Schedule of the Republics of the CA Party

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
01.01	LIVE HORSES, ASSES, MULES AND HINNIES:								
0101.10	- Pure-bred breeding animals:								
0101.10.10	- - Horses	0	A	0	0	0	0	0	
0101.10.90	- - Other	10	A	10	10	10	10	10	
0101.90.00	- Other	10	A	10	10	10	10	10	
01.02	LIVE BOVINE ANIMALS								
0102.10.00	- Pure-bred breeding animals	0	A	0	0	0	0	0	
0102.90.00	- Other	10	A	10	10	10	10	10	
01.03	LIVE SWINE ANIMALS								
0103.10.00	- Pure-bred breeding animals	0	A	0	0	0	0	0	
0103.9	- Other:								
0103.91.00	- - Weighing less than 50 kg	10	A	10	10	10	10	10	
0103.92.00	- - Weighing 50 kg or more	10	A	10	10	10	10	10	
01.04	LIVE SHEEP AND GOATS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0104.10	- Sheep:								
0104.10.10	- - Pure-bred breeding animals	0	A	0	0	0	0	0	
0104.10.90	- - Other	10	A	10	10	10	10	10	
0104.20	- Goats:								
0104.20.10	- - Pure-bred breeding animals	0	A	0	0	0	0	0	
0104.20.90	- - Other	10	A	10	10	10	10	10	
01.05	LIVE POULTRY OF THE DOMESTIC SPECIES, COCKS, CHICKENS, DUCKS, GEESE, TURKEYS (GALLOPAVUS) AND GUINEA FOWLS								
0105.1	- Weighing 185 g or less:								
0105.11.00	- - Fowls of the species *Gallus domesticus*	0	A	0	0	0	0	0	
0105.12.00	- - Turkeys (gallopavus)	0	A	0	0	0	0	0	
0105.19.00	- - Other	10	A	10	10	10	10	10	
0105.9	- Other:								
0105.94.00	- - Fowls of the species *Gallus domesticus*	10	A	10	10	10	10	10	
0105.99.00	- - Other	10	A	10	10	10	10	10	
01.06	OTHER LIVE ANIMALS								
0106.1	- Mammals:								
0106.11.00	- - Primates	10	A	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10	A	10	10	10	10	10	
0106.19.00	- - Other	10	A	10	10	10	10	10	
0106.20.00	- Reptiles (including snakes and sea turtles)	10	A	10	10	10	10	10	
0106.3	- Birds:								
0106.31.00	- - Birds of prey	10	A	10	10	10	10	10	
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A	10	10	10	10	10	
0106.39.00	- - Other	10	A	10	10	10	10	10	
0106.90	- Other:								
0106.90.10	- -Bees, whether or not in hives, boxes or the like containers	0	A	0	0	0	0	0	
0106.90.90	- - Other	10	A	10	10	10	10	10	
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED								
0201.10.00	- In carcasses or half-carcasses	-	F	15	30	15	15	30	
0201.20.00	- Other cuts with bone in	-	F	15	30	15	15	30	
0201.30.00	- Boneless	-	F	15	30	15	15	30	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
02.02	MEAT OF BOVINE ANIMALS, FROZEN								
0202.10.00	-In carcasses or half-carcasses	-	F	15	30	15	15	30	
0202.20.00	- Other cuts with bone in	-	F	15	30	15	15	30	
0202.30.00	- Boneless	-	F	15	30	15	15	30	
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN								
0203.1	- Fresh or chilled:								
0203.11.00	- - In carcasses or half-carcasses	-	F	45	40	15	15	15	
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	-	F	45	40	15	15	15	
0203.19.00	- - Other	-	F	45	40	15	15	15	
0203.2	- Frozen:								
0203.21.00	- - In carcasses or half-carcasses	-	F	45	40	15	15	15	
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	-	F	45	40	15	15	15	
0203.29.00	- - Other	-	F	45	40	15	15	15	
02.04	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN								
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	E	15	15	15	15	15	
0204.2	- Other meat of sheep, fresh or chilled:								
0204.21.00	- - In carcasses or half-carcasses	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0204.22.00	- - Other cuts with bone in	15	E	15	15	15	15	15	
0204.23.00	- - Boneless	15	E	15	15	15	15	15	
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	E	15	15	15	15	15	
0204.4	- Other meat of sheep, frozen:								
0204.41.00	- - In carcasses or half-carcasses	15	E	15	15	15	15	15	
0204.42.00	- - Other cuts with bone in	15	E	15	15	15	15	15	
0204.43.00	- - Boneless	15	E	15	15	15	15	15	
0204.50.00	- Meat of goats	15	E	15	15	15	15	15	
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	E	15	15	15	15	15	
02.06	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN								
0206.10.00	- Of bovine animals, fresh or chilled	-	F	0	15	15	15	15	
0206.2	- Of bovine animals, frozen:								
0206.21.00	- - Tongues	-	F	0	10	10	10	10	
0206.22.00	- - Livers	-	F	0	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0206.29.00	- - Other	-	F	0	10	10	10	10	
0206.30	- Of swine, fresh or chilled:								
0206.30.10	- - Skin	-	F	5	40	5	5	5	
0206.30.90	- - Other	-	F	45	40	15	15	5	
0206.4	- Of swine, frozen:								
0206.41.00	- - Livers	-	F	0	40	15	15	5	
0206.49	- - Other:								
0206.49.10	- - - Skin	-	F	5	40	5	5	5	
0206.49.90	- - - Other	-	F	45	40	15	15	5	
0206.80.00	- Other, fresh or chilled	40	E	0	40	15	15	5	
0206.90.00	- Other, frozen	40	E	0	40	15	15	5	
02.07	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN								
0207.1	- Of fowls of the species *Gallus domesticus*:								
0207.11.00	- - Not cut in pieces, fresh or chilled	-	F	40	35	15	35	35	
0207.12.00	- - Not cut in pieces, frozen	-	F	40	35	15	35	35	
0207.13	- - Cuts and offal, fresh or chilled:								
0207.13.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0207.13.9	- - - Other:								
0207.13.91	- - - - Breasts	-	F	40	35	15	35	35	
0207.13.92	- - - - Wings	-	F	150	35	15	35	35	
0207.13.93	- - - - Legs, thighs, whether or not joined	-	F	150	164	15	164	164	
0207.13.94	- - - - Pieces including legs and thighs, whether or not joined	-	F	150	164	15	164	164	
0207.13.99	- - - - Other	-	F	150	35	15	35	35	
0207.14	- - Cuts and offal, frozen:								
0207.14.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	
0207.14.9	- - - Other:								
0207.14.91	- - - - Breasts	-	F	40	35	15	35	35	
0207.14.92	- - - - Wings	-	F	150	35	15	35	35	
0207.14.93	- - - - Legs, thighs, whether or not joined	-	F	150	164	15	164	164	
0207.14.94	- - - - Pieces including legs and thighs, whether or not joined	-	F	150	164	15	164	164	
0207.14.99	- - - - Other	-	F	150	35	15	35	35	
0207.2	- Of turkeys:								
0207.24.00	- - Not cut in pieces, fresh or chilled	-	F	40	35	15	35	35	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0207.25.00	- - Not cut in pieces, frozen	-	F	40	35	15	35	35	
0207.26	- - Cuts and offal, fresh or chilled:								
0207.26.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	
0207.26.90	- - - Other	-	F	150	35	15	35	35	
0207.27	- - Cuts and offal, frozen:								
0207.27.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	
0207.27.90	- - - Other	-	F	40	35	15	35	35	
0207.3	- Of ducks, geese or guinea fowls:								
0207.32.00	- - Not cut in pieces, fresh or chilled	-	F	40	15	15	15	15	
0207.33.00	- - Not cut in pieces, frozen	-	F	15	15	15	15	15	
0207.34.00	- - Fatty livers, fresh or chilled	-	F	15	15	15	15	15	
0207.35	- - Other, fresh or chilled:								
0207.35.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	
0207.35.90	- - - Other	-	F	150	15	15	15	15	
0207.36	- - Other, frozen:								
0207.36.10	- - - In paste form, mechanically boned	-	F	35	5	5	5	5	
0207.36.90	- - - Other	-	F	40	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
02.08	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN								
0208.10.00	- Of rabbits or hares	15	E	15	15	15	15	15	
0208.30.00	- Of primates	15	A	15	15	15	15	15	
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15	A	15	15	15	15	15	
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	A	15	15	15	15	15	
0208.90	- Other:								
0208.90.10	- - Frogs' legs	15	E	15	15	15	15	15	
0208.90.90	- - Other	15	A	15	15	15	15	15	
02.09	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED								
0209.00.10	- Bacon	-	F	5	40	15	15	15	
0209.00.20	- Pig fat	-	F	5	5	5	5	5	
0209.00.30	- Poultry fat	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
02.10	MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL								
0210.1	- Meat of swine:								
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	45	Q	45	40	15	15	15	See paragraph 3 of Appendix 1 to Annex I
0210.12.00	- - Bellies (streaky) and cuts thereof	45	Q	45	40	15	15	15	See paragraph 3 of Appendix 1 toAnnex I
0210.19.00	- - Other	70	Q	5	40	15	15	15	See paragraph 3 of Appendix 1 to Annex I
0210.20.00	- Meat of bovine animals	-	F	15	15	15	15	15	
0210.9	- Other, including edible flours and meals of meat or meat offal:								
0210.91.00	- - Of primates	10	A	10	10	10	10	10	
0210.92.00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	10	A	10	10	10	10	10	
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	A	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0210.99	- - Other:								
0210.99.10	- - - Poultry livers, salted or in brine	15	E	15	15	15	15	15	
0210.99.20	- - - Poultry livers, dried or smoked	15	E	15	15	15	15	15	
0210.99.30	- - - Flours and meals of meat or meat offal	10	E	10	10	10	10	10	
0210.99.90	- - - Other	15	E	15	15	15	15	15	
03.01	LIVE FISH								
0301.10.00	- Ornamental fish	15	E	15	15	15	15	15	
0301.9	- Other live fish:								
0301.91	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*):								
0301.91.10	- - - Fry for restocking	0	A	0	0	0	0	0	
0301.91.90	- - - Other	10	E	10	10	10	10	10	
0301.92	- - Eels (*Anguilla* spp.):								
0301.92.10	- - - Fry for restocking	0	A	0	0	0	0	0	
0301.92.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0301.93	- - Carp:								
0301.93.10	- - - Fry for restocking	5	E	5	5	5	5	5	
0301.93.90	- - - Other	10	E	10	10	10	10	10	
0301.94.00	- - Bluefin tunas (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	A	0	0	0	0	0	
0301.99	- - Other:								
0301.99.10	- - - Fry for restocking	0	A	0	0	0	0	0	
0301.99.9	- - - Other:								
0301.99.91	- - - - Tuna (of the genus *Thunnus*, excluding *Thunnus thynnus* and *Thunnus maccoyii*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus*) *pelamis*), sardines (*Sardina pilchardus, Sardinops* spp.) and mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	0	A	0	0	0	0	0	
0301.99.99	- - - - Other	10	E	10	10	10	10	10	
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.1	- Salmonidae, excluding livers and roes:								
0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15	15	15	15	15	
0302.12.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho)*	10	E	10	10	10	10	10	
0302.19.00	- - Other	10	E	10	10	10	10	10	
0302.2	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:								
0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	10	10	10	10	10	
0302.22.00	- - Plaice (*Pleuronectes platessa*)	10	E	10	10	10	10	10	
0302.23.00	- - Sole (*Solea* spp.)	10	G	10	10	10	10	10	
0302.29.00	- - Other	10	E	10	10	10	10	10	
0302.3	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	0	0	0	0	0	
0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	0	A	0	0	0	0	0	
0302.33.00	- - Skipjack or stripe-bellied bonito	0	A	0	0	0	0	0	
0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	0	A	0	0	0	0	0	
0302.35.00	- - Bluefin tunas (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	A	0	0	0	0	0	
0302.39.00	- - Other	0	A	0	0	0	0	0	
0302.40.00	- Herrings *(Clupea harengus, Clupea pallasii*), excluding livers and roes	10	E	10	10	10	10	10	
0302.50.00	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	10	E	10	10	10	10	10	
0302.6	- Other fish, excluding livers and roes:								
0302.61.00	- - Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	0	A	0	0	0	0	0	
0302.62.00	- - Haddock (*Melanogrammus aeglefinus*)	10	E	10	10	10	10	10	
0302.63.00	- - Coalfish (*Pollachius virens*)	10	E	10	10	10	10	10	
0302.64.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0302.65.00	- - Dogfish and other sharks	10	E	10	10	10	10	10	
0302.66.00	- - Eels (*Anguilla* spp.)	10	E	10	10	10	10	10	
0302.67.00	- - Swordfish (*Xiphias gladius*)	15	E	15	15	15	15	15	
0302.68.00	- - Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0302.69	- - Other:								
0302.69.20	- - - Snappers (*Lutjanus* spp .)	15	E	15	15	15	15	15	
0302.69.30	- - - Dolphin fish (*Coryphaena hippurus*)	15	E	15	15	15	15	15	
0302.69.40	- - - Groupers (*Epinephelus* spp*., Paralabrax* spp.)	15	E	15	15	15	15	15	
0302.69.50	- - - Croakers (*Sciaena* spp .)	15	E	15	15	15	15	15	
0302.69.60	- - - Spearfishes (*Makaria* spp*., Tetrapturus* spp.)	15	E	15	15	15	15	15	
0302.69.70	- - - Tilapias (*Tilapia* spp.)	15	E	15	15	15	15	15	
0302.69.80	- - - Dusky sea-perch (*Epinephelus guaza*)	15	E	15	15	15	15	15	
0302.69.90	- - - Other	15	E	15	15	15	15	15	
0302.70.00	- Livers and roes	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304								
0303.1	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:								
0303.11.00	- - Red salmon (*Oncorhynchus nerka*)	10	E	10	10	10	10	10	
0303.19.00	- - Other	10	E	10	10	10	10	10	
0303.2	- Other salmonidae, excluding livers and roes:								
0303.21.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	E	15	15	15	15	15	
0303.22.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho Hucho*)	10	E	10	10	10	10	10	
0303.29.00	- - Other	10	E	10	10	10	10	10	
0303.3	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:								
0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0303.32.00	- - Plaice (*Pleuronectes platessa*)	10	E	10	10	10	10	10	
0303.33.00	- - Sole (*Solea* spp.)	10	E	10	10	10	10	10	
0303.39.00	- - Other	10	E	10	10	10	10	10	
0303.4	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:								
0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0	A	0	0	0	0	0	
0303.42.00	- - Yellowfin tunas (*Thunnus albacares*)	0	A	0	0	0	0	0	
0303.43.00	- - Skipjack or stripe-bellied bonito	0	A	0	0	0	0	0	
0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	0	A	0	0	0	0	0	
0303.45.00	- - Bluefin tunas (*Thunnus thynnus*)	0	A	0	0	0	0	0	
0303.46.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	A	0	0	0	0	0	
0303.49.00	- - Other	0	A	0	0	0	0	0	
0303.5	- Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:								
0303.51.00	- - Herring (*Clupea harengus, Clupea pallasii*)	10	E	10	10	10	10	10	
0303.52.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0303.6	- Swordfish (*Xiphias gladius*), Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.), excluding livers and roes:								
0303.61.00	- - Swordfish (*Xiphias gladius*)	10	E	10	10	10	10	10	
0303.62.00	- - Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	10	E	10	10	10	10	10	
0303.7	- Other fish, excluding livers and roes:								
0303.71.00	- - Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.) and sprats (*Sprattus sprattus*)	0	A	0	0	0	0	0	
0303.72.00	- - Haddock (*Melanogrammus aeglefinus*)	10	E	10	10	10	10	10	
0303.73.00	- - Coalfish (*Pollachius virens*)	10	E	10	10	10	10	10	
0303.74.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	0	A	0	0	0	0	0	
0303.75.00	- - Dogfish and other sharks	10	E	10	10	10	10	10	
0303.76.00	- - Eels (*Anguilla* spp.)	10	E	10	10	10	10	10	
0303.77.00	- - Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	15	E	15	15	15	15	15	
0303.78.00	- - Hake *(Merluccius* spp.*, Urophycis* spp.)	10	E	10	10	10	10	10	
0303.79.00	- - Other	10	E	10	10	10	10	10	
0303.80.00	- Livers and roes	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN								
0304.1	- Fresh or chilled:								
0304.11.00	- - Swordfish (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.12.00	- - Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.19.00	- - Other	15	G	15	15	15	15	15	
0304.2	- Frozen fillets:								
0304.21.00	- - Swordfish (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.22.00	- - Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.29	- - Other:								
0304.29.10	- - - Snappers (*Lutjanus* spp.)	15	G	15	15	15	15	15	
0304.29.20	- - - Dolphin fish (*Coryphaena hippurus*)	15	E	15	15	15	15	15	
0304.29.30	- - - Groupers (*Epinephelus* spp*., Paralabrax* spp.)	15	G	15	15	15	15	15	
0304.29.40	- - - Croakers (*Sciaena* spp.)	15	G	15	15	15	15	15	
0304.29.50	- - - Spearfishes (*Makaria* spp*., Tetrapturus* spp.)	15	G	15	15	15	15	15	
0304.29.60	- - - Tilapias (*Tilapia* spp.)	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0304.29.70	- - - Dusky sea-perch (*Epinephelus guaza*)	15	G	15	15	15	15	15	
0304.29.90	- - - Other	15	G	15	15	15	15	15	
0304.9	- Other:								
0304.91.00	- - Swordfish (*Xiphias gladius*)	15	G	15	15	15	15	15	
0304.92.00	- - Antarctic toothfish and Patagonian toothfish (*Dissostichus* spp.)	15	E	15	15	15	15	15	
0304.99.00	- - Other	15	G	15	15	15	15	15	
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION								
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	0	A	0	0	0	0	0	
0305.20.00	- Fish livers and roes, dried, smoked, salted or in brine	10	E	10	10	10	10	10	
0305.30.00	- Fish fillets, dried, salted or in brine, but not smoked	15	E	15	15	15	15	15	
0305.4	- Smoked fish, including fillets:								
0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho)*	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	15	E	15	15	15	15	15	
0305.49.00	- - Other	15	E	15	15	15	15	15	
0305.5	- Dried fish, whether or not salted but not smoked:								
0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	E	15	15	15	15	15	
0305.59.00	- - Other	15	E	15	15	15	15	15	
0305.6	- Fish, salted but not dried or smoked and fish in brine:								
0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	15	E	15	15	15	15	15	
0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	E	15	15	15	15	15	
0305.63.00	- - Anchovies (*Engraulis* spp.)	15	E	15	15	15	15	15	
0305.69.00	- - Other	15	E	15	15	15	15	15	
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0306.1	- Frozen:								
0306.11	- - Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)								
0306.11.1	- - - Unshelled:								
0306.11.11	- - - - Whole	10	E	10	10	10	10	10	
0306.11.12	- - - - Heads	10	E	10	10	10	10	10	
0306.11.13	- - - - Tails	10	E	10	10	10	10	10	
0306.11.20	- - - Shelled	10	E	10	10	10	10	10	
0306.12.00	- - Lobsters (*Homarus* spp.)	10	E	10	10	10	10	10	
0306.13	- - Shrimps, prawns, and other decapoda natantia:								
0306.13.1	- - - Shrimps:								
0306.13.11	- - - - Cultivated	10	E	10	10	10	10	10	
0306.13.19	- - - - Other	10	E	10	10	10	10	10	
0306.13.90	- - - Other	10	E	10	10	10	10	10	
0306.14.00	- - Crabs (excluding *Macrura*)	10	E	10	10	10	10	10	
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0306.2	- Not frozen:								
0306.21.00	- - Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	10	E	10	10	10	10	10	
0306.22.00	- - Lobsters (*Homarus* spp.)	10	E	10	10	10	10	10	
0306.23	- - Shrimps, prawns and other decapoda natantia:								
0306.23.10	- - - Fry for restocking	0	A	0	0	0	0	0	
0306.23.90	- - - Other	10	E	10	10	10	10	10	
0306.24.00	- - Crabs (excluding macrura)	10	E	10	10	10	10	10	
0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption								
0306.29.10	- - - Flours, meals and pellets	10	E	10	10	10	10	10	
0306.29.90	- - - Other	10	E	10	10	10	10	10	
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0307.10.00	- Oysters	10	E	10	10	10	10	10	
0307.2	- Scallops, queen scallops and other molluscs of the genera *Pecten, Chlamys* or *Placopecten:*								
0307.21.00	- - Live, fresh or chilled	10	E	10	10	10	10	10	
0307.29.00	- - Other	10	E	10	10	10	10	10	
0307.3	- Mussels (*Mytilus* spp*., Perna* spp.):								
0307.31.00	- - Live, fresh or chilled	10	E	10	10	10	10	10	
0307.39.00	- - Other	10	E	10	10	10	10	10	
0307.4	- Cuttle fish (*Sepia officinalis, Rossia macrosoma)* and bobtail squid *(Sepiola* spp.); squid (*Ommastrephes* spp*., Loligo* spp*., Nototodarus* spp*., Sepioteuthis* spp.):								
0307.41.00	- - Live, fresh or chilled	10	E	10	10	10	10	10	
0307.49	- - Other:								
0307.49.10	- - - Frozen squid in packings of more than 3 kg	0	A	0	0	0	0	0	
0307.49.90	- - - Other	10	E	10	10	10	10	10	
0307.5	- Octopus (*Octopus* spp.):								
0307.51.00	- - Live, fresh or chilled	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0307.59.00	- - Other	10	E	10	10	10	10	10	
0307.60.00	- Snails, other than sea snails	10	E	10	10	10	10	10	
0307.9	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:								
0307.91.00	- - Live, fresh or chilled	10	E	10	10	10	10	10	
0307.99.00	- - Other	10	E	10	10	10	10	10	
04.01	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
0401.10.00	- Of a fat content, by weight, not exceeding 1 %	-	F	65	40	15	35	15	
0401.20.00	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	-	F	65	40	15	35	15	
0401.30.00	- Of a fat content, by weight, exceeding 6 %	-	F	65	40	15	35	15	
04.02	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %	-	Q	65	20	15	15	60	See paragraph 4 of Appendix 1 to Annex I

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0402.2	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %:								
0402.21	- - Not containing added sugar or other sweetening matter:								
0402.21.1	- - - Semi-skimmed milk (of a fat content, by weight, of less than 26 %):								
0402.21.11	- - - - In containers of a net content of less than 3 kg	-	Q	65	15	15	20	60	See paragraph 4 of Appendix 1 to Annex I
0402.21.12	- - - - In containers of a net content of 3 kg or more	-	Q	65	20	15	20	60	See paragraph 4 of Appendix 1 to Annex I
0402.21.2	- - - Whole milk (of a fat content, by weight, of 26 % or more):								
0402.21.21	- - - - In containers of a net content of less than 5 kg	-	Q	65	15	15	15	60	See paragraph 4 of Appendix 1 to Annex I
