protections for temporary workers. Executive Decree 19 regulates Article 77-A of the Labor Code, which exempts for two years “new companies” and “new activities” from Article 77 limitations on the use of successive temporary contracts. The Decree requires employers to submit objective proof that they qualify for the Article 77-A exemption when registering a contract with the MITRADEL (registration is required by law for all written employment contracts).⁸⁸ For a new activity, employers must include a clause in each temporary contract describing the new activity. Employers must also acknowledge in each contract that if their justification for temporary status is not confirmed, the worker in question will be deemed permanent from the time he or she was first hired.⁸⁹ In addition, the Government reports, that the Department must receive a complaint in order for an inspection of the contract to occur and to verify the clause regarding a new activity. The Department of General Labor Inspection (within the Labor Inspectorate) is the unit that inspects such contracts for compliance with this Article and Decree, and its inspection forms have now been updated to reflect the mandate of this Decree.⁹⁰ The MITRADEL reports that in 2010, it attended to 2,607 complaints related to Article 77-A violations.⁹¹

Executive Decree 24 requires the MITRADEL to take specific steps to improve oversight of employers’ use of temporary contracts. The Decree requires that the MITRADEL conduct

Human Rights Practices – 2008, Washington D.C., February 25, 2009, Section 6b; available from <http://www.state.gov/g/drl/rls/hrrpt/2008/wha/119168.htm>. See also ICFTU, *Panama: Annual Survey of Violations of Trade Union Rights (2004)*, 126.

⁸⁶ *Que deroga artículos de la Ley 29 de 2010*, Article 2.

⁸⁷ U.S. Department of State, “Country Reports – 2010: Panama,” Section 7b. For example, due to provisions in laws that make it difficult to fire employees who have worked two years or more, employers frequently hired workers for one year and 11 months and subsequently laid them off. In the case of lower-skilled service workers, it is reportedly common for employers to repeatedly hire staff on three-month contracts, sometimes lay them off for a month and then rehire them to avoid union organizing. See also ICFTU, *Panama: Annual Survey of Violations of Trade Union Rights (2004)*, 126.

⁸⁸ *Por el cual se reglamenta el artículo 77-A del decreto de gabinete No. 252 de 30 de diciembre de 1971 (Código de Trabajo) Decreto Ejecutivo No.19* (May 20, 2009), Article 2, as published in the *Gaceta Oficial Digital*, No. 26285-A (May 20, 2009); available from <http://www.gacetaoficial.gob.pa/buscador.php>. See also *Código de Trabajo*, Articles 67 and 77-A. Article 67 requires employers to register a copy of all written employment contracts with the MITRADEL.

⁸⁹ *Decreto Ejecutivo No.19* (May 20, 2009), Articles 1 and 3. See also *Código de Trabajo*, Article 75.

⁹⁰ MICI, Office of the Vice Minister of International Trade Negotiations, Written communication to USTR Official in response to request for information (Email communication attachment, March 9, 2011, USTR). The Department reports that the majority of complaints it receives concern workers who are hired for six months and then are given a new contract for another six months in another branch of the same establishment but for the same economic activity.

⁹¹ MICI, Office of the Vice Minister of International Trade Negotiations, Written communication to USTR Official in response to request for information (Email communication attachment, April 25, 2011, USTR).

targeted inspections of companies that use temporary workers to ensure compliance with Article 77. It also requires inspectors to conduct a random sampling of all temporary contracts received by the MITRADEL to verify compliance. The Decree mandates that the General Directorate of Labor establish a mechanism for receiving oral and written complaints of labor law violations, including a timeframe for investigating and issuing a response to a complainant. It requires a free telephone hotline for employers and workers that offers advice and receives complaints regarding non-compliance with the Labor Code.⁹² Lastly, the Decree instructs the Panamanian Institute of Labor Studies (*Instituto Panameño de Estudios Laborales*, IPEL) to include within its annual workplan the dissemination of labor rights information for temporary workers, with special attention to workplaces and situations where the Labor Code does not require a written contract between the parties.⁹³

3.4 Employer Duty to Enter Into Collective Bargaining Agreements in Companies less than Two Years in Operation

A provision of Law 8 of 1981 had exempted employers nationwide from entering into collective bargaining agreements during the first two years of a company's operation, except for construction firms.⁹⁴ Employers could thus deny worker organizations collective bargaining rights during that period. The new FTZ law repealed this provision in Law 8,⁹⁵ and now all Panamanian companies, regardless of how long they have been in operation, must comply with the Labor Code obligation to conclude collective bargaining agreements with legally recognized unions.

3.5 Enforcement of Maritime Workers' Rights

Prior to 2006, Article 75 of the Maritime Law exempted ship owners from the Labor Code obligation to enter into collective bargaining agreements with unions.⁹⁶ In 2006, the Panamanian Supreme Court ruled that this provision infringed on workers' constitutional rights to freely associate and to strike and affirmed these rights for workers on Panamanian-flagged vessels at

⁹² Government of Panama, *Por el cual se toman medidas para asegurar el cumplimiento y el ejercicio de los derechos laborales de los trabajadores y las obligaciones de los empleadores relacionadas con los trabajadores con contratos por tiempo definido*, Decreto Ejecutivo No. 24 (June 5, 2009), Article 1 as published in the *Gaceta Oficial Digital*, No. 26297 (June 5, 2009); available from <http://www.gacetaoficial.gob.pa/buscador.php>.

⁹³ As noted earlier, Article 67 of the Labor Code designates five types of work that do not require written employment agreements: work in agriculture, domestic service, work of three months or less, work of 200 balboas or less, and certain work in areas with small populations. *Decreto Ejecutivo No. 24* (June 5, 2009), Article 4.

⁹⁴ Government of Panama, *Por la cual se deroga la Ley 95 de 31 de diciembre de 1976 (Por la cual se modifican algunos artículos del Código de Trabajo) y se dictan otras disposiciones*, Ley 8 (April 30, 1981), Article 12, as published in *Gaceta Oficial*, No. 19310 (May 5, 1981); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁹⁵ *Que establece un régimen especial integral y simplificado para el establecimiento y operación de zonas francas*, Ley 32, Article 78.

⁹⁶ Supreme Court of Panama, case #036-01, October 2, 2006. See also U.S. Embassy-Panama City, *reporting*, February 23, 2007.

sea and on navigable waterways.⁹⁷ As indicated by the ILO, the Maritime Law provision in practice led to employers' refusal to negotiate collective agreements with workers.⁹⁸ Ministerial Resolution DH 126-2010 (2010) was issued to help safeguard maritime workers' rights to organize, bargain collectively and strike.⁹⁹ The Resolution is consistent with and helps give effect to the 2006 Supreme Court decision and the protection of fundamental labor rights.

The Resolution mandates that the MITRADEL, through its General or Regional Directorate of Labor and in coordination with the National Directorate of Labor Inspection, take steps to improve protection of maritime workers' right to freedom of association. The Resolution calls on the MITRADEL to create a mechanism to receive maritime workers' complaints of labor law violations, including freedom of association issues, and a timeframe for investigating those complaints and issuing responses.

The Resolution also calls on the MITRADEL to establish a free phone line, through which workers can file such complaints and workers and employers can obtain advice and information.¹⁰⁰ The Resolution also tasks the IPEL with training maritime workers and employers on workers' rights to organize, bargain collectively and strike.¹⁰¹ According to data from IPEL, in 2010 it provided training to 1,932 people at 26 events in Panama; information on the types of workers served was not provided.¹⁰²

Free 3-1-1 Phone Line to File Complaints

Since October 2010, the Government of Panama has piloted a free, 24-hour phone line (3-1-1) and website through which all individuals and organizations, including workers, unions, businesses, citizens and non-citizens, may file complaints and suggestions about labor issues (among other matters) and receive advice. Labor matters are referred as appropriate to the DNIT (MITRADEL). Between December 14, 2010 and April 25, 2011, the DNIT reports the following:

3-1-1 Complaints Sent to DNIT and Results

DNIT Department	Complaints	Sanctions
Labor	160	47
Migration	43	22
Safety & Health in Construction	8	3
Minors	2	0
Total	213	72

Source: MITRADEL, DNIT 311 Statistics Monitoring Program.

3.6 Enforcement of Subcontracted Workers' Rights

Although Panama's Labor Code provides protections against the illegitimate use of subcontracting to undermine workers' right to organize, the ILO's Committee on Freedom of Association (CFA) and workers' groups raised concerns that mechanisms to enforce those

⁹⁷ *Constitución Política de la República de Panamá*, Articles 68 and 69. See also *Código de Trabajo*, Article 401. See also Supreme Court of Justice, Panama, *case #036-01*, October 2, 2006.

⁹⁸ International Labor Conference, *2007 Report of the CEACR*, 135-137.

⁹⁹ MITRADEL, *Por la cual se toman medidas para asegurar el cumplimiento de los derechos laborales de los trabajadores marítimos*, *Resolución Ministerial No. DH 126-2010* (April 19, 2010).

¹⁰⁰ *Ibid.*, Articles 1, 2, and 3. Source of information on 3-1-1 program: MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011. Begun in 2010, a 3-1-1 phone and web-accessible service for complaints began; it is unknown the extent to which particular types of workers are using this service. The direct website is to the *Centro de Atención Ciudadana*; available from <http://www.311.gob.pa/>. (See "Acerca de 3-1-1" and "[¿Para qué es el 311?](#)".)

¹⁰¹ *Por la cual se toman medidas para asegurar el cumplimiento de los derechos laborales de los trabajadores marítimos*, Articles 1, 2, and 3.

¹⁰² IPEL, Written communication to U.S. Embassy-Panama City, April 29, 2011, 8.

protections were insufficient to prevent improper use of subcontracting to discourage such workers from union activities. The CFA cautioned that in some circumstances, subcontracting may be used as a way to evade in practice the rights of these workers to freedom of association and collective bargaining.¹⁰³ Executive Decree 17 of 2009 reinforces existing Labor Code protections for subcontracted workers by requiring that subcontracts include a provision setting out the obligation of subcontractors to comply with the Labor Code, while specifying that both the contractor and subcontractor remain jointly liable for subcontractor obligations to workers.¹⁰⁴ The Decree also requires regular targeted inspections of places where subcontracting is prevalent to ensure appropriate use of subcontractors,¹⁰⁵ and to prevent them from being used to substitute for permanent workers.¹⁰⁶ The Decree also empowers the National Directorate of Labor Inspection to summon users of subcontracted labor to verify their compliance with the Decree's labor obligations and provides that the Directorate may pursue administrative sanctions for violations.¹⁰⁷

3.7 Enforcement of Laws Prohibiting Employer Interference in Unions

Employer interference with union activity through employer direction or domination of unions undermines the right of freedom of association by denying workers' autonomy for their organizations. As expressed by the ILO, workers' organizations should have total independence from employers in exercising their activities.¹⁰⁸ Although Panama's Labor Code recognizes this principle and specifically bans employer interference in union activity,¹⁰⁹ there were concerns that existing mechanisms were insufficient to ensure effective enforcement of the law. Executive Decree 27 of 2009 seeks to reinforce the applicable Labor Code provisions by requiring labor inspectors to carry out inspections in response to alleged violations.¹¹⁰ It also requires the General Directorate of Labor or the Regional Directorates of Labor, with the support of the National Directorate of Labor Inspection, to establish a program to receive and respond to workers' and union leaders' complaints of employer interference and to specify a timeframe for

¹⁰³ ILO CFA, *Report 355 (November 2009)*, para. 625.

¹⁰⁴ Government of Panama, *Por el cual se reglamenta e Artículo 89 del Decreto de Gabinete No. 252 de 30 de diciembre de 1971 (Código de Trabajo) y se toman medidas en relación con los subcontratistas*, Decreto Ejecutivo No. 17 (May 20, 2009), as published in the *Gaceta Oficial Digital* No. 26285-A; available from <http://www.gacetaoficial.gob.pa/buscador.php>. See also *Código de Trabajo*, Articles 63, 82, 87, 89, 90, 94, and 95. Examples of criteria that an employer must meet to legally subcontract a worker include, among other things, 1.) ownership of the required capital, equipment, management and financial resources to carry out the work or service agreed to; and, 2.) the ability to meet all labor obligations binding employers with respect to the workers they hire. See Section Five for more details.

¹⁰⁵ *Ibid.*, Article 2.

¹⁰⁶ *Ibid.*, Article 3.

¹⁰⁷ *Ibid.*, Articles 4, and 5.

¹⁰⁸ ILO *Digest of Decisions of Freedom of Association* (2006), para. 855.

¹⁰⁹ *Código de Trabajo*, Articles 138 and 388. Article 138 prohibits an employer from compelling employees by coercion or any other means or restrict them such that they join or do not join a particular union or to withdraw from unions. Article 388 categorizes acts of interference by employers for the purposes of promoting the organization or control of employees' unions or the resignation from or non-affiliation with a union as an unfair labor practice.

¹¹⁰ Government of Panama, *Por medio de la cual se adoptan medidas destinadas a preservar la independencia y autonomía de las organizaciones sindicales de trabajadores*, Decreto Ejecutivo No. 27 (June 5, 2009), Article 1 as published in the *Gaceta Oficial Digital*, No. 26297-A (June 5, 2009); available from <http://www.gacetaoficial.gob.pa/buscador.php>.

investigating those complaints and issuing responses.¹¹¹ The Decree also calls on the IPEL to train workers and union leaders on the formation of unions and internal union democracy and autonomy.¹¹²

Panama's Ministry of Industry and Commerce (*Ministerio de Comercio e Industrias* (MICI)) reports that from 2010 to early 2011, the Labor Inspectorate received no complaints from unions regarding employer interference with workers rights to freely join or withdraw from a union, nor with unions' right to operate independently of employers.¹¹³

3.8 Limitations on Direct Negotiations between Employers and Non-organized Workers

Negotiation of employment agreements by employers with non-unionized employees in workplaces where there is a union can be used to bypass or avoid duly formed unions and thus undermine legitimate collective bargaining. As expressed by the ILO, Convention 98 calls for negotiation with workers' organizations to regulate terms and conditions of employment by means of collective agreements and provides that direct negotiations with workers should only be possible in the absence of trade union organizations.¹¹⁴ Some decisions by Panama's Supreme Court, however, have upheld "collective agreements" between employers and non-unionized workers as valid agreements, in two cases preventing a duly constituted union from negotiating a collective bargaining agreement until the collective agreement expired.¹¹⁵ Reacting to such Supreme Court decisions and in consideration of ILO standards, the Government of Panama issued Executive Decree 18 of 2009, as amended by Executive Decree 131 of 2010, to clarify that the Labor Code bans negotiation of agreements with non-organized workers when a duly constituted union exists in a workplace. The Decree further provides that when non-organized workers submit a request to the MITRADEL to register a collective agreement or a request to negotiate such an agreement, the MITRADEL must verify, before registering, that no union exists at the company at issue and that the agreement sought does not undermine the freedom of association rights of workers.¹¹⁶

¹¹¹ Ibid., Article 3.

¹¹² Ibid., Article 1.

¹¹³ MICI, Written communication to USTR, April 25, 2011.

¹¹⁴ ILO *Digest of Decisions of Freedom of Association* (2006), para. 945. See also ILO, *CEACR: Individual Observation concerning Convention No. 98, Right to Organize and Collective Bargaining, 1949 Colombia*, 2004, para. 2.

¹¹⁵ Supreme Court of Justice, Panama, *Acción de amparo de garantías constitucionales interpuesta por la firma Forense Alfaro, Ferrer, Ramírez y Alemán en Representación de Hotelera Panamá, S. A., contra la orden de hacer contenida en la Resolución de 21 de Octubre de 1999, expedida por el Director General de Trabajo del Ministerio de Trabajo y Desarrollo Laboral*, (January 31, 2000), 3. See also Supreme Court of Justice, Panama, *Acción de amparo de garantías constitucionales interpuesta por el Licenciado Jacinto Cerezo G. en Representación de Mister Klean Overseas International Inc. Contra La Orden de Hacer Proferida Por el Director General de Trabajo del Trabajo*, (June 15, 2000) available from

http://www.organojudicial.gob.pa/ver_fallo.php?id=41218&texto=Mirtza%20%26%20Hotelera%20el%20Panama%2C%20S.A.&exacto.

¹¹⁶ Government of Panama, *Por el cual se reforma el decreto ejecutivo No. 18 de 20 de Mayo de 2009 (May 3, 2010), Decreto Ejecutivo No. 131*, Article 1, as published in the *Gaceta Oficial Digital* No. 26527; available from <http://www.gacetaoficial.gob.pa/buscador.php>. See also Government of Panama, *Por el cual se reglamentan los artículos 398, 400, 401, 403, y 431 del Decreto de Gabinete No. 252 de 30 de diciembre d 1971(Código de Trabajo), modificado*

3.9 Strike Restrictions in Essential Public Services

Panama's Labor Code allows the MITRADEL to compel the resolution of a labor dispute through arbitration in designated public services. It also requires minimum staffing levels (between 30 percent and 50 percent) during a strike in those services.¹¹⁷ However the Labor Code includes services beyond those the ILO has defined as essential. The ILO has stated the right to strike may be restricted or prohibited: (1) in the public service only for public servants exercising authority in the name of the State; or (2) in essential services in the strict sense of the term, that is, services the interruption of which would endanger the life, personal safety or health of the whole or part of the population.¹¹⁸ In Panama, the Labor Code definition of public services that are subject to the above strike limitations includes communication, transportation, gas, light and electricity, essential foodstuffs, and hospitals, among others.¹¹⁹ Executive Decree 25 of 2009, as amended by Executive Decree 132 of 2010, narrows the definition of transportation as a public service to public air, land and maritime transportation passenger services.¹²⁰ As a result, workers in private passenger transportation services and cargo transport are no longer subject to these strike restrictions.

por la Ley 2 de 1993, Decreto Ejecutivo No. 18 (May 20, 2009), as published in the *Gaceta Oficial Digital* No. 26285-A; available from <http://www.gacetaoficial.gob.pa/index.php?o=234bf92s>.

¹¹⁷ *Código de Trabajo*, Articles 452 and 486. See also *Por la cual se establece y regula la Carrera Administrativa*, Articles 152(14) and 185.

¹¹⁸ ILO *Digest of Decisions of Freedom of Association* (2006), para. 576.

¹¹⁹ *Código de Trabajo*, Article 486. Public services also include those involving the cleaning, supplying and distributing of water for public use, sanitation, and cemeteries.

¹²⁰ Government of Panama, *Por el cual se reglamentan los artículos 486 y 487 del Decreto de Gabinete No. 252 de 1971 (Código de Trabajo)*, modificado por la Ley 44 de 1995, Decreto Ejecutivo No. 25 (June 5, 2009), as published in the *Gaceta Oficial Digital*, No. 26,297-A (June 5, 2009); available from <http://www.gacetaoficial.gob.pa/buscaador.php>, as amended by Government of Panama, *Por el cual se reforma el Decreto Ejecutivo No.25 de 5 de junio de 2009, Decreto Ejecutivo No. 132* (June 5, 2010), Articles 1, 2. See also, *Código de Trabajo*, Articles 486, and 487.

4. Issue of Note

Since the signing of the Panama TPA in 2007, Panama has made legislative reforms and issued executive decrees and ministerial resolutions that bring its labor laws into greater conformity with internationally recognized labor rights, as described in Section Three. However, labor rights groups and the CEACR have continued to express concerns about a particular aspect of Panama's labor laws, as described in this section. Tripartite agreement in Panama to not reduce the number required has precluded any change on the issue.

4.1 Number of Workers Required to Form a Union

Panama's Labor Code requires a minimum of 40 workers to establish and maintain a union of employees or professionals.¹²¹ In the public sector, the ACA establishes that 50 workers are needed to form a public sector association.¹²² The CEACR has found that these minimum worker requirements may obstruct the creation of these labor organizations, and has requested that Panama lower the minimum number of workers required to form labor organizations in both the public and private sectors.

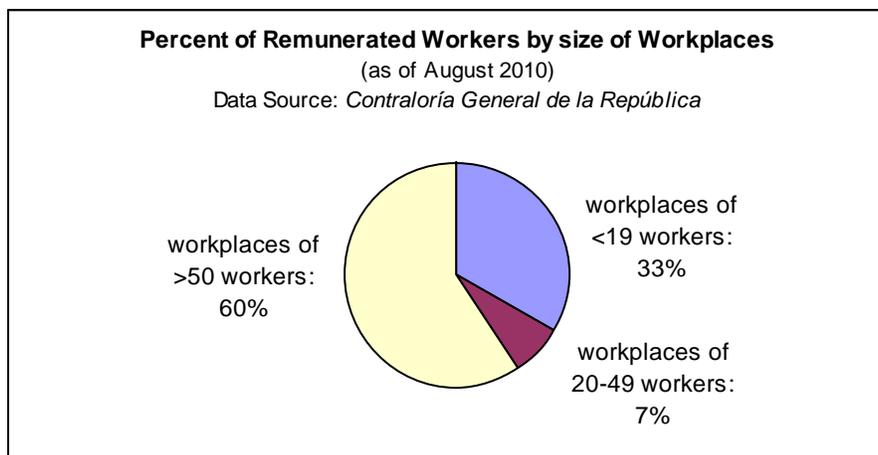
Effects of Legal Requirements: In the private sector, the 40-worker minimum for union formation prevents workers at many small and medium enterprises (including contractors and subcontractors) from establishing company-level unions (see section 5.2.1). Larger employers can also prevent their direct employees from organizing by subcontracting certain company functions to reduce their direct workforce to fewer than 40. As of August 2010, according to the Comptroller General, 40 percent (389,372) of all remunerated (cash or in-kind payments from an employer) Panamanians who were actively working (958,903) were employed at places with 49 or fewer employees (see chart below).¹²³ When combined with workers at larger places whose workforces are fragmented through subcontracting, the number of workers whose right to form a union could be undermined by the 40-worker minimum is significant. Similar concerns are raised by the ACA 50-worker minimum to form a public sector association.¹²⁴

¹²¹ *Código de Trabajo*, Article 344.

¹²² *Por la cual se establece y regula la Carrera Administrativa*, Article 182 (originally Article 177) as amended by Law No. 43 of 2009, *Que Reforma La Ley 9 de 1994, Que Desarrolla la Carrera Administrativa, y la Ley 12 de 1998, Que Desarrolla la Carrera Del Servicio Legislativo, y Dicta Otras Disposiciones*, as published in *Gaceta Oficial*, No. 26,336 (July 30, 2009), Article 16; available from <http://www.asamblea.gob.pa/busca/gaceta.html>. The ACA was amended in July 2009 to increase the minimum number of administrative career employees required to form a public sector association from 40 to 50, reversing a 2007 amendment that had lowered the minimum number from 50 to 40. Ibid.

¹²³ Contraloría General de la República, *Estadísticas del Trabajo, Vol. I – Encuesta de Mercado Laboral*, table 441-41. Chart and percentages by USDOL.

¹²⁴ *Por la cual se establece y regula la Carrera Administrativa*, Article 182 (originally Article 177) as amended by Law No. 43 of 2009.



ILO CEACR Concerns: Since the 40-worker requirement for private sector company-level union formation was established in 1995, the CEACR has consistently requested that the Government decrease the minimum membership required to form private unions and public sector associations, finding that the high threshold may obstruct worker organizing, especially in smaller enterprises.”¹²⁵ These high thresholds raise “problems with compliance with the Convention [on Freedom of Association and Protection of the Right to Organize (C87)].”¹²⁶ Although the CEACR does not suggest a specific minimum number nor offer a formula for determining a threshold, it asks for a “reasonable” level,¹²⁷ explained generally as follows:

The Committee considers that, while a minimum membership requirement is not in itself incompatible with the Convention, the number should be fixed in a reasonable manner so that the establishment of organizations is not hindered. What constitutes a reasonable number may vary according to the particular conditions in which a restriction is imposed.¹²⁸

In specific cases, considering particular country conditions, the CFA has found that while a minimum of 30 workers to form a union may be too high, a minimum of 20 does not seem excessive.¹²⁹

Panama’s main labor confederations and employer groups have repeatedly expressed opposition to lowering the number of workers required to form a union. In 2011, the CEACR reported that, according to the Panamanian Government, consensus among stakeholders to address the minimum number of workers required for union formation has still not been reached.¹³⁰

¹²⁵ International Labor Conference, *2011 Report of the CEACR*, 131-132. See also prior annual CEACR reports.

¹²⁶ International Labor Conference, *2009 Report of the CEACR*, 144.

¹²⁷ International Labor Conference, *2010 Report of the CEACR*, 190.

¹²⁸ International Labor Conference, Report of the CEACR, 81st session, *1994 General Survey on the Reports on the Freedom of Association and the Right to Organize Convention (No. 87), and the Reports on the Right to Organize and Collective Bargaining Convention (No. 98)*, para. 81, including mention of Panama in footnote 71. Available from <http://www.ilo.org/ilolex/english/index.htm>.

¹²⁹ ILO CFA, 327th Report, Case No. 2138, *Complaint against the Government of Ecuador presented by the Ecuadorian Confederation of Free Trade Union Organizations (CEOSL)*, (2002) para. 539. ILO CFA, 316th Report, Case No. 1996, *Complaint against the Government of Uganda presented by the International Textile, Garment and Leather Workers' Federation (ITGLWF)*, (1999) para. 662. Available from <http://www.ilo.org/ilolex/english/index.htm>.

¹³⁰ International Labor Conference, *2011 Report of the CEACR*, 134.

5. Relevant Laws Governing Internationally Recognized Labor Rights

5.1 Labor Code Reforms of 2010

In June 2010, the Government of Panama passed Law 30, which amended the Labor Code and several non-labor laws.¹³¹ In response to a subsequent mass protest, the Government convened a multi-stakeholder commission and as a result passed six new laws that replace Law 30.¹³² Of the six, Law 68 of 2010 addressed the main labor issues and most notably does the following:¹³³

- Allows employers to access the worksite during a strike (previously the Labor Code required complete closure of the enterprise) and to hire contract workers for non-production activities as deemed necessary by the MITRADEL to avoid irreparable damage to machinery and basic maintenance unless the union permits existing workers to perform such work.¹³⁴ The CEACR finds this to be satisfactory but continues to request that the Government ensure the right of entry of non-striking workers.¹³⁵
- Restores a Labor Code requirement for all union dues to be deducted from the paychecks of workers covered by a collective bargaining agreement, and now provides that the details of such deductions may be negotiated through collective bargaining.¹³⁶ The CEACR finds this to be generally consistent with international labor standards.¹³⁷
- Establishes a new labor union commission to create rules for designating labor representatives to the ILO (previously the law was not clear about the designation process).¹³⁸ The ILO has not commented on this provision.

¹³¹ Government of Panama, *Que dicta medidas para promover el desarrollo sostenible de la aviación comercial, reforma normas laborales y penales y adopta disposiciones para posibilitar la ejecución de proyectos de interés nacional, Ley 30* (2010), as published in *Gaceta Oficial Digital* No. 26556-A; available from <http://www.gacetaoficial.gob.pa/buscador.php>.

Note that Law 30 of 2010 is not the same as Law 30 of 2011 (referred to elsewhere in this report) which amends the SEAB law.

¹³² As background, Law 30 of 2010 was very controversial because of 1.) the highly expedited process that had been used to pass it through the National Assembly; 2.) the content of the labor amendments; and 3.) the immediate application of some of those amendments, which led to a large strike in the Bocas del Toro region. Concerns in the same region over the labor and other provisions affecting, for example, the environment and indigenous territories, were expressed in a peaceful street protest of over 10,000 people; subsequent protests, however, resulted in over 700 injuries and several fatalities. For a fuller account of these events, see U.S. Embassy-Panama City, *reporting*, June 14, July 8, July 12, July 13, July 20, August 4, October 25, November 9, 2010.

¹³³ Government of Panama, *Que modifica artículos del Código de Trabajo y dicta otras disposiciones, Ley 68* (October 26, 2010), as published in the *Gaceta Oficial Digital* No. 26651-A; available from <http://www.gacetaoficial.gob.pa/buscador.php>.

¹³⁴ *Ibid.*, Article 3. See also *Código de Trabajo*, Article 493.

¹³⁵ International Labor Conference, *2011 Report of the CEACR*, 133-134.

¹³⁶ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones, Ley 68*, Article 2. See also *Código de Trabajo*, Article 373.

¹³⁷ International Labor Conference, *2011 Report of the CEACR*, 134. The CEACR qualifies this by stating that the legislation should be further amended such that the level of dues required of covered non-members would not prevent their ability to pay additional normal dues for joining a union of their choice, if the worker should desire to do so.

¹³⁸ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones, Ley 68*, Article 7. See also *Código de Trabajo*, Article 1066.

5.2 Freedom of Association

Panama ratified ILO Convention No. 87 on Freedom of Association and Protection of the Right to Organize on June 3, 1958, ILO Convention No. 98 on the Right to Organize and Collective Bargaining on May 16, 1966, and ILO Convention No. 11 on the Right of Association in Agriculture on June 19, 1970.¹³⁹

5.2.1 Right to Organize

The Panamanian Constitution and Labor Code provide workers and employers with the right to form unions for economic and social activities.¹⁴⁰ The Organic Law of the ACP extends this right to Panama Canal workers.¹⁴¹ Under the ACA, permanent administrative career public servants may form “associations” within their respective institutions, “which have the aim of promoting studies, training, improvement and protection of their members.”¹⁴² Such associations are similar to unions but subject to different rules and restrictions, including those governing their rights to strike and bargain collectively, as discussed in Section 5.2.2.1 on Public Service Workers and Section 5.3.1 on Right to Collective Bargaining.

The Labor Code establishes four legal categories of unions for workers:

- trade unions, formed by individuals of the same profession, trade, or specialty (a “guild” or craft union);
- company-level unions, formed by employees of the same company;
- industrial unions, formed by individuals of various professions, trades, or specialties who are employed by two or more firms in the same industrial sector; and
- mixed unions, formed by individuals of various professions, trades, or specialties who are employed by different firms, when the number of workers in such professions, trades, or specialties in a given city, district, province, or region is less than 50.¹⁴³

Employers’ unions may be established by employers in the same industrial sector or economic activity or by employers in several sectors. They may be established with reference to a specific geographical area or may be national in scope.¹⁴⁴

The Labor Code requires a minimum of 40 workers to establish and maintain a labor union in the private sector (as discussed in Section Four) and at least ten employers to form an employers’ union.¹⁴⁵

¹³⁹ ILO, Ratifications by Country.

¹⁴⁰ *Constitución Política de la República de Panamá*, Article 68. See also *Código de Trabajo*, Articles 334-335. The Labor Code describes a “union” as an “association of employees ... for the study, improvement, protection and defense of its common economic and social interests.” *Labor Code (trans. by Miller and Shirley)*, Article 341.

¹⁴¹ *Organic Law of the ACP*, Article 95.

¹⁴² *Por la cual se establece y regula la Carrera Administrativa, Ley No. 9 (1994)*, Article 174.

¹⁴³ *Código de Trabajo*, Article 342.

¹⁴⁴ *Ibid.*, Article 343.

¹⁴⁵ *Ibid.*, Article 344.

Individual workers may not belong to more than one union of the same category, and only one company-level workers' union may be formed per company.¹⁴⁶ The ILO has stated that “provisions which require a single union for each enterprise, trade or occupation, are not in accordance with Article 2 of Convention 87.”¹⁴⁷

The Labor Code stipulates that two or more unions may freely form federations, and two or more federations can establish and join confederations.¹⁴⁸ Under certain circumstances, individual unions may also directly join confederations.¹⁴⁹ Panamanian labor organizations face no restrictions in affiliating with international organizations.¹⁵⁰

Once the required threshold for numbers of workers, unions, or federations is reached, the union, federation, or confederation may file an application with the MITRADEL to register. Registration establishes juridical personality.¹⁵¹ The MITRADEL has a non-extendable period of 15 days to record the registration.¹⁵² The Labor Code stipulates that if the MITRADEL does not respond to the initial application for registration within 15 days, the organization is to be automatically registered.¹⁵³ The MITRADEL is then required to issue a certificate and to enter registration information in the “registers of social organizations.”¹⁵⁴ However, the U.S. Department of State has reported that union leaders assert that such “automatic” registration does not always occur. It states that the MITRADEL attributes the delays for new registrations to insufficient resources and backlogs.¹⁵⁵

The MITRADEL may only object to a labor organization's application if the union, federation, or confederation at issue has fewer than the legal minimum number of members, has not submitted the required documentation or does not meet the definition and purpose of a union organization as defined in the Labor Code.¹⁵⁶ If the MITRADEL objects to an application, it must provide the petitioning organization an opportunity to respond.¹⁵⁷ If the MITRADEL finds the response deficient, it may deny the application.

The MITRADEL may also deny an application that seeks to establish a company-level union where one already exists or where the union, if established, would be controlled by an employer,¹⁵⁸ in violation of the Labor Code. The Labor Code bans employers from taking actions to promote or control a labor organization, including through financial incentives.¹⁵⁹

¹⁴⁶ *Código de Trabajo*, Articles 338 and 346.

¹⁴⁷ ILO *Digest of Decisions of Freedom of Association* (2006), para. 317.

¹⁴⁸ *Código de Trabajo*, Article 349.

¹⁴⁹ *Ibid.* The law uses both “confederation(s)” and “central(s).” In practice, the MITRADEL uses these terms interchangeably. For purposes of this report, the term “confederation(s)” is used hereinafter and refers to both.

¹⁵⁰ MITRADEL Official, Written communication to U.S. Embassy-Panama City Official in response to USDOL request for updated information (Email communication attachment, July 30, 2008, U.S. Embassy-Panama City).

¹⁵¹ *Código de Trabajo*, Article 351.

¹⁵² *Ibid.*, Article 352.

¹⁵³ *Ibid.*, Article 356. The Constitution, however, allows 30 days for a response to the initial application. See *Constitución Política de la República de Panamá*, Article 68.

¹⁵⁴ *Labor Code* (trans. by Miller and Shirley), Article 356. See also *Código de Trabajo*.

¹⁵⁵ U.S. Department of State, “Country Reports – 2010: Panama,” Section 7a. See also U.S. Department of State, “Country Reports – 2009: Panama,” Section 7a.

¹⁵⁶ *Código de Trabajo*, Article 354. “Unions” are defined in Article 341 of the Labor Code.

¹⁵⁷ *Ibid.*, Article 353.

¹⁵⁸ *Ibid.*, Article 355.

¹⁵⁹ *Ibid.*, Article 388.

Fines can be imposed on employers found to be engaging in such acts of interference, with the fines doubled each time an employer is found to repeat the act of interference.¹⁶⁰

According to Panama's Ministry of Foreign Relations, the principle of union autonomy prevents administrative authorities from inquiring, on their own initiative, about whether a labor organization is genuinely free from employer control. Rather, the MITRADEL must receive a complaint of such employer interference from a labor organization or from workers prior to inquiring.¹⁶¹ In 2008, the MITRADEL reportedly did not receive any such complaints.¹⁶² The MITRADEL administers a permanent union education program through the IPEL, which emphasizes, among other things, the need for labor organizations to be free from employer interference.¹⁶³

Union members may dissolve a union by a vote of two-thirds of their members taken at a general meeting.¹⁶⁴ Two or more trade unions may merge to form a new organization if they agree upon their respective dissolutions.¹⁶⁵

Labor organizations are free to elect their own leadership, provided that the elected leaders are Panamanian citizens.¹⁶⁶ Employers are prohibited from attempting to influence the results of a union election.¹⁶⁷ In 2011, the CEACR reiterated longstanding concerns with Panama's Constitutional provision that bans foreign nationals from serving as union leaders. The CEACR has stated that the categorical ban is inconsistent with ILO standards, and has suggested a "reasonable" time-limited period of residence in the country before foreign nationals are allowed to serve as union leaders.¹⁶⁸

As of the end of 2008, the MITRADEL reported that there were 738 unions, 64 federations and 12 confederations; of these, seven unions and one federation were newly registered that year.¹⁶⁹ Although the total number of public worker associations is unknown, the National Federation of Public Employees and Workers of Public Service Enterprises (*Federación Nacional de Empleados Públicos y Trabajadores de Empresas de Servicio Público (FENASEP)*) reports that it consists of 23 public worker associations and federations representing 43,000 workers.¹⁷⁰ Based on the Comptroller's August 2010 estimates detailed previously, this amounts to approximately 18 percent of all Government workers in the labor force.

¹⁶⁰ Ibid., Article 389.

¹⁶¹ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

¹⁶² Ibid.

¹⁶³ Government of Panama, *Por la cual se crea el "Instituto Panameño de Estudios Laborales," Ley 74 (1973)* as published in the *Gaceta Oficial* No. 17,443 (October 1, 1973); available from <http://www.asamblea.gob.pa/busca/legislacion.html>. For additional information about the MITRADEL's responsibilities to educate workers of their rights, see *Por el cual se crea el "Seguro Educativo" Decreto de Gabinete 168 de 1971*, as published in the *Gaceta Oficial* No. 16,913 (August 6, 1971) and *Código de Trabajo*, Article 380.

¹⁶⁴ *Código de Trabajo*, Articles 396-397. These procedures concern such issues as notification and post-dissolution distribution of assets.

¹⁶⁵ Ibid., Article 395.

¹⁶⁶ *Constitución Política de la República de Panamá*, Article 68.

¹⁶⁷ *Código de Trabajo*, Article 138.

¹⁶⁸ International Labor Conference, *2011 Report of the CEACR*, 132.

¹⁶⁹ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

¹⁷⁰ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 5.

There are notable discrepancies in figures on union affiliation across available sources,¹⁷¹ and there is confusion as to whether such figures include all those covered by collective agreements or solely union members.¹⁷² The Government and unions estimate that approximately 17 percent of the labor force is affiliated with or represented by unions.¹⁷³

5.2.1.1 Public Services

The ACA states that in the public sector there may be only one public employee association per government institution and one chapter of an association per province.¹⁷⁴ As mentioned in Section Four, a 2009 amendment to the Act requires at least 50 employees to form a public sector employee association, reversing a 2007 amendment to the ACA that had reduced the number from 50 to 40.¹⁷⁵ Thirty members are still required to form a chapter. The 2009 amendment also provides that at least three associations are needed to form a federation, reversing the 2007 amendment to the ACA that had reduced the number from three to two.¹⁷⁶ The ACA specifies that associations of public sector workers can join federations of public sector workers, grouped by class or sector of activity; these in turn may join public sector confederations.¹⁷⁷ Two federations are required to form a confederation.¹⁷⁸ Such federations and confederations can not join private sector workers' organizations.

The CEACR has requested for several years that the Government amend legislation that limits the number of public employee associations to one per institution and the number of chapters to one per province.¹⁷⁹ The CEACR had also raised concerns about the ban on public sector federations and confederations affiliating with organizations of private sector workers. The Government has not amended the pertinent legal provisions to explicitly allow such affiliation.¹⁸⁰

¹⁷¹ Documentation necessary to further investigate the sources of discrepancy was not available during the preparation of this report and likely does not exist.

¹⁷² MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 5.

¹⁷³ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

¹⁷⁴ *Por la cual se establece y regula la Carrera Administrativa*, Articles 174 and 178.

¹⁷⁵ *Ibid.*, Article 182 (originally Article 177) as amended by Law No. 43 of 2009, *Que Reforma La Ley 9 de 1994*, Article 16.

¹⁷⁶ *Ibid.*

¹⁷⁷ *Por la cual se establece la Carrera Administrativa*, Article 176.

¹⁷⁸ Government of Panama, *Que modifica y adiciona artículos a la ley 9 de 1994, que establece y regula la carrera administrativa, y dicta otras disposiciones*, Ley No. 24 (2007), as published in *Gaceta Oficial*, No. 25,826 (July 3, 2007), Article 9; available from <http://www.asamblea.gob.pa/busca/gaceta.html>. See also *Por la cual se establece la Carrera Administrativa*, Article 177-178.

¹⁷⁹ ILO CEACR, *Observation, Freedom of Association and Protection of the Right to Organize Convention, 1948 (No.87) Panama (ratification: 1958)* 2008 [online][cited September 4, 2008]; available from <http://www.ilo.org/ilolex/english/newcountryframeE.htm>. This observation reprises comments made in previous years. See also International Labor Conference, *2011 Report of the CEACR*, 131-132.

¹⁸⁰ ILO CEACR, *Observation, Freedom of Association and Protection of the Right to Organize Convention, 1948 (No .87) Panama (ratification: 1958)* 2008. This observation reprises comments made in previous years. See also (regarding denial of registration of FENASEP to a private sector organization) CFA Report No. 321 (2000), Case No. 1967, "Complaint against the Government of Panama presented by the International Confederation of Free Trade Unions (ICFTU)"; available from <http://webfusion.ilo.org/public/db/standards/normes/libsynd/index.cfm?Lang=EN&hdroff=1>.

5.2.1.2 Panama Canal Workers

The Regulations on Labor Relations of the ACP explicitly recognize the right of workers to form, participate in, and affiliate with unions or to refrain from so doing.¹⁸¹ According to the U.S. Department of State, the ACP employs approximately 9,500 workers.¹⁸² The Labor Relations Board of the ACP has the exclusive jurisdiction to determine and certify appropriate bargaining units and to “recognize, certify, and revoke certification” of a union as an exclusive representative of such a unit.¹⁸³ Upon certification as the exclusive representative, a duly elected union has the exclusive right to represent the bargaining unit workers in dealings with management, negotiate collective agreements covering all workers in the unit, handle grievances, and participate in the development and revision of regulations that affect working conditions.¹⁸⁴

In order for a bargaining unit to be certified by the Labor Relations Board as the appropriate bargaining unit, the unit must be a group of employees with an identifiable commonality of interests that will promote the efficiency of ACP operations and can deal effectively with the Administrative Authority.¹⁸⁵ The bargaining unit’s membership must constitute no less than 33 percent of permanent workers in the ACP unit for which the union is seeking certification.

Once the Board certifies a bargaining unit as an appropriate unit, it calls for a secret ballot election to be held within 60 days to select that unit’s exclusive bargaining representative based on a majority vote of the unit members.¹⁸⁶ A union other than that which petitioned for bargaining unit certification may intervene in the election, so long as that union has the support of at least ten percent of bargaining unit employees and fulfills other procedural requirements.¹⁸⁷ A union may challenge the certification of a bargaining unit’s elected exclusive representative if the challenging union has the support of at least 33 percent of workers in that unit and meets other requirements.¹⁸⁸ If the challenging union meets those requirements, the Board will call for another secret ballot election of workers in the bargaining unit to determine which union should be the exclusive bargaining representative.¹⁸⁹

5.2.1.3 Subcontracted and Temporary Workers

Panama’s labor laws restrict the use of subcontracting to undermine workers’ right to organize. The Labor Code defines a legitimate subcontractor as one whose workers perform work for the benefit of more than one third-party company and that has its own capital, equipment, management and other resources.¹⁹⁰ In addition, the Labor Code prohibits subcontractors from providing workers to a third-party for the performance of core business activities, except for periods not to exceed two months, with prior approval of the MITRADEL and subject to

¹⁸¹ *Por el cual se aprueba el Reglamento de Relaciones Laborales de la ACP*, Article 5.

¹⁸² U.S. Department of State, “Country Reports – 2010: Panama,” Section 7a.

¹⁸³ *Organic Law of the ACP*, Article 113.

¹⁸⁴ *Ibid.*, Article 97. See also *Por el cual se aprueba el Reglamento de Relaciones Laborales de la ACP*, Article 51.

¹⁸⁵ *Ibid.*, Article 26.

¹⁸⁶ *Ibid.*, Article 34. See also *Organic Law of the ACP*, Article 113.

¹⁸⁷ *Por el cual se aprueba el Reglamento de Relaciones Laborales de la ACP*, Article 38.

¹⁸⁸ *Ibid.*, Articles 39 and 40.

¹⁸⁹ *Ibid.*, Article 44.

¹⁹⁰ *Código de Trabajo*, Articles 89 and 90.

prescribed rules.¹⁹¹ The Labor Code also bans employers from fraudulently using subcontracting arrangements to obscure employment relationships and thereby deny workers the rights and protections legally due direct employees.¹⁹²

If the conditions for a legitimate subcontracting arrangement are not met, the subcontractor is deemed an intermediary and the workers are considered direct employees of the company for which they are performing work, with all of the accompanying rights and protections, including the right to form and join a company-level union.¹⁹³ In May 2009, the Government of Panama issued an Executive Decree setting out additional requirements for legitimate subcontracting and additional monitoring and enforcement activities to ensure that subcontracting arrangements do not undermine workers' rights. (See Section Three for more information on the Decree.)

An employment agreement (contract) can be for an indefinite (permanent) period of time or for a definite (temporary) period or for a specific piece of work.¹⁹⁴ Temporary contracts generally must be written and for no more than one year. For services requiring special technical skills, temporary contracts may last up to three years and may be extended twice if the skills are acquired at the expense of the employer.¹⁹⁵ Temporary contracts and contracts for specific pieces of work may not be used for filling positions that normally would be permanent, except as otherwise provided in the Labor Code.¹⁹⁶ In the case of temporary contracts, the Labor Code specifies that violations of this prohibition will result in the employment relationship at issue being deemed permanent.¹⁹⁷ Additional protections against abuse of temporary contracts and contracts for specific pieces of work are provided in Article 77, which enumerates those situations in which such contracts will be considered permanent, including where those contracts are intended to conceal permanent employment relationships.¹⁹⁸

5.2.1.4 Export Processing Zones and Free Trade Zones

As discussed in Section Three, the Labor Code provisions on freedom of association apply to workers in EPZs and FTZs.¹⁹⁹ However, CONATO claims that, in practice, union organizations cannot gain access to workers in EPZs as “the companies are surrounded by high walls and the entrance is guarded.”²⁰⁰ Panama's MICI has reported that there are no trade unions in Panama's

¹⁹¹ Ibid., Articles 94 and 95. These rules also provide that the company utilizing the services of the workers is jointly and severally liable with the company that hires the workers. *Código de Trabajo*, Article 95(2).

¹⁹² Ibid., Articles 92 and 93.

¹⁹³ Ibid., Articles 82, 87 and 89.

¹⁹⁴ Ibid., Article 73.

¹⁹⁵ Ibid., Article 74. Presumably, such extensions are for periods of three years each; however, the Labor Code is not specific on this issue.

¹⁹⁶ Ibid., Articles 76 and 75.

¹⁹⁷ Ibid., Article 75.

¹⁹⁸ Ibid., Article 77.

¹⁹⁹ *Por la cual se establece un regimen especial, integral y simplificado para la creación y funcionamiento de zonas procesadoras para la exportación* (1992), Article 55.

²⁰⁰ U.S. Embassy- Panama City, Written communication, August 18, 2008.

EPZs.²⁰¹ As noted in Section 3.1, in 2010 there were approximately 2,790 employees in EPZs and 8,830 employees in call centers covered by the EPZ law.²⁰²

5.2.1.5 Protections for Union Activities

Panama's Labor Code bars discrimination on the basis of a worker's union-related activities. Specifically, the Labor Code prohibits employers from firing, punishing, transferring, demoting, or otherwise discriminating against workers because they filed an individual or collective grievance, belong to a union, signed a statement of grievances, or participated in a lawful strike. The Labor Code also specifies "black listing" as an unfair labor practice. In this context, black lists are understood as lists of pro-union workers that are used by anti-union parties to discriminate against such workers.²⁰³ Employers are also prohibited from compelling workers to join, refrain from joining, or withdraw from a union.²⁰⁴ Before firing or demoting union members in a way that modifies the proportion of union to non-union employees, employers must obtain prior judicial permission. Without such permission, the workers fired are entitled to reinstatement with back wages.²⁰⁵ Infractions of the other anti-union discrimination provisions may be punished with a fine of between 100 and 2,000 balboas, depending on the severity of the violations.²⁰⁶

Protection from anti-union discrimination is also provided in certain sector-specific legislation. The Maritime Code, for example, prohibits anti-union discrimination against workers who are engaged at sea and navigable waterways.²⁰⁷ The Organic Law of the ACP also makes it illegal to discriminate against workers for union-related activities.²⁰⁸ It specifies eight unfair labor practices, including a prohibition on interfering with, restraining, or coercing an employee in the exercise of any rights provided by the Organic Law; encouraging or discouraging membership in any labor organization by discriminating against an employee in relation to appointments, job security or other employment conditions; disciplining or discriminating against a worker who has filed complaints; failing to bargain in good faith with a union; and failing to abide by procedures to resolve negotiating impasses.²⁰⁹

The Labor Code recognizes the concept of "union immunity," or *fuero sindical*, which provides temporary protection from dismissal and certain unilateral transfers or changes in working conditions for workers in the process of forming a union, for union representatives, and for leaders of labor organizations and their designated substitutes.²¹⁰ The duration of *fuero sindical* varies depending on the union-related status of the individual. Workers in the process of forming a union enjoy *fuero sindical* protection during the union formation process and for three months

²⁰¹ Ibid.

²⁰² Department of State, "Panama," in *Country Reports on Human Rights Practices – 2010*, Section 7b, Washington, D.C., April 8, 2011; available from <http://www.state.gov/g/drl/rls/hrrpt/2010/wha/index.htm>.

²⁰³ *Código de Trabajo*, Article 388.

²⁰⁴ Ibid., Article 138.

²⁰⁵ Ibid., Article 388.

²⁰⁶ Ibid., Article 389. These fines may be repeatedly doubled if violations continue.

²⁰⁷ *Por la cual se reglamenta el trabajo en el mar y las vías navegables y se dictan otras disposiciones*, Article 26.

²⁰⁸ *Organic Law of the ACP*, Article 108.

²⁰⁹ Ibid.

²¹⁰ *Código de Trabajo*, Articles 381 and 383.

after the union is registered.²¹¹ Union leaders and their substitutes receive protection during their terms and for the following year.²¹² Candidates for union posts are covered from the month before they appear on a union ballot, provided that they have made their status as a candidate known to the employer or to the DNIT. Losing candidates enjoy *fuero sindical* protection for a month following the verification of election results.²¹³ Protected workers may not be dismissed without just cause and prior permission of the labor courts. Prior judicial approval is also required to transfer or unilaterally change the working conditions of workers enjoying *fuero sindical*, when such a change is not a part of the individual's regular obligations or when it will affect his or her ability to carry out union functions.²¹⁴

The 2007 amendment to the ACA grants certain public sector workers temporary protection (referred to as *fuero laboral*, which appears to be the conceptual equivalent of *fuero sindical* for unions) from dismissal and changes in their working conditions during the formation of a workers' association; during their tenure as association officers; and in the case of Secretary Generals, up to three months after the end of their tenure.²¹⁵ In 2009, the ILO CEACR stated that the provisions in this amendment addressed its concerns about anti-union discrimination in the formation of public sector associations and federations.²¹⁶

5.2.2 Right to Strike

The Constitution establishes the right to strike in Panama.²¹⁷ The Labor Code provides that strikes may be called to obtain improved working conditions, to reach a collective employment agreement, to demand compliance with a collective employment agreement or to obtain compliance with legal provisions that have been breached generally and repeatedly.²¹⁸ The Labor Code also permits solidarity ("sympathy") strikes, provided that they last no longer than two hours and support legal strikes in the same industry, activity, district or company.²¹⁹

The Labor Code does not provide for strikes in protest of government policies. The CEACR has noted that this omission effectively denies the right to strike to federations and confederations and has requested that the Government amend its legislation to provide such organizations with the right to strike against the Government's economic and social policies.²²⁰ The Government

²¹¹ Ibid., Articles 384 and 385. See also *Labor Code* (trans. by Miller and Shirley). To activate the protection, a group of at least 21 workers must notify the Directorate of Labor in writing of their intention to form a union. Once this notification has been given, other interested workers may also register to receive protection. See also *Código de Trabajo*, Article 386.

²¹² *Código de Trabajo*, Articles 369 and 384. A union's governing board may not exceed 11 members, all of whom are entitled to this protection for unions of up to 200 members. Confederations, federations, centrals, and unions with more than 200 members may designate protection for as many (or fewer) substitutes as they have leaders, while unions with fewer than 200 members are limited by law to protection for only five substitutes. See Article 382.

²¹³ Ibid., Article 384.

²¹⁴ Ibid., Article 383.

²¹⁵ *Que modifica y adiciona artículos a la ley 9 de 1994*, Article 10.

²¹⁶ International Labor Conference, *2009 Report of the CEACR*, 146.

²¹⁷ *Constitución Política de la República de Panamá*, Article 69. See also *Código de Trabajo*, Title IV.

²¹⁸ *Código de Trabajo*, Articles 476 and 480.

²¹⁹ Ibid., Articles 476, 480 and 483-484.

²²⁰ International Labor Conference, *2007 Report of the CEACR*, 136; available from <http://www.ilo.org/public/english/standards/relm/ilc/ilc96/pdf/rep-iii-1a.pdf>. See also International Labor Conference, *2011 Report of the CEACR*, 133. However, federations and confederations may strike over issues related to collective bargaining agreements to which they are direct parties.

has responded to this criticism by asserting that granting the right to strike to confederations and federations would lead to trade union infighting and subject employers to strikes motivated by factors outside of their control.²²¹

The Labor Code requires workers to attempt to resolve differences with management through “conciliation procedures” (“*procedimiento de conciliación*”) before calling a strike. This conciliation is coordinated by the MITRADEL and focuses on issues identified by a union or unions, generally in a formal collective grievance petition.²²² Conciliation must terminate 15 working days after a grievance petition is filed, though both parties, with the consent of the conciliator, may agree to extend the conciliation.²²³ If a settlement is not reached within the conciliation period, the conciliator must file a report with the Regional or General Labor Directorate describing the extent to which agreements were reached and disputes remain.²²⁴

For 2008, the MITRADEL reported that it provided a total of 569 collective conciliation services. These were generated by 427 grievance petitions seeking collective bargaining agreements, of which 322 resulted in agreements; and, by 142 petitions alleging violations either of the law or of existing collective agreements, 88 of which resulted in collective agreements and 26 of which resulted in strike declarations.²²⁵

When conciliation fails to produce an agreement, workers have 20 working days from the completion of the conciliation proceeding to vote on whether to declare a strike. The declaration of a strike must be made at least five calendar days prior to the strike, or in the case of public services, eight calendar days.²²⁶ If the duration of the strike is not specified, it is deemed to be declared for an indefinite period.²²⁷ Notice of the declaration of a strike must be given to the DNIT or the Regional or General Labor Directorate, which must immediately notify the affected employer or employers.²²⁸

The Labor Code requires that any declaration of a strike must be done at a union general assembly meeting.²²⁹ The Labor Code establishes a two-thirds quorum requirement for a first union general assembly meeting to consider an issue such as a strike declaration. If the required quorum is not reached, a second meeting with a quorum requirement of 50 percent may be held. If that quorum is not reached, a third meeting may be called at which the issue at hand may be decided regardless of the number of union members present.²³⁰ In effect, this provision results in

²²¹ International Labor Conference, *2005 Report of the CEACR*, 90-91; available from <http://www.ilo.org/public/english/standards/reln/ilc/ilc93/pdf/rep-iii-1a.pdf>. See also International Labor Conference, *2003 Report of the CEACR*, 294.