0402.21.22	- - - - In containers of a net content of 5 kg or more	-	Q	65	15	15	15	60	See paragraph 4 of Appendix 1 to Annex I
0402.29.00	- - Other	-	Q	65	15	15	25	60	See paragraph 4 of Appendix 1 to Annex I

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0402.9	- Other:								
0402.91	- - Not containing added sugar or other sweetening matter:								
0402.91.10	- - - Evaporated milk	155	C	10	10	10	10	10	Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party
0402.91.20	- - - Cream	-	F	65	20	15	20	40	
0402.91.90	- - - Other	-	F	65	20	15	20	15	
0402.99	- - Other:								
0402.99.10	- - - Condensed milk	155	C	10	10	10	10	10	Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party
0402.99.90	- - - Other	-	F	65	20	15	20	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
04.03	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, OTHER FRUITS, OR COCOA								
0403.10.00	- Yogurt	-	F	65	40	15	35	40	
0403.90	- Other:								
0403.90.10	- - Buttermilk	-	F	65	40	15	35	15	
0403.90.90	- - Other	-	F	65	40	15	35	15	
04.04	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED								
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	A	0	0	0	0	0	
0404.90.00	- Other	10	Q	10	10	10	10	10	See paragraph 5 of Appendix 1 to Annex I

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
04049000A	Only: lactose-free milk	-	F	10	10	10	10	10	
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS								
0405.10.00	- Butter	-	F	65	30	15	20	40	
0405.20.00	- Dairy spreads	-	F	65	30	15	20	15	
0405.90	- Other:								
0405.90.10	- - Butter oil	-	F	5	5	5	5	5	
0405.90.90	- - Other	-	F	65	20	15	20	15	
04.06	CHEESE AND CURD								
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	-	F	65	40	15	20	40	
0406.20	- Grated or powdered cheese, of all kinds:								
0406.20.10	- - Cheddar type, dried	0	A	0	0	0	0	0	
0406.20.90	- - Other	-	Q	35	40	15	35	35	See paragraph 6 of Appendix 1 to Annex I
0406.30.00	- Processed cheese, not grated or powdered	-	Q	65	40	15	35	40	See paragraph 6 of Appendix 1 to Annex I

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	15	E	15	15	15	15	15	
0406.90	- Other cheese:								
0406.90.10	- - Mozzarella type	-	Q	50	40	15	15	40	See paragraph 6 of Appendix 1 to Annex I
0406.90.20	- - Cheddar type, in blocks or slabs	-	Q	50	40	15	35	5	See paragraph 6 of Appendix 1 to Annex I
0406.90.90	- - Other	-	Q	50	40	15	15	40	See paragraph 6 of Appendix 1 to Annex I
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED								
0407.00.10	- Fertilised eggs for breeding	0	A	0	0	0	0	0	
0407.00.20	- Ostrich eggs	10	C	10	10	10	10	10	
0407.00.90	- Other	-	F	15	15	15	15	15	
04.08	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0408.1	- Egg yolks:								
0408.11.00	- - Dried	-	F	10	10	10	10	10	
0408.19.00	- - Other	-	F	10	10	10	10	10	
0408.9	- Other:								
0408.91.00	- - Dried	-	F	10	10	10	10	10	
0408.99.00	- - Other	-	F	10	10	10	10	10	
0409.00.00	NATURAL HONEY	-	F	15	15	15	15	15	
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	E	15	15	15	15	15	
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	A	5	5	5	5	5	
05.02	PIGS', HOGS' OR BOARS' BRISTLES; BADGER HAIR AND OTHER BRUSH-MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR								
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	A	0	0	0	0	0	
0502.90.00	- Other	5	A	5	5	5	5	5	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS, OTHER THAN FISH, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0504.00.10	- Of bovine	15	E	5	5	5	5	5	
0504.00.20	- Of swine, sheep or lamb	15	E	5	5	5	5	5	
0504.00.90	- Other	15	E	5	5	5	5	5	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT CUT TO SHAPE) AND DOWN, UNWORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS								
0505.10.00	- Feathers of a kind used for stuffing; down	15	E	5	5	5	5	5	
0505.90.00	- Other	15	C	5	5	5	5	5	
05.06	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE FROM SUCH MATERIALS								
0506.10.00	- Ossein and bones treated with acid	5	A	5	5	5	5	5	
0506.90.00	- Other	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
05.07	IVORY, TORTOISE-SHELL, WHALEBONE AND HAIR OF MARINE MAMMALS, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS								
0507.10.00	- Ivory; ivory powder and waste	5	A	5	5	5	5	5	
0507.90.00	- Other	5	A	5	5	5	5	5	
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	A	5	5	5	5	5	
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	A	0	0	0	0	0	
05.11	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0511.10.00	- Bovine semen	0	A	0	0	0	0	0	
0511.9	- Other:								
0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:								
0511.91.10	- - - Roes and milt	0	A	0	0	0	0	0	
0511.91.90	- - - Other	5	A	5	5	5	5	5	
0511.99	- - Other:								
0511.99.10	- - - Fertilised eggs	0	A	0	0	0	0	0	
0511.99.20	- - - Natural sponges of animal origin	5	A	5	5	5	5	5	
0511.99.90	- - - Other	5	A	5	5	5	5	5	
06.01	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS, OTHER THAN ROOTS OF HEADING 12.12								
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A	0	0	0	0	0	
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN								
0602.10.00	- Unrooted cuttings and slips	0	A	0	0	0	0	0	
0602.20	- Trees, shrubs and bushes, of kinds which bear edible fruit or nuts, grafted or not:								
0602.20.10	- - Seedlings	10	E	10	10	10	10	10	
0602.20.90	- - Other	0	A	0	0	0	0	0	
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	A	0	0	0	0	0	
0602.40.00	- Roses, grafted or not	0	A	0	0	0	0	0	
0602.90	- Other:								
0602.90.10	- - Young vegetable or tobacco plants	10	E	10	10	10	10	10	
0602.90.90	- - Other	0	A	0	0	0	0	0	
06.03	CUT FLOWERS AND FLOWER BUDS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED								
0603.1	- Fresh:								
0603.11.00	- - Roses	15	A	15	15	15	15	15	
0603.12.00	- - Carnations	15	A	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0603.13.00	- - Orchids	15	A	15	15	15	15	15	
0603.14.00	- - Chrysanthemums	15	A	15	15	15	15	15	
0603.19	- - Other:								
0603.19.10	- - - Ginger lilies	15	A	15	15	15	15	15	
0603.19.20	- - - Bird-of-paradise flowers	15	A	15	15	15	15	15	
0603.19.30	- - - Calla lilies	15	A	15	15	15	15	15	
0603.19.40	- - - Lilies	15	A	15	15	15	15	15	
0603.19.50	- - - Sysophilia	15	A	15	15	15	15	15	
0603.19.60	- - - Gerberas	15	A	15	15	15	15	15	
0603.19.70	- - - Statice	15	A	15	15	15	15	15	
0603.19.80	- - - Astromerias	15	A	15	15	15	15	15	
0603.19.9	- - - Other:								
0603.19.91	- - - - Agapanthus	15	A	15	15	15	15	15	
0603.19.92	- - - - Gladioli	15	A	15	15	15	15	15	
0603.19.93	- - - - Anthurium flowers	15	A	15	15	15	15	15	
0603.19.94	- - - - Heliconias	15	A	15	15	15	15	15	
0603.19.99	- - - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0603.90	- Other:								
0603.90.10	- - Flower arrangements	15	A	15	15	15	15	15	
0603.90.90	- - Other	15	A	15	15	15	15	15	
06.04	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED								
0604.10.00	- Mosses and lichens	15	E	15	15	15	15	15	
0604.9	- Other:								
0604.91	- - Fresh:								
0604.91.10	- - - Arrangements	15	E	15	15	15	15	15	
0604.91.90	- - - Other	15	A	15	15	15	15	15	
0604.99	- - Other:								
0604.99.10	- - - Arrangements	15	E	15	15	15	15	15	
0604.99.90	- - - Other	15	E	15	15	15	15	15	
07.01	POTATOES, FRESH OR CHILLED								
0701.10.00	- For sowing	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0701.90.00	- Other	-	F	45	15	15	15	15	
0702.00.00	TOMATOES, FRESH OR CHILLED	-	F	15	15	15	15	15	
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED								
0703.10	- Onions and shallots:								
0703.10.1	- - Onions:								
0703.10.11	- - - Yellow	-	F	45	15	15	15	15	
0703.10.12	- - - White	-	F	45	15	15	15	15	
0703.10.13	- - - Red	-	F	45	15	15	15	15	
0703.10.19	- - - Other	-	F	45	15	15	15	15	
0703.10.20	- - Shallots	-	F	35	15	15	15	15	
0703.20.00	- Garlic	15	E	15	15	15	15	15	
0703.90.00	- Leeks and other alliaceous vegetables	15	E	15	15	15	15	15	
07.04	CABBAGE, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE *BRASSICAS*, FRESH OR CHILLED								
0704.10.00	- Cauliflowers and headed broccoli	15	E	15	15	15	15	15	
0704.20.00	- Brussels sprouts	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0704.90.00	- Other	30	E	15	15	15	15	15	
07.05	LETTUCE (*LACTUCA SATIVA*) AND CHICORY (*CICHORIUM* SPP.), FRESH OR CHILLED								
0705.1	- Lettuce:								
0705.11.00	- - Cabbage lettuce (head lettuce)	15	A	15	15	15	15	15	
0705.19.00	- - Other	15	A	15	15	15	15	15	
0705.2	- Chicory								
0705.21.00	- - Witloof chicory (*Cichorium intybus* var. *foliosum*)	15	E	15	15	15	15	15	
0705.29.00	- - Other	15	A	15	15	15	15	15	
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED								
0706.10.00	- Carrots and turnips	15	E	15	15	15	15	15	
0706.90.00	- Other	15	E	15	15	15	15	15	
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	E	15	15	15	15	15	
07.08	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED								
0708.10.00	- Peas (*Pisum sativum*)	15	E	15	15	15	15	15	
0708.20.00	- Beans (*Vigna* spp., *Phaseolus* spp.)	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0708.90.00	- Other	15	E	15	15	15	15	15	
07.09	OTHER VEGETABLES, FRESH OR CHILLED								
0709.20.00	- Asparagus	15	E	15	15	15	15	15	
0709.30.00	- Aubergines (egg-plants)	15	E	15	15	15	15	15	
0709.40.00	- Celery other than celeriac	15	E	15	15	15	15	15	
0709.5	- Mushrooms and truffles:								
0709.51.00	- - Mushrooms of the genus *Agaricus*	15	E	5	5	5	5	5	
0709.59.00	- - Other	15	E	5	5	5	5	5	
0709.60	- Fruits of the genus *Capsicum* or of the genus *Pimenta:*								
0709.60.10	- - Sweet peppers	15	E1	15	15	15	15	15	
0709.60.20	- - Chillies (*Capsicum frutescens* L.)	15	E	15	15	15	15	15	
0709.60.90	- - Other	15	E	15	15	15	15	15	
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15	15	15	15	15	
0709.90	- Other:								
0709.90.10	- - Sweet corn	15	E	15	15	15	15	15	
0709.90.20	- - Chayotes	15	E	15	15	15	15	15	
0709.90.30	- - Ayotes	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0709.90.40	- - Okras	15	E	15	15	15	15	15	
0709.90.50	- - Globe artichokes	15	E	15	15	15	15	15	
0709.90.90	- - Other	15	E	15	15	15	15	15	
07.10	VEGETABLES, UNCOOKED OR COOKED BY STEAMING OR BY BOILING IN WATER, FROZEN								
0710.10.00	- Potatoes	-	F	45	15	15	15	15	
0710.2	- Leguminous vegetables, shelled or unshelled:								
0710.21.00	- - Peas (*Pisum sativum*)	15	E	15	15	15	15	15	
0710.22.00	- - Beans (*Vigna* spp., *Phaseolus* spp.)	15	E	15	15	15	15	15	
0710.29.00	- - Other	15	E	15	15	15	15	15	
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E	15	15	15	15	15	
0710.40.00	- Sweet corn	15	E	15	15	15	15	15	
0710.80.00	- Other vegetables	15	E	15	15	15	15	15	
0710.90.00	- Mixtures of vegetables	15	E	15	15	15	15	15	
07.11	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0711.20.00	- Olives	0	A	0	0	0	0	0	
0711.40.00	- Cucumbers and gherkins	15	E	15	15	15	15	15	
0711.5	- Mushrooms and truffles:								
0711.51.00	- - Mushrooms of the genus *Agaricus*	0	A	0	0	0	0	0	
0711.59.00	- - Other	0	A	0	0	0	0	0	
0711.90	- Other vegetables; mixtures of vegetables:								
0711.90.20	- - Onions	-	F	15	15	15	15	15	
0711.90.30	- - Capers	0	A	0	0	0	0	0	
0711.90.90	- - Others, including mixtures of vegetables	15	D	15	15	15	15	15	
07.12	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED								
0712.20	- Onions:								
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	E	5	5	5	5	5	
0712.20.90	- - Other	15	E	15	15	15	15	15	
0712.3	- Wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and other mushrooms; truffles:								
0712.31.00	- - Mushrooms of the genus *Agaricus*	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0712.32.00	- - Wood ears (*Auricularia* spp.)	5	E	5	5	5	5	5	
0712.33.00	- - Jelly fungi (*Tremella* spp.)	5	E	5	5	5	5	5	
0712.39.00	- - Other	5	E	5	5	5	5	5	
0712.90	- Other vegetables; mixtures of vegetables:								
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	15	E	5	5	5	5	5	
0712.90.90	- - Others, including mixtures of vegetables	15	E	15	15	15	15	15	
07.13	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT								
0713.10.10	- Peas (*Pisum sativum*) for sowing	0	A	0	0	0	0	0	
0713.10.90	- - Other	15	E	15	15	15	15	15	
0713.20.00	- Chickpeas	10	E	10	10	10	10	10	
0713.3	- Beans (*Vigna* spp., *Phaseolus* spp.)								
0713.31	- - Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek:								
0713.31.10	- - - Of the species *Vigna mungo* (L.) Hepper	15	E	15	15	15	15	15	
0713.31.90	- - - Other	15	E	15	15	15	15	15	
0713.32.00	- - Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	-	F	30	30	30	30	30	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0713.33	- - Common beans (*Phaseolus vulgaris*):								
0713.33.10	- - - Black	-	F	30	30	20	15	30	
0713.33.20	- - - White	-	F	20	20	20	20	20	
0713.33.30	- - - "Ejotero" beans (*Phaseolus vulgaris*), for sowing	0	A	0	0	0	0	0	
0713.33.90	- - - Other	-	F	20	20	20	20	20	
0713.39	- - Other:								
0713.39.10	- - - Runner beans (*Phaseolus coccinius*)	-	F	15	15	15	15	15	
0713.39.20	- - - Lima beans (*Phaseolus lunatus*)	-	F	15	15	15	15	15	
0713.39.90	- - - Other	15	E	15	15	15	15	15	
0713.40.00	- Lentils	15	E	15	15	15	15	15	
0713.50.00	- Broad beans (*Vicia faba* var. *major*) horse beans (*Vicia faba* var. *equina*), and field beans (*Vicia faba* var. *minor*)	15	E	15	15	15	15	15	
0713.90	- Other:								
0713.90.10	- - Pigeon peas (*Cajanus cajan*)	15	E	15	15	15	15	15	
0713.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
07.14	CASSAVA (MANIOC) ROOTS, ARROWROOT OR SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES, AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH								
0714.10.00	- Cassava (manioc) roots	15	A	15	15	15	15	15	
0714.20.00	- Sweet potatoes	15	A	15	15	15	15	15	
0714.90	- Other:								
0714.90.10	- - Dasheens (*Colocasia esculenta*)	15	A	15	15	15	15	15	
0714.90.20	- - White yams (*Dioscorea alata*)	15	A	15	15	15	15	15	
0714.90.30	- - Yautia (*Xanthosoma saggittifolium*)	15	A	15	15	15	15	15	
0714.90.40	- - Cush-cush yams (*Dioscorea trifida*)	15	A	15	15	15	15	15	
0714.90.90	- - Other	15	A	15	15	15	15	15	
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED								
0801.1	- Coconuts:								
0801.11.00	- - Dried	10	E	10	10	10	10	10	
0801.19.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0801.2	- Brazil nuts:								
0801.21.00	- - In shell	15	E	15	15	15	15	15	
0801.22.00	- - Shelled	15	E	15	15	15	15	15	
0801.3	- Cashew nuts:								
0801.31.00	- - In shell	15	E	15	15	15	15	15	
0801.32.00	- - Shelled	15	E	15	15	15	15	15	
08.02	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED								
0802.1	- Almonds:								
0802.11.00	- - In shell	0	A	0	0	0	0	0	
0802.12.00	- - Shelled	0	A	0	0	0	0	0	
0802.2	- Hazelnuts or filberts (*Corylus* spp.):								
0802.21.00	- - In shell	0	A	0	0	0	0	0	
0802.22.00	- - Shelled	0	A	0	0	0	0	0	
0802.3	- Walnuts:								
0802.31.00	- - In shell	15	E	15	15	15	15	15	
0802.32.00	- - Shelled	15	E	15	15	15	15	15	
0802.40.00	- Chestnuts (*Castanea* spp.)	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0802.50.00	- Pistachios	0	A	0	0	0	0	0	
0802.60.00	- Macadamia nuts	15	E	15	15	15	15	15	
0802.90.00	- Other	15	E	15	15	15	15	15	
08.03	BANANAS OR PLANTAINS, FRESH OR DRIED								
0803.00.1	- Bananas (*Musa balbisiaca acuminata, Musa paradisiaca* or *Musa fapientum*):								
0803.00.11	- - Fresh	15	A	15	15	15	15	15	
0803.00.12	- - Dried	15	E	15	15	15	15	15	
0803.00.20	- Plantains (*Musa acuminata* var. *Plantain*)	15	E	15	15	15	15	15	
0803.00.90	- Other	15	E	15	15	15	15	15	
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED								
0804.10.00	- Dates	15	E	15	15	15	15	15	
0804.20.00	- Figs	15	E	15	15	15	15	15	
0804.30.00	- Pineapples	15	E	15	15	15	15	15	
0804.40.00	- Avocados	15	E	15	15	15	15	15	
0804.50	- Guavas, mangoes and mangosteens:								
0804.50.10	- - Mangoes	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0804.50.20	- - Guavas and mangosteens	15	E	15	15	15	15	15	
08.05	CITRUS FRUIT, FRESH OR DRIED								
0805.10.00	- Oranges	15	E	15	15	15	15	15	
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	E	15	15	15	15	15	
0805.40.00	- Grapefruit or pomelos	15	E	15	15	15	15	15	
0805.50.00	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	15	E	15	15	15	15	15	
0805.90.00	- Other	15	E	15	15	15	15	15	
08.06	GRAPES, FRESH OR DRIED, INCLUDING RAISINS								
0806.10.00	- Fresh	15	A	15	15	15	15	15	
0806.20.00	- Dried, including raisins	0	A	0	0	0	0	0	
08.07	MELONS, WATERMELONS AND PAPAWS (PAPAYAS), FRESH								
0807.1	Melons and watermelons:								
0807.11.00	- - Watermelons	15	E	15	15	15	15	15	
0807.19.00	- - Other	15	A	15	15	15	15	15	
0807.20.00	- Papaws (papayas)	15	E	15	15	15	15	15	
08.08	APPLES, PEARS AND QUINCES, FRESH								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0808.10.00	- Apples	25	A	15	15	25	15	15	See paragraph 2 of the General Notes to the Schedule of the Republics of the CA Party
0808.20	- Pears and quinces:								
0808.20.10	- - Pears	15	C	15	15	15	15	15	
0808.20.20	- - Quinces	15	E	15	15	15	15	15	
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH								
0809.10.00	- Apricots	15	E	15	15	15	15	15	
0809.20.00	- Cherries	15	E	15	15	15	15	15	
0809.30.00	- Peaches, including nectarines	15	D	15	15	15	15	15	
0809.40.00	- Plums and sloes	15	H	15	15	15	15	15	
08.10	OTHER FRUIT, FRESH								
0810.10.00	- Strawberries	15	E	15	15	15	15	15	
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	E	15	15	15	15	15	
0810.40.00	- Cranberries, bilberries and other fruits of the genus *Vaccinium*	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0810.50.00	- Kiwi fruit	15	E	15	15	15	15	15	
0810.60.00	- Durians	15	E	15	15	15	15	15	
0810.90	- Other:								
0810.90.10	- - Soursops (*Annona muricata*)	15	E	15	15	15	15	15	
0810.90.20	- - Sweetsops (*Annona squamosa*)	15	E	15	15	15	15	15	
0810.90.30	- - Passion fruit (*Passiflora edulis* var. *flavicarpa*)	15	E	15	15	15	15	15	
0810.90.40	- - Granadillas (*Passiflora edulis* var. *sims*)	15	E	15	15	15	15	15	
0810.90.5	- - Pitahayas:								
0810.90.51	- - - Red, unshelled	15	E	15	15	15	15	15	
0810.90.52	- - - Yellow, unshelled	15	E	15	15	15	15	15	
0810.90.53	- - - Other, unshelled	15	E	15	15	15	15	15	
0810.90.54	- - - Shelled	15	E	15	15	15	15	15	
0810.90.60	- - Currants, including cassis	15	E	15	15	15	15	15	
0810.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
08.11	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
0811.10.00	- Strawberries	15	E	15	15	15	15	15	
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	E	15	15	15	15	15	
0811.90.00	- Other	15	E	15	15	15	15	15	
08.12	FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION								
0812.10	- Cherries:								
0812.10.10	- - Morello cherries	0	A	0	0	0	0	0	
0812.10.90	- - Other	10	A	10	10	10	10	10	
0812.90	- Other:								
0812.90.10	- - Strawberries	15	E	15	15	15	15	15	
0812.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER								
0813.10.00	- Apricots	15	E	15	15	15	15	15	
0813.20.00	- Plums	15	E	15	15	15	15	15	
0813.30.00	- Apples	15	E	15	15	15	15	15	
0813.40.00	- Other fruit	15	E	15	15	15	15	15	
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	E	15	15	15	15	15	
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	E	15	15	15	15	15	
09.01	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION								
0901.1	- Coffee, not roasted:								
0901.11	- - Not decaffeinated:								
0901.11.10	- - - Raw, in berries	30	A	10	10	10	10	10	
0901.11.20	- - - Parchment coffee	30	A	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0901.11.30	- - - Café oro (unroasted coffee beans)	30	A	15	15	15	15	15	
0901.11.90	- - - Other	30	A	15	15	15	15	15	
0901.12.00	- - Decaffeinated	30	A	15	15	15	15	15	
0901.2	- Coffee, roasted:								
0901.21.00	- - Not decaffeinated	54	A	15	15	15	15	15	
0901.22.00	- - Decaffeinated	54	A	15	15	15	15	15	
0901.90.00	- Other	30	A	15	15	15	15	15	
09.02	TEA, WHETHER OR NOT FLAVOURED								
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E	15	15	15	15	15	
0902.20.00	- Other green tea (not fermented)	15	E	15	15	15	15	15	
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E	15	15	15	15	15	
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	E	15	15	15	15	15	
0903.00.00	MATE	15	E	15	15	15	15	15	
09.04	PEPPER OF THE GENUS *PIPER*; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *CAPSICUM* OR OF THE GENUS *PIMENTA*								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0904.1	- Pepper:								
0904.11.00	- - Neither crushed nor ground	10	E	10	10	10	10	10	
0904.12.00	- - Crushed or ground	5	E	5	5	5	5	5	
0904.20	- Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground:								
0904.20.10	- - Neither crushed nor ground	10	E	10	10	10	10	10	
0904.20.20	- - Crushed or ground	5	E	5	5	5	5	5	
0905.00.00	VANILLA	10	E	10	10	10	10	10	
09.06	CINNAMON AND CINNAMON-TREE FLOWERS								
0906.1	- Neither crushed nor ground								
0906.11.00	- - Cinnamon (*Cinnamomum zeylanicum Blume*)	10	E	10	10	10	10	10	
0906.19.00	- - Other	10	E	10	10	10	10	10	
0906.20.00	- Crushed or ground	10	E	10	10	10	10	10	