²²² The petition must also identify between two and five representatives of the organization to take part in the resolution of the dispute. The ILO CFA has noted that this number should be determined by the parties, rather than being fixed by legislation. A grievance petition may seek collective bargaining or may simply seek to address other collective disputes that are “legal or that relate to rights” or that are “economic or relate to interests,” which appear to be broad categories as defined in the Labor Code. See *Código de Trabajo*, Articles 417-22, 427, 437, and 476. See also ILO CFA, *Report 310 (June 1998)*, paras. 503-504; available from <http://www.ilo.org/public/english/standards/reln/gb/docs/gb272/gb-5.htm>.

²²³ *Código de Trabajo*, Article 443.

²²⁴ *Ibid.*, Article 444.

²²⁵ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

²²⁶ *Código de Trabajo*, Article 490.

²²⁷ *Ibid.*, Article 491.

²²⁸ *Ibid.*, Article 492.

²²⁹ *Ibid.*, Article 489.

²³⁰ *Ibid.*, Articles 363 and 364.

a voting process through which a strike declaration may be approved by the majority of workers at the third general assembly meeting.²³¹ The CEACR reports that there is consensus among the Government, worker organizations, and employer organizations that this refers to a simple majority of the members who vote.²³² Workers who are not organized into a union are also permitted to strike, provided that the strike is approved by a majority of the affected workers who vote.²³³ A prior declaration of the legality of a strike is not required for a strike to commence.²³⁴

After notice to the MITRADEL and the employer, the enterprise's production activities are suspended. Within the first 24 hours after a strike begins, an employer may request that the MITRADEL count the number of strikers to confirm that the majority of company workers are represented. Only if the strike count demonstrates that the majority of workers in the company support the strike shall the productive activities remain suspended.²³⁵ Workers who joined the company after the strike declaration, temporary workers and "employees in a position of trust" are not counted for purposes of such a strike count.²³⁶ Workers can request reconsideration or appeal of a MITRADEL finding that a majority of workers do not support the strike.²³⁷

If the above MITRADEL vote count results in the employer having to suspend production activities indefinitely, the employer can seek to re-open the enterprise by having a court declare the strike illegal. If the employer pursues such an action, striking workers may remain on strike until a court rules. In the absence of such a complaint, the strike is automatically considered to be legal.²³⁸ If a court rules that the strike is illegal, workers must return to their jobs within 24 hours or risk being fired with cause.²³⁹ A strike can be ruled illegal, among other reasons, if despite being supporting by a majority of participants in the strike vote, the strike is ultimately

²³¹ *Código de Trabajo*, Articles 363, 364 and 489. Details on voting procedures are set forth in individual union bylaws. See also Embassy of Panama, Washington D.C., Written communication in response to USTR questions on labor law issues (Email communication attachment, April 18, 2009).

²³² International Labor Conference, *2007 Report of the CEACR*, 135.

²³³ *Código de Trabajo*, Article 489.

²³⁴ *Ibid.*, Article 476.

²³⁵ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones*, Ley 68, Article 3. See also *Código de Trabajo*, Article 3(5). See also *Por el cual se Reglamentan los Artículos 487 (Huelga en los Servicios Públicos), 493 y 495 (Efectos de la Huelga) del Código de Trabajo*, Decreto Ejecutivo No. 32 (August 10, 1994); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. Executive Decree 32 provides that "[f]or the purpose of determining a majority, of employees who support the strike, only employees of the company or companies or of employers who agree at the time of the count shall have the right to vote, whether or not they belong to the organization that raises the conflict." Thus, both union and non-union employees participate in a strike count. See also Embassy of Panama, Washington D.C., Written communication, April 18, 2009. See also MITRADEL Official, Written communication to USTR in response to USTR request for information on labor issues (Email communication attachment, April 22, 2009).

²³⁶ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones*, Ley 68, Article 3(5). See also *Por el cual se Reglamentan los Artículos 487 (Huelga en los Servicios Públicos), 493 y 495 (Efectos de la Huelga) del Código de Trabajo*, Decreto Ejecutivo No. 32, para. 4.2. An "employee in a position of trust is one who performs services involving management, supervision or representation for an employer, when these services are of a general nature within the normal scope of activities of the employer or when so provided in a collective employment agreement." *Código de Trabajo*, Article 84.

²³⁷ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones*, Ley 68, Article 5. See also United States Government consultations with Government of Panama, March 31-April 24, 2009. See also *Código de Trabajo*, Article 507. See also Embassy of Panama, Washington D.C., Written communication, April 18, 2009. See also MITRADEL Official, Written communication, April 22, 2009.

²³⁸ *Código de Trabajo*, Article 500.

²³⁹ *Ibid.*, Article 507.

not supported by a majority of company employees, or in the case of a strike by a trade union or industrial union, by 60 percent of the union's members.²⁴⁰

Law 68 of 2010 amended the Labor Code to permit employers and certain other specified individuals to access an enterprise during a strike.²⁴¹ Law 68 further requires the productive activities of an enterprise to cease once a strike begins and the contracts of striking workers to be suspended.²⁴² As part of that process, the Labor Directorate or Regional Directorate is charged with ensuring compliance with these requirements throughout the strike.²⁴³ Further, employers are not allowed to hire new workers to replace strikers and resume suspended activities unless the MITRADEL deems such hiring necessary to prevent irreparable harm to machinery and basic infrastructure and the strikers do not authorize such work by existing personnel.²⁴⁴

At any point during a strike, workers may ask a labor court to determine whether a strike is “just” (“attributable to the employer”). Strikes may be considered to be attributable to the employer when an employer has not responded to workers’ grievances, refuses to take part in conciliation or violates other legal requirements governing the right to strike, such as by unlawfully hiring replacement workers or preventing allowable strike activities.²⁴⁵ When a strike is ruled to be just, employers must continue to pay the salaries of all employees affected by the strike.

The MITRADEL reports that in 2008, there were 26 declared strikes that were initially “presumed legal,” seven of which were actually carried out and four of which were explicitly declared legal after employer challenges of legality; 15 days were lost due to the strikes, which affected 362 workers.²⁴⁶ Statistics on illegal strikes could not be obtained and do not appear to be kept.²⁴⁷

5.2.2.1 Public Service Workers

According to the Organic Law of the ACP, employees of the ACP provide an essential international service and are therefore not permitted to strike.²⁴⁸ ACP workers must submit all

²⁴⁰ *Ibid.*, Article 498. Article 498 provides that a strike may be declared to be unlawful only if: (1) it fails to meet the requirements in Articles 476, 477, 484, 487 or 489 of the Labor Code or (2) for acts of physical violence during the strike. Article 476 requires *inter alia* that for a strike to be lawful a majority of employees of a company must support it, and Article 489 provides that a union may only declare a strike at a general assembly meeting. Article 477 sets out the requirement that 60 percent of a trade or industrial union must support a strike for it to be lawful, and Articles 484 and 487 address sympathy strikes and strikes in essential services respectively.

²⁴¹ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones, Ley 68, Article 3(3).*

²⁴² *Ibid.*, Article 3(2).

²⁴³ *Ibid.*, Article 3(1). See also *Código de Trabajo*, Article 493.

²⁴⁴ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones, Ley 68, Article 3(4).*

²⁴⁵ *Código de Trabajo*, Articles 510 and 511. Other legal requirements for employers are listed in Articles 493 and 496.

²⁴⁶ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009. Strikes that are not challenged are presumed legal. The three of the seven not explicitly declared legal were apparently not challenged.

²⁴⁷ U.S. Embassy-Panama City, Written communication, August 18, 2008.

²⁴⁸ *Organic Law of the ACP*, Article 109.7.

collective conflicts to mandatory arbitration.²⁴⁹ A case challenging the constitutionality of these provisions has been pending before the Supreme Court since 2001.²⁵⁰

The Labor Code generally permits workers providing public services, including public services provided by private companies, to strike subject to the same requirements set forth for strikes for other employees.²⁵¹ Labor Code Article 486, however, requires that minimum operational services be provided in the case of strikes in certain “public services,” defined as including providers of utilities, communication, transportation, essential foodstuffs, and public hospitals.²⁵² As noted in Section Three, Executive Decree 25, as amended by Decree 132, specifies that transportation in the context of Article 486 is limited to public (not private) passenger services on land, air and sea.²⁵³ Striking workers in the designated public services must give their employers at least eight days notice prior to strike declaration and must inform the Regional or General Directorate of Labor about arrangements made for emergency shifts in the centers affected by the strike to prevent their complete closure.²⁵⁴ In such cases, between 20 to 30 percent of the total employees of the company, establishment, or business in question must participate in such shifts; in cases of strikes by trade unions, between 20 to 30 percent of the total number of employees in the same trade or profession within each company, establishment, or business must participate.²⁵⁵ The Regional or General Directorate of Labor may mandate 30 percent participation if it deems that a lesser percentage is insufficient, and according to Executive Decree 26 of 2009, may do so in situations involving risk to life, safety and health of the population; potentially grave effects on the normal life of citizens and/or economic, social or political crises of grave consequences; or danger to the source of the workers’ employment and of the enterprise.²⁵⁶

The ILO CFA has found that defining the appropriate level of minimum operational services in such cases should involve a tripartite process, with workers and employers, not solely the Government.²⁵⁷ Specifically in the case of Panama, the CEACR has commented that the minimum service level required in the case of strikes in the public services articulated in Labor Code Article 486 should be the result of tripartite negotiations.²⁵⁸

²⁴⁹ Ibid., Articles 92 and 109. See also *Constitución Política de la República de Panamá*, Article 322.

²⁵⁰ Supreme Court of Justice, Panama, *Demanda de inconstitucionalidad presentada por Lcda. Anayansi Turner, en representación del Confederación Nacional de Unidad Sindical Independiente (CONUSI), contra varios artículos y expresiones en la Ley 19 de 1997*, (submitted December 5, 2001). See also U.S. Embassy-Panama City, Written communication, August 4, 2008.

²⁵¹ *Código de Trabajo*, Article 485.

²⁵² Ibid., Articles 486 and 487. See also ILO, *Principios y derechos fundamentales en el trabajo: un estudio sobre la legislación laboral en Panamá* (2004), 14; available from <http://www.ilo.org/public/english/dialogue/download/panama.pdf>. The latter document is available in Spanish only.

²⁵³ Government of Panama, *Por el cual se reforma el Decreto Ejecutivo No. 25 de 5 de junio de 2009, Decreto Ejecutivo No. 132* (June 5, 2010), Articles 1,2.

²⁵⁴ *Código de Trabajo*, Article 487.

²⁵⁵ Ibid., Article 487.

²⁵⁶ Ibid., Article 487; Government of Panama, *Por el cual se establecen los parámetros a tomar en consideración en relación con el porcentaje de trabajadores que laboraran en los turnos de los servicios públicos durante la huelga en estos, de acuerdo con lo establecido en el artículo 487 del Código de Trabajo, Decreto Ejecutivo No. 26* (June 5, 2009), Article 1.

²⁵⁷ ILO *Digest of Decisions of Freedom of Association* (2006), paras. 609 and 610.

²⁵⁸ See International Labor Conference, *2001 Report of the CEACR*, 296. See also International Labor Conference, *2011 Report of the CEACR*, 133; International Labor Conference, *2009 Report of the CEACR*, 145.

The Labor Code authorizes the Regional or Labor Directorate of Labor to order a strike affecting the public services listed in Labor Code Article 486 to be resolved through binding arbitration. The decision to order arbitration can be appealed to the MITRADEL, and if the decision is upheld, the striking workers must return to their jobs during the arbitration process.²⁵⁹ The CEACR has observed that binding arbitration in the context of strikes in such services is only acceptable if requested by both employers and workers.²⁶⁰

The ACA allows public servants, defined as workers in the executive, legislative, or judicial branches or in municipalities or autonomous or semi-autonomous state entities, the right to strike according to the terms of the Act.²⁶¹ The Act requires that in the first instance, the originating agency's administrative authorities and the board of directors of the employee association attempt to resolve the collective conflict at issue within ten days of a formal request for direct negotiations. In the event that the conflict is not resolved, the association may petition a Board of Appeals and Conciliation that is provided specifically for the public sector. If the matter remains unresolved, it may be forwarded to an Arbitration Tribunal, also provided specifically for the public sector. The matter may be submitted either by the Board of Appeals, the employer agency or the employee association that petitioned the case before the Board. The Tribunal's ruling must be issued within ten working days of the final hearing and is final and binding on all parties. If the public entity fails to comply with the arbitral ruling, the association may choose, among other things, to declare a strike according to the limits of the law.²⁶²

For institutions covered by the ACA, a minimum staffing level of at least 25 percent must be maintained throughout the duration of strikes by workers providing non-essential public services at public institutions, and at least 50 percent of the workforce must remain on the job in public institutions providing services considered essential. For purposes of the ACA, essential services in Panama include food provision, transportation, postal service, civil registry, water distribution, electricity, telecommunications, public revenue collection, air traffic control, and firefighting. Employees who refuse to continue working during a strike in any such services may be fired legally.²⁶³ The CEACR has found these minimum staffing requirements excessive in sectors that are not strictly essential as defined by the ILO.²⁶⁴ Although what is meant by essential services depends on the particular circumstances in a country, based on the ILO's findings in other contexts, the following services in Panama may not be considered strictly essential: the supply and provision of food (except food for children), transportation, postal services, civil registry, telecommunications (except for telephone service), and certain forms of public revenue collection (specifically, computer services for the collection of excise duties and taxes).²⁶⁵ The

²⁵⁹ *Código de Trabajo*, Article 452.

²⁶⁰ See International Labor Conference, *2001 Report of the CEACR*, 296. See also International Labor Conference, *2011 Report of the CEACR*, 133; International Labor Conference, *2009 Report of the CEACR*, 145.

²⁶¹ *Asamblea Legislativa Ley No. 9*, Articles 2 and 135(21).

²⁶² *Ibid.*, Articles 181-183 and 192.

²⁶³ *Por la cual se establece y regula la Carrera Administrativa*, Articles 152(14) and 185. See also ILO, *Principios y derechos fundamentales en el trabajo: un estudio sobre la legislación laboral en Panamá*, 14.

²⁶⁴ ILO, *CEACR: Individual Observation concerning Convention No. 87, Freedom of Association and the Right to Organize, 1948 Panama*, 2007, para. 2(e); available from

<http://webfusion.ilo.org/public/db/standards/normes/libsynd/index.cfm?hdroff=1>. See also ILO *Digest of Decisions of Freedom of Association* (2006), para. 576. The ILO has defined essential services as "services the interruption of which would endanger the life, personal safety or health of the whole or part of the population."

²⁶⁵ ILO *Digest of Decisions of Freedom of Association* (2006), paras 582, 585 and 587.

CEACR further noted that workers and employers in non-essential services should be permitted to negotiate minimum staffing levels to meet basic public service needs and that in the event of disagreement over such levels an independent body should resolve the matter.²⁶⁶ The CEACR requested that the provisions allowing summary dismissal of employees who refuse to continue working be abolished.²⁶⁷

5.3 Effective Recognition of the Right to Collective Bargaining

As discussed, Panama ratified ILO Convention No. 98 on the Right to Organize and Collective Bargaining on May 16, 1966.²⁶⁸

5.3.1 Right to Bargain Collectively

The Labor Code defines a “collective employment [bargaining] agreement”²⁶⁹ as a written agreement relating to conditions of labor and employment negotiated by an employer or group of employers or one or more organizations of employers with one or more unions, federations, or confederations.²⁷⁰ Such collective bargaining agreements may last between two and four years.²⁷¹ Within three months of the end of an agreement’s term, employers or employees may request that the agreement be renegotiated. Individual clauses of an agreement may be modified at any time where there is mutual agreement between the parties.²⁷² The Labor Code states that collective bargaining agreements apply to employees of the company or companies covered by the agreements, unless the agreements explicitly state otherwise.²⁷³

Under the Labor Code, employers are required to enter into collective bargaining agreements when requested by recognized unions.²⁷⁴ An employer’s refusal to negotiate is grounds for a legal strike.²⁷⁵ Since the passage of Law 32 of 2011, all employers nationwide, including in EPZs and FTZs, have had such a duty to bargain collectively from the time their operations begin. Under the Organic Law of the ACP, workers in the Panama Canal also enjoy the right to bargain collectively,²⁷⁶ though generally not on security and scheduling matters.²⁷⁷

Public servants in Panama do not enjoy the same right to collective bargaining as private sector workers covered by the Labor Code. In practice, however, public associations have been able to

²⁶⁶ See International Labor Conference, *2011 Report of the CEACR*, 133

²⁶⁷ International Labor Conference, *2001 Report of the CEACR*, 297-298. See also International Labor Conference, *2009 Report of the CEACR*, 145.

²⁶⁸ ILO, *Ratifications by Country*.

²⁶⁹ The Labor Code uses the term “collective employment agreement” to refer to what is commonly understood to be a collective bargaining agreement between a union and an employer. For clarity, this report uses the term “collective bargaining agreement” to refer to a “collective employment agreement.” This report uses the term “direct agreement” to refer to an agreement between employers and non-unionized workers.

²⁷⁰ *Código de Trabajo*, Article 398.

²⁷¹ *Ibid.*, Article 410.

²⁷² *Ibid.*, Article 416.

²⁷³ *Ibid.*, Article 404.

²⁷⁴ *Ibid.*, Article 401.

²⁷⁵ *Ibid.*, Article 401.

²⁷⁶ *Organic Law of the ACP*, Article 108.

²⁷⁷ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

make collective gains through negotiated agreements. A 2007 amendment to the ACA expands coverage of any such agreement negotiated by a public association or federation to all public servants at the institution in question who fall in the category or categories covered in the agreement, even if the public servants are not members of the association or federation.²⁷⁸ The ILO CEACR in its 2011 report on Panama pointed out that public servants may not, generally, be excluded from the right to collective bargaining.²⁷⁹

Direct agreements between employers and groups of non-organized workers are legal in Panama as long as no union exists in the workplace at issue and the agreements do not undermine workers' right to freedom of association. As discussed in Section Three, the Government of Panama issued Executive Decree 18 of 2009, as amended by Executive Decree 131 of 2010, to clarify that in cases where non-organized workers request the MITRADEL to register a direct agreement or a request to negotiate such an agreement, the MITRADEL must verify, before registration, that no union exists at the company in question and that the agreement would not undermine the freedom of association rights of workers.

If an employees' union or group of employees asserts a collective dispute, including one that requests the signing of a collective bargaining agreement, it may file a statement of grievances with the Regional or General Labor Directorate.²⁸⁰ The Labor Code provides that if in the same enterprise two or more statements of grievances are filed at the same time, they are to be merged into a single statement and the employees of the establishment affected by the dispute are to designate a single group of representatives.²⁸¹ If a group of representatives is not selected within a period of two days, the negotiation is to be conducted by the most representative union or the group of employees that represents the majority of workers at the enterprise. If the statements are related to a collective bargaining agreement, the procedures established in Labor Code Article 402 for addressing simultaneous and conflicting collective bargaining requests apply with respect to which union should conclude the requested agreement.²⁸²

²⁷⁸ *Que modifica y adiciona artículos a la ley 9 de 1994*, Article 11. The extent to which the lack of regulation impedes implementation of this right is unknown.

²⁷⁹ International Labor Conference, *2011 Report of the CEACR*, 135.

²⁸⁰ *Código de Trabajo*, Article 426.

²⁸¹ *Ibid.*, Article 431.

²⁸² *Ibid.*, Article 402. The article establishes procedures in the event that several employees' organizations request the signing of a collective employment agreement at the same company and do not agree among themselves.

Copies of private sector collective bargaining agreements must be filed with the MITRADEL.²⁸³ The MITRADEL reports the following for 2010:²⁸⁴

Type of Agreement	New Registrations in 2010	Workers Covered
Collective bargaining agreements (normal submissions)	51	13,516
Collective bargaining agreements made through conciliation efforts	14	3,880
Collective bargaining agreements awarded through arbitration	4	560
Direct agreements with non-organized workers	10	1,142
TOTAL	79	19,098

In 2009, there were no collective bargaining agreements in the EPZs but there was one agreement with non-organized workers in call centers, covering 139 workers.²⁸⁵ The Government also reported that in 2008, there were five existing collective bargaining agreements in the ACP, covering approximately 9,698 workers.²⁸⁶

5.4 Elimination of All Forms of Forced or Compulsory Labor

Panama ratified ILO Convention No. 29 on Forced Labor and ILO Convention No. 105 on the Abolition of Forced Labor on May 16, 1966.²⁸⁷

Panama has no laws that explicitly prohibit the use of forced or compulsory labor. However, the Constitution of Panama, as well as the Panamanian Penal Code, afford related protections that prohibit forced labor. The Constitution states that no one may be deprived of his or her liberty and guarantees that all people are free to perform any profession or office.²⁸⁸ The Penal Code prohibits depriving a person of his or her freedom and punishes the offense by one to three years imprisonment or fines.²⁸⁹

²⁸³ Ibid., Article 399.

²⁸⁴ MITRADEL Official, Written communication to U.S. Embassy-Panama City Official in response to USDOL request for updated information (Email communication attachment, May 18, 2011, U.S. Embassy-Panama City). This information does not include agreements that were registered up to four years ago and that are still in effect.

²⁸⁵ MRE Official, Written communication to U.S. Embassy-Panama City Official, April 23, 2009.

²⁸⁶ Ibid.

²⁸⁷ ILO, Ratifications by Country. For information on forced labor in Panama, please see the U.S. Department of Labor's 2009 Trade and Development Act (TDA) Report and the Trafficking Victims Protection Reauthorization Act (TVPR) reports available at: <http://www.dol.gov/ilab/highlights/if-20101215.htm>. The 2010 TDA and TVPR reports are expected to be published in September 2011.

²⁸⁸ *Constitución Política de la República de Panamá*, Articles 21 and 40. See also U.S. Embassy- Panama, E-mail Communication to USDOL Official, April 20, 2011.

²⁸⁹ *Código Penal, Adoptado por la Ley 14 de 2007, con las modificaciones y adiciones introducidas por la Ley 26 de 2008, la Ley 5 de 2009, la Ley 68 de 2009 y la Ley 14 de 2010*, Article 149; available from http://www.oas.org/juridico/mla/sp/pan/sp_pan-int-text-cp.pdf.

Panamanian law does not prohibit trafficking for forced labor. The Penal Code only prohibits trafficking for commercial sexual exploitation and punishes those who facilitate, promote, recruit, or organize human trafficking for sexual purposes.²⁹⁰ Penalties increase for the trafficking of children for commercial sexual exploitation.²⁹¹ It is noted, however, that legislation explicitly banning trafficking for the purpose of forced labor is currently pending.²⁹²

Penal Code provisions penalize the sale of children for the purposes of forced labor or sexual exploitation.²⁹³ The Family Code guarantees children protection against being kidnapped, sold, or trafficked for any purpose, but does not include penalties.²⁹⁴ (For more information on child labor, see Section 5.5.)

The Public Ministry and the Ministry of Labor are charged with enforcement of forced labor laws.

Forced child labor in domestic service is a problem in Panama.²⁹⁵ However, research has not identified investigations of forced labor crimes in Panama.²⁹⁶

The Panamanian National Police Sex Crimes Unit is responsible for investigating trafficking cases.²⁹⁷ The Department of Judicial Investigations also operates a unit of five staff dedicated to investigating trafficking in persons for sexual exploitation.²⁹⁸

Panama is a source, transit, and destination country for the trafficking of women and children for commercial sexual exploitation. Panamanian victims are principally trafficked within the country for sexual exploitation.²⁹⁹ Weak controls along the borders make Panama a transit country for irregular migrants who enter the country voluntarily, but are vulnerable to becoming trafficking victims.³⁰⁰ In 2010, the Government investigated 51 cases of trafficking in persons.³⁰¹

The U.S. Department of State has determined that Panama does not fully comply with the U.S. *Trafficking Victims Protection Act's* minimum standards, citing the lack of a legal prohibition on trafficking for forced labor and weaknesses in law enforcement and victim protection efforts. As

²⁹⁰ *Código Penal*, Article 181.

²⁹¹ *Ibid.*

²⁹² U.S. Embassy- Panama, *reporting*, March 10, 2011. See also Mendoza, Eduardo. "Ejecutivo analiza proyecto sobre la trata de personas" *La Prensa*, March 3, 2011; available from <http://mensual.prensa.com/mensual/contenido/2011/03/03/hoy/panorama/2521853.asp>. See also U.S. Embassy- Panama, E-mail Communication to USDOL Official, April 20, 2011.

²⁹³ *Código Penal*, Article 207.

²⁹⁴ *Código de la Familia*, (1994), Article 489 (18); available from http://www.legalinfo-panama.com/legislacion/familia/codfam_Iiprem.pdf.

²⁹⁵ U.S. Department of State. "Panama (Tier 2 Watch List)." *Trafficking in Persons Report- 2010*. See also U.S. Embassy- Panama, *reporting*, February 23, 2010.

²⁹⁶ U.S. Embassy- Panama, *reporting*, February 22, 2011. See also *ibid.* See also U.S. Embassy- Panama, E-mail Communication to USDOL Official, May 11, 2011.

²⁹⁷ U.S. Embassy- Panama, *reporting*, February 23, 2010.

²⁹⁸ U.S. Embassy- Panama, *reporting*, February 22, 2011.

²⁹⁹ U.S. Department of State. "Panama (Tier 2 Watch List)." In *Trafficking in Persons Report- 2010*. Washington, DC, June 14, 2010; available from <http://www.state.gov/g/tip/rls/tiprpt/2010/142761.htm>.

³⁰⁰ *Ibid.*

³⁰¹ U.S. Embassy- Panama, E-mail Communication to USDOL Official, April 29, 2011.

noted above, legislation that explicitly bans trafficking for the purpose of forced labor is pending.³⁰²

The National Commission for the Prevention of Commercial Sexual Exploitation (*Comisión para la Prevención de la Explotación Sexual Comercial*, CONAPREDES) is the lead agency in coordinating government anti-trafficking efforts.³⁰³ In 2010, the Government continued to operate a special trafficking victims unit inside the National Immigration Office. This unit provides protection and legal assistance to trafficking victims and oversees prevention efforts, such as education campaigns.³⁰⁴

5.5 Effective Abolition of Child Labor, A Prohibition on the Worst Forms of Child Labor, and Other Labor Protections for Children and Minors

Panama ratified ILO Convention No. 138 on the Minimum Age for Admission to Employment and ILO Convention No. 182 on the Worst Forms of Child Labor on October 31, 2000.³⁰⁵

Panama's Constitution, Family Code, and Labor Code set the minimum age for employment at 14 and at age 15 for children who have not completed primary school.³⁰⁶ Similarly, the Law on Education mandates that children under the age of 15 cannot work or participate in other activities that deprive them of their right to attend school regularly.³⁰⁷

The Constitution allows children below the minimum age to work under conditions established by laws.³⁰⁸ The Family and Labor Codes appear to allow for light work in agriculture that does not prejudice school attendance starting at age 12,³⁰⁹ but provisions regarding hours of work are not well defined. The Labor Code states that minors 12 to 15 years of age may be employed in agriculture if the work is outside regular schooling hours.³¹⁰ Similarly, the Family Code permits children between the ages of 12 and 14 to perform agricultural labor as long as the work does not

³⁰² U.S. Department of State. "Panama (Tier 2 Watch List)." *Trafficking in Persons Report- 2010*. See also Mendoza, Eduardo. "Ejecutivo analiza proyecto sobre la trata de personas" *La Prensa*, March 3, 2011.

³⁰³ U.S. Embassy- Panama, *reporting*, March 11, 2011.

³⁰⁴ U.S. Embassy- Panama, *reporting*, February 23, 2009, para. 4. See also U.S. Embassy- Panama, *reporting*, February 22, 2011.

³⁰⁵ ILO, *Ratifications by Country*. For information on the prevalence and nature of child labor in Panama, enforcement of child labor laws, and policies and programs on the issue, please see the U.S. Department of Labor's 2009 Trade and Development Act (TDA) Report and the Trafficking Victims Protection Reauthorization Act (TVPRA) reports available at: <http://www.dol.gov/ilab/highlights/if-20101215.htm>. The 2010 TDA and TVPRA reports are expected to be published in September 2011.

³⁰⁶ *Constitución Política de la República de Panamá con reformas hasta 2004*, Article 70. See also *Código de la Familia*, (1994), Article 508; available from http://www.legalinfo-panama.com/legislacion/familia/codfam_index.htm. See also *Código de Trabajo* (1971), Article 117(1) and (2).

³⁰⁷ Government of Panama, *Ley Orgánica de Educación* (1946), Article 46; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁰⁸ *Constitución Política de la República de Panamá*, Article 70.

³⁰⁹ *Código de Trabajo*, Article 119. See also *Código de la Familia*, Article 716.

³¹⁰ *Código de Trabajo*, Article 119. See also Paula Antezana Rimassa, *Trabajo Infantil en la Agricultura*, ILO, 2007, 40-41.

interfere with schooling.³¹¹ Neither provision sets limits on the total number of hours that children may work, nor define the kinds of light work that children may perform in agriculture. The CEACR has noted that neither the Family nor the Labor Codes provide clear regulations for the conditions under which children age 12 to 14 may engage in light agricultural work.³¹²

Various laws and an executive decree govern hazardous work by children. The Family Code and the Labor Code prohibit children less than age 18 from certain activities and types of hazardous work, including work in venues where alcohol is sold, in public transport, with electricity, with toxic substances, and underground.³¹³ Both the Labor Code and Penal Code establish penalties for employing children in hazardous or illegal occupations.³¹⁴ Panamanian law also penalizes the use of children in certain activities involving illegal substances.³¹⁵

Executive Decree No. 19 of 2006 provides a comprehensive list of the hazardous work for children, banned both by the Labor and Penal Codes. The Decree clarified the types of work considered hazardous for children under age 18, including work under water or on ships, with pesticides, involving exposure to extreme weather conditions, with heavy equipment or dangerous tools, involving carrying heavy loads, in the transport of goods or people, and in trash recycling.³¹⁶ The Decree indicates that existing laws are to be used to sanction violations, although it is unclear whether in practice either the Labor or Penal Codes are being applied against employers hiring children to perform the hazardous work identified in the Executive Decree.³¹⁷

The MITRADEL is charged with enforcement of child labor laws. In 2010, the Government of Panama established the National Bureau against Child Labor and for the Protection of Adolescent Workers within the MITRADEL, replacing the previous department charged with the

³¹¹ *Código de la Familia*, Article 716. There is some conflict between the provisions of the laws discussed above and the Agriculture Code. That Code prohibits children under 14 years of age from paid work in agriculture, even with parental permission. However, because the Family Code repeals or amends any laws referring to family or minors that are inconsistent with the Code, and the Agriculture Code was passed in 1962, this age limitation presumably controls in case of discrepancy. See Government of Panama, *Por la cual se aprueba el código agrario de la República* (1962), as published in *Gaceta Oficial*, No. 14,726 (August 21, 1962), Article 403; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also *Código de la Familia*, Article 838. See also *Código de Trabajo*, Article 119.

³¹² ILO Committee of Experts, *Individual Direct Request concerning Minimum Age Convention, 1973 (No. 138) Panama (ratification: 2000)*, [online] 2006 [cited April 26, 2010]; available from <http://www.ilo.org/ilolex/cgi-lex/pdconv.pl?host=status01&textbase=iloeng&document=18523&chapter=9&query=%28C138%29+%40ref+%2B+%28Panama%29+%40ref&highlight=&querytype=bool&context=0>. See also *Código de la Familia*, Article 716. See also *Código de Trabajo*, Article 119.

³¹³ *Código de Trabajo*, Article 118; available from <http://www.ilo.org/dyn/natlex/docs/WEBTEXT/42679/67564/S95PAN01.htm>. See also Government of Panama, *Código de la Familia*, Article 510; available from http://www.legalinfo-panama.com/legislacion/familia/codfam_index.htm.

³¹⁴ *Código de Trabajo*, Article 125. See also *Código Penal de la República de Panamá Adoptado por la Ley 14 de 2007, con las modificaciones y adiciones introducidas por la Ley 26 de 2008, la Ley 5 de 2009, la Ley 68 de 2009 y la Ley 14 de 2010*, (April 26, 2010), Article 198; available from http://www.oas.org/juridico/mla/sp/pan/sp_pan-int-text-cp.pdf

³¹⁵ *Código Penal*, Article 203.

³¹⁶ Government of Panama, *Que aprueba la lista del trabajo infantil peligroso, en el marco de las peores formas del trabajo infantil, Decreto Ejecutivo No. 19*, as published in *Gaceta Oficial* No. 25,569, (June 12, 2006); available from http://www.asamblea.gob.pa/legispan/PDF_NORMAS/2000/2006/2006_548_0012.pdf.

³¹⁷ Creative Associates International, Inc., *Destino: Combating Exploitive Child Labor through Education in Panama* (El Destino hacia la Educación: Disminuyendo y Erradicando el Trabajo Infantil para Nuevas Oportunidades), Government Performance Results Act Reporting, Washington, D.C., September 16, 2008, 2.

enforcement of child labor laws.³¹⁸ In 2010, the MITRADEL employed 124 labor inspectors, all of who were trained to identify child labor violations.³¹⁹

In 2008, an estimated 7.3 percent of children ages 5 to 14 years were working in Panama. The majority of working children were found in the agricultural sector (73.4 percent), followed by services (22.8 percent), manufacturing (2.9 percent), and other sectors (0.9 percent).³²⁰ In 2008, 93.2 percent of children ages 5 to 14 were attending school. Although data is not available for analysis in this report, a newly-released government survey indicates that the number of children working in Panama decreased from approximately 89,000 in 2008 to 61,000 in 2010.³²¹

Children in Panama work primarily in agriculture where they are exposed to pesticides, often carry heavy loads, and work in extreme weather conditions. Children cultivate coffee and, to a lesser extent, sugarcane; limited evidence indicates that children also cultivate melons, corn, yucca, tomatoes, and onions.³²² Children from indigenous communities frequently migrate with their families to work in agriculture.³²³ According to the Government of Panama, the rate of child labor among indigenous children is approximately three times the national rate.³²⁴

In urban areas, children work on the streets selling goods, shining shoes, washing cars, and assisting bus drivers, activities which require high physical exertion and exposure to densely transited areas.³²⁵ Many children, mostly girls of indigenous descent, work as domestic servants, where they are vulnerable to abuse.³²⁶

The Committee for the Eradication of Child Labor and the Protection of Adolescent Workers (*Comité para la Erradicación de Trabajo Infantil y la Protección del Trabajador Adolescente*, CETIPPAT) is the lead entity for coordinating Government efforts to combat child labor,

³¹⁸ http://white.oit.org.pe/ipec/documentos/decreto_creacion_direccion_trabajo_infantil_panama_2010.pdf. See also U.S. Embassy- Panama, *reporting*, February 22, 2011.

³¹⁹ U.S. Embassy- Panama, *reporting*, February 22, 2011.

³²⁰ Data provided are based on UCW analysis of ILO SIMPOC, UNICEF MICS, and World Bank surveys, *Child Economic Activity, School Attendance, and Combined Working and Studying Rates*, 2005-2010. Data provided are from 2008.

³²¹ UCW analysis of ILO SIMPOC, UNICEF MICS, and World Bank surveys, *Child Economic Activity, School Attendance, and Combined Working and Studying Rates*, 2005-2010. See also Government of Panama, *Comentarios de la Encuesta de Trabajo Infantil*, 2010, 9.

³²² Casa Esperanza and Creative Association International, *Situación del Trabajo Infantil en Zonas Agrícolas Productoras de Melón de Exportación, Tomate Industrial y Cebolla*, June 2006, 37, 40, 60. See also ILO-IPEC, *Prevention and Elimination of Child Labour and Hazardous Work in Panama, PHASE II*, Project Document, Geneva, September 15, 2006, 9. See also U.S. Embassy- Panama, *reporting*, February 23, 2010.

³²³ U.S. Department of State, "Panama," in *Country Reports on Human Rights Practices- 2010*, Washington, DC, April 8, 2011; available from <http://www.state.gov/g/drl/rls/hrrpt/2010/index.htm>.

³²⁴ Instituto Nacional de Estadística y Censo, *Comentarios de la Encuesta de Trabajo Infantil, Octubre 2010*, 2010, 12; available from <http://www.contraloria.gob.pa/inec/Publicaciones/05-03-33/Comentario.pdf>.

³²⁵ ILO-IPEC, *Trabajo Infantil Urbano Peligroso en Panamá: Un Estudio de Línea de Base*, May 2005, 62-65; available from http://www.oit.org.pe/ipec/documentos/oit_linea_web.pdf. See also U.S. Embassy- Panama, *reporting*, February 23, 2010. See also U.S. Embassy- Panama, *reporting* February 22, 2011. See also Government of Panama, *Comentarios de la Encuesta de Trabajo Infantil*, 2010, 11; available from <http://www.contraloria.gob.pa/inec/Publicaciones/05-03-33/Comentario.pdf>.

³²⁶ ILO-IPEC, *Trabajo Infantil y Pueblos Indígenas*, 2006, 42, 44; available from <http://www.oit.org.pe/ipec/documentos/panama.pdf>. See also ILO, *Give Girls a Chance*, 2009, 3; available from <http://www.ilo.org/ipecinfo/product/viewProduct.do?productId=10290>. See also Instituto Nacional de Estadística y Censo, *Comentarios de la Encuesta de Trabajo Infantil, Octubre 2010*, 11.

including the implementation of the country's National Plan of Action against Child Labor.³²⁷ In 2010, Panama adopted the Roadmap towards the Elimination of Child Labor, which aims to achieve the goals of the National Plan to eliminate the worst forms of child labor by 2015 and all child labor by 2020 by strengthening anti-poverty, health, and educational programs and policies.³²⁸

There are additional protections in the Panamanian Penal Code against the worst forms of child labor. The Penal Code prohibits soliciting and paying for prostitution with a minor and benefiting from the proceeds of child prostitution.³²⁹ Additionally, the Penal Code provides comprehensive prohibitions against child pornography, including its production, distribution, possession, or promotion. Child sex tourism is also prohibited.³³⁰ Trafficking of minors domestically and internationally for sexual purposes is punishable with prison and fines.³³¹

The Penal Code does not include a ban on trafficking for forced labor, but prohibits the sale of children and provides for penalties that are increased if actions result in sexual exploitation, forced labor, or servitude of children.³³² Panama also has no laws that explicitly prohibit the use of forced or compulsory child labor, although the Constitution of Panama, as well as the Panamanian Penal Code, afford related protections that can be used to prohibit forced labor.³³³ The Family Code guarantees children protection against being kidnapped, sold, or trafficked for any purpose, but does not include penalties.³³⁴ (For more information on forced labor, see Section 5.4.).

Panama does not have armed forces and therefore has no laws regulating the minimum age of conscription.³³⁵

As described in Section 5.4, the Panamanian National Police Sex Crimes Unit is responsible for investigating trafficking cases, including cases of child trafficking.³³⁶ The Department of Judicial Investigations also operated a unit of five staff dedicated to investigating trafficking in

³²⁷ Comité para la Erradicación de Trabajo Infantil y la Protección del Trabajador Adolescente, *Plan Nacional de Erradicación del Trabajo Infantil y Protección de las Personas Adolescentes Trabajadoras 2007-2011*, June 2006, 39-40; available from http://www.oit.org.pe/ipecc/documentos/plan_nacional_cetippat_completo.pdf.

³²⁸ Comité para la Erradicación de Trabajo Infantil y la Protección del Trabajador Adolescente and ILO-IPEC, *Hoja de Ruta para hacer de Panamá un país libre de trabajo infantil y sus peores formas*, 2009, 4, 6, 8, 11, 12; available from <http://white.oit.org.pe/ipecc/alcencuentros/interior.php?notCodigo=1769>.

³²⁹ *Código Penal*, Articles 176 and 182.

³³⁰ *Ibid.*, Articles 180, 181, and 183-186.

³³¹ *Ibid.*, Articles 177 and 179. See also ILO Committee of Experts, *Individual Direct Request concerning Forced Labour Convention, 1930 (No. 29) Panama (ratification: 1966)*, [online] 2010 [cited April 26, 2010]; available from <http://www.ilo.org/ilolex/cgi-lex/pdconv.pl?host=status01&textbase=iloeng&document=23934&chapter=9&query=%28C029%29+%40ref+%2B+%28Panama%29+%40ref&highlight=&querytype=bool&context=0>.

³³² *Código Penal*, Article 207.

³³³ *Constitución Política de la República de Panamá*, Articles 21 and 40. See also *Código Penal*, Article 149. See also U.S. Embassy- Panama, E-mail Communication to USDOL Official, April 20, 2011. See also Mendoza, Eduardo. "Ejecutivo analiza proyecto sobre la trata de personas. "

³³⁴ *Código de la Familia*, Article 489 (18); available from http://www.legalinfo-panama.com/legislacion/familia/codfam_Iprem.pdf.

³³⁵ *Constitución Política de la República de Panamá con reformas hasta 2004*, Article 310. See also Coalition to Stop the Use of Child Soldiers, "Panama," in *Child Soldiers Global Report 2008*, London, 2008; available from http://www.childsoldiersglobalreport.org/files/country_pdfs/FINAL_2008_Global_Report.pdf.

³³⁶ U.S. Embassy- Panama, *reporting*, February 23, 2010.

persons for sexual exploitation.³³⁷ There are 14 attorneys specializing in the prosecution of commercial sexual exploitation of children and trafficking cases nationwide.³³⁸

In Panama, girls are trafficked domestically for the commercial sexual exploitation.³³⁹ Children are also victims of commercial sexual exploitation, particularly in rural areas and in the city of Colon.³⁴⁰ During the reporting period, the Government investigated 15 cases of child pornography, seven cases of facilitating child prostitution, 11 cases of child sex trafficking and 17 cases of payment for prostitution with a minor.³⁴¹

As discussed in Section 5.4, CONAPREDES is the lead entity for the coordination of government efforts to combat the commercial sexual exploitation of children, as well as the government's anti-trafficking activities. CONAPREDES is charged with the implementation of the National Plan for the Prevention and Elimination of Commercial Sexual Exploitation of Children and Adolescents.³⁴²

The Government's National Secretariat of Children, Adolescents, and Family implemented programs to identify children engaged in the worst forms of child labor and commercial sexual exploitation to remove them from exploitative situations and provide them services.³⁴³ The Government also provided shelter and other services and funded NGOs specifically to assist child victims of commercial sexual exploitation and trafficking.³⁴⁴

5.6 Elimination of Discrimination in Respect of Employment and Occupation

The Government of Panama ratified ILO Convention No. 100 on Equal Remuneration on June 3, 1958, and Convention No. 111 on Discrimination (Employment and Occupation) on May 16, 1966.³⁴⁵

5.6.1 General Legal Framework

Law No. 11 of 2005 complements the Labor Code by prohibiting workplace discrimination on the basis of race, nationality, disability, social class, sex, religion or political ideas.³⁴⁶ However,

³³⁷ Ibid.

³³⁸ Ibid.

³³⁹ U.S. Department of State, "Panama (Tier 2 Watch List)," in *Trafficking in Persons Report- 2010*, Washington, DC, June 14, 2010; available from <http://www.state.gov/g/tip/rls/tiprpt/2010/142761.htm>.

³⁴⁰ Ibid.

³⁴¹ Ibid.

³⁴² Comisión Nacional para la Prevención de los Delitos de Explotación Sexual, *Plan Nacional para la Prevención y Eliminación de la Explotación Sexual Comercial de Niños, Niñas y Adolescentes*, 2008, 30-38; available from http://white.oit.org.pe/ipec/documentos/plan_nacional_pana.pdf. See also U.S. Embassy- Panama, *reporting*, February 22, 2011.

³⁴³ U.S. Embassy- Panama, *reporting*, February 22, 2011.

³⁴⁴ U.S. Department of State, "Trafficking in Persons Report- 2010: Panama."

³⁴⁵ ILO, *Ratifications by Country*.

³⁴⁶ Government of Panama, *Que Prohibe la Discriminación Laboral y Adopta Otras Medidas, Asamblea Nacional Ley No. 11*, (2005) as published in *Gaceta Oficial* 25,287 (April 27, 2005), Articles 1-3; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also Executive Decree No. 17 (May 11, 1999). as

the Labor Code specifies that each employer must guarantee that at least ninety percent of his or her “ordinary” (non-specialized or non-technical) employees are Panamanian, have a Panamanian spouse or have ten years of residency in Panama. No more than 15 percent of all employees may be specialized or technical foreign personnel, unless authorized by the MIDES.³⁴⁷ Law No. 11 also specifically prohibits the publication, advertisement or transmission of paid job offers that require a particular age of the prospective employee.³⁴⁸

The Labor Code sets out the permissible grounds for termination of an employment relationship, and discrimination is not included.³⁴⁹ An indefinite employee who has received notification of dismissal may petition the JCDs, or the labor courts where a Board does not exist, for reinstatement or an indemnity payment if that worker believes the dismissal was unjustified.³⁵⁰ If reinstatement is ordered, the worker must be reinstated to his or her original position within two business days after judgment is rendered, with back pay.³⁵¹ In the case that an indemnity is ordered, an employee will be paid according to a formula defined in the Labor Code, based on the duration of the employment relationship.³⁵² An employee working under a fixed-term employment agreement or an agreement for performance of specific work who is dismissed without cause is entitled to the wages he or she would have received had the agreement been completed.³⁵³

According to the U.S. Department of State, the Government allegedly did not effectively enforce legal prohibitions on discrimination.³⁵⁴ The MITRADEL is responsible for enforcing Law No. 11 and imposing sanctions against violators.³⁵⁵ The DNIT receives complaints from workers about workplace and employment discrimination and conducts inspections to investigate the allegations.³⁵⁶

The following sections provide information on the law and practice facing certain protected worker groups in Panama, where further specific information is available.

published in *Gaceta Oficial*, No. 23,798 (May 18, 1999); available from

<http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁴⁷ *Código de Trabajo*, Article 17. Violators of these provisions are subject to fines between 50 to 500 balboas, in addition to the immediate dismissal of unauthorized foreign employees. *Ibid.*, Article 20.

³⁴⁸ *Que Prohibe la Discriminación Laboral y Adopta Otras Medidas, Asamblea Nacional Ley No. 11*, Articles 1-3.

³⁴⁹ *Código de Trabajo*, Article 213. See also *Labor Code* (trans. by Miller and Shirley), footnote 158 for additional legal references.

³⁵⁰ *Código de Trabajo*, Article 218. Article 214 of the Labor Code requires employers to give prior written notice indicating the date and specific cause for dismissal. The U.S. Department of State reports that some employers avoid giving the required two weeks notice by dismissing some employees one week before a holiday. See also U.S. Department of State, “Country Reports – 2010: Panama,” Section 7b.

³⁵¹ *Código de Trabajo*, Article 220.

³⁵² *Ibid.*, Article 225.

³⁵³ *Ibid.*, Article 227.

³⁵⁴ U.S. Department of State, “Country Reports – 2010: Panama,” Section 6.

³⁵⁵ *Que Prohibe la Discriminación Laboral y Adopta Otras Medidas, Asamblea Nacional Ley No. 11*, Article 4.

³⁵⁶ As of 2007, there were no reported discrimination cases in the TST. U.S. Embassy-Panama City, *reporting*, August 15, 2007, Section 2. See also Government of Panama, *Por el cual se Reglamenta Ley No. 4 de 29 Enero de 1999, Por la cual se Instituye la Igualdad de Oportunidades para las Mujeres, Decreto Ejecutivo No. 53 de 25 de Junio de 2002* as published in *Gaceta Oficial*, No. 24,589 (July 5, 2002), Article 41; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

5.6.2 Gender

The Labor Code prohibits sexual harassment in the workplace by employers and employees, and such acts by an employee may be grounds for termination.³⁵⁷ Law No. 4 of 1999 establishes a broad framework of equal rights for women in Panama and sets out a policy of anti-discrimination based on a person's gender.³⁵⁸ The labor provisions of Law No. 4 establish that the Government must strive to reduce women's unemployment rate and gender-based segregation in the workforce and improve working conditions for women.³⁵⁹ The Government is responsible for promoting employment programs that support women in the informal sector, designing and implementing skills training programs to help women qualify for well-paying jobs, and helping to promote the integration of women with disabilities.³⁶⁰ Law No. 4 also requires the Government to eliminate discrimination with respect to access to, and promotions within, the public sector and to study and prevent sexual assault and harassment in the workplace. The Government must also promote increased participation and leadership of women in unions; education regarding domestic workers' legal rights and responsibilities; and conditions of work that meet basic needs, including services related to hygiene, health, food, and children.³⁶¹

Law No. 4 also specifies that the Government has obligations to promote equal opportunities for indigenous and Afro-Panamanian women, and to promote the development and employability of rural women.³⁶² For Afro-Panamanian women, the Government must support public education or awareness activities and research the manifestations of racism that diminish their dignity and rights.³⁶³

The Constitution obligates the Government to protect pregnant employees, and the Labor Code places specific limitations on their dismissal. In particular, an employer must obtain prior authorization for dismissal of a pregnant employee from the appropriate judicial labor authority by demonstrating cause for such employee's dismissal. If a pregnant worker is fired without such prior authorization, the employee must be reinstated immediately and awarded accrued wages if she produces medical certification of her pregnancy within 20 days of her dismissal.³⁶⁴ The Constitution further prohibits the dismissal of an employee during the first year following return from maternity leave; however, the Labor Code allows for dismissal after the first three months for cause and with prior judicial authorization.³⁶⁵

³⁵⁷ *Código de Trabajo*, Articles 127, 138, and 213.A.15.

³⁵⁸ Government of Panama, *Por la cual se Constituye la Igualdad de Oportunidades para las Mujeres Ley No.4 de enero de 1999*, as published in *Gaceta Oficial*, No. 23,729 (February 6, 1999); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁵⁹ *Ibid.*, Article 4(9).

³⁶⁰ *Ibid.*, Article 6.

³⁶¹ *Ibid.*, Article 11.

³⁶² *Ibid.*, Articles 25-27.

³⁶³ *Ibid.*, Article 27.

³⁶⁴ *Código de Trabajo*, Articles 105 and 106. See also *Constitución Política de la República de Panamá*, Article 68, and *Código de Trabajo*, Article 107, which entitle pregnant employees to mandatory paid leave.

³⁶⁵ *Constitución Política de la República de Panamá*, Article 68. See also *Código de Trabajo*, Article 113.

Since 2007, the ILO CEACR has addressed claims of discrimination against pregnant women raised by the FENASEP. According to the FENASEP, certain women who were pregnant while working in the public sector under temporary contracts were dismissed from their positions or their contracts were not renewed. In 2007, the Government provided information on progress made in resolving these individual cases,³⁶⁶ but in 2010 the CEACR reported more such cases raised by FENASEP. In 2011, the CEACR noted that the United Nations Human Rights Committee has also expressed concern at the practice of requiring pregnancy tests as a condition for access to employment.³⁶⁷ Reiterating its 2008 comments, in 2011, the CEACR again urged “the Government to take the necessary measures to prevent discrimination on the ground of pregnancy, especially with regard to access to employment and job security and to ensure that temporary contracts are not used as a means to discriminate against [women] based on pregnancy.”³⁶⁸ The CEACR further stated in the context of the Maternity Protection Convention (No. 3) that “fixed-term contracts should not be used to circumvent the legislation protecting pregnant women or women on maternity leave.”³⁶⁹

The MIDES is responsible for public policy related to the promotion of equal opportunities for women.³⁷⁰ Its National System for Training on Gender (*Sistema Nacional de Capacitación en Género*) provides capacity building to governmental and non-governmental institutions to strengthen their ability to formulate, implement, continue, and evaluate public policies, programs, and projects on gender-related issues.³⁷¹ Additionally, the MITRADEL, in conjunction with private sector organizations and major unions, is required to implement a policy of equal opportunities in employment and occupation for women, along with a corresponding action plan.³⁷²

As of August 2010, there were 1,256,851 women and 2,450,374 men in the Panama population. Nearly 48 percent of all women over the age of 15 and 80 percent of men over the age of 15 were in the labor force (economically active population); among these, female unemployment was 8.5 percent and male unemployment was 5.3 percent.³⁷³

As of August 2010, women made up nearly 38 percent of the total labor force.³⁷⁴ Of those working, the main occupations held by women were mobile street vendors (113,012), services and sales clerks (111,230), office employees (108,251), and professionals (83,946) (see chart).³⁷⁵

³⁶⁶ International Labor Conference, *2007 Report of the CEACR*, 312-313.

³⁶⁷ International Labor Conference, *2011 Report of the CEACR*, 460 (citing the report).

³⁶⁸ *Ibid.* See also International Labor Conference, *2008 Report of the CEACR*, 403.

³⁶⁹ International Labor Conference, *2010 Report of the CEACR*, 723.

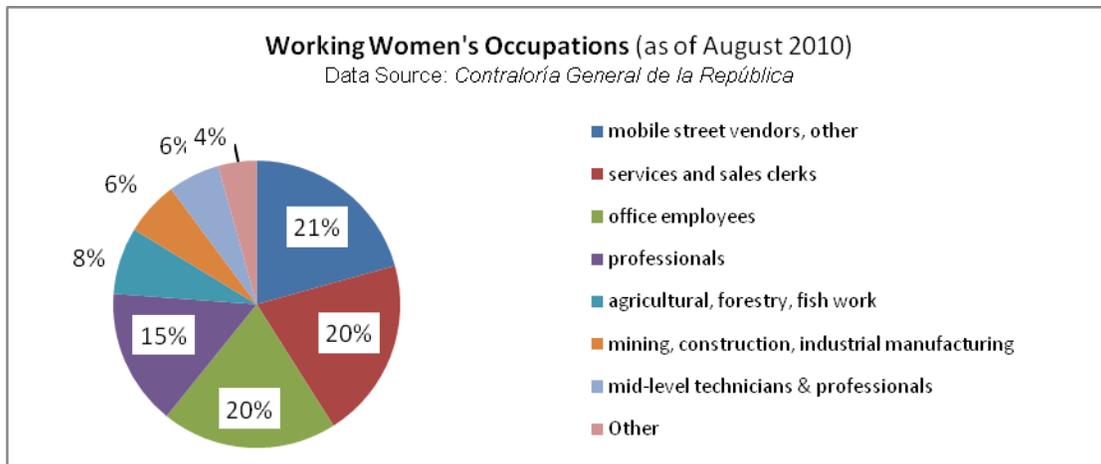
³⁷⁰ *Por la cual se Constituye la Igualdad de Oportunidades para las Mujeres Ley No. 4 de enero de 1999*, Article 5.