0907.00.00	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	10	E	10	10	10	10	10	
09.08	NUTMEG, MACE AND CARDAMOMS								
0908.10.00	- Nutmeg	10	E	10	10	10	10	10	
0908.20.00	- Mace	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0908.30	- Amoms and cardamoms:								
0908.30.10	- - Amoms	10	E	10	10	10	10	10	
0908.30.20	- - cardamoms	15	E	15	15	15	15	15	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES								
0909.10.00	- Seeds of anise or badian	10	E	10	10	10	10	10	
0909.20.00	- Seeds of coriander	10	E	10	10	10	10	10	
0909.30.00	- Seeds of cumin	5	E	5	5	5	5	5	
0909.40.00	- Seeds of caraway	10	E	10	10	10	10	10	
0909.50.00	- Seeds of fennel; juniper berries	10	E	10	10	10	10	10	
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES								
0910.10	- Ginger:								
0910.10.1	- - Dried:								
0910.10.11	- - - Neither crushed nor ground	10	E	10	10	10	10	10	
0910.10.12	- - - Crushed or ground	10	E	10	10	10	10	10	
0910.10.90	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
0910.20.00	- Saffron	10	E	10	10	10	10	10	
0910.30.00	- Turmeric (curcuma)	10	E	10	10	10	10	10	
0910.9	- Other spices:								
0910.91.00	-.-.Mixtures referred to in note 1 b) to this Chapter	-	F	10	10	10	10	10	
0910.99	- - Other:								
0910.99.10	- - - Thyme	10	E	10	10	10	10	10	
0910.99.20	- - - Bay leaves	-	F	10	10	10	10	10	
0910.99.30	- - - Curry	-	F	10	10	10	10	10	
0910.99.90	- - - Other	-	F	10	10	10	10	10	
10.01	WHEAT AND MESLIN								
1001.10.00	- Durum wheat	0	A	0	0	0	0	0	
1001.90.00	- Other	0	A	0	0	0	0	0	
1002.00.00	RYE	0	A	0	0	0	0	0	
1003.00.00	BARLEY	0	A	0	0	0	0	0	
1004.00.00	OATS	0	A	0	0	0	0	0	
10.05	MAIZE (CORN)								
1005.10.00	- Seed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1005.90	- Other:								
1005.90.10	- - Popcorn (*Zea mays everta*)	20	E	10	5	20	15	10	
1005.90.20	- - Yellow maize (corn)	-	F	0	15	0/35	15	15	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
1005.90.30	- - White maize (corn)	-	F	15	20	20	15	15	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
1005.90.90	- - Other	-	F	15	15	15	15	15	
10.06	RICE								
1006.10	- Rice in the husk (paddy or rough):								
1006.10.10	- - For sowing	23,7	E	0	0	23,7	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1006.10.90	- - Other	-	F	35	40	0/23,7	45	45	
1006.20.00	- Husked (brown) rice	-	F	35	40	11,8/23,7	45	60	
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:								
1006.30.10	- - Medium grain rice, broken at one end, of a fat content from 0,60 % to 0,75 % for puffing, in sacks holding 50 kg, duly labelled	-	F	35	40	0/23,7	45	60	
1006.30.90	- - Other	-	F	35	40	11,8/23,7	45	60	
1006.40.00	- Broken rice	-	F	35	40	11,8/23,7	45	60	
10.07	GRAIN SORGHUM								
1007.00.10	- For sowing	0	A	0	0	0	0	0	
1007.00.90	- Other	-	F	15	15	20	15	20	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
10.08	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS								
1008.10.00	- Buckwheat	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1008.20	- Millet:								
1008.20.10	- - For sowing	0	A	0	0	0	0	0	
1008.20.90	- - Other	15	E	15	15	15	15	15	
1008.30.00	- Canary seed	0	A	0	0	0	0	0	
1008.90.00	- Other cereals	15	E	15	15	15	15	15	
1101.00.00	WHEAT OR MESLIN FLOUR	-	F	5	10	0/10	10	10	
11.02	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN								
1102.10.00	- Rye flour	10	E	10	10	10	10	10	
1102.20.00	- Maize (corn) flour	-	F	10	15	10	15	5	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
1102.90	- Other:								
1102.90.10	- - Barley flour	10	E	10	10	10	10	10	
1102.90.20	- - Oat flour	10	E1	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1102.90.30	- - Rice flour	-	F	10	15	15	15	5	
1102.90.90	- - Other	15	E	10	15	15	15	5	
11.03	GROATS, MEAL AND PELLETS, OF CEREALS								
1103.1	- Groats and meal:								
1103.11.00	- - Of wheat	-	F	5	5	5	5	5	
1103.13	- - Of maize (corn)								
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	15	A	0	0	0	15	0	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
1103.13.90	- - - Other	-	F	5	15	15	15	5	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1103.19	- - Of other cereals:								
1103.19.10	- - - Of oats	5	E	5	5	5	5	5	
1103.19.20	- - - Of rice	-	F	10	15	15	15	5	
1103.19.90	- - - Other	15	E	10	15	15	15	5	
1103.20	- Pellets:								
1103.20.10	- - Of wheat	-	F	10	15	15	15	5	
1103.20.90	- - Other	5	E	5	5	5	5	5	
11.04	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND								
1104.1	- Rolled or flaked grains:								
1104.12.00	- - Of oats	10	E1	10	10	10	10	10	
1104.19	- - Of other cereals:								
1104.19.10	- - - Of barley	10	A	10	10	10	10	10	
1104.19.90	- - - Other	10	C	10	10	10	10	10	
1104.2	- Other worked grains (for example hulled, pearled, sliced or kibbled):								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1104.22	- - Of oats:								
1104.22.10	- - - Hulled	0	A	0	0	0	0	0	
1104.22.90	- - - Other	10	E	10	10	10	10	10	
1104.23.00	- - Of maize (corn)	-	F	5	5	5	5	5	See paragraph 4 of the General Notes to the Schedule of the Republics of the CA Party
1104.29	- - Of other cereals:								
1104.29.10	- - - Of barley	10	A	10	10	10	10	10	
1104.29.90	- - - Other	10	C	10	10	10	10	10	
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	10	E	10	10	10	10	10	
11.05	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES								
1105.10.00	- Flour, meal and powder	0	A	0	0	0	0	0	
1105.20	- Flakes, granules and pellets:								
1105.20.10	- - Flakes and granules	0	A	0	0	0	0	0	
1105.20.20	- - Pellets	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
11.06	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8								
1106.10.00	- Of the vegetables of heading 07.13	10	E	10	10	10	10	10	
1106.20.00	- Of sago or of roots or tubers of heading 07.14	10	E	10	10	10	10	10	
1106.30.00	- Of the products of Chapter 8	10	E	10	10	10	10	10	
11.07	MALT (OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED								
1107.10.00	- Not roasted	0	A	0	0	0	0	0	
1107.20.00	- Roasted	0	A	0	0	0	0	0	
11.08	STARCHES; INULIN								
1108.1	- Starches:								
1108.11.00	- - Wheat starch	10	E	10	10	10	10	10	
1108.12.00	- - Maize (corn) starch	0	A	0	0	0	0	0	
1108.13.00	- - Potato starch	0	A	0	0	0	0	0	
1108.14.00	- - Manioc (cassava) starch	10	E	10	10	10	10	10	
1108.19.00	- - Other starches	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1108.20.00	- Inulin	10	E	10	10	10	10	10	
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	A	0	0	0	0	0	
12.01	SOYA BEANS, WHETHER OR NOT BROKEN								
1201.00.10	- For sowing	0	A	0	0	0	0	0	
1201.00.90	- Other	0	A	0	0	0	0	0	
12.02	PEANUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN								
1202.10	- In shell:								
1202.10.10	- - For sowing	0	A	0	0	0	0	0	
1202.10.90	- - Other	10	E	10	10	10	10	10	
1202.20	- Shelled, whether or not broken:								
1202.20.10	- - For sowing	0	A	0	0	0	0	0	
1202.20.90	- - Other	10	E	10	10	10	10	10	
1203.00.00	COPRA	5	A	5	5	5	5	5	
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	A	0	0	0	0	0	
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1205.10	- Low erucic acid rape or colza seeds:								
1205.10.10	- - For sowing	0	A	0	0	0	0	0	
1205.10.90	- - Other	0	A	0	0	0	0	0	
1205.90	- Other:								
1205.90.10	- - For sowing	0	A	0	0	0	0	0	
1205.90.90	- - Other	0	A	0	0	0	0	0	
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	A	0	0	0	0	0	
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN								
1207.20	- Cotton seeds:								
1207.20.10	- - For sowing	0	A	0	0	0	0	0	
1207.20.90	- - Other	0	A	0	0	0	0	0	
1207.40	- Sesame seeds:								
1207.40.10	- - In shell	0	A	0	0	0	0	0	
1207.40.20	- - Shelled	0	A	0	0	0	0	0	
1207.50.00	- Mustard seeds	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1207.9	- Other:								
1207.91.00	- - Poppy seeds	0	A	0	0	0	0	0	
1207.99	- - Other:								
1207.99.1	- - - Palm nuts and kernels:								
1207.99.11	- - - - For sowing	0	A	0	0	0	0	0	
1207.99.19	- - - - Other	5	E	5	5	5	5	5	
1207.99.20	- - - Castor oil seeds	0	A	0	0	0	0	0	
1207.99.30	- - - Safflower seeds	0	A	0	0	0	0	0	
1207.99.90	- - - Other	5	A	5	5	5	5	5	
12.08	FLOUR OF SEEDS OR OLEAGINOUS FRUITS, OTHER THAN MUSTARD FLOUR								
1208.10.00	- Of soybeans	-	F	5	5	5	5	5	
1208.90.00	- Other	15	E	5	5	5	5	5	
12.09	SEEDS, FRUIT AND SPORES, USED FOR SOWING								
1209.10.00	- Sugar beet seed	0	A	0	0	0	0	0	
1209.2	- Seeds of forage plants:								
1209.21.00	- - Of lucerne (alfalfa)	0	A	0	0	0	0	0	
1209.22.00	- - Of clover (*Trifolium* spp.)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1209.23.00	- - Of fescue	0	A	0	0	0	0	0	
1209.24.00	- - Of Kentucky blue grass (*Poa pratensis* L.)	0	A	0	0	0	0	0	
1209.25.00	- - Of rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.)	0	A	0	0	0	0	0	
1209.29	- - Other:								
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	A	0	0	0	0	0	
1209.29.20	- - - Timothy grass (*Phleum pratensis*) seed	0	A	0	0	0	0	0	
1209.29.90	- - - Other	0	A	0	0	0	0	0	
1209.30	- Seeds of herbaceous plants cultivated principally for their flowers:								
1209.30.10	- - Of petunia	0	A	0	0	0	0	0	
1209.30.90	- - Other	0	A	0	0	0	0	0	
1209.9	- Other:								
1209.91.00	- - Vegetable seeds	0	A	0	0	0	0	0	
1209.99.00	- - Other	0	A	0	0	0	0	0	
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	A	0	0	0	0	0	
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	A	0	0	0	0	0	
12.11	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED								
1211.20.00	- Ginseng roots	0	A	0	0	0	0	0	
1211.30.00	- Coca leaves	0	A	0	0	0	0	0	
1211.40.00	- Poppy straw	0	A	0	0	0	0	0	
1211.90	- Other:								
1211.90.10	- - Raicilla or ipecacuana	0	A	0	0	0	0	0	
1211.90.20	- - Liquorice roots	0	A	0	0	0	0	0	
1211.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
12.12	LOCUST BEANS, ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT POWDERED; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *CICHORIUM INTYBUS SATIVUM*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED								
1212.20.00	- Algae	0	A	0	0	0	0	0	
1212.9	- Other:								
1212.91.00	- - Sugar beet	0	A	0	0	0	0	0	
1212.99	- - Other:								
1212.99.10	- - - Sugar cane	10	E	10	10	10	10	10	
1212.99.20	- - - Locust beans and their seeds	0	A	0	0	0	0	0	
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	A	0	0	0	0	0	
1212.99.90	- - - Other	0	A	0	0	0	0	0	
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
12.14	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS								
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	C	5	5	5	5	5	
1214.90.00	- Other	15	C	5	5	5	5	5	
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAMS)								
1301.20.00	- Gum arabic	0	A	0	0	0	0	0	
1301.90	- Other:								
1301.90.10	- - Lac	0	A	0	0	0	0	0	
1301.90.90	- - Other	0	A	0	0	0	0	0	
13.02	VEGETABLE JUICES AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS								
1302.1	- Vegetable juices and extracts:								
1302.11.00	- - Opium	0	A	0	0	0	0	0	
1302.12.00	- - Of liquorice	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1302.13.00	- - Of hops	0	A	0	0	0	0	0	
1302.19	- - Other:								
1302.19.10	- - - For medicinal use	0	A	0	0	0	0	0	
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	A	0	0	0	0	0	
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	A	0	0	0	0	0	
1302.19.90	- - - Other	0	A	0	0	0	0	0	
1302.20.00	- Pectic substances, pectinates and pectates	0	A	0	0	0	0	0	
1302.3	- Mucilages and thickeners, derived from vegetable products, whether or not modified:								
1302.31.00	- - Agar-agar	0	A	0	0	0	0	0	
1302.32.00	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	0	A	0	0	0	0	0	
1302.39.00	- - Other	0	A	0	0	0	0	0	
14.01	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK)								
1401.10.00	- Bamboos	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1401.20.00	- Rattans	0	A	0	0	0	0	0	
1401.90	- Other:								
1401.90.10	- - Osier	0	A	0	0	0	0	0	
1401.90.20	- - Reeds	0	A	0	0	0	0	0	
1401.90.90	- - Other	0	A	0	0	0	0	0	
14.04	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED								
1404.20.00	- Cotton linters	0	A	0	0	0	0	0	
1404.90	- Other:								
1404.90.10	- - Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	A	0	0	0	0	0	
1404.90.20	- - Vegetable materials of a kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	15	C	5	5	5	5	5	
1404.90.3	- - Vegetable raw materials of a kind used primarily for dyeing or tanning:								
1404.90.31	- - - Annatto (achiote)	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1404.90.39	- - - Other	5	E	5	5	5	5	5	
1404.90.90	- - Other	15	E	5	5	5	5	5	
1501.00.00	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03	-	F	15	15	15	15	15	
1502.00.00	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	0	A	0	0	0	0	0	
15.03	SOLAR STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED								
1503.00.10	- Solar stearin, and lard oil	-	F	15	15	15	15	15	
1503.00.90	- Other	0	A	0	0	0	0	0	
15.04	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1504.10.00	- Fish-liver oils and their fractions	0	A	0	0	0	0	0	
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	0	A	0	0	0	0	0	
1504.30.00	- Fats and oils and their fractions, of marine mammals	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	A	0	0	0	0	0	
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	-	F	10	10	10	10	10	
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1507.10.00	- Crude oil, whether or not degummed	-	F	5	0	0	5	5	
1507.90.00	- Other	-	F	15	15	15	15	15	
15.08	PEANUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1508.10.00	- Crude oil	-	F	5	5	5	5	5	
1508.90.00	- Other	-	F	15	15	15	15	15	
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1509.10.00	- Virgin	10	A	10	10	10	10	10	
1509.90.00	- Other	10	A	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	A	15	15	15	15	15	
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1511.10.00	- Crude oil	-	F	5	5	5	5	5	
1511.90	- Other:								
1511.90.10	- - Palm stearin with an iodine index not exceeding 48	-	F	5	5	5	5	5	
1511.90.90	- - Other	-	F	30	15	15	15	15	
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1512.1	- Sunflower-seed or safflower oils and fractions thereof								
1512.11.00	- - Crude oils	-	F	5	0	0	5	5	
1512.19.00	- - Other	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1512.2	- Cotton-seed oil and its fractions:								
1512.21.00	- - Crude oil, whether or not gossypol has been removed	-	F	5	0	0	5	5	
1512.29.00	- - Other	-	F	15	15	15	15	15	
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1513.1	- Coconut (copra) oil and its fractions:								
1513.11.00	- - Crude oil	-	F	10	5	5	5	5	
1513.19.00	- - Other	-	F	15	15	15	15	15	
1513.2	- Palm kernel or babassu oil and fractions thereof:								
1513.21.00	- - Crude oils	-	F	5	5	5	5	5	
1513.29.00	- - Other	-	F	15	15	15	15	15	
15.14	RAPE, COLZA OR MUSTARD OILS AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1514.1	- Low erucic acid rape or colza oils and their fractions:								
1514.11.00	- - Crude oils	-	F	5	0	0	5	5	
1514.19.00	- - Other	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1514.9	- Other:								
1514.91.00	- - Crude oils	-	F	5	0	0	5	5	
1514.99.00	- - Other	-	F	15	15	15	15	15	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED								
1515.1	- Linseed oil and its fractions:								
1515.11.00	- - Crude oil	-	F	5	5	5	5	5	
1515.19.00	- - Other	-	F	5	5	5	5	5	
1515.2	- Maize (corn) oil and its fractions:								
1515.21.00	- - Crude oil	-	F	5	0	0	5	5	
1515.29.00	- - Other	-	F	15	15	15	15	15	
1515.30.00	- Castor oil and its fractions	5	E	5	0	0	5	5	
1515.50.00	- Sesame oil and its fractions	-	F	15	15	15	15	15	
1515.90	- Other:								
1515.90.10	- - Other drying oils	-	F	5	0	0	5	5	
1515.90.20	- - Jojoba oil and its fractions	5	E	5	0	0	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1515.90.30	- - Tung oil and its fractions	5	E	5	0	0	5	5	
1515.90.90	- - Other	-	F	15	15	15	15	15	
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED								
1516.10.00	- Animal fats and oils and their fractions	-	F	15	15	15	15	15	
1516.20	- Vegetable fats and oils and their fractions:								
1516.20.10	- - Vegetable fats, other than lauric fats, partially hydrogenated, with a softening point of 32 °C or more but not more than 41 °C, of a kind used as a substitute for cocoa butter	-	F	5	5	10	0	5	
1516.20.90	- - Other	-	F	15	15	15	15	15	
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16								
1517.10.00	- Margarine, excluding liquid margarine	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1517.90	- Other:								
1517.90.10	- - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	-	F	15	15	15	15	15	
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	A	0	0	0	0	0	
1517.90.90	- - Other	-	F	10	10	10	10	10	
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED								
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1518.00.90	- Other	5	E	5	5	5	5	5	
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	-	F	5	5	5	5	5	
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED								
1521.10.00	- Vegetable waxes	5	E	5	5	5	5	5	
1521.90.00	- Other	5	E	5	5	5	5	5	
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	E	10	10	10	10	10	
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS								
1601.00.10	- Of bovine animals	-	F	15	40	15	15	15	
1601.00.20	- Of poultry of heading 01.05	-	F	150	40	15	15	15	
1601.00.30	- Of swine	-	F	35	40	15	15	15	
1601.00.80	- Other	-	F	15	40	15	15	15	
1601.00.90	- Mixtures	-	F	35	40	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD								
1602.10	- Homogenized preparations:								
1602.10.10	- - Of meat or meat offal of bovine animals	-	F	15	40	15	15	15	
1602.10.20	- - Of meat or meat offal of poultry of heading 01.05	-	F	150	40	15	15	15	
1602.10.30	- - Of meat or meat offal of swine	-	F	15	40	15	15	15	
1602.10.80	- - Other	-	F	15	40	15	15	15	
1602.10.90	- - Mixtures	-	F	15	40	15	15	15	
1602.20.00	- Of liver of any animal	-	F	15	40	15	15	15	
1602.3	- Of poultry of heading 01.05:								
1602.31.00	- Of turkeys (gallopavus)	-	F	40	40	15	15	15	
1602.32	- - Of fowls of the species *Gallus domesticus*:								
1602.32.10	- - - Legs and thighs, whether or not joined	-	F	40	164	15	164	40	
1602.32.90	- - - Other	-	F	40	164	15	15	15	
1602.39.00	- - Other	-	F	40	40	15	15	15	
1602.4	- Of swine:								
1602.41.00	- - Hams and cuts thereof	40	Q	35	40	15	15	15	See paragraph 7 of Appendix 1 to Annex I

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1602.42.00	- - Shoulders and cuts thereof	70	Q	35	40	15	15	15	See paragraph 7 of Appendix 1 to Annex I
1602.49	- - Other, including mixtures:								
1602.49.10	- - - Pigskin, dried, cooked and pressed	5	E	5	5	5	5	5	
1602.49.90	- - - Other	70	Q	35	40	15	15	15	See paragraph 7 of Appendix 1 to Annex I
1602.50.00	- Of bovine animals	-	F	15	40	15	15	15	
1602.90.00	- Other, including preparations of blood of any animal	-	F	15	40	15	15	15	
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	15	C	5	5	5	5	5	
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS								
1604.1	- Fish, whole or in pieces, but not minced:								
1604.11.00	- - Salmon	15	E	15	15	15	15	15	
1604.12.00	- - Herrings	15	E	15	15	15	15	15	
1604.13.00	- - Sardines, sardinella and brisling or sprats	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1604.14	- - Tunas, skipjack and bonito (*Sarda* spp.):								
1604.14.10	- - - Cooked loins of tuna, frozen	15	E	15	15	15	15	15	
1604.14.90	- - - Other	15	E	15	15	15	15	15	
1604.15.00	- - Mackerel	15	E	15	15	15	15	15	
1604.16.00	- - Anchovies	15	E	15	15	15	15	15	
1604.19.00	- - Other	15	E	15	15	15	15	15	
1604.20.00	- Other prepared or preserved fish	15	E	15	15	15	15	15	
1604.30.00	- Caviar and caviar substitutes	15	E	15	15	15	15	15	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED								
1605.10.00	- Crabs, excluding macrura	15	E	15	15	15	15	15	
1605.20.00	- Shrimps, prawns and other decapoda natantia	15	E	15	15	15	15	15	
1605.30.00	- Lobster	15	E	15	15	15	15	15	
1605.40	- Other crustaceans:								
1605.40.10	- - Lobsters	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1605.40.90	- - Other	15	E	15	15	15	15	15	
1605.90.00	- Other	15	E	15	15	15	15	15	
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM								
1701.1	- Raw sugar not containing added flavouring or colouring matter:								
1701.11.00	-- Cane sugar	-	F	45	40	20	40	55	
1701.12.00	- - Beet sugar	-	F	45	40	20	15	55	
1701.9	- Other:								
1701.91.00	- - Containing added flavouring or colouring matter	-	F	45	40	20	15	55	
1701.99.00	- - Other	-	F	45	40	20	15	55	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE(LEVULOSE), IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMELIZED SUGAR AND MOLASSES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1702.1	- Lactose and lactose syrup:								
1702.11.00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A	0	0	0	0	0	
1702.19.00	- - Other	0	A	0	0	0	0	0	
1702.20.00	- Maple sugar and maple syrup	-	F	10	10	10	10	10	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:								
1702.30.1	- - Not containing fructose:								
1702.30.11	- - - Chemically pure glucose	0	A	0	0	0	0	0	
1702.30.12	- - - Glucose syrup	0	A	0	0	0	0	0	
1702.30.20	- - Containing in the dry state less than 20 % fructose by weight	-	F	10	40	10	10	40	
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar	-	F	10	40	10	10	40	
1702.50.00	- Chemically pure fructose	-	F	0	40	0	0	40	
1702.60.00	- Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar	-	F	10	40	10	10	40	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1702.90	- Other, including invert sugar and other sugar and sugar syrup containing in the dry state 50 % fructose by weight:								
1702.90.10	- - Chemically pure maltose	40	E1	0	40	0	0	40	
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	-	F	0	40	0	0	40	
1702.90.90	- - Other	-	F	15	40	15	15	40	
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR								
1703.10.00	- Cane molasses	-	F	15	15	15	15	15	
1703.90.00	- Other	-	F	15	15	15	15	15	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE) NOT CONTAINING COCOA								
1704.10.00	- Chewing gum, whether or not sugar-coated	-	F	15	15	15	15	15	
1704.90.00	- Other	-	F	15	15	15	15	15	
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	15	E	5	5	5	5	5	
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED								
1803.10.00	- Not defatted	10	E	10	10	10	10	10	
1803.20.00	- Wholly or partly defatted	10	E	10	10	10	10	10	
1804.00.00	COCOA BUTTER, FAT AND OIL	10	E	10	10	10	10	10	
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	-	F	10	10	10	10	10	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA								
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	-	F	15	15	15	15	15	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:								
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products	0	A	0	0	0	0	0	
1806.20.90	- - Other	15	H	15	15	15	15	15	
1806.3	- Other, in blocks, slabs or bars:								
1806.31.00	- - Filled	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1806.32.00	- - Not filled	15	H	15	15	15	15	15	
1806.90.00	- Other	15	H	15	15	15	15	15	
19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
1901.10	- Preparations for infant use, packaged for retail sale:								
1901.10.1	- - Preparations for goods of headings 04.01 to 04.04, certain ingredients of which have been wholly or partly replaced by other substances:								
1901.10.11	- - - For infant feeding ("infant formula")	0	A	0	0	0	0	0	
1901.10.19	- - - Other	0	A	0	0	0	0	0	
1901.10.20	- - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1901.10.90	- - Other	10	H	10	10	10	10	10	
1901.20.00	- Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05	-	F	15	15	15	15	15	
1901.90	- Other:								
1901.90.10	- - Malt extract	0	A	0	0	0	0	0	
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A	0	0	0	0	0	
1901.90.40	- - Food preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	-	F	10	10	10	10	10	
1901.90.90	- - Other	30	E	15	15	15	15	15	
19.02	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED								
1902.1	- Uncooked pasta, not stuffed or otherwise prepared:								
1902.11.00	- - Containing eggs	15	H	15	15	15	15	15	
1902.19.00	- - Other	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	A	15	15	15	15	15	
1902.30.00	- Other pasta	15	H	15	15	15	15	15	
1902.40.00	- Couscous	15	E	15	15	15	15	15	
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	E	15	15	15	15	15	
19.04	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED								
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:								
1904.10.10	- - Rice flour pellets	15	A	0	0	0	15	0	
1904.10.90	- - Other	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	-	F	15	15	15	15	15	
1904.30.00	- Bulgur wheat	15	E	15	15	15	15	15	
1904.90	- Other:								
1904.90.10	- - Pre-cooked rice	-	F	15	40	15	35	15	
1904.90.90	- - Other	-	F	15	15	15	15	15	
19.05	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERY PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS								
1905.10.00	- Crispbread called "knäckebrot"	15	E	15	15	15	15	15	
1905.20.00	- Gingerbread and the like	15	E	15	15	15	15	15	
1905.3	- Sweet biscuits (with added sweetening matter); waffles and wafers, whether or not filled:								
1905.31	- - Sweet biscuits (with added sweetening matter):								
1905.31.10	- - - Containing added cocoa, for ice cream wafers	-	F	15	15	15	15	0	
1905.31.90	- - - Other	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
1905.32.00	- - Waffles and wafers, whether or not filled	-	F	15	15	15	15	15	
1905.40.00	- Toasted bread and similar toasted products	-	F	15	15	15	15	15	
1905.90.00	- Other	-	F	15	15	15	15	15	
20.01	VEGETABLES, FRUIT AND THE LIKE AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID								
2001.10.00	- Cucumbers and gherkins	15	E	15	15	15	15	15	
2001.90	- Other:								
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	E	15	15	15	15	15	
2001.90.20	- - Onions	15	E	15	15	15	15	15	
2001.90.90	- - Other	15	E	15	15	15	15	15	
20.02	TOMATOES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID)								
2002.10.00	- Tomatoes, whole or in pieces	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2002.90	- Other:								
2002.90.10	- - Tomato concentrate	81	A	5	5	5	5	5	Except Panama See paragraph 5 of the General Notes to the Schedule of the Republics of the CA Party
2002.90.90	- - Other	81	E	15	15	15	15	15	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID)								
2003.10.00	- Mushrooms of the genus *Agaricus*	10	E	10	10	10	10	10	
2003.20.00	- Truffles	15	A	15	15	15	15	15	
2003.90.00	- Other	10	E	10	10	10	10	10	
20.04	OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06								
2004.10.00	- Potatoes	40	H	40	15	15	15	15	
2004.90.00	- Other vegetables and mixtures of vegetables	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
20.05	OTHER VEGETABLES PREPARED OR PRESERVED (OTHERWISE THAN IN VINEGAR OR ACETIC ACID), NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06								
2005.10.00	- Homogenized vegetables	15	E	15	15	15	15	15	
2005.20.00	- Potatoes	-	F	40	15	15	15	15	
2005.40.00	- Peas (*Pisum sativum*)	15	E	15	15	15	15	15	
2005.5	- Beans (*Vigna* spp., *Phaseolus* spp.):								
2005.51.00	- - Shelled	-	F	15	15	15	15	15	
2005.59.00	- - Other	-	F	15	15	15	15	15	
2005.60.00	- Asparagus	15	E	15	15	15	15	15	
2005.70.00	- Olives	15	A	15	15	15	15	15	
2005.80.00	- Sweet corn (*Zea mays* var. *Saccharata*)	-	F	15	15	15	15	15	
2005.9	- Other vegetables and mixtures of vegetables:								
2005.91.00	- - Bamboo shoots	15	E	15	15	15	15	15	
2005.99.00	- - Other	15	E	15	15	15	15	15	
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
2007.10.00	- Homogenized preparations	-	F	15	15	15	15	15	
2007.9	- Other:								
2007.91.00	- - Citrus fruit	-	F	15	15	15	15	15	
2007.99	- - Other:								
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	A	0	0	0	0	0	
2007.99.90	- - - Other	15	E	15	15	15	15	15	
20.08	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2008.1	- Nuts, peanuts and other seeds, whether or not mixed together:								
2008.11	- - peanuts:								
2008.11.10	- - - Butter	15	E	15	15	15	15	15	
2008.11.90	- - - Other	15	E	15	15	15	15	15	
2008.19	- - Other, including mixtures:								
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	15	E	5	5	5	5	5	
2008.19.90	- - - Other	15	E	15	15	15	15	15	
2008.20.00	- Pineapples	-	F	15	15	15	15	15	
2008.30.00	- Citrus fruit	15	H	15	15	15	15	15	
2008.40.00	- Pears	15	E	15	15	15	15	15	
2008.50.00	- Apricots	15	E	15	15	15	15	15	
2008.60.00	- Cherries	15	E	15	15	15	15	15	
2008.70.00	- Peaches, including nectarines	15	E	15	15	15	15	15	
2008.80.00	- Strawberries	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2008.9	- Other, including mixtures except for those of subheading 2008.19:								
2008.91.00	- - Palm hearts	15	E	15	15	15	15	15	
2008.92.00	- - Mixtures	-	F	15	15	15	15	15	
2008.99.00	- - Other	-	F	15	15	15	15	15	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER								
2009.1	- Orange juice:								
2009.11.00	- - Frozen	-	F	15	15	15	25	15	
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	-	F	15	15	15	15	15	
2009.19	- - Other:								
2009.19.10	- - - Concentrated juice	-	F	0	0	0	30	0	
2009.19.90	- - - Other	-	F	15	15	15	15	15	
2009.2	- Grapefruit juice:								
2009.21.00	- - Of a Brix value not exceeding 20	-	F	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2009.29	- - Other:								
2009.29.10	- - - Concentrated juice	-	F	5	5	5	5	5	
2009.29.90	- - - Other	-	F	15	15	15	15	15	
2009.3	- Juice of any other single citrus fruit:								
2009.31.00	- - Of a Brix value not exceeding 20	-	F	15	15	15	15	15	
2009.39.00	- - Other	-	F	15	15	15	15	15	
2009.4	- Pineapple juice:								
2009.41.00	- - Of a Brix value not exceeding 20	-	F	15	15	15	15	15	
2009.49.00	- - Other	-	F	15	15	15	15	15	
2009.50.00	- Tomato juice	-	F	15	15	15	15	15	
2009.6	- Grape juice (including grape must):								
2009.61.00	- - Of a Brix value not exceeding 30	-	F	15	15	15	15	15	
2009.69	- - Other:								
2009.69.10	- - - Concentrated juice, whether or not frozen	0	A	0	0	0	0	0	
2009.69.20	- - - Grape must	0	A	0	0	0	0	0	
2009.69.90	- - - Other	-	F	15	15	15	15	15	
2009.7	- Apple juice:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2009.71.00	- - Of a Brix value not exceeding 20	-	F	15	15	15	15	15	
2009.79	- - Other:								
2009.79.10	- - - Concentrated juice, whether or not frozen	0	A	0	0	0	0	0	
2009.79.90	- - - Other	-	F	15	15	15	15	15	
2009.80	- Juice of any other single fruit or vegetable:								
2009.80.10	- - Concentrated pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen	0	A	0	0	0	0	0	
2009.80.20	- - Passion fruit (*Passiflora* spp.) juice	-	F	15	15	15	15	15	
2009.80.30	- - Soursop (*Annona muricata*) juice	-	F	15	15	15	15	15	
2009.80.40	- - Concentrated tamarind juice	-	F	15	15	15	15	15	
2009.80.90	- - Other	-	F	15	15	15	15	15	
2009.90.00	- Mixtures of juices	-	F	15	15	15	15	15	
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS BASED ON THESE PRODUCTS OR ON COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2101.1	- Extracts, essences and concentrates of coffee, and preparations with a base of these extracts, essences or concentrates or with a base of coffee:								
2101.11.00	- - Extracts, essences and concentrates	40	A	15	15	15	15	15	
2101.12.00	- - Preparations with a base of these extracts, essences or concentrates or with a base of coffee	40	A	15	15	15	15	15	
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté	15	E	15	15	15	15	15	
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E	15	15	15	15	15	
21.02	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS								
2102.10	- Active yeasts:								
2102.10.10	- - Culture yeasts	0	A	0	0	0	0	0	
2102.10.90	- - Other	10	E	0	0	10	0	0	
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	A	0	0	0	0	0	
2102.30.00	- Prepared baking powders	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD								
2103.10.00	- Soy sauce	-	F	15	15	15	15	15	
2103.20.00	- Tomato ketchup and other tomato sauces	-	F	15	15	15	15	15	
2103.30	- Mustard flour and prepared mustard:								
2103.30.10	- - Mustard flour	5	C	5	5	5	5	5	
2103.30.20	- - Prepared mustard	-	F	15	15	15	15	15	
2103.90.00	- Other	-	F	15	15	15	15	15	
21.04	PREPARATIONS FOR SOUPS AND BROTHS; PREPARED SOUPS AND BROTHS; HOMOGENIZED COMPOSITE FOOD PREPARATIONS								
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	-	F	15	15	15	15	15	
2104.20.00	- Homogenized composite food preparations	-	F	15	15	15	15	15	
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	-	F	65	15	15	35	40	
21.06	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2106.10.00	- Protein concentrates and textured protein substances	5	E	5	5	5	5	5	
2106.90	- Other:								
2106.90.10	- - Vegetable protein hydrolysates	5	E	5	5	5	5	5	
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	H	15	15	15	15	15	
2106.90.20A	Only: powders for the preparation of gelatine	-	F	15	15	15	15	15	
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	A	0	0	0	0	0	
2106.90.40	- - Improvers for bread-making	10	E	10	10	10	10	10	
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	E	5	5	5	5	5	
2106.90.7	- - Food preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10:								
2106.90.71	- - - Preparations for infant feeding ("infant formula"), packaged for retail sale	0	A	0	0	0	0	0	
2106.90.79	- - - Other	10	E	10	10	10	10	10	
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	5	E	5	5	5	5	5	
2106.90.99	- - - Other	15	A	15	15	15	15	15	Except Panama See paragraph 7 of the General Notes to the Schedule of the Republics of the CA Party
2106.900.99A	Only: imitations of processed cheese	-	F	15	15	15	15	15	
22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR, OTHER SWEETENER OR FLAVOURING; ICE AND SNOW								
2201.10.00	- Mineral waters and aerated waters	15	H	15	15	15	15	15	
2201.90.00	- Other	15	H	15	15	15	15	15	
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	H	15	15	15	15	15	
2202.90	- Other:								
2202.90.10	- - Food preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages	30	H	10	10	10	10	10	
2202.90.90	- - Other	-	F	15	15	15	15	15	
2203.00.00	BEER MADE FROM MALT	40	H	15	20	40	15	15	
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09								
2204.10.00	- Sparkling wine	20	A	15	20	20	15	10	
2204.2	- Other wines; grape must with fermentation prevented or arrested by the addition of alcohol:								
2204.21.00	- - In containers holding 2 litres or less	20	A	15	20	20	15	10	
2204.29.00	- - Other	20	A	15	20	20	15	10	
2204.30.00	- Other grape must	20	A	15	20	20	15	10	
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES								
2205.10.00	- In containers holding 2 litres or less	20	A	15	20	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2205.90.00	- Other	20	A	15	20	20	15	10	
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	20	E1	15	20	20	15	10	
22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH								
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or more:								
2207.10.10	- - Absolute ethyl alcohol	-	F	10	40	40	15	40	
2207.10.90	- - Other	-	F	15	40	40	15	40	
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	-	F	15	40	40	15	40	
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 % VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2208.20	- Spirits obtained by distilling grape wine or grape marc:								
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	30	A	10	30	30	15	10	
2208.20.90	- - Other	30	A	15	30	30	15	10	
2208.30	- Whisky:								
2208.30.10	- - With an alcoholic strength by volume exceeding 60 % vol	30	C1	10	30	30	5	10	Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party
2208.30.90	- - Other	30	C1	15	30	30	15	5	Except Panama See paragraph 6 of the General Notes to the Schedule of the Republics of the CA Party
2208.40	- Rum and other spirits resulting from distilling, previous fermentation, of sugar cane products								
2208.40.10	- - Rum	-	F	15	40	40	15	40	
2208.40.90	- - Other	-	F	15	30	30	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2208.50.00	- Gin and Geneva	30	A	15	30	30	15	15	
2208.60	- Vodka:								
2208.60.10	- - With an alcoholic strength by volume exceeding 60 % vol	30	E	10	30	30	5	10	
2208.60.90	- - Other	30	E	15	30	30	15	15	
2208.70.00	- Liqueurs	30	A	15	30	30	15	10	
2208.90	- Other:								
2208.90.10	- - Undenatured ethyl alcohol	-	F	10	40	40	15	40	
2208.90.90	- - Other	30	A	15	30	30	15	10	
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	-	F	15	15	15	15	15	
23.01	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES								
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	-	F	10	10	10	10	10	
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:								
2301.20.10	- - Fish flour	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2301.20.90	- - Other	15	G	5	5	5	5	5	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS								
2302.10.00	- Of maize (corn)	15	E	5	5	5	5	5	
2302.30.00	- Of wheat	15	E	5	5	5	5	5	
2302.40	- Of other cereals:								
2302.40.10	- - Of rice	15	E	5	5	5	5	5	
2302.40.90	- - Other	15	E	5	5	5	5	5	
2302.50.00	- Of leguminous plants	5	E	5	5	5	5	5	
23.03	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS								
2303.10	- Residues of starch manufacture and similar residues:								
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2303.10.90	- - Other	15	E	5	5	5	5	5	
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15	E	5	5	5	5	5	
2303.30.00	- Brewing or distilling dregs and waste	15	E	5	5	5	5	5	
23.04	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL								
2304.00.10	- Flour	-	F	4	0	5	0	5	
2304.00.90	- Other	-	F	5	5	5	5	5	
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	-	F	5	5	5	5	5	
23.06	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05								
2306.10.00	- Of cotton seeds	-	F	5	5	5	5	5	
2306.20.00	- Of linseed	-	F	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2306.30.00	- Of sunflower seeds	15	E	5	5	5	5	5	
2306.4	- Of rape or colza seeds:								
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	E	5	5	5	5	5	
2306.49.00	- - Other	5	E	5	5	5	5	5	
2306.50.00	- Of coconut or copra	-	F	5	5	5	5	5	
2306.60.00	- Of palm nuts or kernels	-	F	5	5	5	5	5	
2306.90	- Other:								
2306.90.10	- - Of maize (corn) germ	-	F	5	5	5	5	5	
2306.90.90	- - Other	-	F	5	5	5	5	5	
2307.00.00	WINE LEES; ARGOL	5	A	5	5	5	5	5	
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE								
2308.00.10	- Acorns and horse-chestnuts	5	A	5	5	5	5	5	
2308.00.90	- Other	5	A	5	5	5	5	5	
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2309.10.00	- Dog or cat food, packaged for retail sale	-	F	15	15	15	15	15	
2309.90	- Other:								
2309.90.1	- - Feeding preparations for fish:								
2309.90.11	- - - For aquarium fish	-	F	15	15	15	15	15	
2309.90.19	- - - Other	-	F	15	15	15	15	15	
2309.90.20	- - Feeding preparations for birds	-	F	15	15	15	15	15	
2309.90.30	- - Forage preparations with molasses or sugar added	-	F	10	10	10	10	10	
2309.90.4	- - Premixes (preparations for use in making complete feeds or supplementary feeds):								
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	A	0	0	0	0	0	
2309.90.49	- - - Other	5	E	5	5	5	5	5	
2309.90.90	- - Other	15	E	15	15	15	15	15	
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE								
2401.10	- Tobacco, not stemmed/stripped:								
2401.10.10	- - Virginia	5	E	5	5	5	5	5	
2401.10.20	- - Burley	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2401.10.30	- - Turkish (oriental)	0	A	0	0	0	0	0	
2401.10.90	- - Other	5	A	5	5	5	5	5	
2401.20	- Tobacco, partly or wholly stemmed/stripped:								
2401.20.10	- - Virginia	5	E	5	5	5	5	5	
2401.20.20	- - Burley	5	E	5	5	5	5	5	
2401.20.30	- - Turkish (oriental)	0	A	0	0	0	0	0	
2401.20.90	- - Other	5	E	5	5	5	5	5	
2401.30	- Tobacco refuse:								
2401.30.10	- - Virginia	15	E	5	5	5	5	5	
2401.30.20	- - Burley	15	E	5	5	5	5	5	
2401.30.30	- - Turkish (oriental)	0	A	0	0	0	0	0	
2401.30.90	- - Other	15	E	5	5	5	5	5	
24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES								
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	E	15	15	15	15	15	
2402.20.00	- Cigarettes containing tobacco	-	F	40	30	20	55	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2402.90.00	- Other	-	F	15	15	15	15	15	
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES								
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:								
2403.10.10	- - Shredded tobacco, for making cigarettes	-	F	15	15	15	15	15	
2403.10.90	- - Other	-	F	40	15	15	15	5	
2403.9	- Other:								
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	0	A	0	0	0	0	0	
2403.99.00	- - Other	-	F	5	5	5	5	5	
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER								
2501.00.10	- Sodium chloride with a purity of 99,9 % or more	0	A	0	0	0	0	0	
2501.00.20	- Refined salt	81	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2501.00.90	- Other	81	E	15	15	15	15	15	
2502.00.00	UNROASTED IRON PYRITES	0	A	0	0	0	0	0	
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
25.04	NATURAL GRAPHITE								
2504.10.00	- In powder or in flakes	0	A	0	0	0	0	0	
2504.90.00	- Other	0	A	0	0	0	0	0	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26								
2505.10.00	- Silica sands and quartz sands	0	A	0	0	0	0	0	
2505.90.00	- Other	0	A	0	0	0	0	0	
25.06	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2506.10.00	- Quartz	0	A	0	0	0	0	0	
2506.20	- Quartzite:								
2506.20.10	- - Crude or roughly trimmed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2506.20.90	- - Other	0	A	0	0	0	0	0	
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A	0	0	0	0	0	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS								
2508.10.00	- Bentonite	5	C	5	5	5	5	5	
2508.30.00	- Fire-clay	0	A	0	0	0	0	0	
2508.40	- Other clays:								
2508.40.10	- - Decolourizing earths and fuller's earth	0	A	0	0	0	0	0	
2508.40.90	- - Other	0	A	0	0	0	0	0	
2508.50.00	- Andalusite, kyanite and sillimanite	0	A	0	0	0	0	0	
2508.60.00	- Mullite	0	A	0	0	0	0	0	
2508.70.00	- Chamotte or dinas earths	0	A	0	0	0	0	0	