³⁷¹ Government of Panama, *Por el cual Se Crea el Sistema Nacional de Capacitación en Género, Decreto Ejecutivo No. 31* (2001), Article 1, as published in *Gaceta Oficial* No. 24,284, (September 7, 2004); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁷² *Por el cual se Reglamenta Ley No. 4 de 29 Enero de 1999, Por la cual se Instituye la Igualdad de Oportunidades para las Mujeres*, Article 47.

³⁷³ Contraloría General de la República, *Estadísticas del Trabajo, Vol. I – Encuesta de Mercado Laboral*, table 441-04. The unemployment rate for each gender is the percentage of the respective gender’s economically active population.

³⁷⁴ A United Nations Development Program publication on women’s labor force participation reported that from 1991 to 2003, women made up 34 to 37 percent of the labor force. See United Nations Development Program, *Economía y Género en Panamá: Visibilizando la Participación de las Mujeres*, 2005, 60; available from http://www.undp.org.pa/_pnud/Documents/PERFIL%20DE%20G%C3%89NERO%20-1.pdf.



Hourly wages were similar for men and women. In August 2008, women's median hourly wage was 2.5 balboas compared to 2.4 balboas for men. Women worked 38.4 hours per week, on average. Men averaged 42.3 hours of work per week.³⁷⁶

5.6.3 Indigenous People

On June 4, 1971, the Government of Panama ratified ILO Convention No. 107 on Indigenous and Tribal Populations.³⁷⁷

As noted earlier, Panamanian labor law and Panama's Constitution prohibit racial discrimination.³⁷⁸ The Constitution also states that companies, foundations and associations founded on the idea of racial or ethnic superiority and those that promote racial discrimination will not be recognized by the Government.³⁷⁹ It further requires the Government to give special attention to indigenous communities with the purpose of promoting their economic, social and political participation.³⁸⁰

Several Government offices and advisory bodies have been established to promote the development of indigenous people and communities and protect indigenous rights. For example, Law No. 18 of 1952 created the Office of Indigenous Policy (*Dirección Nacional de Política Indigenista*) within the Ministry of Government and Justice (*Ministerio de Gobierno y Justicia*),³⁸¹ which has as its objective the promotion of the overall development of indigenous

³⁷⁵ Contraloría General de la República, *Estadísticas del Trabajo, Vol. I – Encuesta de Mercado Laboral*, table 441-21. Chart and percentages by USDOL.

³⁷⁶ ILO, *LABORSTA Internet*, [online] [cited March 22, 2011]; available from <http://laborsta.ilo.org/>. According to the International Labor Office, these statistics describe workers who are at least 15 years old and were compiled using data from the Panama Continuous Household Survey (*Encuesta Continua de Hogares*).

³⁷⁷ ILO, *Ratifications by Country*.

³⁷⁸ *Que Prohíbe la Discriminación Laboral y Adopta Otras Medidas, Asamblea Nacional Ley No. 11 (2005)*, Article 1. See also *Constitución Política de la República de Panamá*, Article 19.

³⁷⁹ *Constitución Política de la República de Panamá*, Article 39.

³⁸⁰ *Ibid.*, Article 124.

³⁸¹ Government of Panama, *Ministerio de Gobierno y Justicia*, [online] [August 7, 2008]; available from <http://www.mingob.gob.pa/> (last visited Jan. 14, 2011). See also Economic Commission for Latin America and the Caribbean (ECLAC), *Los Pueblos Indígenas de Panamá: Diagnóstico Sociodemográfico a Partir del Censo 2000*,

people and their participation in national social programs.³⁸² The Office is required to study the situation of indigenous workers with respect to agriculture, property and leasing.³⁸³ The National Council of Indigenous Development (*Consejo Nacional de Desarrollo Indígena*) in the Ministry of the Presidency was created by Executive Decree in 2000 with the purpose of ensuring respect for human rights, indigenous rights and multiculturalism in Panama.³⁸⁴

According to the 2010 Census, Panama has a population of 3,405,813, of whom 12.3 percent are indigenous.³⁸⁵ The U.S. Department of State notes that indigenous people comprise 19 percent of the poor, and 34 percent of the extreme poor.³⁸⁶ It has also reported that according to the ILO, indigenous workers are paid 32 percent less than non-indigenous workers in comparable positions.³⁸⁷

The U.S. Department of State has reported that the majority of workers in sugar, coffee and banana plantations are indigenous persons, and these workers labor in overcrowded and unsanitary conditions.³⁸⁸ It has reported widespread social and employment discrimination against indigenous people, noting that employers of indigenous workers frequently violate labor laws concerning minimum wage, social security benefits, termination pay, and job security.³⁸⁹ However, due to staff constraints, the MITRADEL has provided limited oversight of working conditions in remote areas.³⁹⁰

Low school completion and illiteracy among the indigenous population may also have an impact on employment and wages,³⁹¹ given the relationship between education and labor market opportunities and outcomes. Poor access to schooling has been widely recognized as a problem for indigenous people. In 2003, the Indigenous Assemblies and Organizations of Panama (*Congresos y Organizaciones Indígenas de Panamá*) informed the CEACR that indigenous

Santiago de Chile: June 2005, 17-18; available from <http://www.eclac.org/publicaciones/xml/7/22277/LCW20-panama.pdf>.

³⁸² Inter-American Development Bank, *Panamá – Compilación de Legislación sobre Asuntos Indígenas*, (2004); available from <http://www.iadb.org/sds/IND/lev/pdocs/Panama.pdf>. See also Government of Panama, *Por la cual se Desarrolla el Artículo 94 de la Constitución Nacional y se dictan otras medidas*, *Asamblea Nacional Ley No. 18*, (1952); as published in *Gaceta Oficial 11,717* (February 25, 1952); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁸³ *Por la cual se Desarrolla el Artículo 94 de la Constitución Nacional y se dictan otras medidas*, Article 5.

³⁸⁴ Government of Panama, *Por el cual se crea el Consejo Nacional de Desarrollo Indígena, Decreto Ejecutivo No.1* (2000), Article 1, as published in *Gaceta Oficial 23,980* (February 1, 2000); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. Calculation by USDOL.

³⁸⁵ Instituto Nacional de Estadística y Censo, *Censos Nacionales 2010*, “Resultados Finales Básicos” (Dec. 15, 2010), table 20; available from “Tabulados Finales Básicos” link at <http://www.censos2010.gob.pa/Resultados/>.

³⁸⁶ U.S. Department of State, “Country Reports – 2009: Panama,” Section 6.

³⁸⁷ U.S. Department of State, “Country Reports – 2008: Panama,” Section 5.

³⁸⁸ U.S. Department of State, “Country Reports – 2010: Panama,” Section 6.

³⁸⁹ U.S. Department of State, “Country Reports – 2010: Panama,” Section 6.

³⁹⁰ U.S. Department of State, “Country Reports – 2010: Panama,” Section 6.

³⁹¹ Data from the 2000 census indicate that indigenous persons 20 years and older had an average of 3.8 years of formal schooling; non-indigenous persons in the same age group had nine years of schooling, on average. Country-wide, 38 percent of the indigenous population 15 years and older was illiterate; among the non-indigenous population this rate was six percent. Illiteracy rates were higher in the *Comarcas*, ranging between 43 and 52 percent among indigenous persons and 19 to 26 percent among the non-indigenous. ECLAC, *Los Pueblos Indígenas de Panamá: Diagnóstico Sociodemográfico a Partir del Censo 2000*, 59, 62, 68.

communities had fewer opportunities to access formal education than the rest of the population.³⁹²

5.6.4 People with Disabilities

People with disabilities in Panama have the right to economic and social security, a decent standard of living, and remunerated employment and the right to form or join unions and workers' organizations.³⁹³ In addition, the Law on Equal Opportunities for People with Disabilities establishes extensive rights and services in the public and private sectors for the disabled. The law bans employment and workplace discrimination based on disability and defines discrimination as exclusion or restriction based on a person's disability, including the failure to provide accommodations and to make the necessary adaptations to ensure the recognition, enjoyment or exercise, in equal conditions, of the rights of the disabled.³⁹⁴ The Law on Equal Opportunities provides that policies and programs regarding hiring and promotion, conditions of work, remuneration, work environment, and job retention if injured at work must be equitable and not discriminate against disabled persons.³⁹⁵ The law also requires that any violations are to be reported to and investigated by the DNIT and provides for sanctions for violators.³⁹⁶ The Labor Code gives mental or physical disability as a reason for dismissing an employee with cause only when "[t]he mental or physical disability of an employee, properly verified, or his loss of the qualifications required by law for the exercise of his occupation, that [sic] makes the fulfillment of the essential obligations of the [employment] agreement impossible."³⁹⁷

The Law on Equal Opportunities charges the Government with developing policies, programs and services that support equal access to employment opportunities,³⁹⁸ as well as providing professional and occupational development services,³⁹⁹ such as vocational training workshops and vocational rehabilitation for disabled persons. Each government agency must, according to its ability, guarantee the full rights of the disabled.⁴⁰⁰ The Government, private enterprises, civic and non-governmental organizations together are required to promote labor market-based

³⁹² ILO CEACR, *Direct Request, Indigenous and Tribal Populations Convention, 1957 (No. 107), Panama (ratification: 1971)* [online] 2005 [cited September 8, 2008]; available from <http://www.ilo.org/ilolex/english/newcountryframeE.htm>.

³⁹³ Government of Panama, *Por la cual Se Protege a las Personas Discapacitadas Auditivas, Se Modifican los Artículos 19 y 20 de la Ley No. 53 de 30 de Noviembre de 1951 y Se Adoptan Otras Medidas, Asamblea Legislativa Ley No.1* (1992), as published in *Gaceta Oficial*, No. 21,964 (January 31, 1992), Article 9; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁹⁴ Government of Panama, *Por la cual Se Establece la Equiparación de Oportunidades para las Personas con Discapacidad, Asamblea Legislativa Ley No. 42* (1999) as published in *Gaceta Oficial* No. 23,876 (August 31, 1999), Article 3.5, 54; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁹⁵ *Ibid.*, Article 41

³⁹⁶ *Ibid.*, Article 54. See also Government of Panama, *Por Medio del cual Se Reglamenta la Ley No. 42 de 27 de Agosto de 1999, por la cual Se Establece la Equiparación de Oportunidades para las Personas con Discapacidad, Decreto Ejecutivo No. 88* (2002), as published in *Gaceta Oficial* No. 24,682 (November 18, 2002), Article 53; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

³⁹⁷ *Labor Code* (trans. by Miller and Shirley), Article 213.B.4. See also *Código de Trabajo*.

³⁹⁸ *Por la cual Se Establece la Equiparación de Oportunidades para las Personas con Discapacidad*, Articles 3.7 and 6.

³⁹⁹ *Ibid.*, Article 18.

⁴⁰⁰ *Ibid.*, Article 8.

training programs in education centers for the disabled in order to ensure their access to the labor market.⁴⁰¹

Executive Decree No. 103 established the National Secretariat for the Social Integration of Persons with Disabilities (*Secretaría Nacional para la Integración Social de las Personas con Discapacidad* (SENADIS)) within the Ministry of the Presidency in 2004.⁴⁰² Law No. 23 of 2007 made the SENADIS an autonomous entity with its own budget.⁴⁰³ The SENADIS is responsible for, among other things, convening and presiding over meetings of the National Advisory Council for the Integration of People with Disabilities (*Consejo Nacional Consultivo para la Integración Social de las Personas con Discapacidad*).⁴⁰⁴ This large public-private multi-sector Council is responsible, in part, for promoting the rights of the disabled in employment, proposing strategies to ensure their integration in the workplace and labor market more broadly, and including disabled persons' needs in the MITRADEL's modernization process.⁴⁰⁵

The Law on Equal Opportunities for People with Disabilities states that disabled job applicants who are as qualified as others should be given priority in hiring.⁴⁰⁶ Each employer of 50 or more workers is legally required to have no less than two percent of its workforce consist of properly qualified people with disabilities.⁴⁰⁷ The MITRADEL is responsible for monitoring compliance with this requirement and for investigating complaints and sanctioning violators.⁴⁰⁸ Employers who violate the two percent requirement are to be fined daily the minimum salary for each disabled person that the employer is lacking in its workforce for as long as the shortage exists. The funds collected from such fines are to be deposited in an account that will support, among other things, vocational courses for the disabled.⁴⁰⁹

Some reports suggest that employer reluctance to hire persons with disabilities is a problem in Panama. For example, in November 2007, only eight of 100 invited companies attended a MITRADEL-sponsored job fair that aimed to facilitate employment of workers with disabilities.⁴¹⁰ A 2005 SENADIS report also notes that private businesses and governmental

⁴⁰¹ Ibid., Article 23.

⁴⁰² Government of Panama, *Por el cual Se Crea la Secretaría Nacional para la Integración Social de las Personas con Discapacidad y el Consejo Nacional Consultivo para la Integración Social de las Personas con Discapacidad, Decreto Ejecutivo No. 103* (2004), as published in *Gaceta Oficial* No. 25,131 (September 7, 2004), Article 1; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. The Ministry of the Presidency is one of thirteen ministries within the Executive Branch of the Government of Panama.

⁴⁰³ Government of Panama, *Que Crea la Secretaria Nacional de Discapacidad, Asamblea Nacional Ley No. 23* (2007), as published in *Gaceta Oficial Digital* No. 25,824 (June 29, 2007); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also U.S. Department of State, "Panama," in *Country Reports on Human Rights Practices – 2007*, Section 5, Washington, D.C., March 11, 2008; available from <http://www.state.gov/g/drl/rls/hrrpt/2007/100648.htm>.

⁴⁰⁴ *Que Crea la Secretaría Nacional*, Article 3.

⁴⁰⁵ Ibid., Article 7.6. See also National Secretary of Disability, *Política de Discapacidad de la Republica de Panama*, Panama: April 2009, available from <http://www.senadis.gob.pa/wp-content/uploads/Políticas.pdf> (last visited Jan. 14, 2011).

⁴⁰⁶ *Por la cual Se Establece la Equiparación de Oportunidades para las Personas con Discapacidad*, Article 41.

⁴⁰⁷ Ibid., Article 44.

⁴⁰⁸ Ibid.

⁴⁰⁹ Ibid., Article 45.

⁴¹⁰ U.S. Department of State, "Country Reports – 2007: Panama," Section 5.

institutions do not comply with the two percent hiring rule.⁴¹¹ The results of a SENADIS survey, reported in 2005, revealed that 358 persons with disabilities were employed by 15 governmental agencies.⁴¹² The total number of governmental workers in that same year was 183,218 persons,⁴¹³ suggesting that persons with disabilities made up roughly 0.2 percent of total employees.

The MITRADEL and the Board of the Panama Institute of Rehabilitation Provisions (*Patronato del Instituto Panameño de Rehabilitación Especial*) are responsible for promoting the integration of rehabilitated persons into the workforce through the use of a registry and job placement service. The MITRADEL is responsible for maintaining a record of those persons with disabilities who have found work through the placement service.⁴¹⁴

Law No. 59 of 2005 prohibits all forms of workplace and employment discrimination against, and protects the rights of all workers (national or foreign) with chronic illnesses and involuntary or degenerative diseases that produce work-related disabilities. Such workers have the right to maintain their jobs in conditions equal to those prior to the medical diagnoses and may not be lawfully fired if they are able to perform work responsibilities that are assigned appropriately for their status, strengths, aptitudes, preparation, skills and new physical conditions.⁴¹⁵ Exerting pressure on or persecution such workers that leads to their job resignation is prohibited.⁴¹⁶ Such workers may only be dismissed with just cause and prior judicial authorization from the labor courts or from the appeal and conciliation boards that handle matters regarding public servants.⁴¹⁷

According to the 2010 Census, three percent (100,643) of Panamanians are disabled.⁴¹⁸ Using data from the 2000 Census, the SENADIS estimated there were roughly 52,000 people with disabilities, or 1.8 percent of Panama's population of approximately 2.9 million.⁴¹⁹ The SENADIS estimated that among the population of Panamanians with disabilities the unemployment rate was 18 percent,⁴²⁰ as compared to 13.5 percent for the non-disabled population in that same year.⁴²¹

⁴¹¹ President of the Republic, *Plan Estratégico Nacional para la Inclusión Social de las Personas con Discapacidad y sus Familias: 2005-2009*, 18, Panama: August 2005; available from <http://senadis.gob.pa/wp-content/uploads/documentos/plan-estrategico-nacional.pdf>.

⁴¹² *Ibid.*, 18. See also U.S. Embassy-Panama City, *reporting*, August 15, 2007, Section 3.

⁴¹³ Instituto Nacional de Estadística y Censo, *Volumen II. Empleo: Sectores Público y Privado: Año 2005*, Panama: December 2006; available from <http://www.contraloria.gob.pa/inec/>.

⁴¹⁴ *Por la cual Se Protege a las Personas Discapacitadas Auditivas, Se Modifican los Artículos 19 y 20 de la Ley No. 53 de 30 de Noviembre de 1951 y Se Adoptan Otras Medidas, Asamblea Nacional Ley No. 1 (1992)*, Article 12.

⁴¹⁵ *Ibid.*, Article 2.

⁴¹⁶ *Ibid.*, Article 3.

⁴¹⁷ *Ibid.*, Article 4.

⁴¹⁸ *Censos Nacionales 2010*, "Resultados Finales Básicos" (Dec. 15, 2010), table 17.

⁴¹⁹ *Plan Estratégico Nacional para la Inclusión Social de las Personas con Discapacidad*, 14-15.

⁴²⁰ *Ibid.*, 16. In a 2001 report, the MIDES estimates that this rate could be 40 percent in Panama Province (*la Provincia de Panamá*), the Panamanian province that contains the capital and largest city, Panama City.

⁴²¹ ILO, *LABORSTA Internet*

5.6.5 HIV/AIDS

Law No. 3 of 2000 protects workers who are infected with, or are carriers of, sexually transmitted diseases and workers with HIV/AIDS from discrimination, stigmatization, and segregation in the workplace.⁴²² It also provides such workers with the right to confidentiality about their health, except in circumstances established in the Law regarding risky behavior.⁴²³ No employer in the public or private sector, whether national or foreign, may request medical evidence from a worker regarding his or her HIV status for the purpose of hiring or retaining that worker. A worker's infection status is not cause for job dismissal.⁴²⁴ A worker is not obligated to inform his or her supervisor nor work colleagues of his or her infection status. When it is necessary to communicate such status, the worker may inform his or her supervisor, who should keep such information in confidence and, if necessary, change the work conditions so the worker can fulfill his or her functions according to medical advice.⁴²⁵ Law No. 3 states that the following employment-related violations are subject to sanctions: an illegal request by an employer for a diagnostic test of an employee or prospective employee; improper use of test results for purposes of employment discrimination; and violation of a worker's right to confidentiality of test results as protected under this Law.⁴²⁶ Applicable sanctions are found in Law No. 3, as well as the Health Code and the Criminal Code.⁴²⁷

The U.S. Department of State reports that discrimination against persons with HIV/AIDS in employment is common due to ignorance of the law and a lack of compliance mechanisms.⁴²⁸

5.7 Acceptable Conditions of Work

5.7.1 Minimum Wage

On June 19, 1970, the Government of Panama ratified ILO Convention No. 26 on the Creation of Minimum Wage-Fixing Machinery and ILO Convention No. 95 on Protection of Wages.⁴²⁹

The Constitution calls for a national minimum wage to be established to provide a decent standard of living for workers in Panama.⁴³⁰ The Labor Code assigns responsibility for setting minimum wage rates to the executive branch, which must take into consideration the recommendations made by the tripartite National Commission on the Minimum Wage (*Comisión Nacional de Salario Mínimo*).⁴³¹ Minimum wage rates are established based on industrial, commercial or agricultural activity, and factors considered in determining such rates include

⁴²² Government of Panama, *General sobre las Infecciones de Transmisión Sexual, el Virus de la Inmunodeficiencia Humana y el SIDA, Asamblea Nacional Ley No. 3*, Articles 31 and 37 (2000), as published in *Gaceta Oficial*, No. 23,964 (January 7, 2000); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁴²³ *Ibid.*, Article 34.

⁴²⁴ *Ibid.*, Article 37.

⁴²⁵ *Ibid.*, Article 38.

⁴²⁶ *Ibid.*, Article 45.

⁴²⁷ *Ibid.*, Article 46.

⁴²⁸ U.S. Department of State, "Country Reports – 2010: Panama," Section 6.

⁴²⁹ ILO, *Ratifications by Country*.

⁴³⁰ *Constitución Política de la República de Panamá*, Articles 65 and 66.

⁴³¹ *Código de Trabajo*, Articles 174.

regional cost differences, nature of the work and conditions of employment.⁴³² Executive Decree No. 13 of 2006 established that the minimum wage for government workers is to be determined according to the rates established in Executive Decree No. 7 of 2006 for the private sector.⁴³³

The most recent adjustment of minimum wage rates took place on December 21, 2009. The hourly base rates range from 1.06 to 2.0 balboas, with the lowest rate applying to workers in small agricultural businesses (with ten or fewer employees) and the highest rate applying to workers in various other sectors, including construction, transportation, and telecommunications.⁴³⁴ The previous hourly base range established in December 2007 was 1.01 to 1.87 balboas.⁴³⁵ For domestic service workers, the minimum salary is set between 145 and 160 balboas (previously 121 to 134 balboas) per month.⁴³⁶

Fines for violating laws relating to the minimum wage vary from 100 to 500 balboas and can be doubled for repeated violations.⁴³⁷

Most workers who are legally employed in the formal sector in urban areas receive at least the minimum wage. However, workers in the informal sector can earn far below the minimum wage. The U.S. Department of State reports that the Government is less likely to enforce minimum wage laws in most rural areas, where many workers earn only three to six balboas per day.⁴³⁸

5.7.2 Hours of Work

The Government of Panama ratified ILO Conventions No. 30 on Hours of Work (Commerce and Offices) on February 16, 1959, and No. 89 on Night Work (Women) on June 19, 1970.⁴³⁹

The Constitution requires overtime rates to be paid for all work in excess of eight hours per day or 48 hours per week.⁴⁴⁰ The Labor Code establishes additional requirements for shifts involving

⁴³² Ibid., Articles 172 and 174. The minimum wage rates are to be updated at least every two years and are to take into account regional cost differences, the national economic situation, employment and fiscal policies, as well as workplace hazards, working conditions, and occupational differences, when appropriate.

⁴³³ Government of Panama, *Por la cual se Establece el Salario Mínimo Legal para los Servidores Públicos en Todo el País, Decreto Ejecutivo No. 13* (2006), as published in *Gaceta Oficial*, No. 25,535 (May 2, 2006); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also Government of Panama, *Por Medio del cual se Fijan las Nuevas Tasas de Salario Mínimo en Todo el Territorio Nacional, Decreto Ejecutivo No. 7* (2006), as published in *Gaceta Oficial*, No. 25,501 (March 10, 2006), Article 7; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>. See also MITRADEL Official, Written communication to U.S. Embassy-Panama City, February 9, 2007.

⁴³⁴ Government of Panama, *Por Medio del cual se Fijan las Nuevas Tasas de Salario Mínimo en Todo el Territorio Nacional, Decreto Ejecutivo No. 263* (2009), as published in *Gaceta Oficial*, No. 26,431-B (December 21, 2009), Article 2; available from <http://www.gacetaoficial.gob.pa/buscador.php>.

⁴³⁵ Government of Panama, *Por Medio del cual se Fijan las Nuevas Tasas de Salario Mínimo en Todo el Territorio Nacional, Decreto Ejecutivo No. 46* (2007), as published in *Gaceta Oficial*, No. 25,938 (December 12, 2007), Article 2; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁴³⁶ *Por Medio del cual se Fijan las Nuevas Tasas de Salario Mínimo en Todo el Territorio Nacional, Decreto Ejecutivo No. 263* (2009), Article 4. *Por Medio del cual se Fijan las Nuevas Tasas, Decreto Ejecutivo No. 46* (2007), Article 7.

⁴³⁷ *Código de Trabajo*, Article 180.

⁴³⁸ U.S. Department of State, "Country Reports – 2010: Panama," Section 7e.

⁴³⁹ ILO, Ratifications by Country.

⁴⁴⁰ *Constitución Política de la República de Panamá*, Article 66. The Constitution also establishes seven hours as the maximum number of night hours.

work at night. During a night shift, overtime must be paid after seven hours per shift or 42 hours per week. Mixed work schedules that involve both day and night work require overtime pay after seven and a half hours daily or 45 hours per week.⁴⁴¹ Employees cannot be obliged to work overtime except under specific conditions, such as during catastrophes or when required by a collective agreement.⁴⁴²

For daytime overtime work, a worker is to be paid an additional 25 percent over that worker's normal wage. The employer must pay 50 percent over the normal wage when overtime occurs during a nighttime work period and 75 percent over the normal wage for an extended mixed schedule that began at night.⁴⁴³ If employees work more than three hours of overtime in one day or more than nine overtime hours in a week, excess overtime hours must be paid at an additional 75 percent over the normal wage, notwithstanding additional penalties that may be imposed on the offending employer.⁴⁴⁴ Violators of overtime laws and regulations may be fined 50 to 500 balboas by the MITRADEL or the labor courts.⁴⁴⁵

Special provisions concerning overtime hours and rates are made for work in EPZs and FTZs, in the SEAB, on special construction sites and in construction that serves the national interest, in small businesses, and in the maritime industry. In the EPZs and FTZs, there is a single overtime wage rate of 25 percent over the normal wage for work in excess of eight hours per day; overtime hours are limited to three per day.⁴⁴⁶ In the SEAB, overtime must be paid at a rate of 40 percent over the normal wage.⁴⁴⁷ Workers engaged in construction that either serves the national interest or takes place on special construction sites such as highways, bridges, mines, ports, and dams may also not work more than three overtime hours per day. In the event that this limit is exceeded for any reason, an offending employer must pay the worker an additional 75 percent over the normal wage on the excess hours and may face additional penalties. For this group of construction workers, overtime is defined as time that is beyond ordinary work hours,⁴⁴⁸ even if such work is less than eight hours. Small business workers are to be compensated by a single overtime rate of an additional 25 percent over the workers' normal wages.⁴⁴⁹ For seafarers, overtime hours, their limits per month, and overtime pay are set out in enrollment

⁴⁴¹ *Código de Trabajo*, Articles 30, 31, and 33. The *Código de Trabajo* describes two periods of work: day work from 6 a.m. to 6 p.m. and night work from 6 p.m. to 6 a.m.

⁴⁴² *Ibid.*, Article 35.

⁴⁴³ *Ibid.*, Article 33.

⁴⁴⁴ *Ibid.*, Article 36. See also the MITRADEL website links to *Dirección Nacional de Trabajo* (then see *Objetivos*) and to *Dirección de Inspecciones* regarding the National Directorate's general authority to impose sanctions and the DNIT's general responsibility to coordinate with other agencies, available from <http://www.mitradel.gob.pa/>.

⁴⁴⁵ *Ibid.*, Article 38.

⁴⁴⁶ *Que establece un régimen especial, integral y simplificado para el establecimiento y operación de zonas francas y dicta otras disposiciones*, Ley 32 (2011), Article 64. These are the same provisions as previously contained in the General EPZ Law. See also *Por el cual se agiliza el trámite para el establecimiento de empresa en las zonas procesadoras*, Article 11. See also Dayra Berbey de Rojas, "Régimen Especial de las Zonas Procesadoras Para la Exportación," in *Contratos y Regímenes Especiales de Trabajo*, Panama: Juris Textos Editores, 2002, 54-55.