2509.00.00	CHALK	0	A	0	0	0	0	0	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALKS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2510.10.00	- Unground	0	A	0	0	0	0	0	
2510.20.00	- Ground	0	A	0	0	0	0	0	
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16								
2511.10.00	- Natural barium sulphate (barytes)	0	A	0	0	0	0	0	
2511.20.00	- Natural barium carbonate (witherite)	0	A	0	0	0	0	0	
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A	0	0	0	0	0	
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED								
2513.10	- Pumice stone:								
2513.10.10	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2513.10.90	- - Other	0	A	0	0	0	0	0	
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A	0	0	0	0	0	
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A	0	0	0	0	0	
25.15	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE WITH AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2515.1	- Marble and travertine:								
2515.11.00	- - Crude or roughly trimmed	10	E	10	10	10	10	10	
2515.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E	10	10	10	10	10	
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS								
2516.1	- Granite:								
2516.11.00	- - Crude or roughly trimmed	5	E	5	5	5	5	5	
2516.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	E	5	5	5	5	5	
2516.20	- Sandstone:								
2516.20.10	- - Crude or roughly trimmed	5	A	5	5	5	5	5	
2516.20.20	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	A	5	5	5	5	5	
2516.90.00	- Other monumental or building stone	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.17	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED;MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED								
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	E	5	5	5	5	5	
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	E	5	5	5	5	5	
2517.30.00	- Tarred macadam	5	E	5	5	5	5	5	
2517.4	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:								
2517.41.00	- - Of marble	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2517.49.00	- - Other	5	E	5	5	5	5	5	
25.18	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMOITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; DOLOMITE RAMMING MIX								
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	5	E	5	5	5	5	5	
2518.20.00	- Calcined or sintered dolomite	5	E	5	5	5	5	5	
2518.30.00	- Dolomite ramming mix	5	E	5	5	5	5	5	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; MAGNESIUM OXIDE, WHETHER OR NOT PURE								
2519.10.00	- Natural magnesium carbonate (magnesite)	0	A	0	0	0	0	0	
2519.90.00	- Other	0	A	0	0	0	0	0	
25.20	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS								
2520.10.00	- Gypsum; anhydrite	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2520.20.00	- Plasters	5	E	5	5	5	5	5	
2521.00.00	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	E	5	5	5	5	5	
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25								
2522.10.00	- Quicklime	10	E	10	10	10	10	10	
2522.20.00	- Slaked lime	10	E	10	10	10	10	10	
2522.30.00	- Hydraulic lime	10	G	10	10	10	10	10	
25.23	HYDRAULIC CEMENTS (INCLUDING NON-POWDERED CEMENTS OR CLINKER), WHETHER OR NOT COLOURED								
2523.10.00	- Cement clinkers	5	G	5	5	5	5	5	
2523.2	- Portland cement:								
2523.21.00	- - White cement, whether or not artificially coloured	0	A	0	0	0	0	0	
2523.29.00	- - Other	10	G	10	10	10	10	10	
2523.30.00	- Aluminous cement	10	G	10	10	10	10	10	
2523.90.00	- Other hydraulic cements	10	G	10	10	10	10	10	
25.24	ASBESTOS								
2524.10.00	- Crocidolite	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2524.90.00	- Other	0	A	0	0	0	0	0	
25.25	MICA, INCLUDING MICA RIFTED INTO IRREGULAR SHEETS (SPLITTINGS); MICA WASTE								
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A	0	0	0	0	0	
2525.20.00	- Mica powder	0	A	0	0	0	0	0	
2525.30.00	- Mica waste	0	A	0	0	0	0	0	
25.26	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS; TALC								
2526.10.00	- Neither crushed nor powdered	0	A	0	0	0	0	0	
2526.20.00	- Crushed or powdered	0	A	0	0	0	0	0	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H_3BO_3, CALCULATED ON THE DRY WEIGHT								
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	0	A	0	0	0	0	0	
2528.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
25.29	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR								
2529.10.00	- Feldspar	0	A	0	0	0	0	0	
2529.2	- Fluorspar:								
2529.21.00	- - Containing by weight 97 % or less calcium fluoride	0	A	0	0	0	0	0	
2529.22.00	- - Containing by weight more than 97 % calcium fluoride	0	A	0	0	0	0	0	
2529.30.00	- Leucite; nepheline and nepheline syenite	0	A	0	0	0	0	0	
25.30	MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE								
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	A	0	0	0	0	0	
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A	0	0	0	0	0	
2530.90	- Other:								
2530.90.10	- - Natural cryolite; natural chiolite	0	A	0	0	0	0	0	
2530.90.20	- - Natural micaceous iron oxides	0	A	0	0	0	0	0	
2530.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES (PYRITES ASHES)								
2601.1	- Iron ores and concentrates, other than roasted iron pyrites (pyrites ashes):								
2601.11.00	- - Non-agglomerated	0	A	0	0	0	0	0	
2601.12.00	- - Agglomerated	0	A	0	0	0	0	0	
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A	0	0	0	0	0	
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A	0	0	0	0	0	
2603.00.00	COPPER ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2605.00.00	COBALT ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2607.00.00	LEAD ORES AND CONCENTRATES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2608.00.00	ZINC ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2609.00.00	TIN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES								
2612.10.00	- Uranium ores and concentrates	0	A	0	0	0	0	0	
2612.20.00	- Thorium ores and concentrates	0	A	0	0	0	0	0	
26.13	MOLYBDENUM ORES AND CONCENTRATES								
2613.10.00	- Roasted	0	A	0	0	0	0	0	
2613.90.00	- Other	0	A	0	0	0	0	0	
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A	0	0	0	0	0	
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES								
2615.10.00	- Zirconium ores and concentrates	0	A	0	0	0	0	0	
2615.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
26.16	PRECIOUS METAL ORES AND CONCENTRATES								
2616.10.00	- Silver ores and concentrates	5	C	5	5	5	5	5	
2616.90	- Other:								
2616.90.10	- - Of gold	5	C	5	5	5	5	5	
2616.90.90	- - Other	5	C	5	5	5	5	5	
26.17	OTHER ORES AND CONCENTRATES								
2617.10.00	- Antimony ores and concentrates	0	A	0	0	0	0	0	
2617.90.00	- Other	0	A	0	0	0	0	0	
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A	0	0	0	0	0	
26.20	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2620.1	- Containing mainly zinc:								
2620.11.00	- - Hard zinc spelter	0	A	0	0	0	0	0	
2620.19.00	- - Other	0	A	0	0	0	0	0	
2620.2	- Containing mainly lead:								
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	0	0	0	0	0	
2620.29.00	- - Other	0	A	0	0	0	0	0	
2620.30.00	- Containing mainly copper	0	A	0	0	0	0	0	
2620.40.00	- Containing mainly aluminium	0	A	0	0	0	0	0	
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	0	0	0	0	0	
2620.9	- Other:								
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	0	0	0	0	0	
2620.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE								
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A	0	0	0	0	0	
2621.90.00	- Other	0	A	0	0	0	0	0	
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL								
2701.1	- Coal, whether or not pulverised, but not agglomerated:								
2701.11.00	- - Anthracite	5	E	5	5	5	5	5	
2701.12.00	- - Bituminous coal	10	E	5	5	10	5	5	
2701.19.00	- - Other coal	5	E	5	5	5	5	5	
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	E	5	5	5	5	5	
27.02	LIGNITES, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET								
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E	5	5	5	5	5	
2702.20.00	- Agglomerated lignites	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A	0	0	0	0	0	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON								
2704.00.10	- Coke of coal	0	A	0	0	0	0	0	
2704.00.90	- Other	0	A	0	0	0	0	0	
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	15	E	5	5	5	5	5	
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	15	E	5	5	5	5	5	
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2707.10.00	- Benzol (benzene)	10	E	10	10	10	10	10	
2707.20.00	- Toluol (toluene)	10	E	10	10	10	10	10	
2707.30.00	- Xylol (xylenes)	10	E	10	10	10	10	10	
2707.40.00	- Naphthalene	10	E	10	10	10	10	10	
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E	10	10	10	10	10	
2707.9	- Other:								
2707.91.00	- - Creosote oils	10	E	10	10	10	10	10	
2707.99	- - Other:								
2707.99.10	- - - Phenols	10	E	10	10	10	10	10	
2707.99.90	- - - Other	10	E	0	10	10	5	10	
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS								
2708.10.00	- Pitch	10	E	10	10	10	10	10	
2708.20.00	- Pitch coke	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
27.09	CRUDE PETROLEUM OILS AND CRUDE OILS OBTAINED FROM BITUMINOUS MINERALS								
2709.00.10	- Crude petroleum	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2709.00.90	- Other	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILS; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70 % OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.1	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:								
2710.11	- - Light oils and preparations:								
2710.11.10	- - - Petroleum ether	0	A	0	0	0	0	0	
2710.11.20	- - - Aviation gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.11.30	- - - Other gasoline	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.11.40	- - - White spirit	5	E	5	5	5	5	5	
2710.11.5	- - - Other oils for industrial use:								
2710.11.51	- - - - Naphtha	15	E	15	10	0	15	5	
2710.11.59	- - - - Other	15	E	15	10	0	15	5	
2710.11.90	- - - Other	15	E	15	10	0	15	5	
2710.19	- - Other:								
2710.19.1	- - - Medium oils and preparations:								
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.12	- - - - Other kerosenes	0	A	0	0	0	0	0	
2710.19.13	- - - - Other oils for industrial use	0	A	0	0	0	0	0	
2710.19.19	- - - - Other	15	E	10	5	0	15	10	
2710.19.2	- - - Heavy oils and preparations:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.21	- - - - Diesel oil (gas oil)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A	0	0	0	0	0	See paragraph 3 of the General Notes to the Schedule of the Republics of the CA Party
2710.19.23	- - - - Other fuel oils	0	A	0	0	0	0	0	
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	0	A	0	0	0	0	0	
2710.19.29	- - - - Other	15	E	10	5	0	15	10	
2710.19.9	- - - Other preparations, not specified or included elsewhere:								
2710.19.91	- - - - Lubricating oils and greases	15	C	5	1	10	15	10	
2710.19.92	- - - - Liquids for hydraulic systems	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2710.19.93	- - - - Oils for use in agriculture, of a kind used for pest and disease control	15	C	15	10	10	0	5	
2710.19.99	- - - - Other	10	E	10	10	10	10	10	
2710.9	- Waste oils:								
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E	15	15	15	15	15	
2710.99.00	- - Other	15	E	15	15	15	15	15	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS								
2711.1	- Liquefied:								
2711.11.00	- - Natural gas	0	A	0	0	0	0	0	
2711.12.00	- - Propane	0	A	0	0	0	0	0	
2711.13.00	- - Butanes	0	A	0	0	0	0	0	
2711.14.00	- - Ethylene, propylene, butylene and butadiene	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2711.19.00	- - Other	0	A	0	0	0	0	0	
2711.2	- In gaseous state:								
2711.21.00	- - Natural gas	0	A	0	0	0	0	0	
2711.29.00	- - Other	0	A	0	0	0	0	0	
27.12	PETROLEUM JELLY;PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED								
2712.10.00	- Petroleum jelly	0	A	0	0	0	0	0	
2712.20.00	- Paraffin wax containing less than 0,75 % oil by weight	0	A	0	0	0	0	0	
2712.90.00	- Other	0	A	0	0	0	0	0	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2713.1	- Petroleum coke:								
2713.11.00	- - Not calcined	0	A	0	0	0	0	0	
2713.12.00	- - Calcined	5	E	5	5	5	5	5	
2713.20.00	- Petroleum bitumen	0	A	0	0	0	0	0	
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E	5	5	5	5	5	
27.14	NATURAL BITUMENS AND ASPHALTS; BITUMINOUS OR OIL SHALES AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS								
2714.10.00	- Bitumionus or oil shales and tar sands	5	E	5	5	5	5	5	
2714.90.00	- Other	0	A	0	0	0	0	0	
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	10	E	0	1	10	5	5	
2716.00.00	ELECTRICAL ENERGY	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. CHEMICAL ELEMENTS								
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE								
2801.10.00	- Chlorine	0	A	0	0	0	0	0	
2801.20.00	- Iodine	0	A	0	0	0	0	0	
2801.30.00	- Fluorine; bromine	0	A	0	0	0	0	0	
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A	0	0	0	0	0	
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A	0	0	0	0	0	
28.04	HYDROGEN, RARE GASES AND OTHER NON-METAL ELEMENTS								
2804.10.00	- Hydrogen	10	E	10	10	10	10	10	
2804.2	- Rare gases:								
2804.21.00	- - Argon	0	A	0	0	0	0	0	
2804.29.00	- - Other	0	A	0	0	0	0	0	
2804.30.00	- Nitrogen	0	A	0	0	0	0	0	
2804.40.00	- Oxygen	10	E	10	10	10	10	10	
2804.50.00	- Boron; tellurium	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2804.6	- Silicon:								
2804.61.00	- Containing no less than 99,99 % silicon by weight	0	A	0	0	0	0	0	
2804.69.00	- - Other	0	A	0	0	0	0	0	
2804.70.00	- Phosphorus	0	A	0	0	0	0	0	
2804.80.00	- Arsenic	0	A	0	0	0	0	0	
2804.90.00	- Selenium	0	A	0	0	0	0	0	
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY								
2805.1	- Alkali or alkaline-earth metals:								
2805.11.00	- - Sodium	0	A	0	0	0	0	0	
2805.12.00	- - Calcium	0	A	0	0	0	0	0	
2805.19.00	- - Other	0	A	0	0	0	0	0	
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A	0	0	0	0	0	
2805.40.00	- Mercury	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. INORGANIC ACIDS AND COMPOUNDS OF NON-METALS								
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID								
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A	0	0	0	0	0	
2806.20.00	- Chlorosulphuric acid	0	A	0	0	0	0	0	
28.07	SULPHURIC ACID; OLEUM								
2807.00.10	- Reagent grade sulphuric acid	0	A	0	0	0	0	0	
2807.00.90	- Other	10	E	10	10	10	10	10	
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A	0	0	0	0	0	
28.09	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2809.10.00	- Diphosphorus pentoxide	0	A	0	0	0	0	0	
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A	0	0	0	0	0	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS								
2811.1	- Other inorganic acids:								
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0	A	0	0	0	0	0	
2811.19.00	- - Other	0	A	0	0	0	0	0	
2811.2	- Other inorganic oxygen compounds of non-metals:								
2811.21.00	- - Carbon dioxide	0	A	0	0	0	0	0	
2811.22.00	- - Silicon dioxide	0	A	0	0	0	0	0	
2811.29	- - Other:								
2811.29.10	- - - Sulphur dioxide	0	A	0	0	0	0	0	
2811.29.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS								
28.12	HALIDES AND HALIDE OXIDES OF NON-METAL ELEMENTS								
2812.10	- Chlorides and chloride oxides:								
2812.10.10	- - Phosphorus chloride oxide	0	A	0	0	0	0	0	
2812.10.90	- - Other	0	A	0	0	0	0	0	
2812.90.00	- Other	0	A	0	0	0	0	0	
28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE								
2813.10.00	- Carbon disulphide	0	A	0	0	0	0	0	
2813.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS								
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION								
2814.10.00	- Anhydrous ammonia (liquefied)	0	A	0	0	0	0	0	
2814.20.00	- Ammonia in aqueous solution	0	A	0	0	0	0	0	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM								
2815.1	- Sodium hydroxide (caustic soda):								
2815.11.00	- - Solid	0	A	0	0	0	0	0	
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	0	A	0	0	0	0	0	
2815.20.00	- Potassium hydroxide (caustic potash)	0	A	0	0	0	0	0	
2815.30.00	- Peroxides of sodium or potassium	0	A	0	0	0	0	0	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR OF BARIUM								
2816.10.00	- Hydroxide and peroxide of magnesium	0	A	0	0	0	0	0	
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A	0	0	0	0	0	
28.18	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE								
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A	0	0	0	0	0	
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A	0	0	0	0	0	
2818.30.00	- Aluminium hydroxide	0	A	0	0	0	0	0	
28.19	CHROMIUM OXIDES AND HYDROXIDES								
2819.10.00	- Chromium trioxide	0	A	0	0	0	0	0	
2819.90.00	- Other	0	A	0	0	0	0	0	
28.20	MANGANESE OXIDES								
2820.10.00	- Manganese dioxide	0	A	0	0	0	0	0	
2820.90.00	- Other	0	A	0	0	0	0	0	
28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3								
2821.10.00	- Iron oxides and hydroxides	0	A	0	0	0	0	0	
2821.20.00	- Earth colours	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A	0	0	0	0	0	
2823.00.00	TITANIUM OXIDES	0	A	0	0	0	0	0	
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD								
2824.10.00	- Lead monoxide (litharge, massicot)	0	A	0	0	0	0	0	
2824.90	- Other:								
2824.90.10	- - Red lead and orange lead	0	A	0	0	0	0	0	
2824.90.90	- - Other	0	A	0	0	0	0	0	
28.25	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES								
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A	0	0	0	0	0	
2825.20.00	- Lithium oxide and hydroxide	0	A	0	0	0	0	0	
2825.30.00	− Vanadium oxides and hydroxides	0	A	0	0	0	0	0	
2825.40.00	- Nickel oxides and hydroxides	0	A	0	0	0	0	0	
2825.50.00	- Copper oxides and hydroxides	0	A	0	0	0	0	0	
2825.60.00	- Germanium oxides and zirconium dioxide	0	A	0	0	0	0	0	
2825.70.00	- Molybdenum oxides and hydroxides	0	A	0	0	0	0	0	
2825.80.00	- Antimony oxides	0	A	0	0	0	0	0	
2825.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS								
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS								
2826.1	- Fluorides:								
2826.12.00	- - Of aluminium	0	A	0	0	0	0	0	
2826.19	- - Other:								
2826.19.10	- - - Of ammonium or of sodium	0	A	0	0	0	0	0	
2826.19.90	- - - Other	0	A	0	0	0	0	0	
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A	0	0	0	0	0	
2826.90	- Other:								
2826.90.10	- - Fluorosilicates of sodium or of potassium	0	A	0	0	0	0	0	
2826.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES								
2827.10.00	- Ammonium chloride	0	A	0	0	0	0	0	
2827.20.00	- Calcium chloride	0	A	0	0	0	0	0	
2827.3	- Other chlorides:								
2827.31.00	- - Of magnesium	0	A	0	0	0	0	0	
2827.32.00	- - Of aluminium	0	A	0	0	0	0	0	
2827.35.00	- - Of nickel	0	A	0	0	0	0	0	
2827.39	- - Other:								
2827.39.10	- - - Of iron	0	A	0	0	0	0	0	
2827.39.20	- - - Of cobalt	0	A	0	0	0	0	0	
2827.39.30	- - - Of zinc	0	A	0	0	0	0	0	
2827.39.90	- - - Other	0	A	0	0	0	0	0	
2827.4	- Chloride oxides and chloride hydroxides:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2827.41.00	- - Of copper	0	A	0	0	0	0	0	
2827.49.00	- - Other	0	A	0	0	0	0	0	
2827.5	- Bromides and bromide oxides:								
2827.51.00	- - Bromides of sodium or of potassium	0	A	0	0	0	0	0	
2827.59.00	- - Other	0	A	0	0	0	0	0	
2827.60.00	- Iodides and iodide oxides	0	A	0	0	0	0	0	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES								
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	C	5	5	5	5	5	
2828.90	- Other:								
2828.90.10	- - Sodium hypochlorite	10	E	10	10	10	10	10	
2828.90.20	- - Other hypochlorites	0	A	0	0	0	0	0	
2828.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES								
2829.1	- Chlorates:								
2829.11.00	- - Of sodium	0	A	0	0	0	0	0	
2829.19.00	- - Other	0	A	0	0	0	0	0	
2829.90.00	- Other	0	A	0	0	0	0	0	
28.30	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2830.10.00	- Sodium sulphides	0	A	0	0	0	0	0	
2830.90	- Other:								
2830.90.10	- - Zinc sulphide	0	A	0	0	0	0	0	
2830.90.20	- - Cadmium sulphide	0	A	0	0	0	0	0	
2830.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.31	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES								
2831.10.00	- Of sodium	0	A	0	0	0	0	0	
2831.90.00	- Other	0	A	0	0	0	0	0	
28.32	SULPHITES; THIOSULPHATES (HYPOSULPHITES)								
2832.10.00	- Sodium sulphites	0	A	0	0	0	0	0	
2832.20.00	- Other sulphites	0	A	0	0	0	0	0	
2832.30.00	- Thiosulphates	0	A	0	0	0	0	0	
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)								
2833.1	- Sodium sulphates:								
2833.11.00	- - Disodium sulphate	0	A	0	0	0	0	0	
2833.19.00	- - Other	0	A	0	0	0	0	0	
2833.2	- Other sulphates:								
2833.21.00	- - Of magnesium	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2833.22.00	- - Of aluminium	0	A	0	0	0	0	0	
2833.24.00	- - Of nickel	0	A	0	0	0	0	0	
2833.25.00	- - Of copper	0	A	0	0	0	0	0	
2833.27.00	- - Of barium	0	A	0	0	0	0	0	
2833.29	- - Other:								
2833.29.10	- - - Of chromium	0	A	0	0	0	0	0	
2833.29.20	- - - Of zinc	0	A	0	0	0	0	0	
2833.29.90	- - - Other	0	A	0	0	0	0	0	
2833.30.00	- Alums	0	A	0	0	0	0	0	
2833.40.00	- Peroxosulphates (persulphates)	0	A	0	0	0	0	0	
28.34	NITRITES; NITRATES								
2834.10.00	- Nitrites	0	A	0	0	0	0	0	
2834.2	- Nitrates:								
2834.21.00	- - Of potassium	0	A	0	0	0	0	0	
2834.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED								