⁴⁴⁷ *Que crea un régimen especial para el establecimiento y operación del Área Económica Especial de Barú*, Ley 29 (June 8, 2010), Article 15.

⁴⁴⁸ Government of Panama, *Por la cual se toman medidas relacionadas con los contratos de trabajo en la construcción que se refieran a obras especializadas o de interés nacional*, Ley No. 5 (1982), as published in *Gaceta Oficial*, No. 19,521 (March 10, 1982), Articles 2 and 5; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

⁴⁴⁹ Government of Panama, *Por la cual se dictan disposiciones laborales para promover el empleo y la productividad y se adoptan otras normas*, Ley No. 1 (1986), as published in *Gaceta Oficial*, No. 20,513 (March 17, 1986), Articles 1-3; available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

agreements signed by the workers and ship owners, though such agreements may not violate the constitutional requirement that, at a minimum, overtime rates be paid for all work in excess of eight hours per day or 48 hours per week. Compensation for overtime worked may take the form of a cash payment that is no less than an additional 25 percent of base wages, exemption from work or leave, or another form of compensation.⁴⁵⁰ In lieu of additional cash payment for overtime hours, crew members aboard commercial fishing ships who are paid on the basis of production are granted one day of additional shore rest for every eight days of work aboard a vessel.⁴⁵¹

The CEACR has objected to the absence of an official annual limit on cumulative overtime hours of work, as required by ILO Convention No. 30, and called upon the Government to change Article 36 of the Labor Code accordingly to come into full compliance with the Convention.⁴⁵² The Government report submitted to the Committee in 2007 and the findings of a February 2006 ILO technical assistance mission indicated that tripartite consensus had not been achieved concerning an annual limit of overtime hours. The Committee in 2008 reminded the Government of its primary responsibility for compliance with international labor standards and full application of ratified Conventions and called upon the Government to resolve the issue without delay in order to ensure its legislation is in line with ILO Convention No. 30. The Committee further requested that the Government indicate the limits on daily and annual hours of overtime work that apply to the public sector.⁴⁵³

The Constitution requires all employers to provide for a weekly rest period and to offer paid vacation days.⁴⁵⁴ The Labor Code stipulates that workers are entitled to a day of rest each week, with preference given to Sundays, and provides a list of mandatory days of rest comprising ten national holidays and two days of national observance.⁴⁵⁵ An employee who works on a Sunday or another normal rest day is to be paid an additional 50 percent above the normal daily wage and is to be given an alternative rest day.⁴⁵⁶ For work on a national holiday, the worker is to be paid 150 percent over the normal daily wage (for a total of 2.5 times the normal wage) and given a day off.⁴⁵⁷

Panamanian law makes other special provisions concerning work on weekly days of rest, holidays and days of national observance for certain categories of workers. EPZ and FTZ employees are paid an additional 50 percent for work on scheduled days off, which may occur on a fixed or rotating schedule, and are to be given an alternative rest day.⁴⁵⁸ Law No. 5 of 1982 provides a system by which workers engaged in certain construction projects may defer up to three weekly days of rest for use at a later date and receive additional compensation for time

⁴⁵⁰ *Por la cual se reglamenta el trabajo en el mar y las vías navegables y se dictan otras disposiciones*, Articles 41 and 68.

⁴⁵¹ *Ibid.*, Articles 94, 95 and 99. Wages for these workers are understood to include payment for weekly days of rest, holidays, days of national observance and additional days of rest granted as compensation for overtime worked.

⁴⁵² See e.g. International Labor Conference, *2010 Report of the CEACR*, 648-649.

⁴⁵³ International Labor Conference, *2008 Report of the CEACR*, 581; see also International Labor Conference, *2006 Report of the CEACR*, 354-355; available from <http://www.ilo.org/public/english/standards/reim/ilc/ilc95/pdf/rep-iii-1a.pdf>. See also International Labor Conference, *2005 Report of the CEACR*, 405.

⁴⁵⁴ *Constitución Política de la República de Panamá*, Article 70.

⁴⁵⁵ *Código de Trabajo*, Articles 40, 41 and 46.

⁴⁵⁶ *Ibid.*, Article 48.

⁴⁵⁷ *Ibid.*, Article 49.

⁴⁵⁸ *Que establece un régimen especial, integral y simplificado para el establecimiento y operación de zonas francas y dicta otras disposiciones*, Article 63.

worked on Sundays or weekly days of rest; it is at employers' discretion to use this system.⁴⁵⁹ Field workers employed by small businesses must receive an additional 50 percent of their normal wages for work occurring on a holiday or day of national observance.⁴⁶⁰ Workers aboard commercial fishing ships have the right to claim one day of shore rest for each day of weekly rest and each public holiday worked during a voyage.⁴⁶¹

5.7.3 Occupational Safety and Health

The Government of Panama ratified ILO Convention No. 81 on Labor Inspection on June 3, 1958, and ILO Convention No. 120 on Hygiene in Commerce and Offices on June 19, 1970. On June 4, 1971, it ratified ILO Convention No. 68 on Food and Catering (Ships' Crews) and ILO Convention No. 92 on Accommodation of Crews Convention (Revised). It ratified ILO Convention No. 167 on Safety and Health in Construction on January 31, 2008.⁴⁶²

The Constitution entrusts the Government with the responsibility of regulating and monitoring workplace health and safety.⁴⁶³ The Labor Code requires employers to adopt health, safety, and other necessary measures to ensure a safe and clean working environment and to prevent workplace accidents and occupational illnesses and, to these ends, establishes a list of minimum protective and preventative health and safety measures that employers must adopt.⁴⁶⁴ For example, dangerous substances must be safely stored, and employers must provide workers with the protective clothing and equipment necessary to safely perform their job functions,⁴⁶⁵ such as boots, helmets, gloves, special clothing, or other similar equipment.⁴⁶⁶ Employers are also obligated to notify employees of the hazards associated with operating machinery, provide them with instructions for the safe operation of machinery and install safety devices in machines.⁴⁶⁷ Fines for violating the Labor Code's industrial health and safety standards vary from 50 to 500 balboas; the severity of the violation and the number of people affected by it are taken into account when determining the appropriate penalty.⁴⁶⁸

Employers are forbidden from requiring employees to perform work that endangers their health or lives.⁴⁶⁹ The U.S. Department of State has reported, however, that in practice, workers generally have not been permitted to leave their workstations when faced with an immediate threat to their health and safety.⁴⁷⁰ Those who request inspections of the safety and health conditions of their work environment are protected by law from retaliatory dismissal.⁴⁷¹ In addition, workers who have suffered workplace injuries are entitled to return to their jobs when they are healthy, or they are to be given other responsibilities if their condition does not permit

⁴⁵⁹ *Por la cual se toman medidas relacionadas con los contratos de trabajo en la construcción*, Articles 1 and 3.

⁴⁶⁰ *Por la cual se dictan disposiciones laborales para promover el empleo*, Article 2.

⁴⁶¹ *Por la cual se reglamenta el trabajo en el mar y las vías navegables y se dictan otras disposiciones*, Article 99.

⁴⁶² ILO, Ratifications by Country.

⁴⁶³ *Constitución Política de la República de Panamá*, Article 110.

⁴⁶⁴ *Código de Trabajo*, Articles 128, 282, 292 and 295.

⁴⁶⁵ *Ibid.*, Articles 283 and 284.

⁴⁶⁶ *Ibid.*, Article 134.

⁴⁶⁷ *Ibid.*, Article 286.

⁴⁶⁸ *Ibid.*, Article 290.

⁴⁶⁹ *Ibid.*, Article 138.

⁴⁷⁰ U.S. Department of State, "Country Reports – 2010: Panama," Section 7e.

⁴⁷¹ *Código de Trabajo*, Article 138.

them to carry out their former duties.⁴⁷² Injured workers or their survivors are also entitled to receive compensation related to workplace injuries, illnesses, and fatalities.⁴⁷³

The responsibility for inspecting workplaces for occupational safety and health violations is shared by the MITRADEL's DNIT and the Social Security Administration (*Caja de Seguro Social*, CSS), except for workplaces that are regulated and inspected by the AMP. MITRADEL officials report that the DNIT and the CSS have equal authority and operate independently within their own competencies, and coordinate information as appropriate. Inspectors from the MITRADEL respond to complaints and carry out preventative inspections related to, for example, salaries, overtime, and working conditions. Inspectors from the CSS conduct preventative inspections of firms for compliance with social security requirements, for example, the number of workers, required payment of CSS fees, and health and safety issues.⁴⁷⁴ In addition to their technically trained inspectors, the CSS employs doctors, nurses, psychologists, and other technicians who specialize in workplace health issues and carry out studies of specific workplaces.⁴⁷⁵ The Government reported that in 2008 there were 27 inspectors at the DNIT dedicated to occupational health and safety.⁴⁷⁶

For 2010, the DNIT conducted 3,239 health and safety inspections.⁴⁷⁷ The Government has stated that it does not have data on whether these inspections led to sanctions.⁴⁷⁸ In 2010 the DNIT conducted 1,713 inspections in the construction industry, approximately half of which were due to requests.⁴⁷⁹ In 2010 the majority of workplace accidents were in the construction industry.

Provisions in Law 68 of 2010 provide for increased monitoring to ensure construction workers' safety. The new law requires the on-site engineer of a construction project to guarantee compliance with safety measures and the proper use of equipment and tools. Businesses in non-compliance will be fined from 1,000 to 10,000 balboas, and the on-site engineer could face suspension and possible criminal sanctions.⁴⁸⁰ Law 68 also requires the promoter, constructor or contractor to pay for the monthly salary of an on-site safety official from the MITRADEL. Non-compliance will result in immediate suspension of the project and a fine of 1,000 to 20,000 balboas, based on whether the employer is a first-time or repeat offender and the value of the

⁴⁷² Ibid., Articles 326-327.

⁴⁷³ Ibid., Articles 304-325. The amounts to which these individuals are entitled are detailed in the *Código de Trabajo*.

⁴⁷⁴ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 3.

⁴⁷⁵ MITRADEL Official, Written communication to U.S. Embassy-Panama City, May 26, 2005.

⁴⁷⁶ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009. This source reports that 627 inspections were conducted but does not specify a year.

⁴⁷⁷ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011.

⁴⁷⁸ See also MITRADEL Official, Written communication to U.S. Embassy-Panama City, July 30, 2008.

⁴⁷⁹ U.S. Embassy-Panama City Official Email communication, February 24, 2011.

⁴⁸⁰ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones*, Article 8. This law authorizes the same on-site safety official as had already been called for in Executive Decree 15 of 2007. See Government of Panama, *Por el cual se Adoptan Medidas de Urgencia en la Industria de la Construcción con el Objeto de Reducir la Incidencia de Accidentes de Trabajo*, Decreto Ejecutivo No. 15 (2007), Articles 1 and 2, as published in *Gaceta Oficial*, No. 25,827 (July 4, 2007); available from <http://www.asamblea.gob.pa/main/LegispanMenu/Legispan.aspx>.

project.⁴⁸¹ The MITRADEL reports that there are 46 safety officers that stay permanently on the construction site, and that visits from inspectors occur separately.⁴⁸²

In 2007, based on information provided by the Government, the CEACR noted that generally in Panama there seemed to be a delay in the reporting of accidents and cases of occupational disease to MITRADEL inspectors, who at times received notice only after cases had been reported to an insurance fund.⁴⁸³ The U.S. Department of State reports in 2010 that the MITRADEL and CSS do not adequately enforce health and safety standards in hazardous worksites, particularly in the construction industry.⁴⁸⁴ It also reports that in the construction industry, training for workers and inspectors is needed regarding new technologies, and that old, broken or inadequate safety equipment is not being replaced due to cost concerns.⁴⁸⁵

5.7.3.1 Maritime Sector

The AMP processes complaints of health and safety violations and conducts inspections for national fishing boats, ships or other vessels and international Panamanian-flagged vessels worldwide.⁴⁸⁶ As noted previously, Panama has registered the most vessels in the world (eight percent, followed by Liberia with two percent).⁴⁸⁷ Maritime employees can file health and safety-related complaints confidentially with the AMP or, if abroad, through Panamanian consulates.⁴⁸⁸ As mentioned in Section Three, a 2010 Ministerial Resolution has also made available to maritime workers a free MITRADEL phone line (also available to the general public) with which to file complaints alleging violations of labor laws, such as for dangerous work conditions; when a complaint is received through the phone line, the DNIT is to respond to the worker and to conduct an inspection.⁴⁸⁹ The DNIT is authorized to impose sanctions for labor law violations on all docked vessels, while the AMP's General Directorate of the Merchant Marine is authorized to impose such sanctions for vessels at sea.⁴⁹⁰

Decree Law No. 8 of 1998 requires that ships have sufficient crew members to “guarantee the safety of human life at sea” and “avoid the excessive fatiguing of [c]rew [m]embers.” In order to be employed on a Panamanian ship, a worker must possess a medical certificate that indicates he or she is fit to perform the maritime work his or her job requires. The Decree Law also defines

⁴⁸¹ *Que modifica artículos del Código de Trabajo y dicta otras disposiciones*, Article 9.

⁴⁸² MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011.

⁴⁸³ International Labor Conference, *2007 Report of the CEACR*, 374.

⁴⁸⁴ U.S. Department of State, “Country Reports – 2010: Panama,” Section 7e. See also U.S. Department of State, “Country Reports – 2007: Panama,” Section 6e; available from <http://www.state.gov/g/drl/rls/hrrpt/2005/61736.htm>. See also MITRADEL, *Noticias, Obrero accidentado no usaba implementos de seguridad*, [online] September 13, 2007 [August 7, 2008]; available from <http://www.mitradel.gob.pa/html/Noticias/Noticias.htm>.

⁴⁸⁵ U.S. Department of State, “Country Reports – 2010: Panama,” Section 7e.

⁴⁸⁶ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

⁴⁸⁷ United Nations Conference on Trade and Development Secretariat, *Review of Maritime Transport 2010*. The source states that as of January 2010, Panama continued to be the largest flag of registration of the world fleet, carrying 23 percent of global deadweight tonnage.

⁴⁸⁸ MRE Official, Written communication to U.S. Embassy-Panama City, April 23, 2009.

⁴⁸⁹ *Por la cual se toman medidas para asegurar el cumplimiento de los derechos laborales de los trabajadores marítimos*, Article 1.

⁴⁹⁰ MITRADEL Official, Written communication to U.S. Embassy-Panama City, April 29, 2011, 3. See also the MITRADEL website links to *Dirección Nacional de Trabajo* (then see *Objetivos*) and to *Dirección de Inspecciones* regarding the National Directorate's general authority to impose sanctions and the DNIT's general responsibility to coordinate with other agencies, available from <http://www.mitradel.gob.pa/>.

ship owners' responsibilities concerning crew quarters and food provisions and their inspection. In addition to inspections carried out by the AMP, a ship's captain must perform inspections of food and water supplies and storage and preparation facilities during the course of a voyage.⁴⁹¹

In 2008, the AMP conducted 923 inspections of national fishing and other vessels and 148 inspections of crew certifications (licenses) on such ships. The majority (157) of violations were for lack of proper crew certifications (licenses), followed by 18 cases of insufficient food, though the AMP reported that the most common complaints involved allegedly unpaid employee benefits, broken contracts, and salary disputes.⁴⁹²

The ILO CEACR reports that the Government has yet to adopt sufficient laws or regulations to carry out the provisions of Convention 68, including regarding inspections of food and other measures necessary to ensure the health and well-being of crews.⁴⁹³

⁴⁹¹ *Por la cual se reglamenta el trabajo en el mar y las vías navegables y se dictan otras disposiciones*, Articles 59-64, and 97.

⁴⁹² U.S Embassy-Panama City, Email communication, April 4, 2007.

⁴⁹³ International Labor Conference, *2007 Report of the CEACR*, 535.

LIST OF ACRONYMS

ACA	Administrative Careers Act
ACP	Panama Canal Authority <i>Autoridad del Canal de Panamá</i>
AFL-CIO	American Federation of Labor and Congress of Industrial Organizations
AMP	Panamanian Maritime Authority <i>Autoridad Marítima de Panamá</i>
CEACR	Committee of Experts on the Application of Conventions and Recommendations
CETIPPAT	National Commission for the Elimination of Child Labor and the Protection of the Adolescent Worker <i>Comité para la Erradicación del Trabajo Infantil y Protección de la Persona Adolescente Trabajadora</i>
CFA	Committee on Freedom of Association
CONAPREDES	Commission for the Prevention of Commercial Sexual Exploitation <i>Comisión para la Prevención de la Explotación Sexual Comercial</i>
CONATO	National Council of Organized Workers <i>Consejo Nacional de Trabajadores Organizados</i>
CONEP	National Council of Private Companies <i>Consejo Nacional de la Empresa Privada</i>
CSS	Social Security Administration <i>Caja de Seguro Social</i>
DADGT	National Directorate for Free Assistance and Representation to Workers <i>Dirección de Asesoría y Defensa Gratuita a los Trabajadores</i>
DNIT	National Labor Inspectorate <i>Dirección Nacional de Inspección del Trabajo</i>
ECLAC	Economic Commission for Latin America and the Caribbean
EPZ	Export Processing Zone
FENASEP	National Federation of Associations and Organizations of Public Servants <i>Federación Nacional de Empleados Públicos y Trabajadores de Empresas de Servicio Público</i>
FTZ	Free Trade Zone <i>Zona Franca</i>
ICFTU	International Confederation of Free Trade Unions
IFARHU	Institute for Human Resources, Capacity Building, and Vocational Training <i>Instituto para la Formación y Aprovechamiento de Recursos Humanos</i>

ILO	International Labor Organization
INAFORP	National Institute for Professional Development <i>Instituto Nacional de Formación Profesional</i>
IPEC	International Program on the Elimination of Child Labor
IPEL	Panamanian Institute of Labor Studies <i>Instituto Panameño de Estudios Laborales</i>
ITUC	International Trade Union Confederation
JCD	Conciliation and Decision Boards <i>Juntas de Conciliación y Decisión</i>
MEF	Ministry of Economy and Finance <i>Ministerio de Economía y Finanzas</i>
MICI	Ministry of Industry and Commerce <i>Ministerio de Comercio e Industrias</i>
MIDES	Ministry of Social Development <i>Ministerio de Desarrollo Social</i>
MITRADEL	Ministry of Labor and Workforce Development <i>Ministerio de Trabajo y Desarrollo Laboral</i>
MLC	(Consolidated) Maritime Labor Convention of the ILO
MRE	Ministry of Foreign Relations <i>Ministerio de Relaciones Exteriores</i>
NGO	Non-governmental Organization
SEAB	Special Economic Area of Barú <i>Area Económica Especial de Barú</i>
SENADIS	National Secretariat for the Social Integration of Persons with Disabilities <i>Secretaría Nacional para la Integración Social de las Personas con Discapacidad</i>
TDA	Trade and Development Act
TPA	Trade Promotion Act
TST	Supreme Labor Court <i>Tribunal Superior de Trabajo</i>
TVPRA	Trafficking Victims Protection Reauthorization Act
USDOL	United States Department of Labor

REPUBLIC OF PANAMA

**LAWS GOVERNING EXPLOITATIVE CHILD
LABOR REPORT**

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Introduction

This report on the laws of Panama that govern exploitative child labor has been prepared pursuant to section 2102(c)(9) of the Trade Act of 2002 (“Trade Act”) (Pub. L. No. 107-210). Section 2102(c)(9) provides that the President shall:

[w]ith respect to any trade agreement which the President seeks to implement under trade authorities procedures, submit to the Congress a report describing the extent to which the country or countries that are parties to the agreement have in effect laws governing exploitative child labor.

The President, by Executive Order 13277 (67 Fed. Reg. 70305 (Nov. 21, 2002)), assigned the responsibility under section 2102(c)(9) to the Secretary of Labor and provided that it be carried out in consultation with the Secretary of State and the United States Trade Representative (USTR). The Secretary of Labor subsequently provided that such responsibilities would be carried out by the Secretary of State, the USTR and the Secretary of Labor (67 Fed. Reg. 77812 (Dec. 19, 2002)). Please see Sections 5.4 and 5.5 of the Department of Labor’s *Republic of Panama: Labor Rights Report* for information on the incidence and nature of forced labor and child labor.

Pursuant to Section 2102(c)(9) of the Trade Act, this report provides information on the laws of Panama governing exploitative child labor. The report relies upon reports and materials prepared by U.S. Government agencies, the Government of Panama, international organizations such as the International Labor Organization (ILO), and nongovernmental organizations.

Exploitative Child Labor

There is no universally accepted definition of the term “exploitative child labor.” ILO Convention 138 on the Minimum Age for Admission to Employment provides that the minimum age of admission into employment or work in any occupation “shall not be less than the age of completion of compulsory schooling and, in any case, shall not be less than 15.”¹ Countries whose economies and educational facilities are insufficiently developed may initially specify a minimum legal working age of 14 when ratifying the convention. Additionally, under Article 7(1) of the Convention, “National laws or regulations may permit the employment or work of persons 13 to 15 years of age on light work which is (a) not likely to be harmful to their health or development; and (b) not such as to prejudice their attendance at school, their participation in vocational orientation or training programmes approved by the competent authority or their capacity to benefit from the instruction received.” Countries that have specified a minimum legal working age of 14 may permit persons 12 to 14 years of age to engage in light work, as defined in Article 7(1). Examples of such light work may include work in a family business, on a family farm, after school, or in a legitimate apprenticeship opportunity that is not hazardous and does not affect a child’s attendance at school.

¹ ILO Convention 138, Article 2(3).

The ILO has defined the “worst forms” of child labor in ILO Convention 182 on the Worst Forms of Child Labor, which prohibits such labor for “all persons under the age of 18.”² Under Article 3 of ILO Convention 182, the term “worst forms of child labour” comprises:

- (a) all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict;
- (b) the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic purposes;
- (c) the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties;
- (d) work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.³

According to Convention 182, the types of work referred to under Article 3(d) “shall be determined by national laws or regulations or by the competent authority . . . taking into consideration relevant international standards, in particular Paragraphs 3 and 4 of the worst Forms of Child Labour Recommendation, 1999.”⁴

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Panama ratified ILO Convention No. 138 on the Minimum Age for Admission to Employment and ILO Convention No. 182 on the Worst Forms of Child Labor on October 31, 2000.⁵

Panama’s Constitution, Family Code, and Labor Code set the minimum age for employment at 14 and at age 15 for children who have not completed primary school.⁶ Similarly, the Law on Education mandates that children under the age of 15 cannot work or participate in other activities that deprive them of their right to attend school regularly.⁷

² ILO, *C182 Worst Forms of Child Labour Convention, 1999*, Articles 2, 3 and 4; available from <http://www.ilo.org/ilolex/english/convdisp2.htm>, Articles 1 and 2.

³ ILO, *C182 Worst Forms of Child Labour Convention, 1999*, Article 3; available from <http://www.ilo.org/ilolex/english/convdisp2.htm>.

⁴ *Ibid.*, Article 4.

⁵ ILO, *Ratifications by Country*. For information on the prevalence and nature of child labor in Panama, enforcement of child labor laws, and policies and programs on the issue, please see the U.S. Department of Labor’s 2009 Trade and Development Act (TDA) Report and the Trafficking Victims Protection Reauthorization Act (TVPR) reports available at: <http://www.dol.gov/ilab/highlights/ifa-20101215.htm>. The 2010 TDA and TVPR reports are expected to be published in September 2011.

⁶ *Constitución Política de la República de Panamá con reformas hasta 2004*, Article 70. See also *Código de la Familia*, (1994), Article 508; available from http://www.legalinfo-panama.com/legislacion/familia/codfam_index.htm. See also *Código de Trabajo* (1971), Article 117(1) and (2).

⁷ *Ley Orgánica de Educación*, (1946), Article 46; available from <http://www.asamblea.gob.pa/busca/index-legispan.asp>.

The Constitution allows children below the minimum age to work under conditions established by laws.⁸ The Family and Labor Codes appear to allow for light work in agriculture that does not prejudice school attendance starting at age 12,⁹ but provisions regarding hours of work are not well defined. The Labor Code states that minors 12 to 15 years of age may be employed in agriculture if the work is outside regular schooling hours.¹⁰ Similarly, the Family Code permits children between the ages of 12 and 14 to perform agricultural labor as long as the work does not interfere with schooling.¹¹ Neither provision sets limits on the total number of hours that children may work, nor define the kinds of light work that children may perform in agriculture. The CEACR has noted that neither the Family nor the Labor Codes provide clear regulations for the conditions under which children age 12 to 14 may engage in light agricultural work.¹²

Various laws and an executive decree govern hazardous work by children. The Family Code and the Labor Code prohibit children less than age 18 from certain activities and types of hazardous work, including work in venues where alcohol is sold, in public transport, with electricity, with toxic substances, and underground.¹³ Both the Labor Code and Penal Code establish penalties for employing children in hazardous or illegal occupations.¹⁴ Panamanian law also penalizes the use of children in certain activities involving illegal substances.¹⁵

Executive Decree No. 19 of 2006 provides a comprehensive list of the hazardous work for children, banned both by the Labor and Penal Codes. The Decree clarified the types of work considered hazardous for children under age 18, including work under water or on ships, with pesticides, involving exposure to extreme weather conditions, with heavy equipment or dangerous tools, involving carrying heavy loads, in the transport of goods or people, and in trash

⁸ *Constitución Política de la República de Panamá*, Article 70.

⁹ *Código de Trabajo*, Article 119. See also *Código de la Familia*, Article 716.

¹⁰ *Código de Trabajo*, Article 119. See also Paula Antezana Rimassa, *Trabajo Infantil en la Agricultura*, ILO, 2007, 40-41.

¹¹ *Código de la Familia*, Article 716. There is some conflict between the provisions of the laws discussed above and the Agriculture Code. That Code prohibits children under 14 years of age from paid work in agriculture, even with parental permission. However, because the Family Code repeals or amends any laws referring to family or minors that are inconsistent with the Code, and the Agriculture Code was passed in 1962, this age limitation presumably controls in case of discrepancy. See Government of Panama, *Por la cual se aprueba el código agrario de la Republica* (1962), as published in *Gaceta Oficial*, no. 14,726 (August 21, 1962), Article 403; available from <http://www.asamblea.gob.pa/busca/index-legispan.asp>. See also *Código de la Familia*, Article 838. See also *Código de Trabajo*, Article 119.

¹² ILO Committee of Experts, *Individual Direct Request concerning Minimum Age Convention, 1973 (No. 138) Panama (ratification: 2000)*, [online] 2006 [cited April 26, 2010]; available from <http://www.ilo.org/ilolex/cgi-lex/pdconv.pl?host=status01&textbase=iloeng&document=18523&chapter=9&query=%28C138%29+%40ref+%2B+%28Panama%29+%40ref&highlight=&querytype=bool&context=0>. See also *Código de la Familia*, Article 716. See also *Código de Trabajo*, Article 119.

¹³ Government of Panama, *Código de Trabajo*, Article 118; available from <http://www.ilo.org/dyn/natlex/docs/WEBTEXT/42679/67564/S95PAN01.htm>. See also Government of Panama, *Código de la Familia*, Article 510; available from http://www.legalinfo-panama.com/legislacion/familia/codfam_index.htm.