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A	0	0	0	0	0	
2835.2	- Phosphates:								
2835.22.00	- - Of mono- or disodium	0	A	0	0	0	0	0	
2835.24.00	- - Of potassium	0	A	0	0	0	0	0	
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A	0	0	0	0	0	
2835.26.00	- - Other phosphates of calcium	0	A	0	0	0	0	0	
2835.29	- - Other:								
2835.29.10	- - - Of trisodium	0	A	0	0	0	0	0	
2835.29.90	- - - Other	0	A	0	0	0	0	0	
2835.3	- Polyphosphates:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A	0	0	0	0	0	
2835.39.00	- - Other	0	A	0	0	0	0	0	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE								
2836.20.00	- Disodium carbonate	0	A	0	0	0	0	0	
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A	0	0	0	0	0	
2836.40.00	- Potassium carbonates	0	A	0	0	0	0	0	
2836.50.00	- Calcium carbonate	0	A	0	0	0	0	0	
2836.60.00	- Barium carbonate	0	A	0	0	0	0	0	
2836.9	- Other:								
2836.91.00	- - Lithium carbonates	0	A	0	0	0	0	0	
2836.92.00	- - Strontium carbonate	0	A	0	0	0	0	0	
2836.99	- - Other:								
2836.99.10	- - - Commercial ammonium carbonate and other ammonium carbonates	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2836.99.20	- - - Lead carbonates	0	A	0	0	0	0	0	
2836.99.90	- - - Other	0	A	0	0	0	0	0	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES								
2837.1	- Cyanides and cyanide oxides:								
2837.11.00	- - Of sodium	0	A	0	0	0	0	0	
2837.19.00	- - Other	0	A	0	0	0	0	0	
2837.20.00	- Complex cyanides	0	A	0	0	0	0	0	
28.39	SILICATES; COMMERCIAL ALKALI METAL SILICATES								
2839.1	- Of sodium:								
2839.11.00	- - Metasilicates	0	A	0	0	0	0	0	
2839.19.00	- - Other	0	A	0	0	0	0	0	
2839.90	- Other:								
2839.90.10	- - Of potassium	0	A	0	0	0	0	0	
2839.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.40	BORATES; PEROXOBORATES (PERBORATES)								
2840.1	- Disodium tetraborate (refined borax):								
2840.11.00	- - Anhydrous	0	A	0	0	0	0	0	
2840.19.00	- - Other	0	A	0	0	0	0	0	
2840.20.00	- Other borates	0	A	0	0	0	0	0	
2840.30.00	- Peroxoborates (perborates)	0	A	0	0	0	0	0	
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS								
2841.30.00	- Sodium dichromate	0	A	0	0	0	0	0	
2841.50	- Other chromates and dichromates; peroxochromates:								
2841.50.10	- Chromates of zinc or of lead	0	A	0	0	0	0	0	
2841.50.90	- - Other	0	A	0	0	0	0	0	
2841.6	- Manganites, manganates and permanganates:								
2841.61.00	- - Potassium permanganate	0	A	0	0	0	0	0	
2841.69.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2841.70.00	- Molybdates	0	A	0	0	0	0	0	
2841.80.00	- Wolframates (tungstates)	0	A	0	0	0	0	0	
2841.90	- Other:								
2841.90.10	- - Aluminates	0	A	0	0	0	0	0	
2841.90.90	- - Other	0	A	0	0	0	0	0	
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES								
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A	0	0	0	0	0	
2842.90	- Other:								
2842.90.10	- - Fulminates, cyanates and thiocyanates	0	A	0	0	0	0	0	
2842.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	VI. MISCELLANEOUS								
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS								
2843.10.00	- Colloidal precious metals	0	A	0	0	0	0	0	
2843.2	- Silver compounds:								
2843.21.00	- - Silver nitrate	0	A	0	0	0	0	0	
2843.29.00	- - Other	0	A	0	0	0	0	0	
2843.30.00	- Gold compounds	0	A	0	0	0	0	0	
2843.90.00	- Other compounds; amalgams	0	A	0	0	0	0	0	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A	0	0	0	0	0	
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A	0	0	0	0	0	
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A	0	0	0	0	0	
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A	0	0	0	0	0	
28.45	ISOTOPES, OTHER THAN THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED								
2845.10.00	- Heavy water (deuterium oxide)	0	A	0	0	0	0	0	
2845.90.00	- Other	0	A	0	0	0	0	0	
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS								
2846.10.00	- Cerium compounds	0	A	0	0	0	0	0	
2846.90.00	- Other	0	A	0	0	0	0	0	
2847.00.00	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	A	0	0	0	0	0	
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED								
2849.10.00	- Of calcium	0	A	0	0	0	0	0	
2849.20.00	- Of silicon	0	A	0	0	0	0	0	
2849.90.00	- Other	0	A	0	0	0	0	0	
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A	0	0	0	0	0	
2852.00.00	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS	0	A	0	0	0	0	0	
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.01	ACYCLIC HYDROCARBONS								
2901.10.00	- Saturated	0	A	0	0	0	0	0	
2901.2	- Unsaturated:								
2901.21.00	- - Ethylene	0	A	0	0	0	0	0	
2901.22.00	- - Propene (propylene)	0	A	0	0	0	0	0	
2901.23.00	- - Butene (butylene) and its isomers	0	A	0	0	0	0	0	
2901.24.00	- - Buta-1,3-diene and isoprene	0	A	0	0	0	0	0	
2901.29	- - Other:								
2901.29.10	- - - Acetylene	10	E	10	10	10	10	10	
2901.29.90	- - - Other	0	A	0	0	0	0	0	
29.02	CYCLIC HYDROCARBONS								
2902.1	- Cyclanes, cyclenes and cycloterpenes:								
2902.11.00	- - Cyclohexane	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2902.19	- - Other:								
2902.19.10	- - - Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A	0	0	0	0	0	
2902.19.90	- - - Other	0	A	0	0	0	0	0	
2902.20.00	- Benzene	0	A	0	0	0	0	0	
2902.30.00	- Toluene	0	A	0	0	0	0	0	
2902.4	- Xylenes:								
2902.41.00	- - o-Xylene	5	E	5	5	5	5	5	
2902.42.00	- - m-Xylene	5	E	5	5	5	5	5	
2902.43.00	- - p-Xylene	5	E	5	5	5	5	5	
2902.44.00	- - Mixed xylene isomers	5	E	5	5	5	5	5	
2902.50.00	- Styrene	0	A	0	0	0	0	0	
2902.60.00	- Ethylbenzene	0	A	0	0	0	0	0	
2902.70.00	- Cumene	0	A	0	0	0	0	0	
2902.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS								
2903.1	- Saturated chlorinated derivatives of acyclic hydrocarbons:								
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A	0	0	0	0	0	
2903.12.00	- - Dichloromethane (methylene chloride)	0	A	0	0	0	0	0	
2903.13.00	- - Chloroform (trichloromethane)	0	A	0	0	0	0	0	
2903.14.00	- - Carbon tetrachloride	0	A	0	0	0	0	0	
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A	0	0	0	0	0	
2903.19.00	- - Other	0	A	0	0	0	0	0	
2903.2	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:								
2903.21.00	- - Vinyl chloride (chloroethylene)	0	A	0	0	0	0	0	
2903.22.00	- - Trichloroethylene	0	A	0	0	0	0	0	
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	0	A	0	0	0	0	0	
2903.29.00	- - Other	0	A	0	0	0	0	0	
2903.3	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:								
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.39.00	- - Other	0	A	0	0	0	0	0	
2903.4	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:								
2903.41.00	- - Trichlorofluoromethane	0	A	0	0	0	0	0	
2903.42.00	- - Dichlorodifluoromethane	0	A	0	0	0	0	0	
2903.43.00	- - Trichlorotrifluoroethanes	0	A	0	0	0	0	0	
2903.44.00	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	0	A	0	0	0	0	0	
2903.45.00	- - Other derivatives perhalogenated only with fluorine and chlorine	0	A	0	0	0	0	0	
2903.46.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	A	0	0	0	0	0	
2903.47.00	- - Other perhalogenated derivatives	0	A	0	0	0	0	0	
2903.49.00	- - Other	0	A	0	0	0	0	0	
2903.5	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:								
2903.51.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2903.52.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	A	0	0	0	0	0	
2903.59.00	- - Other	0	A	0	0	0	0	0	
2903.6	- Halogenated derivatives of aromatic hydrocarbons:								
2903.61.00	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A	0	0	0	0	0	
2903.62.00	- - Hexachlorobenzene (ISO) and DDT (ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A	0	0	0	0	0	
2903.69.00	- - Other	0	A	0	0	0	0	0	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED								
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A	0	0	0	0	0	
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A	0	0	0	0	0	
2904.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2905.1	- Saturated monohydric alcohols:								
2905.11.00	- - Methanol (methyl alcohol)	0	A	0	0	0	0	0	
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A	0	0	0	0	0	
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	0	A	0	0	0	0	0	
2905.14.00	- - Other butanols	0	A	0	0	0	0	0	
2905.16.00	- - Octanol (octyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A	0	0	0	0	0	
2905.19	- - Other:								
2905.19.10	- - - Pentanol (amyl alcohol) and its isomers	0	A	0	0	0	0	0	
2905.19.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.2	- Unsaturated monohydric alcohols:								
2905.22.00	- - Acyclic terpene alcohols	0	A	0	0	0	0	0	
2905.29.00	- - Other	0	A	0	0	0	0	0	
2905.3	- Diols:								
2905.31.00	- - Ethylene glycol (ethanediol)	0	A	0	0	0	0	0	
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0	A	0	0	0	0	0	
2905.39.00	- - Other	0	A	0	0	0	0	0	
2905.4	- Other polyhydric alcohols:								
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A	0	0	0	0	0	
2905.42.00	- - Pentaerythritol (pentaerythrite)	0	A	0	0	0	0	0	
2905.43.00	- - Mannitol	0	A	0	0	0	0	0	
2905.44.00	- - D-glucitol (sorbitol)	0	A	0	0	0	0	0	
2905.45.00	- - Glycerol	5	E	5	5	5	5	5	
2905.49.00	- - Other	0	A	0	0	0	0	0	
2905.5	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2905.51.00	- - Ethchlorvynol (INN)	0	A	0	0	0	0	0	
2905.59.00	- - Other	0	A	0	0	0	0	0	
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2906.1	- Cyclanes, cyclenes and cycloterpenes:								
2906.11.00	- - Menthol	0	A	0	0	0	0	0	
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A	0	0	0	0	0	
2906.13.00	- - Sterols and inositols	0	A	0	0	0	0	0	
2906.19	- - Other:								
2906.19.10	- - - Terpineols	0	A	0	0	0	0	0	
2906.19.90	- - - Other	0	A	0	0	0	0	0	
2906.2	- Aromatic:								
2906.21.00	- - Benzyl alcohol	0	A	0	0	0	0	0	
2906.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.07	PHENOLS; PHENOL-ALCOHOLS								
2907.1	- Monophenols:								
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0	A	0	0	0	0	0	
2907.12.00	- - Cresols and their salts	0	A	0	0	0	0	0	
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	A	0	0	0	0	0	
2907.15.00	- - Naphthols and their salts	0	A	0	0	0	0	0	
2907.19	- - Other:								
2907.19.10	- - - Xylenols and their salts	0	A	0	0	0	0	0	
2907.19.90	- - - Other	0	A	0	0	0	0	0	
2907.2	- Polyphenols; phenol-alcohols:								
2907.21.00	- - Resorcinol and its salts	0	A	0	0	0	0	0	
2907.22.00	- - Hydroquinone and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A	0	0	0	0	0	
2907.29	- - Other:								
2907.29.10	- - - Phenol-alcohols	0	A	0	0	0	0	0	
2907.29.90	- - - Other	0	A	0	0	0	0	0	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS								
2908.1	- Derivatives containing only halogen substituents and their salts:								
2908.11.00	- - Pentachlorophenol (ISO)	0	A	0	0	0	0	0	
2908.19.00	- - Other	0	A	0	0	0	0	0	
2908.9	- Other:								
2908.91.00	- - Dinoseb (ISO) and its salts	0	A	0	0	0	0	0	
2908.99	- - Other:								
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	0	A	0	0	0	0	0	
2908.99.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED) AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2909.1	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.11.00	- - Diethyl ether (ethyl oxide)	0	A	0	0	0	0	0	
2909.19.00	- - Other	0	A	0	0	0	0	0	
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.4	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A	0	0	0	0	0	
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44	- - Other monoalkylethers of ethylene glycol or of diethylene glycol:								
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A	0	0	0	0	0	
2909.44.90	- - - Other	0	A	0	0	0	0	0	
2909.49.00	- - Other	0	A	0	0	0	0	0	
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2910.10.00	- Oxirane (ethylene oxide)	0	A	0	0	0	0	0	
2910.20.00	- Methyloxirane (propylene oxide)	0	A	0	0	0	0	0	
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A	0	0	0	0	0	
2910.40.00	- Dieldrin (ISO, INN)	0	A	0	0	0	0	0	
2910.90.00	- Other	0	A	0	0	0	0	0	
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	V. ALDEHYDE-FUNCTION COMPOUNDS								
29.12	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE								
2912.1	- Acyclic aldehydes without other oxygen function:								
2912.11.00	- - Methanal (formaldehyde)	0	A	0	0	0	0	0	
2912.12.00	- - Ethanal (acetaldehyde)	0	A	0	0	0	0	0	
2912.19	- - Other:								
2912.19.10	- - - Butanal (butyraldehyde, normal isomer)	0	A	0	0	0	0	0	
2912.19.90	- - - Other	0	A	0	0	0	0	0	
2912.2	- Cyclic aldehydes without other oxygen function								
2912.21.00	- - Benzaldehyde (benzoic aldehyde)	0	A	0	0	0	0	0	
2912.29.00	- - Other	0	A	0	0	0	0	0	
2912.30.00	- Aldehyde-alcohols	0	A	0	0	0	0	0	
2912.4	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:								
2912.41.00	- - Vanillin (methyl-protocatechuic aldehyde)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2912.42.00	- - Ethylvanillin (ethyl protocatechuic aldehyde)	0	A	0	0	0	0	0	
2912.49.00	- - Other	0	A	0	0	0	0	0	
2912.50.00	- Cyclic polymers of aldehydes	0	A	0	0	0	0	0	
2912.60.00	- Paraformaldehyde	0	A	0	0	0	0	0	
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A	0	0	0	0	0	
	VI. 'KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS								
29.14	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2914.1	- Acyclic ketones without other oxygen function:								
2914.11.00	- - Acetone	0	A	0	0	0	0	0	
2914.12.00	- - Butanone (methyl ethyl ketone)	0	A	0	0	0	0	0	
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A	0	0	0	0	0	
2914.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2914.2	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:								
2914.21.00	- - Camphor	0	A	0	0	0	0	0	
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0	A	0	0	0	0	0	
2914.23.00	- - Ionones and methylionones	0	A	0	0	0	0	0	
2914.29.00	- - Other	0	A	0	0	0	0	0	
2914.3	- Aromatic ketones without other oxygen function								
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0	A	0	0	0	0	0	
2914.39.00	- - Other	0	A	0	0	0	0	0	
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A	0	0	0	0	0	
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A	0	0	0	0	0	
2914.6	- Quinones:								
2914.61.00	- - Anthraquinone	0	A	0	0	0	0	0	
2914.69.00	- - Other	0	A	0	0	0	0	0	
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	VII. CARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.15	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2915.1	- Formic acid, its salts and esters:								
2915.11.00	- - Formic acid	0	A	0	0	0	0	0	
2915.12.00	- - Salts of formic acid	0	A	0	0	0	0	0	
2915.13.00	- - Esters of formic acid	0	A	0	0	0	0	0	
2915.2	- Acetic acid and its salts; acetic anhydride:								
2915.21.00	- - Acetic acid	0	A	0	0	0	0	0	
2915.24.00	- - Acetic anhydride	0	A	0	0	0	0	0	
2915.29	- - Other:								
2915.29.10	- - - Sodium acetate	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.29.20	- - - Cobalt acetates	0	A	0	0	0	0	0	
2915.29.90	- - - Other	0	A	0	0	0	0	0	
2915.3	- Esters of acetic acid:								
2915.31.00	- - Ethyl acetate	0	A	0	0	0	0	0	
2915.32.00	- - Vinyl acetate	0	A	0	0	0	0	0	
2915.33.00	- - n-Butyl acetate	0	A	0	0	0	0	0	
2915.36.00	- - Dinoseb acetate (ISO)	0	A	0	0	0	0	0	
2915.39	- - Other:								
2915.39.10	- - - Isobutyl acetate	0	A	0	0	0	0	0	
2915.39.20	- - - 2-Ethoxyethyl acetate	0	A	0	0	0	0	0	
2915.39.90	- - - Other	0	A	0	0	0	0	0	
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A	0	0	0	0	0	
2915.50.00	- Propionic acid, its salts and esters	0	A	0	0	0	0	0	
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A	0	0	0	0	0	
2915.90.00	- Other	0	A	0	0	0	0	0	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2916.1	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.11.00	- - Acrylic acid and its salts	0	A	0	0	0	0	0	
2916.12.00	- - Esters of acrylic acid	0	A	0	0	0	0	0	
2916.13.00	- - Methacrylic acid and its salts	0	A	0	0	0	0	0	
2916.14.00	- - Esters of methacrylic acid	0	A	0	0	0	0	0	
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0	A	0	0	0	0	0	
2916.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2916.3	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2916.31.00	- - Benzoic acid, its salts and esters	0	A	0	0	0	0	0	
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0	A	0	0	0	0	0	
2916.34.00	- - Phenylacetic acid and its salts	0	A	0	0	0	0	0	
2916.35.00	- - Esters of phenylacetic acid	0	A	0	0	0	0	0	
2916.36.00	- - Binapacryl (ISO)	0	A	0	0	0	0	0	
2916.39.00	- - Other	0	A	0	0	0	0	0	
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2917.1	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.11.00	- - Oxalic acid, its salts and esters	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2917.12	- - Adipic acid, its salts and esters:								
2917.12.10	- - - Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate	0	A	0	0	0	0	0	
2917.12.90	- - - Other	0	A	0	0	0	0	0	
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0	A	0	0	0	0	0	
2917.14.00	- - Maleic anhydride	0	A	0	0	0	0	0	
2917.19.00	- - Other	0	A	0	0	0	0	0	
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2917.3	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2917.32	- - Dioctyl orthophthalates (DOP):								
2917.32.10	- - - Of a purity of 99 % or more	0	A	0	0	0	0	0	
2917.32.90	- - - Other	10	E	10	10	10	10	10	
2917.33.00	- - Dinonyl or didecyl orthophthalates	0	A	0	0	0	0	0	
2917.34	- - Other esters of orthophthalic acid:								
2917.34.10	- - - Dibutyl orthophthalates	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2917.34.90	- - - Other	0	A	0	0	0	0	0	
2917.35.00	- - Phthalic anhydride	0	A	0	0	0	0	0	
2917.36.00	- - Terephthalic acid and its salts	0	A	0	0	0	0	0	
2917.37.00	- - Dimethyl terephthalate	0	A	0	0	0	0	0	
2917.39.00	- - Other	0	A	0	0	0	0	0	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2918.1	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.11.00	- - Lactic acid, its salts and esters	0	A	0	0	0	0	0	
2918.12.00	- - Tartaric acid	0	A	0	0	0	0	0	
2918.13.00	- - Salts and esters of tartaric acid	0	A	0	0	0	0	0	
2918.14.00	- - Citric acid	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2918.15.00	- - Salts and esters of citric acid	0	A	0	0	0	0	0	
2918.16.00	- - Gluconic acid, its salts and esters	0	A	0	0	0	0	0	
2918.18.00	- - Chlorobenzilate (ISO)	0	A	0	0	0	0	0	
2918.19.00	- - Other	0	A	0	0	0	0	0	
2918.2	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:								
2918.21.00	- - Salicylic acid and its salts	0	A	0	0	0	0	0	
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0	A	0	0	0	0	0	
2918.23.00	- - Other esters of salicylic acid and their salts	0	A	0	0	0	0	0	
2918.29.00	- - Other	0	A	0	0	0	0	0	
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A	0	0	0	0	0	
2918.9	- Other:								
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A	0	0	0	0	0	
2918.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	A	0	0	0	0	0	
2919.90.00	- Other	0	A	0	0	0	0	0	
29.20	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES								
2920.1	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:								
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	A	0	0	0	0	0	
2920.19.00	- - Other	0	A	0	0	0	0	0	
2920.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	IX. NITROGEN-FUNCTION COMPOUNDS								
29.21	AMINE-FUNCTION COMPOUNDS								
2921.1	- Acyclic monoamines and their derivatives; salts thereof:								
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	A	0	0	0	0	0	
2921.19	- - Other:								
2921.19.10	- - - Diethylamine and its salts	0	A	0	0	0	0	0	
2921.19.90	- - - Other	0	A	0	0	0	0	0	
2921.2	- Acyclic polyamines and their derivatives; salts thereof:								
2921.21.00	- - Ethylenediamine and its salts	0	A	0	0	0	0	0	
2921.22.00	- - Hexamethylenediamine and its salts	0	A	0	0	0	0	0	
2921.29.00	- - Other	0	A	0	0	0	0	0	
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.4	- Aromatic monoamines and their derivatives; salts thereof								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.41.00	- - Aniline and its salts	0	A	0	0	0	0	0	
2921.42.00	- - Aniline derivatives and their salts	0	A	0	0	0	0	0	
2921.43	- - Toluidines and their derivatives; salts thereof:								
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	E	5	5	5	5	5	
2921.43.20	- - - Toluidine	0	A	0	0	0	0	0	
2921.43.30	- - - Chloromethylaniline	0	A	0	0	0	0	0	
2921.43.90	- - - Other	0	A	0	0	0	0	0	
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0	A	0	0	0	0	0	
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A	0	0	0	0	0	
2921.49.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2921.5	- Aromatic polyamines and their derivatives; salts thereof:								
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A	0	0	0	0	0	
2921.59.00	- - Other	0	A	0	0	0	0	0	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS								
2922.1	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								
2922.11.00	- - Monoethanolamine and its salts	0	A	0	0	0	0	0	
2922.12.00	- - Diethanolamine and its salts	0	A	0	0	0	0	0	
2922.13.00	- - Triethanolamine and its salts	0	A	0	0	0	0	0	
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0	A	0	0	0	0	0	
2922.19.00	- - Other	0	A	0	0	0	0	0	
2922.2	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.21.00	- - Aminonaphthosulphonic acids and their salts	0	A	0	0	0	0	0	