¹⁴ *Código de Trabajo*, Article 125. See also *Código Penal de la República de Panamá Adoptado por la Ley 14 de 2007, con las modificaciones y adiciones introducidas por la Ley 26 de 2008, la Ley 5 de 2009, la Ley 68 de 2009 y la Ley 14 de 2010*, (April 26, 2010), Article 198; available from http://www.oas.org/juridico/mla/sp/pan/sp_pan-int-text-cp.pdf

¹⁵ *Código Penal*, Article 203.

recycling.¹⁶ The Decree indicates that existing laws are to be used to sanction violations, although it is unclear whether in practice either the Labor or Penal Codes are being applied against employers hiring children to perform the hazardous work identified in the Executive Decree.¹⁷

There are additional protections in the Panamanian Penal Code against the worst forms of child labor. The Penal Code prohibits soliciting and paying for prostitution with a minor and benefiting from the proceeds of child prostitution.¹⁸ Additionally, the Penal Code provides comprehensive prohibitions against child pornography, including its production, distribution, possession, or promotion. Child sex tourism is also prohibited.¹⁹ Trafficking of minors domestically and internationally for sexual purposes is punishable with prison and fines.²⁰

The Penal Code does not include a ban on child trafficking for forced labor, but prohibits the sale of children and provides for penalties that are increased if actions result in sexual exploitation, forced labor, or servitude of children.²¹ Panama also has no laws that explicitly prohibit the use of forced or compulsory child labor, although the Constitution of Panama, as well as the Panamanian Penal Code, afford related protections that can be used to prohibit forced labor.²² The Family Code guarantees children protection against being kidnapped, sold, or trafficked for any purpose, but does not include penalties.²³

¹⁶ *Decreto Ejecutivo Número 19: Que aprueba la lista del trabajo infantil peligroso, en el marco de las peores formas del trabajo infantil*, 25,569, (June 12, 2006); available from http://www.asamblea.gob.pa/legispan/PDF_NORMAS/2000/2006/2006_548_0012.pdf.

¹⁷ Creative Associates International, Inc., *Destino: Combating Exploitive Child Labor through Education in Panama* (El Destino hacia la Educación: Disminuyendo y Erradicando el Trabajo Infantil para Nuevas Oportunidades), Government Performance Results Act Reporting, Washington, D.C., September 16, 2008, 2.

¹⁸ *Código Penal*, Articles 176 and 182.

¹⁹ *Ibid.*, Articles 180, 181, 183-186.

²⁰ *Ibid.*, Articles 177 and 179. See also ILO Committee of Experts, *Individual Direct Request concerning Forced Labour Convention, 1930 (No. 29) Panama (ratification: 1966)*, [online] 2010 [cited April 26, 2010]; available from <http://www.ilo.org/ilolex/cgi-lex/pdconv.pl?host=status01&textbase=iloeng&document=23934&chapter=9&query=%28C029%29+%40ref+%2B+%28Panama%29+%40ref&highlight=&querytype=bool&context=0>.

²¹ *Código Penal*, Article 207.

²² *Constitución Política de la República de Panamá*, Articles 21 and 40. See also *Código Penal*, Article 149. See also U.S. Embassy- Panama, E-mail Communication to USDOL Official, April 20, 2011. See also Mendoza, Eduardo. "Ejecutivo analiza proyecto sobre la trata de personas. "

²³ *Código de la Familia*, Article 489 (18); available from http://www.legalinfo-panama.com/legislacion/familia/codfam_Iprem.pdf.

Plan to Implement and Enforce the United States – Panama Trade Promotion Agreement

Prepared by the Office of Management and Budget

This report fulfills the requirements of Section 2108(a) of the Trade Act of 2002 (“the Act”). Section 2108(a) requires that when the President submits a trade agreement to Congress under the Act, the President also must submit a plan for implementing and enforcing the agreement. Specifically, the plan must include the following:

Section 2108(a)(1)—Border Personnel Requirements: A description of the additional personnel required at border entry points, including a list of additional customs and agricultural inspectors.

Section 2108(a)(2)—Agency Staffing Requirements: A description of additional personnel required by Federal agencies responsible for monitoring and implementing the trade agreement, including personnel required by the Office of the United States Trade Representative, the Department of Commerce, the Department of Agriculture (including additional personnel required to implement sanitary and phytosanitary (“SPS”) measures in order to obtain market access for United States exports), the Department of the Treasury, and such other agencies as may be necessary.

Section 2108(a)(3)—Customs Infrastructure Requirements: A description of the additional equipment and facilities needed by the United States Customs Service.

Section 2108(a)(4)—Impact on State and Local Governments: A description of the impact the trade agreement will have on State and local governments as a result of increases in trade.

Section 2108(a)(5)—Cost Analysis: An analysis of the costs associated with each of the above items.

The Office of Management and Budget has requested appropriate agencies to provide information on any additional staffing and equipment that will be required to implement and enforce the United States – Panama Trade Promotion Agreement and the costs associated with these needs. The Departments of Agriculture, Commerce, Homeland Security, and Labor estimate 8.5 staff are required to implement the United States – Panama Trade Promotion Agreement.

No additional budget proposals for FY 2012 are anticipated to implement and enforce the United States – Panama Trade Promotion Agreement. For those areas where agencies have identified additional staffing and resource needs, the Administration intends to adjust existing budgeted resources and does not anticipate requesting additional funding from Congress.

Section 2108(a)(1)—Border Personnel Requirements

The Department of Homeland Security has identified the following staffing needs to implement and enforce the United States – Panama Trade Promotion Agreement. These staff and equipment requirements indicate reassigned resources rather than indication of increased need.

Name of Agency: Department of Homeland Security (Customs and Border Protection and Immigration and Customs Enforcement)

Purpose	# Staff	Equipment	Full Annual Costs
Special Operations, Analytical/automation needs			\$200,000
Training/Informed Compliance Activities			\$50,000
Support enforcement of the Agreement, including textile provisions, through verifications, production site visits, processing claims for preferential tariff treatment and post importation claims	3 Import Specialists		\$349,998 in FY 2012 \$373,110 in FY 2013 \$397,775 in FY 2014 \$414,840 in FY 2015
Program management and analysis	1 International Trade Specialist		\$111,291 in FY 2012 \$112,627 in FY 2013 \$116,034 in FY 2014 \$120,096 in FY 2015
Detect and prevent country of origin violations and support enforcement of textile provisions	2 Special Agents		\$800,000

Section 2108(a)(2)—Agency Staffing Requirements

The following agencies have identified staffing needs to implement and enforce the United States – Panama Trade Promotion Agreement. These staff and equipment requirements indicate reassigned resources rather than indication of increased need.

Agency	Purpose	# Staff	Equipment	Annual Cost
Department of Agriculture	Ensure proper implementation and enforcement of the Agreement.	1	Personal office equipment for staff	*

Department of Commerce	Intellectual property rights training and trade compliance (Patent and Trademark Office)	1	N/A	*
Department of Labor	Monitor, help enforce, and administer the labor chapter.	.5	N/A	*

* indicates cost is less than \$500,000.

Section 2108(a)(3)—Customs Infrastructure Requirements

No significant additional equipment or facilities are expected to be needed by the U.S. Customs and Border Protection Agency in the Department of Homeland Security.

Section 2108(a)(4)—Impact on State and Local Governments

The United States – Panama Trade Promotion Agreement is not expected to have any measurable impact on state and local governments.

Section 2108(a)(5)—Cost Analysis

Staffing and costs requirements identified by agencies in *Section 2108(a)(1)—Border Personnel Requirements* and *Section 2108(a)(2)—Agency Staffing Requirements* are accommodated within the President’s FY 2012 budget request for each agency and is not an indication of increased need. Affected agencies have indicated that 8.5 staff will be necessary to implement and enforce the United States – Panama Trade Promotion Agreement to be accommodated within their existing budgets.

REPORT ON THE U.S. EMPLOYMENT IMPACT OF THE UNITED STATES–PANAMA TRADE PROMOTION AGREEMENT

Pursuant to section 2102(c)(5) of the Trade Act of 2002, the United States Trade Representative, in consultation with the Secretary of Labor, provides the following Report on the U.S. Employment Impact of the United States–Panama Trade Promotion Agreement. The report was prepared by the U.S. Department of Labor.

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Executive Summary

This employment impact report was prepared pursuant to section 2102(c)(5) of the Trade Act of 2002. Section 2102(c)(5) requires the President to review and report to the Congress on the impact of future trade agreements on U.S. employment and labor markets. This report describes the relevant provisions of the United States–Panama Trade Promotion Agreement (TPA), including a summary of the labor provisions of the TPA, and assesses the potential employment effects of the TPA.

The major finding of this report is that the TPA is not expected to have a measurable effect on employment in the United States. This finding is attributable to: (i) the very small size of Panama’s economy relative to the United States; (ii) the very small volume of bilateral trade between the two countries; (iii) the fact that over 98 percent of all U.S. imports from Panama already enter the United States duty-free; (iv) provisions in the TPA for the gradual removal of U.S. tariffs on import-sensitive goods from Panama over an extended period; and (v) safeguards contained in the TPA to attenuate the effects of certain increases in imports.

I. Introduction: Overview of the U.S. Employment Impact Report

A. Scope, Outline, and Data Sources of the Report

This employment impact report provides background and context for the United States–Panama Trade Promotion Agreement (TPA), including the bilateral economic setting, current barriers to bilateral trade, and the major elements of the TPA (found in Part II). The report then considers the potential employment effects of the TPA on the United States (Part III). Finally, the report briefly describes the Labor Chapter of the TPA (Part IV). All of the referenced data tables appear at the end of this report.

Unless otherwise specified, the value of U.S. imports and exports used in this report are based on compilations of official statistics gathered by the U.S. Department of Commerce. They are extracted from the U.S. International Trade Commission’s (USITC) Interactive Tariff and Trade Dataweb.¹

B. Legislative Mandate

This report on the U.S. employment impact of the TPA is prepared pursuant to section 2102(c)(5) of the Trade Act of 2002 (“Trade Act”) (Pub. L. No. 107-210). Section 2102(c)(5) provides that the President shall review the impact of future trade agreements on United States employment, including labor markets, modeled after Executive Order 13141 to the extent appropriate in establishing procedures and criteria. The report is prepared for the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate and is made available to the public.

The President, by Executive Order 13277 (67 Fed. Reg. 70305 (Nov. 21, 2002)), assigned the responsibility for conducting reviews under section 2102(c)(5) to the United States Trade Representative (USTR). USTR delegated its responsibility to the Secretary of Labor with the requirement that reviews be coordinated through the Trade Policy Staff Committee (67 Fed. Reg. 71606 (Dec. 2, 2002)).

The employment impact report is modeled, to the extent appropriate, on the environmental review of trade agreements mandated by Executive Order 13141 (64 Fed. Reg. 63169 (Nov. 18, 1999)). The guidelines developed for the implementation of that order have been adapted for use in this employment impact report.

¹ The USITC Interactive Tariff and Trade Dataweb is available at <http://dataweb.usitc.gov/>. All trade data are in nominal (current dollar) terms. The value of U.S. imports is the customs value (the appraised value of the merchandise, exclusive of import duties, freight, insurance, and other charges incurred in placing the merchandise alongside the carrier at the port of exportation) of U.S. merchandise imports for consumption (the amount that immediately enters U.S. consumption channels, but not bonded warehouses or Foreign Trade Zones). The value of U.S. exports is the free alongside ship (FAS) value of domestic U.S. merchandise exports (goods that are grown, mined, produced, or manufactured in the United States and sent to foreign countries).

C. Public Outreach and Comments

1. Responses to Federal Register Notice

The U.S. Department of Labor (USDOL) and USTR jointly published a notice in the *Federal Register* on April 20, 2004. The notice announced the initiation of the review that resulted in this report. It requested written comments from the public on potentially significant sectoral or regional employment impacts (both positive and negative) of the TPA in the United States. The public was invited to comment also on other likely labor market effects of the TPA.²

Two submissions were received in response to the notice.

- The American Dehydrated Onion and Garlic Association (ADOGA) opposed granting Panama permanent duty-free access to U.S. markets for dehydrated onion and garlic. Panama currently has duty-free access for these products under the Caribbean Basin Economic Recovery Act (CBERA), a unilateral U.S. trade preference program. The ADOGA contends that the U.S. dehydrated onion and garlic industry will be harmed if Panama does not provide these products with immediate duty-free access to its market. Panamanian duties on these products will be eliminated immediately when the TPA enters into force.
- The American Sugar Alliance (ASA) urged that the impact of granting increased market access for sugar from Panama under the TPA be considered in the context of market access commitments made with the Central American countries and the Dominican Republic. The ASA believes that combined these commitments pose a major threat to the U.S. sugar industry and threaten the livelihood of the more than 146,000 workers employed directly or indirectly by the U.S. sugar industry.

2. Reports of the Labor Advisory Committee for Trade Negotiations and Trade Policy and Other Advisory Committees

Section 2104(e) of the Trade Act requires that advisory committees provide the President, USTR, and Congress with reports under section 135(e)(1) of the Trade Act of 1974, as amended, not later than 30 days after the President notifies Congress of his intent to enter into an agreement. All of the advisory committee reports were submitted by April 25, 2007, and are available on the USTR Web site.³

The Advisory Committee on Trade Policy and Negotiations (ACTPN) and nearly all of the other trade advisory committees expressed the view that the TPA is in the economic interest of the United States and stated their support for it. The ACTPN found the TPA

² See 69 Fed. Reg. 21177 (Apr. 20, 2004).

³ See <http://www.ustr.gov/trade-agreements/free-trade-agreements/panama-tpa/advisory-group-reports-panama-trade-promotion-agre>.

“to be strongly in the best economic interest of the United States” and that it “should be enacted into law as soon as possible.”

The Labor Advisory Committee for Trade Negotiations and Trade Policy (LAC) argued that the agreement would not promote the economic interests of the United States. The LAC also found that it would not protect the fundamental human rights of workers in either country. They asserted that provisions in the TPA represent a step backwards from the unilateral trade preference programs – the Generalized System of Preferences (GSP) and the CBERA – that currently apply to Panama. The LAC expressed concerns that the TPA’s labor provisions only commit the Parties to enforce their own labor laws. The LAC argued that the TPA’s dispute resolution procedures provide for capped penalties lower than those for other violations of the TPA, with little punitive or deterrent effect for violations of the Labor Chapter. Regarding these concerns, it is important to note that the Labor Chapter and dispute resolution procedures were subsequently modified in May 2007.⁴

The LAC also expressed concerns about the TPA’s rules of origin and safeguard provisions, which, in their view, fail to adequately protect workers from import surges that may result. They expressed further concerns that the TPA’s provisions on investment, government procurement, and services could constrain the ability of both governments to regulate in the public interest and to provide public services.

II. Background and Contents of the TPA

A. Bilateral Economic Setting

1. Population and the Economy

Panama’s population in 2009 was 3.5 million, approximately 1.1 percent of that of the United States.⁵ It has a land area slightly smaller than the State of South Carolina. Panama’s GDP was \$24.7 billion in 2009, approximately 0.2 percent that of the U.S. gross domestic product (GDP) of \$14.1 trillion. Panama’s gross national income (GNI) per capita was \$6,570, approximately 14.2 percent that of U.S. per capita GNI of \$46,360. Unlike most Latin American countries, Panama’s economy is predominately based on services. These account for more than three-quarters of its GDP.

⁴ Relative to trade agreements approved prior to May 2007, the obligations of the Labor Chapter have been strengthened in two ways. First, the Parties commit to adopt and maintain, and to enforce in practice, labor laws that protect the fundamental rights stated in the 1998 *International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its Follow-up*. In trade agreements prior to May 2007, and the Labor Chapter as originally negotiated in the TPA, the obligation was to strive to enforce existing national labor laws and internationally recognized labor rights. Second, disputes arising under the Labor Chapter will be handled according to the same procedures as commercial disputes arising under other chapters, rather than according to procedures specific to labor disputes.

⁵ The data in this section are from the World Bank’s World Development Indicators. The World Development Indicators database is available online at <http://data.worldbank.org/indicator>. GDP figures are in current U.S. dollars. GNI per capita figures are in current U.S. dollars and use the Atlas Method.

2. *Labor Force*

a. U.S. Labor Force

In 2010, the U.S. civilian labor force totaled 153.9 million workers.⁶ The U.S. civilian labor force consists of employed and unemployed persons in the civilian non-institutional population age 16 and older.

A total of 139.1 million workers were employed in the United States in 2010.⁷ Employment was distributed across activities as follows: 1.6 percent in agriculture, 17.2 percent in industry, and 81.2 percent in services.⁸ The unemployment rate in the United States was 9.6 percent. Persons are classified as unemployed if they had no employment during the reference week, had actively looked for work in the prior four weeks, and are currently available for work.

b. Panama's Labor Force

In 2010, Panama's labor force consisted of approximately 1.6 million workers.⁹ The Panamanian labor force consists of employed and unemployed persons in the civilian non-institutional population who are age 15 and older.

A total of 1.5 million were employed in Panama in 2010. Employment was distributed across activities as follows: 17 percent in agriculture, 18 percent in industry, and 64 percent in services.¹⁰ In Panama, the official definition of unemployment is broader than in the United States. The unemployed in Panama include those without work but actively looking (as in the United States), and also those without work who have given up looking for work because they believe no work is available (unlike the United States). By Panama's definition, its unemployment rate was 6.5 percent in 2010. Panama's "open unemployment rate" is defined more similarly to the unemployment rate in the United States. It was 4.7 percent in 2010.

⁶ All data on the U.S. labor force are annual averages based on the Current Population Survey. They are available on the Bureau of Labor Statistics' Web site at <http://www.bls.gov/cps/>.

⁷ Employment and unemployment data refer to the civilian labor force.

⁸ Percent of total employment in agriculture, industry, and services is the terminology used in most databases with cross-country coverage. Industry includes mining, manufacturing, and construction. U.S. employment data broken out by activity (i.e., services, industry, and agriculture) are classified according to the North American Industrial Classification System (NAICS) in the Current Population Survey. Therefore, they are not strictly comparable with other countries' data.

⁹ Unless noted otherwise, the labor force statistics presented in this section come from the Republic of Panama Office of Statistics and Census publication *Situacion Social: Estadisticas del Trabajo Volumen 1: Agosto de 2010*. Available online (in Spanish) at <http://www.contraloria.gob.pa/inec/cuadros.aspx?ID=050331>. Labor force information represents the weekly average of estimates for August 2010.

¹⁰ USDOL's calculation using employment figures reported in *Situacion Social: Estadisticas del Trabajo Volumen 1: Agosto de 2010*.

3. *International Merchandise Trade*

a. Global Merchandise Trade

Based on available statistics from the WTO, total U.S. merchandise trade with the world amounted to \$2.7 trillion (\$1.1 trillion in merchandise exports and \$1.6 trillion in merchandise imports) in 2009.¹¹ The United States was the world's third largest merchandise exporter (behind China and Germany) and the number one merchandise importer. The United States' primary export partners were the European Union, Canada, Mexico, and China. Its primary import partners were China, the European Union, Canada, and Mexico.

Panama's total merchandise trade with the world amounted to \$8.7 billion (\$948 million in merchandise exports and \$7.8 billion in merchandise imports) in 2009. Panama was ranked the 143rd largest merchandise exporter and the 92nd largest merchandise importer in the world. Panama's major exports included bananas, shrimp, sugar, coffee, and clothing. Its major imports included capital goods, foodstuffs, consumer goods, and chemicals.¹² Panama's primary export partners were the United States, the European Union, and Costa Rica. Its primary import partners were the United States, the European Union, Costa Rica, Mexico, and China.

b. Bilateral Merchandise Trade

U.S. bilateral merchandise trade with Panama represents a very small share of total U.S. merchandise trade.¹³ U.S. merchandise exports to Panama amounted to \$5.7 billion in 2010. These accounted for 0.5 percent of all U.S. merchandise exports to the world. Panama ranked as the 36th largest U.S. merchandise export market. U.S. merchandise imports from Panama amounted to \$376.1 million. These accounted for 0.02 percent of all U.S. merchandise imports from the world. Panama ranked as the 93rd largest source for U.S. merchandise imports.

4. *International Trade in Services*

The United States was the world's number one commercial services exporter (\$476.0 billion) and number one commercial services importer (\$334.3 billion) in 2009, based on data from the WTO.¹⁴ By comparison, Panama's exports of commercial services to the

¹¹ Unless otherwise noted, data for this and the next paragraph are from the WTO and are based on total merchandise trade. WTO Trade Profiles (March 2011) by country are available at <http://stat.wto.org/CountryProfile/WSDBCountryPFHome.aspx?Language=E>. Numbers may not add to totals due to rounding.

¹² See CIA World Fact Book profile for Panama. Available online at: <https://www.cia.gov/library/publications/the-world-factbook/geos/pm.html>.

¹³ As noted in section I.A of this report, trade data, unless otherwise noted, are from the USITC Dataweb. All trade data are in nominal (current dollar) terms. Imports are the customs value of imports for consumption. Exports are the FAS value of domestic exports.

¹⁴ WTO statistics and rankings refer to commercial services, which exclude trade in government services not included elsewhere. See WTO Trade Profiles (March 2011).

world amounted to \$5.5 billion (ranked 61st) and its imports of commercial services from the world totaled \$2.1 billion (ranked 91st). Panama's services exports were more than five times larger than their merchandise exports (\$948 million). Most of Panama's total exports consisted of exports of services related to the Panama Canal, in particular, transportation through the Panama Canal.

The United States does not keep statistics on bilateral services trade with Panama.

5. *Foreign Direct Investment*

U.S. foreign direct investment (FDI) in Panama was \$7.8 billion (on a historical-cost basis) in 2009, up from \$6.2 billion in 2008. Panamanian FDI in the United States was \$1.0 billion (on a historical-cost basis) in 2009 up from \$822 million in 2008.¹⁵

In 2009, Panama's inward stock of FDI was estimated to be \$18.7 billion and its outward stock of FDI was estimated to be \$29.2 billion.¹⁶

6. *Summary and Conclusions*

Panama's population, economy, and labor force are substantially smaller than those of the United States. The United States exports significantly more merchandise to Panama than it imports from the country (\$5.7 billion compared to \$376.1 million). Panama ranks 36th as a destination for U.S. exports and 93rd as a source for U.S. merchandise imports. The small size of the Panamanian economy relative to that of the United States and the dominance of other partners in U.S. trade greatly limit the effect that the TPA can have on aggregate levels of U.S. employment.

B. Barriers to Bilateral Trade Prior to the TPA

1. *Merchandise Trade*

The United States and Panama are members of the WTO. WTO members are obligated to accord "most favored nation/normal trade relations" (MFN/NTR)¹⁷ tariff treatment to the goods of other WTO members. Under MFN, with certain exceptions, if a tariff is applied to a good from one Member country, the same tariff must be applied to the same good from all member countries.¹⁸

¹⁵ Bureau of Economic Analysis, *Survey of Current Business* (Sept. 2010), pp. 70-71 and 105-106. Available online at <http://www.bea.gov/scb/toc/0910cont.htm>. This source defines foreign direct investment position in the United States as the value of foreign direct investors' equity in, and net outstanding loans to, their U.S. affiliates. The position may be viewed as the foreign direct investors' net financial claim on their U.S. affiliates whether in the form of equity or debt.

¹⁶ See United Nations Conference on Trade and Development, *World Investment Report 2010 Country Fact Sheets*. Available online at <http://www.unctad.org/Templates/Page.asp?intItemID=2441&lang=1>.

¹⁷ U.S. law uses the term "normal trade relations" (NTR) instead of the term "most favored nation" (MFN) to describe the principle of nondiscriminatory treatment of trading partners. The WTO uses the term MFN.

¹⁸ Among the allowable exceptions to MFN are bilateral free trade agreements. Any removal of tariffs agreed between the United States and Panama in the TPA does not have to be extended to other countries.

According to the WTO, Panama's simple average MFN applied tariff rate was 7.1 percent for all products in 2009.¹⁹ The average was 13.4 percent for agricultural products (based on the WTO definition) and 6.2 percent for non-agricultural products. In addition to tariffs, many imports are subject to a five percent transfer tax.²⁰ Foods, feeds, pharmaceuticals, goods to be re-exported, and transactions in any free trade zone are exempt from the transfer tax. Special import licenses are required in a select set of circumstances.

The United States maintains a transparent and largely open trade regime, although it maintains some non-tariff barriers to trade. According to the WTO, the United States' simple average MFN applied tariff rate was 3.5 percent for all products in 2009.²¹ The average was 4.7 percent for agricultural products (based on the WTO definition) and 3.3 percent for non-agricultural goods. The WTO Secretariat recently noted that "the U.S. trade and investment regimes are among the most open in the world, and have remained so throughout the period under review."²² Most imports either enter the United States duty-free or at low tariffs, although the United States maintains some relatively high tariffs on sensitive products, including tobacco, certain dairy products, sugar, textiles and apparel, and footwear.²³

2. Trade in Services

In general, Panama maintains an open regulatory environment for services.²⁴ However, access to certain professional services is reserved exclusively to Panamanian nationals. Panama maintains an open investment regime and is generally receptive to foreign investment. Alleged corruption and other issues in the Panamanian judicial system create uncertainty for investors.

The U.S. services and investment regimes are generally open, with some exceptions.²⁵ For example, in the maritime sector, cabotage laws reserve domestic routes to U.S.

See Paul R. Krugman and Maurice Obstfeld, *International Economics* (Boston, MA: Addison-Wesley, 2009), p. 239. See also WTO, *Principles of the Trading System*, available online at http://www.wto.org/english/thewto_e/whatis_e/tif_e/fact2_e.htm#nondiscrimination.

¹⁹ Averages are simple averages of MFN applied tariffs. See WTO Tariff Profile for Panama. Available online at <http://stat.wto.org/TariffProfile/WSDBTariffPFHome.aspx?Language=E>.

²⁰ Unless otherwise noted, the discussion on Panama is based upon *2010 National Trade Estimate Report on Foreign Trade Barriers: Panama* (Office of the U.S. Trade Representative, 2010). Available online at http://www.ustr.gov/sites/default/files/uploads/reports/2010/NTE/2010_NTE_Panama_final.pdf

²¹ Averages are simple averages of MFN applied tariffs. See WTO Trade Profile for the United States, available online at <http://stat.wto.org/CountryProfile/WSDBCcountryPFHome.aspx?Language=E>.

²² World Trade Organization, *Trade Policy Review United States, Report by the Secretariat*, WT/TPR/S/235 (Geneva, August 2010), paragraph 1, p. vii. Available online at http://www.wto.org/english/tratop_e/tpr_e/tp335_e.htm.

²³ World Trade Organization, *Trade Policy Review United States, Report by the Secretariat*, WT/TPR/S/235 (Geneva, August 2010), paragraph 32, p. 26.

²⁴ The discussion on Panama is based on *2010 National Trade Estimate Report on Foreign Trade Barriers: Panama* (Office of the U.S. Trade Representative, 2010).

²⁵ See World Trade Organization, *Trade Policy Review United States, Report by the Secretariat*, WT/TPR/S/160 (Geneva, June 2008).

operators and provide government support for U.S.-flag vessels. Similarly, the United States restricts foreign ownership and control of U.S. air transport carriers, and the provision of domestic air service is restricted to U.S. carriers.

C. Major Elements of the TPA

The TPA consists of a Preamble, 22 chapters and associated annexes, and letters. The chapters are: Initial Provisions; General Definitions; National Treatment and Market Access for Goods; Rules of Origin and Origin Procedures; Customs Administration and Trade Facilitation; Sanitary and Phytosanitary Measures; Technical Barriers to Trade; Trade Remedies; Government Procurement; Investment; Cross-Border Trade in Services; Financial Services; Telecommunications; Electronic Commerce; Intellectual Property Rights; Labor; Environment; Transparency; Administration of the Agreement and Trade Capacity Building; Dispute Settlement; Exceptions; and Final Provisions. There are three annexes to the agreement that include non-conforming measures in services, investment, and financial services. The complete text of the TPA is available on USTR's Web site.²⁶

III. Potential Employment Effects of the TPA

The major finding of this report is that the TPA is not expected to have a measurable effect on employment in the United States.

The USITC is required by Congress to report on the potential economic impact of a TPA.²⁷ While its analysis usually includes a quantitative assessment of economy-wide effects, in this case the USITC found that there was not sufficient information to produce meaningful estimates. As such, detailed estimates of impacts on U.S. GDP, output, and employment were not included in their report. Citing factors similar to those presented in this report, the main finding of the USITC report is that the TPA “may have a small, positive impact on the U.S. economy.”²⁸ A search of the broader economic literature failed to reveal any quantitative economic impact assessments or modeling efforts regarding the TPA.

While the potential impacts of the TPA have not been be quantified, the remainder of Part III presents some qualitative observations that suggest minimal impacts on labor markets. One is that nearly all U.S. imports from Panama already enter the United States duty-free. Another is that the price paid by Panamanian consumers for U.S. goods will likely fall more than the price paid by U.S. consumers for Panamanian goods. Finally, should there be adverse short-term impacts, the TPA contains provisions meant to mitigate or correct those impacts over time.

²⁶ See <http://www.ustr.gov/trade-agreements/free-trade-agreements/panama-tpa/final-text>.

²⁷ United States International Trade Commission. *U.S. – Panama Trade Promotion Agreement: Potential Economy-wide and Selected Sectoral Effects*. Investigation No.TA-2104-025. September 2007. Available online at <http://www.usitc.gov/publications/332/pub3948.pdf>.

²⁸ USITC, p. xv. The factors cited are “the small size of Panama’s economy relative to that of the United States, Panama’s small share of U.S. trade (about 0.1 percent of total U.S. goods trade in 2006), and the duty-free access that most Panamanian products already receive in the U.S. market.”

A. The Current Volume and Industrial Structure of U.S.–Panama Trade

U.S. merchandise exports to Panama represent a small share of all U.S. merchandise exports. Over the past five years, Panama’s share of total U.S. merchandise exports has increased from 0.3 percent in 2006 to 0.5 percent in 2010. In 2010, U.S. merchandise exports to Panama amounted to \$5.7 billion. They have been concentrated primarily in a few industrial subsectors (based on the North America Industrial Classification System, NAICS), all within the manufacturing sector: petroleum and coal products; transportation equipment; chemicals; machinery, except electrical; and computer and electronic products (see Table III.1).²⁹

U.S. merchandise imports from Panama represent a very small share of all U.S. merchandise imports. Over the past five years, Panama’s small share of all U.S. merchandise imports has remained constant, accounting for just 0.02 percent of all U.S. merchandise imports from the world. In 2010, U.S. merchandise imports from Panama amounted to \$376.1 million. They have been concentrated in the following NAICS-based subsectors: U.S. goods returned and re-imported items; fresh, chilled, or frozen fish and other marine products; waste and scrap; agricultural products; primary metal manufacturing; and food and kindred products (see Table III.2).

Many goods from Panama have long been granted reduced duties or duty-free entry to the United States through MFN treatment or under unilateral U.S. trade preference programs,³⁰ including the Caribbean Basin Initiative (CBI)³¹ and the GSP.³² In 2010, 98.2 percent of all U.S. merchandise imports from Panama entered the United States duty-free, while the remaining 1.8 percent was subject to an average 3.5 percent rate of duty. On a NAICS subsector basis:

²⁹ For the purposes of relating foreign trade statistics to U.S. industrial output and employment, the Bureau of the Census has mapped 10-digit Harmonized Tariff Schedule of the United States (HTS) numbers used for U.S. exports and import statistics to their closest NAICS-based code. Some categories of traded items have no direct domestic counterpart. NAICS-based 91000-99000 categories were created to classify such goods. For example, NAICS 99000—Special Classification Provisions, not otherwise specified or included, contains primarily imports and exports of low-value shipments not specified by kind, exposed film and prerecorded tapes, articles imported for repairs, returned goods, and articles donated to charity.

³⁰ The subsequent list omits the Agreement on Trade in Civil Aircraft. In 2010, \$22,908 of imports from Panama entered duty-free under this Agreement.

³¹ Initially launched in 1983, through the CBERA, and substantially expanded in 2000 through the U.S.–Caribbean Basin Trade Partnership Act (CBTPA), the CBI currently provides beneficiary countries with duty-free access to the U.S. market for most goods. For more information see: <http://www.ustr.gov/trade-topics/trade-development/preference-programs/caribbean-basin-initiative-cbi>.

³² The U.S. GSP is a program designed to promote economic growth in the developing world by providing preferential duty-free entry for about 4,800 products from 131 designated beneficiary countries and territories. The GSP program expired on December 31, 2010. For more information see <http://www.ustr.gov/trade-topics/trade-development/preference-programs/generalized-system-preference-gsp>.

- \$330.6 million of U.S. merchandise imports from Panama entered duty-free under MFN duty-free or under special temporary rate provisions. These accounted for 87.9 percent of all U.S. imports from Panama. Duty-free imports under these provisions consisted primarily of U.S. goods returned and re-imported items (39 percent); fresh, chilled, or frozen fish and other marine products (26 percent); waste and scrap (11 percent); primary metal manufacturing (8 percent); and agricultural products (6 percent).
- \$28.4 million of U.S. merchandise imports from Panama entered duty-free under the provisions of the CBI. These accounted for 7.6 percent of all U.S. imports from Panama. CBI-duty-free imports consisted primarily of food and kindred products (41 percent); agricultural products (37 percent); primary metal manufacturing (8 percent); and beverages and tobacco products (8 percent).
- \$10.2 million of U.S. merchandise imports from Panama entered duty-free under the provisions of the GSP program. These accounted for 2.7 percent of all U.S. imports from Panama. GSP-duty-free imports consisted primarily of food and kindred products (75 percent); agricultural products (8 percent); and wood products (6 percent).

About \$6.9 million – or 1.8 percent – of all U.S. merchandise imports from Panama incurred duties. At the average 3.5 percent ad valorem tariff rate, estimated total duties were \$238,644.

In 2010, U.S. imports from Panama in the following NAICS-based subsectors faced averages of duties of six percent or higher on goods subject to duty (see Table III.3):

- apparel and accessories (average rate of duty on dutiable goods, 15.9 percent);
- leather and allied products (11.2 percent);
- textile mill products (7.1 percent);
- textiles and fabrics (6.1 percent);
- fresh, chilled, or frozen fish and other marine products (6.0 percent); and
- food and kindred products (6.0 percent).

Considering individual goods,³³ the ten leading U.S. merchandise imports accounted for 75.7 percent of all U.S. merchandise imports from Panama. Each of the ten leading imports received duty-free treatment. Eight of the ten leading imports – U.S. goods returned; gold waste and scrap; shrimps and prawns; nonmonetary gold bullion and dore; smelts, cusk, and hake; other fresh or chilled fish, swordfish steaks, and other swordfish; fresh or dried bananas; and frozen fillets of fresh-water fish – received MFN duty-free treatment. One good – raw sugar cane – received duty-free treatment for certain volumes of raw sugar within a tariff rate quota under both the GSP and CBI. The final good – fresh or dried pineapples – received duty-free treatment under the CBI.

³³ This paragraph examines imports on an eight-digit HTS tariff line basis.

B. The Potential Effects of Removing Current Barriers to Trade

The immediate effects of the TPA will come from the removal of tariffs on bilateral merchandise trade and the provision of expanded market access (through preferential tariff rate quotas) on specific sensitive goods (mainly agricultural items).

Recall that in 2009, Panama's average applied import tariff was 7.1 percent. In contrast, the U.S. average applied tariff was just 3.5 percent.³⁴ Tariff rates on specific items are designated at the tariff line level. Prior to the TPA, 37 percent of U.S. tariff lines and 30 percent of Panamanian tariff lines were MFN duty-free. When the TPA enters into force, an additional 60 percent of U.S. tariff lines and 45 percent of Panamanian tariff lines will be duty-free immediately.³⁵ Duties on other goods will be phased out over varying transition periods. The Panamanian tariff commitments represent increased duty-free access for U.S. exporters. The U.S. tariff commitments under the TPA largely make permanent duty-free benefits already afforded to Panama under the CBI and the GSP. Currently GSP benefits and certain benefits under CBI, including those for textiles, are subject to periodic expiration and legislative renewal.

For these reasons, the simultaneous removal of barriers by each of the Parties will likely mean that the price paid by Panamanian consumers of U.S. goods will fall more than the price paid by U.S. consumers of Panamanian goods. Accordingly, it is reasonable to expect that the lowering of the barriers through the TPA will have a greater positive effect on U.S. exports to Panama than on Panamanian exports to the United States.

The TPA will also require Panama to further open its services market to U.S. service providers.³⁶ Under the TPA, Panama commits to provide substantial market access across its entire services regime, including financial services. Panama will provide improved access in sectors including express delivery and grant new access in professional services that previously had been reserved exclusively to Panamanian nationals. Panama will allow Panamanian mutual funds and pension funds to obtain certain management services and advice from U.S. financial institutions. Because the U.S. services market is already very open (see section II.B.2 of this report), the TPA will likely not have as much of an effect on U.S. imports of services from Panama.

Under the TPA, Panama commits to open its government procurement market, including the Panama Canal, to U.S. goods, services and suppliers and to follow procedures that will ensure that its procurements are transparent, predictable, and fair. Panama is an observer to the WTO Government Procurement Agreement, but not a party to the Agreement.³⁷

³⁴ See WTO Tariff Profiles for Panama and the United States, available online at: <http://stat.wto.org/TariffProfile/WSDBTariffPFHome.aspx?Language=E>

³⁵ The figures presented include both agricultural tariff lines and industrial and textile tariff lines. For a more detailed discussion of the tariff staging commitments of the TPA, see USITC (2007) Tables 2.1 and 2.2. Available online at <http://www.usitc.gov/publications/332/pub3948.pdf>.

³⁶ The discussion in this paragraph and the following two paragraphs is based upon *2010 National Trade Estimate Report on Foreign Trade Barriers: Panama* (Office of the U.S. Trade Representative, 2010).

³⁷ See http://www.wto.org/english/tratop_e/gproc_e/memobs_e.htm#parties.

In the longer term, the TPA may also lead to increased FDI between Panama and the United States. The TPA creates a more stable legal framework for investors. All forms of investment are protected under the agreement. The United States already affords equal treatment to non-U.S. investors. U.S. investors in Panama will newly enjoy the right to establish, acquire, and operate investments on an equal footing with local investors in almost all sectors.

C. Features in the TPA to Ease the Adjustment Process

This section discusses features in the TPA that affect the extent and speed of adjustments that may follow from increased bilateral trade between the United States and Panama.

The TPA contains a general safeguard mechanism to address potential increases in imports that cause serious injury to a domestic industry, as well as special agricultural and textile safeguard mechanisms. For example, if, as the result of the reduction or elimination of a customs duty under the TPA, an originating good of the other Party is imported into the territory of a Party in such increased quantities as to be a substantial cause or threat of serious injury to a domestic industry producing a like or directly competitive product, during a transition period beginning after entry into force,³⁸ the Trade Remedies Chapter (Chapter 8) allows the importing Party to:

- Suspend the further reduction of the rate of customs duty provided for that good under the TPA; or
- Increase the rate of customs duty on the good to a level not to exceed the lesser of the MFN applied rate of duty on the good in effect at the time the action is taken or the MFN applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of the TPA.

A safeguard action may be in place for up to four years, but must terminate at the end of the transition period. Neither Party may impose a bilateral safeguard measure more than once on the same good. The Party taking the action must provide appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. Each Party retains its rights and obligations for global safeguard actions under Article XIX of GATT 1994 and the WTO Agreement on Safeguards.

Products benefiting from preferential treatment under the TPA must originate in Panama or the United States. Final products from other countries are ineligible for preferential treatment under the TPA. The TPA contains strict rules of origin, including requirements that specify that items from outside the two countries must undergo substantial transformation within the United States or Panama to be eligible for benefits under the TPA.

³⁸ The transition period is ten years, except that for any good for which a Party will eliminate tariffs over a period of more than ten years, the transition period is the tariff elimination period.

Finally, some goods traded between the countries will not become duty-free immediately. The TPA specifies that tariffs on sensitive goods will be phased out over transition periods that range from two to seventeen years (see also Section III.B of this report).

IV. The Labor Chapter of the TPA

The Labor Chapter of the TPA³⁹ contains provisions that support protection of labor rights and enforcement of labor laws, thereby helping to preserve a level playing field for American workers. It satisfies the relevant provisions of the Trade Act of 2002 and reflects the May 10, 2007, Congressional-Executive Agreement on Trade.

Article 16.1 of the Chapter reaffirms the Parties' obligations as members of the International Labor Organization (ILO). Article 16.2.1 commits each Party to "adopt and maintain in its statutes and regulations, and practices thereunder," fundamental labor rights as stated in the 1998 ILO Declaration on Fundamental Principles and Rights at Work,⁴⁰ and includes a prohibition on the worst forms of child labor.⁴¹ Article 16.2.2 further provides that "neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its statutes or regulations implementing" the obligation in Article 16.2.1 "in a manner affecting trade or investment between the Parties." Article 16.3 states that "a Party shall not fail to effectively enforce its labor laws,⁴² including those it adopts or maintains in accordance with Article 16.2.1, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties." Article 16.4 obligates each Party to provide procedural guarantees for enforcement of its labor laws, including access to labor tribunals, proceedings that are transparent and comply with due process of law, and remedies to ensure enforcement of labor laws.

All obligations in the Chapter are subject to the same dispute settlement procedures and enforcement mechanisms as commercial obligations in the TPA. The Chapter also

³⁹ Full text available from <http://www.ustr.gov/trade-agreements/free-trade-agreements/panama-tpa/final-text>.

⁴⁰ The ILO Declaration states that all ILO members have an obligation "to respect, to promote and to realize, in good faith and in accordance with the Constitution, the principles concerning the fundamental rights which are the subject of those Conventions, namely: (a) freedom of association and the effective recognition of the right to collective bargaining; (b) the elimination of all forms of forced or compulsory labour; (c) the effective abolition of child labour; and (d) the elimination of discrimination in respect of employment and occupation." See <http://www.ilo.org/public/english/standards/relm/ilc/ilc86/com-dtxt.htm>.

⁴¹ Establishing a Party's violation of Article 16.2.1 requires demonstration that the Party "has failed to adopt or maintain a statute, regulation, or practice in a manner affecting trade or investment between the parties [to the agreement]."

⁴² Article 19.8 defines "labor laws" for the purposes of the Agreement as "a Party's statutes and regulations, or provisions thereof, that are directly related to the following internationally recognized labor rights: (a) freedom of association; (b) the effective recognition of the right to collective bargaining; (c) the elimination of all forms of forced or compulsory labor; (d) the effective abolition of child labor, a prohibition on the worst forms of child labor, and other labor protections for children and minors; (e) the elimination of discrimination in respect of employment and occupation; and (f) acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health."

establishes a labor cooperation and capacity building mechanism to improve labor standards and advance common commitments regarding labor matters.

Tables

Table III.1: U.S. Exports to Panama by NAICS-based Sector and Subsector, 2006-2010

NAICS-based U.S. Export Sector and Subsector	Value of U.S. Exports to Panama (millions of dollars)					Percent of	
	2006	2007	2008	2009	2010	Total U.S. Sector Exports in 2010	All U.S. Exports to Panama in 2010
Total U.S. Exports to Panama	2,523.6	3,492.4	4,614.6	4,063.2	5,708.1	0.5	100
11—Agriculture and Livestock Products	87.7	136.2	184.7	145.7	170.6	0.3	3.0
111—Agricultural Products.....	82.0	130.1	177.5	137.4	162.8	0.3	2.9
112—Livestock and Livestock Products.....	3.7	4.1	4.7	5.7	5.4	0.3	0.1
113—Forestry Products.....	0.9	0.5	0.3	0.4	0.6	(¹)	(¹)
114—Fresh, Chilled, or Frozen Fish and Other Marine Products.....	1.2	1.4	2.2	2.2	1.8	(¹)	(¹)
21—Oil, Gas, Minerals and Ores	5.3	9.6	18.1	5.4	5.1	(¹)	0.1
211—Oil and Gas.....	1.0	8.0	8.4	3.2	0.1	(¹)	(¹)
212—Minerals and Ores.....	4.3	1.6	9.7	2.2	5.1	(¹)	0.1
31-33—Manufacturing	2,311.6	3,182.0	4,166.0	3,695.0	5,227.6	0.5	91.6
311—Food and Kindred Products.....	111.2	156.7	223.7	196.0	250.9	0.5	4.4
312—Beverages and Tobacco Products.....	14.2	16.2	24.2	24.2	26.4	0.5	0.5
313—Textiles and Fabrics.....	2.8	3.1	4.6	3.7	4.2	0.1	0.1
314—Textile Mill Products.....	7.0	9.7	12.9	11.1	14.4	0.6	0.3
315—Apparel and Accessories.....	14.4	18.3	22.4	27.4	35.3	1.2	0.6
316—Leather and Allied Products.....	7.9	10.1	10.1	12.6	13.3	0.6	0.2
321—Wood Products.....	4.6	6.1	15.5	15.2	16.2	0.3	0.3
322—Paper.....	71.6	74.6	88.7	54.3	63.7	0.3	1.1
323—Printing, Publishing and Similar Products.....	5.7	7.6	9.9	11.1	8.9	0.1	0.2
324—Petroleum and Coal Products.....	853.3	1,174.2	1,804.6	1,524.6	2,452.5	4.0	43.0
325—Chemicals.....	326.5	427.0	337.7	345.2	408.8	0.2	7.2
326—Plastics and Rubber Products.....	25.4	36.5	42.2	43.4	53.6	0.2	0.9
327—Nonmetallic Mineral Products.....	14.0	16.8	16.5	21.1	30.8	0.3	0.5
331—Primary Metal Manufacturing.....	24.8	39.4	101.9	63.9	91.8	0.2	1.6
332—Fabricated Metal Products.....	35.5	56.5	83.9	82.6	116.5	0.4	2.0
333—Machinery, Except Electrical.....	182.4	287.1	390.5	307.7	383.9	0.3	6.7
334—Computer and Electronic Products.....	197.8	246.4	307.7	298.8	300.6	0.2	5.3
335—Electrical Equipment, Appliances, and Components.....	56.9	66.6	104.9	109.5	181.0	0.6	3.2
336—Transportation Equipment.....	276.2	393.8	393.8	379.1	601.7	0.3	10.5
337—Furniture and Fixtures.....	12.6	19.1	20.9	22.3	22.6	0.6	0.4
339—Miscellaneous Manufactured Commodities.....	66.7	116.1	149.4	141.3	150.2	0.4	2.6
51—Information	0.7	1.0	0.4	2.3	1.9	0.2	(¹)
511—Publishing Industries (except Internet).....	0.7	1.0	0.4	2.3	1.9	0.2	(¹)
91-99—Special Classification Provisions	118.3	163.6	245.3	214.8	302.9	0.4	5.3
91—Waste and Scrap.....	3.3	6.3	9.1	7.5	14.7	0.1	0.3
92—Used or Second-hand Merchandise.....	5.6	9.2	11.1	13.6	10.8	0.2	0.2
99—Special Classification Provisions, not otherwise specified or included.....	109.5	148.1	225.0	193.7	277.4	0.6	4.9

(¹) Less than 0.05 percent.

Note: The NAICS-based industry structure presented in this table is based on the HTS-to-NAICS concordance developed by the U.S. Census Bureau, as extracted from the USITC Dataweb. The NAICS-based manufacturing sector includes many processed agricultural products that are often considered agricultural products. Under alternative aggregation schemes, including the WTO's definition of agricultural products, many of the products classified in NAICS-based subsectors 311 (Food and Kindred Products) and 312 (Beverages and Tobacco Products), would be considered agricultural products. The value of U.S. exports is the free alongside ship (FAS) value of domestic U.S. merchandise exports at the U.S. port of export. Because of rounding, figures may not add to totals shown.

Source: USDOL tabulations of tariff and trade data from the U.S. Department of Commerce and the U.S. International Trade Commission.

Table III.2: U.S. Imports from Panama by NAICS-based Sector and Subsector, 2006-2010

NAICS-based U.S. Import Sector and Subsector	Value of U.S. Imports from Panama (millions of dollars)					Percent of	
	2006	2007	2008	2009	2010	Total U.S. Sector Imports in 2010	All U.S. Imports from Panama in 2010
Total U.S. Imports from Panama	337.6	361.4	373.7	296.0	376.1	0.02	100.0
11—Agriculture and Livestock Products	132.6	130.9	131.5	95.3	117.7	0.25	31.3
111—Agricultural Products.....	28.1	28.5	32.4	20.3	30.7	0.13	8.2
112—Livestock and Livestock Products.....	0.1	0.2	0.1	0.1	(¹)	(²)	(³)
113—Forestry Products.....	(¹)	(¹)	(¹)	(¹)	(¹)	(²)	(³)
114—Fresh, Chilled, or Frozen Fish and Other Marine Products.....	104.4	102.2	98.9	74.9	87.0	0.78	23.1
21—Oil, Gas, Minerals and Ores	1.7	0	0	0	0	0	0
211—Oil and Gas.....	0	0	0	0	0	0	0
212—Minerals and Ores.....	1.7	0	0	0	0	0	0
31-33—Manufacturing	102.3	104.5	117.1	87.8	84.4	0.01	22.4
311—Food and Kindred Products.....	28.4	25.3	21.3	20.3	20.5	0.05	5.5
312—Beverages and Tobacco Products.....	0.8	1.1	2.3	3.4	4.1	0.03	1.1
313—Textiles and Fabrics.....	0.6	0.1	(¹)	(¹)	(¹)	(²)	(³)
314—Textile Mill Products.....	0.2	0.1	(¹)	0.1	(¹)	(²)	(³)
315—Apparel and Accessories.....	1.8	1.8	1.8	1.4	0.9	(²)	0.3
316—Leather and Allied Products.....	0.5	0.2	0.3	0.3	0.4	(²)	0.1
321—Wood Products.....	5.3	2.3	0.5	0.2	0.7	0.01	0.2
322—Paper.....	4.3	3.4	3.2	2.3	1.3	0.01	0.4
323—Printing, Publishing and Similar Products.....	0.7	0.3	0.5	0.2	0.8	0.02	0.2
324—Petroleum and Coal Products.....	0.5	26.8	34.9	0.2	0.1	(²)	(³)
325—Chemicals.....	6.0	3.5	7.7	5.3	9.5	0.01	2.5
326—Plastics and Rubber Products.....	1.1	1.6	1.0	0.7	0.7	(²)	0.2
327—Nonmetallic Mineral Products.....	8.9	4.0	3.0	1.7	2.1	0.01	0.6
331—Primary Metal Manufacturing.....	27.3	17.4	26.3	40.0	29.4	0.04	7.8
332—Fabricated Metal Products.....	2.4	0.5	2.1	0.4	0.7	(²)	0.2
333—Machinery, Except Electrical.....	1.4	4.0	2.2	1.1	2.5	(²)	0.7
334—Computer and Electronic Products.....	7.3	7.3	4.8	3.5	5.1	(²)	1.4
335—Electrical Equipment, Appliances, and Components.....	0.3	0.4	0.4	0.6	0.4	(²)	0.1
336—Transportation Equipment.....	0.3	0.5	1.0	1.6	1.9	(²)	0.5
337—Furniture and Fixtures.....	2.1	1.9	0.7	0.4	0.3	(²)	0.1
339—Miscellaneous Manufactured Commodities.....	2.0	2.0	3.1	3.7	2.7	(²)	0.7
51—Information	0	0	0	0	0	0	0
511—Publishing Industries (except Internet).....	0	0	0	0	0	0	0
91-99—Special Classification Provisions	101.0	126.0	125.1	112.9	173.9	0.24	46.3
91—Waste and Scrap.....	19.5	26.7	27.8	18.0	36.6	0.70	9.7
92—Used or Second-hand Merchandise.....	1.6	1.0	1.0	1.1	2.6	0.04	0.7
98—U.S. Goods Returned and Reimported Items.....	69.2	94.6	90.8	90.7	130.5	0.32	34.7
99—Special Classification Provisions, not otherwise specified or included.....	10.7	3.7	5.4	3.1	4.2	0.02	1.1

(¹) Less than \$50,000.

(²) Less than 0.005 percent.

(³) Less than 0.05 percent.

Note: The NAICS-based industry structure presented in this table is based on the HTS-to-NAICS concordance developed by the U.S. Census Bureau, as extracted from the USITC Dataweb. The NAICS-based manufacturing sector includes many processed agricultural products that are often considered agricultural products. Under alternative aggregation schemes, including the WTO's definition of agricultural products, many of the products classified in NAICS-based subsectors 311 (Food and Kindred Products) and 312 (Beverages and Tobacco Products), would be considered agricultural products. The value of U.S. imports is the customs value (the appraised value of the merchandise, exclusive of import duties, freight, insurance, and other charges incurred in placing the merchandise alongside the carrier at the port of exportation) of U.S. merchandise imports for consumption (the amount that immediately enters U.S. consumption channels, but not bonded warehouses or Foreign Trade Zones). Because of rounding, figures may not add to totals shown.

Source: USDOL tabulations of tariff and trade data from the U.S. Department of Commerce and the U.S. International Trade Commission.

Table III.3: Customs Value, Dutiable Value, Calculated Duties, and Average Rate of Duty on U.S. Imports from Panama by NAICS-based Subsector, 2010
(sorted by 2010 value of Calculated Duties)

NAICS-based U.S. Import Subsector	Customs Value	Dutiable Value	Calculated Duties	Average Rate of Duty
	(thousands of dollars)			percent
315—Apparel and Accessories.....	942.1	668.5	106.4	15.9
316—Leather and Allied Products.....	433.2	401.4	45.1	11.2
990—Special Classifications Provisions.....	4,215.8	4,213.4	32.9	0.8
339—Miscellaneous Manufactured Commodities.....	2,695.8	214.0	11.2	5.2
334— Computer and Electronic Products.....	5,135.8	486.5	10.0	2.1
114—Fresh, Chilled, or Frozen Fish and Other Marine Products.....	86,953.4	109.4	6.6	6.0
327—Nonmetallic Mineral Products.....	2,073.2	108.0	5.3	4.9
All Other Subsectors.....	273,618.5	675.3	21.3	3.1
Total.....	376,067.8	6,876.5	238.6	3.5

Note: The customs value of U.S. imports is the appraised value of the merchandise, exclusive of import duties, freight, insurance, and other charges incurred in placing the merchandise alongside the carrier at the port of exportation. The customs value given is for imports for consumption, which represents the amount that immediately enters U.S. consumption channels, but not bonded warehouses or Foreign Trade Zones. The dutiable value represents the customs value of the foreign merchandise imported into the United States that is subject to duty. The calculated duty represents the estimated import duties collected. Estimated duties are calculated based on the applicable rates of duty as shown in the Harmonized Tariff Schedule of the United States Annotated for Statistical Reporting Purposes. Estimates of calculated duty do not necessarily reflect amounts of duty paid. The average rate of duty is the ratio of calculated duties over dutiable value, expressed in percentage terms. Because of rounding, figures may not add to totals shown.

Source: USDOL tabulations of official U.S. trade statistics from the U.S. Department of Commerce, Bureau of Census.