2922.29	- - Other:								
2922.29.10	- - - Anisidines, dianisidines, phenetidines, and their salts	0	A	0	0	0	0	0	
2922.29.90	- - - Other	0	A	0	0	0	0	0	
2922.3	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:								
2922.31.00	- - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	0	0	0	0	0	
2922.39.00	- - Other	0	A	0	0	0	0	0	
2922.4	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:								
2922.41.00	- - Lysine and its esters; salts thereof	0	A	0	0	0	0	0	
2922.42.00	- - Glutamic acid and its salts	0	A	0	0	0	0	0	
2922.43.00	- - Anthranilic acid and its salts	0	A	0	0	0	0	0	
2922.44.00	- - Tilidine (INN) and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2922.49.00	- - Other	0	A	0	0	0	0	0	
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A	0	0	0	0	0	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED								
2923.10.00	- Choline and its salts	0	A	0	0	0	0	0	
2923.20.00	- Lecithins and other phosphoaminolipids	0	A	0	0	0	0	0	
2923.90.00	- Other	0	A	0	0	0	0	0	
29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID								
2924.1	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:								
2924.11.00	- - Meprobamate (INN)	0	A	0	0	0	0	0	
2924.12.00	- - Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2924.19.00	- - Other	0	A	0	0	0	0	0	
2924.2	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:								
2924.21.00	- - Ureines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A	0	0	0	0	0	
2924.24.00	- - Ethinamate (INN)	0	A	0	0	0	0	0	
2924.29.00	- - Other	0	A	0	0	0	0	0	
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS								
2925.1	- Imides and their derivatives; salts thereof:								
2925.11.00	- - Saccharin and its salts	0	A	0	0	0	0	0	
2925.12.00	- - Glutethimide (INN)	0	A	0	0	0	0	0	
2925.19.00	- - Other	0	A	0	0	0	0	0	
2925.2	- Imines and their derivatives; salts thereof:								
2925.21.00	- - Chlordimeform (ISO)	0	A	0	0	0	0	0	
2925.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.26	NITRILE-FUNCTION COMPOUNDS								
2926.10.00	- Acrylonitrile	0	A	0	0	0	0	0	
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A	0	0	0	0	0	
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane)	0	A	0	0	0	0	0	
2926.90.00	- Other	0	A	0	0	0	0	0	
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A	0	0	0	0	0	
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A	0	0	0	0	0	
29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS								
2929.10.00	- Isocyanates	0	A	0	0	0	0	0	
2929.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES								
29.30	ORGANO-SULPHUR COMPOUNDS								
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A	0	0	0	0	0	
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	A	0	0	0	0	0	
2930.40.00	- Methionine	0	A	0	0	0	0	0	
2930.50	- Captafol (ISO) and methamidophos (ISO):								
2930.50.10	- - Methamidophos (ISO)	5	E	5	5	5	5	5	
2930.50.20	- - Captafol (ISO)	0	A	0	0	0	0	0	
2930.90	- Other:								
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	0	A	0	0	0	0	0	
2930.90.90	- - Other	0	A	0	0	0	0	0	
2931.00.00	OTHER ORGANO-INORGANIC COMPOUNDS	0	A	0	0	0	0	0	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2932.1	- Compounds containing one or more unfused furan rings (whether or not hydrogenated) in the structure:								
2932.11.00	- - Tetrahydrofuran	0	A	0	0	0	0	0	
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0	A	0	0	0	0	0	
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A	0	0	0	0	0	
2932.19.00	- - Other	0	A	0	0	0	0	0	
2932.2	- Lactones:								
2932.21.00	- - Coumarin, methylcoumarins and ethylcoumarins	0	A	0	0	0	0	0	
2932.29.00	- - Other lactones	0	A	0	0	0	0	0	
2932.9	- Other:								
2932.91.00	- - Isosafrole	0	A	0	0	0	0	0	
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A	0	0	0	0	0	
2932.93.00	- - Piperonal	0	A	0	0	0	0	0	
2932.94.00	- - Safrole	0	A	0	0	0	0	0	
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0	A	0	0	0	0	0	
2932.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY								
2933.1	- Compounds containing one or more unfused pyrazole rings (whether or not hydrogenated) in the structure:								
2933.11.00	- - Phenazone (antipyrin) and its derivatives	0	A	0	0	0	0	0	
2933.19.00	- - Other	0	A	0	0	0	0	0	
2933.2	- Compounds containing one or more unfused imidazole rings (whether or not hydrogenated) in the structure:								
2933.21.00	- - Hydantoin and its derivatives	0	A	0	0	0	0	0	
2933.29.00	- - Other	0	A	0	0	0	0	0	
2933.3	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:								
2933.31.00	- - Pyridine and its salts	0	A	0	0	0	0	0	
2933.32.00	- - Piperidine and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A	0	0	0	0	0	
2933.39.00	- - Other	0	A	0	0	0	0	0	
2933.4	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:								
2933.41.00	- - Levorphanol (INN) and its salts	0	A	0	0	0	0	0	
2933.49.00	- - Other	0	A	0	0	0	0	0	
2933.5	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:								
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.53.00	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	A	0	0	0	0	0	
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	A	0	0	0	0	0	
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A	0	0	0	0	0	
2933.59.00	- - Other	0	A	0	0	0	0	0	
2933.6	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure								
2933.61.00	- - Melamine	0	A	0	0	0	0	0	
2933.69.00	- - Other	0	A	0	0	0	0	0	
2933.7	- Lactams:								
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	A	0	0	0	0	0	
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2933.79.00	- - Other lactams	0	A	0	0	0	0	0	
2933.9	- Other:								
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A	0	0	0	0	0	
2933.99.00	- - Other	0	A	0	0	0	0	0	
29.34	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS								
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A	0	0	0	0	0	
2934.9	- Other:								
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	0	0	0	0	0	
2934.99.00	- - Other	0	A	0	0	0	0	0	
2935.00.00	SULPHONAMIDES	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XI. PROVITAMINS, VITAMINS AND HORMONES								
29.36	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT								
2936.2	- Vitamins and their derivatives, unmixed:								
2936.21	- - Vitamins A and their derivatives:								
2936.21.10	- - - Retinyl palmitate	0	A	0	0	0	0	0	
2936.21.90	- - - Other	0	A	0	0	0	0	0	
2936.22.00	- - Vitamin B1 and its derivatives	0	A	0	0	0	0	0	
2936.23.00	- - Vitamin B2 and its derivatives	0	A	0	0	0	0	0	
2936.24.00	- - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A	0	0	0	0	0	
2936.25.00	- - Vitamin B6 and its derivatives	0	A	0	0	0	0	0	
2936.26.00	- - Vitamin B12 and its derivatives	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2936.27.00	- - Vitamin C and its derivatives	0	A	0	0	0	0	0	
2936.28.00	- - Vitamin E and its derivatives	0	A	0	0	0	0	0	
2936.29.00	- - Other vitamins and their derivatives	0	A	0	0	0	0	0	
2936.90	- Other, including natural concentrates:								
2936.90.10	- - Provitamins, unmixed	0	A	0	0	0	0	0	
2936.90.90	- - Other	0	A	0	0	0	0	0	
29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES								
2937.1	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:								
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	A	0	0	0	0	0	
2937.12.00	- - Insulin and its salts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2937.19.00	- - Other	0	A	0	0	0	0	0	
2937.2	- Steroidal hormones, their derivatives and structural analogues:								
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	0	0	0	0	0	
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	A	0	0	0	0	0	
2937.23.00	- - Oestrogens and progestogens	0	A	0	0	0	0	0	
2937.29.00	- - Other	0	A	0	0	0	0	0	
2937.3	- Catecholamine hormones, their derivatives and structural analogues:								
2937.31.00	- - Epinephrine (adrenaline)	0	A	0	0	0	0	0	
2937.39.00	- - Other	0	A	0	0	0	0	0	
2937.40.00	- Amino-acid derivatives	0	A	0	0	0	0	0	
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	0	0	0	0	0	
2937.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS; THEIR SALTS, ESTERS AND OTHER DERIVATIVES								
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2938.10.00	- Rutoside (rutin) and its derivatives	0	A	0	0	0	0	0	
2938.90.00	- Other	0	A	0	0	0	0	0	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
2939.1	- Alkaloids of opium and their derivatives; salts thereof:								
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.19.00	- - Other	0	A	0	0	0	0	0	
2939.20	- Alkaloids of quina (cinchona) and their derivatives; salts thereof:								
2939.20.10	- - Quinine and its salts	0	A	0	0	0	0	0	
2939.20.90	- - Other	0	A	0	0	0	0	0	
2939.30.00	- Caffeine and its salts	0	A	0	0	0	0	0	
2939.4	- Ephedrines and their salts:								
2939.41.00	- - Ephedrine and its salts	0	A	0	0	0	0	0	
2939.42.00	- - Pseudoephedrine (INN) and its salts	0	A	0	0	0	0	0	
2939.43.00	- - Cathine (INN) and its salts	0	A	0	0	0	0	0	
2939.49.00	- - Other	0	A	0	0	0	0	0	
2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:								
2939.51.00	- - Fenethylline (INN) and its salts	0	A	0	0	0	0	0	
2939.59.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:								
2939.61.00	- - Ergometrine (INN) and its salts	0	A	0	0	0	0	0	
2939.62.00	- - Ergotamine (INN) and its salts	0	A	0	0	0	0	0	
2939.63.00	- - Lysergic acid and its salts	0	A	0	0	0	0	0	
2939.69.00	- - Other	0	A	0	0	0	0	0	
2939.9	- Other:								
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A	0	0	0	0	0	
2939.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	XIII. OTHER ORGANIC COMPOUNDS								
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A	0	0	0	0	0	
29.41	ANTIBIOTICS								
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	0	0	0	0	0	
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A	0	0	0	0	0	
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A	0	0	0	0	0	
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A	0	0	0	0	0	
2941.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A	0	0	0	0	0	
30.01	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A	0	0	0	0	0	
3001.90	- Other:								
3001.90.10	- - Human bones, organs and tissues, for grafts or transplants	0	A	0	0	0	0	0	
3001.90.20	- - Glands and other organs, dried, whether or not powdered	0	A	0	0	0	0	0	
3001.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA (SERUMS WITH ANTIBODIES), OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS								
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:								
3002.10.10	- - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A	0	0	0	0	0	
3002.10.90	- - Other	0	A	0	0	0	0	0	
3002.20.00	- Vaccines for medicinal use	0	A	0	0	0	0	0	
3002.30.00	- Vaccines for veterinary use	0	A	0	0	0	0	0	
3002.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE								
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3003.10.10	- - For human use	0	A	0	0	0	0	0	
3003.10.20	- - For veterinary use	5	C	5	0	5	0	0	
3003.20	- Containing other antibiotics:								
3003.20.10	- - For human use	0	A	0	0	0	0	0	
3003.20.20	- - For veterinary use	5	E	5	0	5	0	0	
3003.3	- Containing hormones or other products of heading 29.37, but not containing antibiotics:								
3003.31.00	- - Containing insulin	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.39	- - Other:								
3003.39.10	- - - For human use	0	A	0	0	0	0	0	
3003.39.20	- - - For veterinary use	5	E	5	0	5	0	0	
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3003.40.10	- - For human use	0	A	0	0	0	0	0	
3003.40.20	- - For veterinary use	5	E	5	0	5	0	0	
3003.90	- Other:								
3003.90.1	- - Containing sulphonamides:								
3003.90.11	- - - For human use	0	A	0	0	0	0	0	
3003.90.12	- - - For veterinary use	5	E	5	0	5	0	0	
3003.90.2	- - Containing glycosides:								
3003.90.21	- - - For human use	0	A	0	0	0	0	0	
3003.90.22	- - - For veterinary use	5	E	5	0	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3003.90.9	- - Other:								
3003.90.91	- - - For human use	0	A	0	0	0	0	0	
3003.90.92	- - - For veterinary use	5	C	5	0	5	0	0	
30.04	MEDICAMENTS (EXCLUDING GOODS OF HEADINGS 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE								
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:								
3004.10.10	- - For human use	5	C	0	5	5	0	0	
3004.10.20	- - For veterinary use	5	C	5	5	5	0	0	
3004.20	- Containing other antibiotics:								
3004.20.10	- - For human use	5	C	0	5	5	0	0	
3004.20.20	- - For veterinary use	5	C	5	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.3	- Containing hormones or other products of heading 29.37 but not containing antibiotics:								
3004.31.00	- - Containing insulin	5	C	0	5	5	0	0	
3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:								
3004.32.10	- - - For human use	5	C	0	5	5	0	0	
3004.32.20	- - - For veterinary use	5	C	5	5	5	0	0	
3004.39	- - Other:								
3004.39.10	- - - For human use	5	C	0	5	5	0	0	
3004.39.20	- - - For veterinary use	5	C	5	5	5	0	0	
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:								
3004.40.10	- - For human use	5	C	0	5	5	0	0	
3004.40.20	- - For veterinary use	5	E	5	5	5	0	0	
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:								
3004.50.10	- - For human use	5	C	0	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3004.50.20	- - For veterinary use	5	C	5	5	5	0	0	
3004.90	- Other:								
3004.90.1	- - Containing sulphonamides:								
3004.90.11	- - - For human use	5	C	0	5	5	0	0	
3004.90.12	- - - For veterinary use	5	C	5	5	5	0	0	
3004.90.2	- - Containing glycosides:								
3004.90.21	- - - For human use	5	C	0	5	5	0	0	
3004.90.22	- - - For veterinary use	5	C	5	5	5	0	0	
3004.90.9	- - Other:								
3004.90.91	- - - For human use	5	C	0	5	5	0	0	
3004.90.92	- - - For veterinary use	5	C	5	5	5	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
30.05	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE: DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES								
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	0	A	0	0	0	0	0	
3005.90.00	- Other	5	C	0	5	5	5	0	
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER								
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.20.00	- Blood-grouping reagents	0	A	0	0	0	0	0	
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:								
3006.30.10	- - Opacifying preparations	0	A	0	0	0	0	0	
3006.30.20	- - Diagnostic reagents	0	A	0	0	0	0	0	
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A	0	0	0	0	0	
3006.50.00	- First-aid boxes and kits	5	E	0	5	5	5	0	
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A	0	0	0	0	0	
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3006.9	- Other:								
3006.91.00	- - Appliances identifiable for ostomy use	0	A	0	0	0	0	0	
3006.92.00	- - Pharmaceutical waste	15	E	15	15	15	15	15	
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A	0	0	0	0	0	
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS								
3102.10.00	- Urea, whether or not in aqueous solution	0	A	0	0	0	0	0	
3102.2	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:								
3102.21.00	- - Ammonium sulphate	0	A	0	0	0	0	0	
3102.29.00	- - Other	0	A	0	0	0	0	0	
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A	0	0	0	0	0	
3102.50.00	- Sodium nitrate	0	A	0	0	0	0	0	
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A	0	0	0	0	0	
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A	0	0	0	0	0	
3102.90	- Other, including mixtures not specified in the foregoing subheadings:								
3102.90.10	- - Calcium cyanamide	0	A	0	0	0	0	0	
3102.90.90	- - Other	0	A	0	0	0	0	0	
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC								
3103.10.00	- Superphosphates	5	E	0	5	0	0	0	
3103.90	- Other:								
3103.90.10	- - Basic slag	0	A	0	0	0	0	0	
3103.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC								
3104.20.00	- Potassium chloride	0	A	0	0	0	0	0	
3104.30.00	- Potassium sulphate	0	A	0	0	0	0	0	
3104.90	- Other:								
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A	0	0	0	0	0	
3104.90.90	- - Other	0	A	0	0	0	0	0	
31.05	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS: NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG								
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	5	C	0	5	5	0	0	
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A	0	0	0	0	0	
3105.5	- Other mineral or chemical fertilisers containing the two fertilising elements: nitrogen and phosphorus:								
3105.51.00	- - Containing nitrates and phosphates	5	C	0	5	5	0	0	
3105.59.00	- - Other	5	C	0	5	0	0	0	
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	5	E	0	5	0	0	0	
3105.90.00	- Other	5	C	0	5	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES								
3201.10.00	- Quebracho extract	0	A	0	0	0	0	0	
3201.20.00	- Wattle extract	0	A	0	0	0	0	0	
3201.90.00	- Other	0	A	0	0	0	0	0	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING								
3202.10.00	- Synthetic organic tanning substances	0	A	0	0	0	0	0	
3202.90.00	- Other	0	A	0	0	0	0	0	
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
32.04	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3204.1	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter:								
3204.11.00	- - Disperse dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.13.00	- - Basic dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.14.00	- - Direct dyes and preparations based thereon	0	A	0	0	0	0	0	
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A	0	0	0	0	0	
3204.16.00	- - Reactive dyes and preparations based thereon	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3204.17.00	- - Pigments and preparations based thereon	0	A	0	0	0	0	0	
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A	0	0	0	0	0	
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	A	0	0	0	0	0	
3204.90.00	- Other	0	A	0	0	0	0	0	
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A	0	0	0	0	0	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED								
3206.1	- Pigments and preparations based on titanium dioxide:								
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A	0	0	0	0	0	
3206.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3206.20.00	- Pigments and preparations based on chromium compounds	0	A	0	0	0	0	0	
3206.4	- Other colouring matter and other preparations:								
3206.41.00	- - Ultramarine and preparations based thereon	0	A	0	0	0	0	0	
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	0	A	0	0	0	0	0	
3206.49	- - Other:								
3206.49.10	- - - Pigments and preparations based on cadmium compounds	0	A	0	0	0	0	0	
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A	0	0	0	0	0	
3206.49.90	- - - Other	0	A	0	0	0	0	0	
3206.50.00	- Inorganic products of a kind used as luminophores	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES								
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A	0	0	0	0	0	
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A	0	0	0	0	0	
3207.30.00	- Liquid lustres and similar preparations	0	A	0	0	0	0	0	
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A	0	0	0	0	0	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 OF THIS CHAPTER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.10	- Based on polyesters:								
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A	0	0	0	0	0	
3208.10.20	- - Printer's varnish	0	A	0	0	0	0	0	
3208.10.30	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.10.40	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.10.50	- - Solutions as defined in note 4 of this Chapter	0	A	0	0	0	0	0	
3208.10.90	- - Other	15	G	15	15	15	15	15	
3208.20	- Based on acrylic or vinyl polymers:								
3208.20.10	- - Printer's varnish	0	A	0	0	0	0	0	
3208.20.20	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.20.30	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.20.40	- - Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.20.90	- - Other	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3208.90	- Other:								
3208.90.10	- - Solutions as defined in note 4 of this chapter	0	A	0	0	0	0	0	
3208.90.20	- - Printer's varnish	0	A	0	0	0	0	0	
3208.90.30	- - Colourless varnish, for curing concrete for road construction	0	A	0	0	0	0	0	
3208.90.40	- - Epoxyphenolic paints and varnishes for sanitary use	0	A	0	0	0	0	0	
3208.90.50	- - Put up in aerosol containers	15	E	15	15	15	15	15	
3208.90.9	- - Other:								
3208.90.91	- - - Other paints	15	G	15	15	15	15	15	
3208.90.92	- - - Other varnishes	15	G	15	15	15	15	15	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM								
3209.10	- Based on acrylic or vinyl polymers:								
3209.10.10	- - Printer's varnish	0	A	0	0	0	0	0	
3209.10.90	- - Other	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3209.90	- Other:								
3209.90.10	- - Other paints	15	G	15	15	15	15	15	
3209.90.20	- - Other varnishes	15	G	15	15	15	15	15	
32.10	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER								
3210.00.10	- Prepared water pigments of a kind used for finishing leather	0	A	0	0	0	0	0	
3210.00.90	- Other	15	E	15	15	15	15	15	
3211.00.00	PREPARED DRIERS	0	A	0	0	0	0	0	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS; STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE								
3212.10.00	- Stamping foils	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3212.90	- Other:								
3212.90.10	- - Aluminium powder dispersed in non-aqueous media	5	E	5	5	5	5	5	
3212.90.20	- - Other pigments dispersed in non-aqueous media	0	A	0	0	0	0	0	
3212.90.90	- - Other	5	E	5	5	5	5	5	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS								
3213.10.00	- Colours in sets	5	E	5	5	5	5	0	
3213.90.00	- Other	5	E	5	5	5	5	0	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY								
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3214.10.1	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics:								
3214.10.11	- - - Based on acrylic polymers or polyesters	5	C	5	5	5	5	5	
3214.10.19	- - - Other	0	A	0	0	0	0	0	
3214.10.20	- - Painters' fillings	5	E	5	5	5	5	5	
3214.90.00	- Other	5	C	5	5	5	5	5	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID								
3215.1	- Printing ink:								
3215.11	- - Black:								
3215.11.10	- - - Offset printing ink	0	A	0	0	0	0	0	
3215.11.20	- - - For retouching negatives for printing	0	A	0	0	0	0	0	
3215.11.30	- - - Screen printing ink	0	A	0	0	0	0	0	
3215.11.90	- - - Other	10	E	10	10	10	10	10	
3215.19	- - Other								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3215.19.10	- - - Offset printing ink	0	A	0	0	0	0	0	
3215.19.20	- - - For retouching negatives for printing	0	A	0	0	0	0	0	
3215.19.30	- - - Screen printing ink	0	A	0	0	0	0	0	
3215.19.90	- - - Other	10	H	10	10	10	10	10	
3215.90.00	- Other	0	A	0	0	0	0	0	
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS								
3301.1	- Essential oils of citrus fruit:								
3301.12.00	- - Of orange	0	A	0	0	0	0	0	
3301.13.00	- - Of lemon	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3301.19	- - Other:								
3301.19.10	- - - Of bergamot	0	A	0	0	0	0	0	
3301.19.20	- - - Of lime	0	A	0	0	0	0	0	
3301.19.90	- - - Other	0	A	0	0	0	0	0	
3301.2	- Essential oils, other than those of citrus fruit:								
3301.24.00	- - Of peppermint (*Mentha piperita*)	0	A	0	0	0	0	0	
3301.25.00	- - Of other mints	0	A	0	0	0	0	0	
3301.29	- - Other:								
3301.29.10	- - - Of geranium	0	A	0	0	0	0	0	
3301.29.20	- - - Of jasmine	0	A	0	0	0	0	0	
3301.29.30	- - - Of lavender or of lavandin	0	A	0	0	0	0	0	
3301.29.40	- - - Of vetiver	0	A	0	0	0	0	0	
3301.29.90	- - - Other	0	A	0	0	0	0	0	
3301.30.00	- Resinoids	0	A	0	0	0	0	0	
3301.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
33.02	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES								
3302.10	- Of a kind used in the food or drink industries:								
3302.10.10	- - Of a kind used in the food industries	5	E	5	5	5	5	5	
3302.10.20	- - Of a kind used in the drink industries, whether or not containing ethyl alcohol	5	E	5	5	0	0	5	
3302.90	- Other:								
3302.90.10	- - Of a kind used in the tobacco industry	0	A	0	0	0	0	0	
3302.90.20	- - Of a kind used in the oral hygiene or dental industries	0	A	0	0	0	0	0	
3302.90.90	- - Other	5	C	5	5	5	5	5	
3303.00.00	PERFUMES AND TOILET WATERS	15	A	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS								
3304.10.00	- Lip make-up preparations	15	C	15	15	15	15	15	
3304.20.00	- Eye make-up preparations	15	C	15	15	15	15	15	
3304.30.00	- Manicure or pedicure preparations	15	E	15	15	15	15	15	
3304.9	- Other:								
3304.91.00	- - Powders, whether or not compressed	15	C	15	15	15	15	15	
3304.99.00	- - Other	15	G	15	15	15	15	15	
33.05	PREPARATIONS FOR USE ON THE HAIR								
3305.10.00	- Shampoos	15	G	15	15	15	15	15	
3305.20.00	- Preparations for permanent waving or straightening	15	E	15	15	15	15	15	
3305.30.00	- Hair lacquers	15	G	15	15	15	15	15	
3305.90.00	- Other	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES								
3306.10.00	- Dentifrices	15	C	15	15	15	15	15	
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	E	15	15	15	15	15	
3306.90.00	- Other	15	C	15	15	15	15	15	
33.07	PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES								
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E	15	15	15	15	15	
3307.20.00	- Personal deodorants and antiperspirants	15	G	15	15	15	15	15	
3307.30.00	- Perfumed bath salts and other bath preparations	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3307.4	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:								
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	E	15	15	15	15	15	
3307.49.00	- - Other	15	C	15	15	15	15	15	
3307.90	- Other:								
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	E	5	5	5	5	5	
3307.90.90	- - Other	15	E	15	15	15	15	15	
34.01	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3401.1	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents:								
3401.11	- - For use as toiletries (including medicated products):								
3401.11.1	- - - Soap:								
3401.11.11	- - - - Medicated, other than disinfectant	5	G	5	5	5	5	5	
3401.11.19	- - - - Other	15	G	15	15	15	15	15	
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	G	10	10	10	10	10	
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E	5	5	5	5	5	
3401.19.00	- - Other	15	G	15	15	15	15	15	
3401.20	- Soap in other forms:								
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	5	G	5	5	5	5	5	
3401.20.90	- - Other	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	G	15	15	15	15	15	
34.02	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01								
3402.1	- Organic surface-active agents, whether or not put up for retail sale:								
3402.11	- - Anionic:								
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	E	10	10	10	10	10	
3402.11.90	- - - Other	0	A	0	0	0	0	0	
3402.12.00	- - Cationic	0	A	0	0	0	0	0	
3402.13.00	- - Non-ionic	0	A	0	0	0	0	0	
3402.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3402.20.00	- Preparations put up for retail sale	15	G	15	15	15	15	15	
3402.90	- Other:								
3402.90.1	- - Surface-active preparations other than washing preparations or cleaning preparations:								
3402.90.11	- - - With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	E	10	10	10	10	10	
3402.90.19	- - - Other	5	G	5	5	5	5	5	
3402.90.20	- - Washing preparations and cleaning preparations	15	G	15	15	15	15	15	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3403.1	- Containing petroleum oils or oils obtained from bituminous minerals:								
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	0	A	0	0	0	0	0	
3403.19.00	- - Other	0	A	0	0	0	0	0	
3403.9	- Other:								
3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials:								
3403.91.10	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	E	5	5	5	5	5	
3403.91.90	- - - Other	0	A	0	0	0	0	0	
3403.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES								
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A	0	0	0	0	0	
3404.90	- Other:								
3404.90.10	- - Of chemically modified lignite	0	A	0	0	0	0	0	
3404.90.90	- - Other	0	A	0	0	0	0	0	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04								
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	E	15	15	15	15	15	
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E	15	15	15	15	15	
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	G	15	15	15	15	15	
3405.90	- Other:								
3405.90.10	- - Waxes containing solvents or emulsified, not containing other added substances	0	A	0	0	0	0	0	
3405.90.20	- - Metal polishes, in containers of a net content of 1 kg or more	5	E	5	5	5	5	5	
3405.90.90	- - Other	15	E	15	15	15	15	15	
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	H	15	15	15	15	15	
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES								
3501.10.00	- Casein	0	A	0	0	0	0	0	
3501.90.00	- Other	5	E	5	5	5	5	5	
35.02	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80 % WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES								
3502.1	- Egg albumin:								
3502.11.00	- - Dried	0	A	0	0	0	0	0	
3502.19.00	- - Other	0	A	0	0	0	0	0	
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A	0	0	0	0	0	
3502.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
35.03	GELATIN (WHETHER OR NOT IN SQUARE OR RECTANGULAR SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO 35.01								
3503.00.10	- Gelatin and derivatives thereof	0	A	0	0	0	0	0	
3503.00.90	- Other	15	E	5	5	5	5	5	
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A	0	0	0	0	0	
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3505.10	- Dextrins and other modified starches:								
3505.10.10	- - Dextrins	0	A	0	0	0	0	0	
3505.10.20	- - Pregelatinised or esterified starch	0	A	0	0	0	0	0	
3505.10.90	- - Other	5	E	5	5	5	5	5	
3505.20.00	- Glues	10	E	10	10	10	10	10	
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG								
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E	15	15	15	15	15	
3506.9	- Other:								
3506.91	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C	5	5	5	5	5	
3506.91.90	- - - Other	15	C	15	15	15	15	15	
3506.99.00	- - Other	15	C	15	15	15	15	15	
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED								
3507.10.00	- Rennet and concentrates thereof	0	A	0	0	0	0	0	
3507.90.00	- Other	0	A	0	0	0	0	0	
3601.00.00	PROPELLENT POWDERS	0	A	0	0	0	0	0	
36.02	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS								
3602.00.10	- Based on ammonium nitrate	15	E	15	15	15	15	15	
3602.00.90	- Other	10	E	10	10	10	10	10	
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES								
3604.10.00	- Fireworks	15	E	15	15	15	15	15	
3604.90.00	- Other	15	E	15	15	15	15	15	
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E	15	15	15	15	15	
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER								
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	15	E	15	15	15	15	15	
3606.90	- Other:								
3606.90.10	- - Ferro-cerium and other pyrophoric alloys	5	E	5	5	5	5	5	
3606.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS								
3701.10.00	- For X-ray	0	A	0	0	0	0	0	
3701.20.00	- Instant print film	10	E	10	10	10	10	10	
3701.30	- Other plates and film, with any side exceeding 255 mm:								
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A	0	0	0	0	0	
3701.30.90	- - Other	10	E	10	10	10	10	10	
3701.9	- Other:								
3701.91.00	- - For colour photography (polychrome)	10	E	10	10	10	10	10	
3701.99.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED								
3702.10.00	- For X-ray	0	A	0	0	0	0	0	
3702.3	- Other film, without sprocket holes, of a width not exceeding 105 mm:								
3702.31	- - For colour photography (polychrome):								
3702.31.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.31.90	- - - Other	10	E	10	10	10	10	10	
3702.32	- - Other, with silver halide emulsion:								
3702.32.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.32.90	- - - Other	10	E	10	10	10	10	10	
3702.39	- - Other								
3702.39.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.39.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.4	- Other film, without sprocket holes, of a width exceeding 105 mm:								
3702.41	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):								
3702.41.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.41.90	- - - Other	10	E	10	10	10	10	10	
3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:								
3702.42.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.42.90	- - - Other	10	E	10	10	10	10	10	
3702.43	- - Of a width exceeding 610 mm and of a length not exceeding 200 m:								
3702.43.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.43.90	- - - Other	10	C	10	10	10	10	10	
3702.44	- Of a width exceeding 105 mm but not exceeding 610 mm:								
3702.44.10	- - - Instant print film	10	E	10	10	10	10	10	
3702.44.90	- - - Other	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.5	- Other film for colour photography (polychrome):								
3702.51.00	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	E	10	10	10	10	10	
3702.52.00	- - Of a width not exceeding 16 mm and of a length exceeding 14 m	10	E	10	10	10	10	10	
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	E	10	10	10	10	10	
3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	C	10	10	10	10	10	
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	
3702.56.00	- - Of a width exceeding 35 mm	10	E	10	10	10	10	10	
3702.9	- Other:								
3702.91.00	- - Of a width not exceeding 16 mm	10	E	10	10	10	10	10	
3702.93.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	E	10	10	10	10	10	
3702.94.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3702.95.00	- - Of a width exceeding 35 mm	10	E	10	10	10	10	10	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED								
3703.10.00	- In rolls of a width exceeding 610 mm	10	E	10	10	10	10	10	
3703.20.00	- Other, for colour photography (polychrome)	0	A	0	0	0	0	0	
3703.90	- Other:								
3703.90.10	- - Heliographic paper, for monochrome photography	10	E	10	10	10	10	10	
3703.90.90	- - Other	10	E	10	10	10	10	10	
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	E	10	10	10	10	10	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM								
3705.10.00	- For offset reproduction	10	E	10	10	10	10	10	
3705.90	- Other:								
3705.90.10	- - Microfilm	10	E	10	10	10	10	10	
3705.90.90	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK								
3706.10.00	- Of a width of 35 mm or more	5	E	5	5	5	5	5	
3706.90.00	- Other	5	E	5	5	5	5	5	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES, OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE								
3707.10.00	- Sensitising emulsions	0	A	0	0	0	0	0	
3707.90.00	- Other	0	A	0	0	0	0	0	
38.01	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3801.10.00	- Artificial graphite	0	A	0	0	0	0	0	
3801.20.00	- Colloidal or semi-colloidal graphite	0	A	0	0	0	0	0	
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A	0	0	0	0	0	
3801.90.00	- Other	0	A	0	0	0	0	0	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK								
3802.10.00	- Activated carbon	0	A	0	0	0	0	0	
3802.90.00	- Other	0	A	0	0	0	0	0	
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A	0	0	0	0	0	
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT								
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	E	5	5	5	5	5	
3805.90	- Other:								
3805.90.10	- - Pine oil	5	E	5	5	5	5	5	
3805.90.90	- - Other	5	E	5	5	5	5	5	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS								
3806.10.00	- Rosin and resin acids	5	E	5	5	5	5	5	
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	E	5	5	5	5	5	
3806.30.00	- Ester gums	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3806.90.00	- Other	5	E	5	5	5	5	5	
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A	0	0	0	0	0	
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE, OR AS PREPARATIONS OR ARTICLES SUCH AS SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS								
3808.50	- Products mentioned in note 1 of the subheading of this Chapter:								
3808.50.1	- - Insecticides:								
3808.50.11	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.50.19	- - - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.50.2	- - Fungicides:								
3808.50.21	- - - With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.50.29	- - - Other	5	G	5	5	5	5	5	
3808.50.30	- - Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.50.40	- - Disinfectants	15	G	15	15	15	15	15	
3808.50.9	- - Other:								
3808.50.91	- - - Rodenticides	10	E	10	10	10	10	10	
3808.50.99	- - - Other	5	G	5	5	5	5	5	
3808.9	- Other:								
3808.91	- - Insecticides:								
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E	10	10	10	10	10	
3808.91.90	- - - Other	5	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3808.92	- - Fungicides:								
3808.92.10	- - - With a base of chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A	0	0	0	0	0	
3808.92.90	- - - Other	5	G	5	5	5	5	5	
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	5	G	5	5	5	5	5	
3808.94	- - Disinfectants:								
3808.94.10	- - - Based on pine oil and quaternary ammonium surface-active agents	15	E	15	15	15	15	15	
3808.94.90	- - - Other	15	G	15	15	15	15	15	
3808.99	- - Other:								
3808.99.10	- - - Rodenticides	10	G	10	10	10	10	10	
3808.99.90	- - - Other	5	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
38.09	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3809.10.00	- With a basis of amylaceous substances	5	E	5	5	5	5	5	
3809.9	- Other:								
3809.91.00	- - Of a kind used in the textile or like industries	5	C	5	5	5	5	5	
3809.92.00	- - Of a kind used in the paper or like industries	5	E	5	5	5	5	5	
3809.93.00	- - Of a kind used in the leather or like industries	5	E	5	5	5	5	5	
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A	0	0	0	0	0	
3810.90.00	- Other	0	A	0	0	0	0	0	
38.11	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS								
3811.1	- Anti-knock preparations:								
3811.11.00	- - Based on lead compounds	5	C	5	5	5	5	5	
3811.19.00	- - Other	5	C	5	5	5	5	5	
3811.2	- Additives for lubricating oils:								
3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals:								
3811.21.10	- - - Containing 30 % or more but not more than 40 % of such oils	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3811.21.90	- - - Other	0	A	0	0	0	0	0	
3811.29.00	- - Other	0	A	0	0	0	0	0	
3811.90.00	- Other	5	C	5	5	5	5	5	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS								
3812.10.00	- Prepared rubber accelerators	0	A	0	0	0	0	0	
3812.20.00	- Compound plasticisers for rubber or plastics	5	E	5	5	5	5	5	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics								
3812.30.10	- - For rubber	0	A	0	0	0	0	0	
3812.30.2	- - For plastics:								
3812.30.21	- - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A	0	0	0	0	0	
3812.30.29	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A	0	0	0	0	0	
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS								
3814.00.10	- Solvents and thinners	5	E	5	5	5	5	5	
3814.00.90	- Other	0	A	0	0	0	0	0	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3815.1	- Supported catalysts:								
3815.11.00	- - With nickel or nickel compounds as the active substance	0	A	0	0	0	0	0	
3815.12.00	- - With precious metal or precious metal compounds as the active substance	0	A	0	0	0	0	0	
3815.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3815.90	- Other:								
3815.90.10	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E	10	10	10	10	10	
3815.90.90	- - Other	0	A	0	0	0	0	0	
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A	0	0	0	0	0	
38.17	MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02								
3817.00.10	- Mixed alkylbenzenes	0	A	0	0	0	0	0	
3817.00.20	- Mixed alkylnaphthalenes	0	A	0	0	0	0	0	
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	10	C	10	10	10	10	10	
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	E	5	5	5	5	5	
38.21	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS								
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A	0	0	0	0	0	
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A	0	0	0	0	0	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS								
3823.1	- Industrial monocarboxylic fatty acids; acid oils from refining:								
3823.11.00	- - Stearic acid	0	A	0	0	0	0	0	
3823.12.00	- - Oleic acid	0	A	0	0	0	0	0	
3823.13.00	- -Tall oil fatty acids	0	A	0	0	0	0	0	
3823.19.00	- - Other	0	A	0	0	0	0	0	
3823.70.00	- Industrial fatty alcohols	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
38.24	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS FOR THE CHEMICAL OR ALLIED INDUSTRIES, (INCLUDING MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED								
3824.10	- Prepared binders for foundry moulds or cores:								
3824.10.10	- - Based on natural resinous products	0	A	0	0	0	0	0	
3824.10.90	- - Other	0	A	0	0	0	0	0	
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A	0	0	0	0	0	
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A	0	0	0	0	0	
3824.50.00	- Non-refractory mortars and concretes	0	A	0	0	0	0	0	
3824.60.00	- Sorbitol other than of subheading 2905.44	0	A	0	0	0	0	0	
3824.7	- Mixtures containing halogenated derivatives of methane, ethane or propane:								
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A	0	0	0	0	0	
3824.73.00	- - Containing hydrobromofluorocarbons (HBFC)	0	A	0	0	0	0	0	
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A	0	0	0	0	0	
3824.75.00	- - Containing carbon tetrachloride	10	E	10	10	10	10	10	
3824.76.00	- - Containing 1,1,1-trichloroethane (methylchloroform)	10	E	10	10	10	10	10	
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0	A	0	0	0	0	0	
3824.78.00	- - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A	0	0	0	0	0	
3824.79.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.8	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBB), polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or tris(2,3-dibromopropyl) phosphate:								
3824.81.00	- - Containing oxirane (ethylene oxide)	10	E	10	10	10	10	10	
3824.82.00	- - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	E	10	10	10	10	10	
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	10	E	10	10	10	10	10	
3824.90	- Other:								
3824.90.10	- - Preparations for rubber or plastics, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.20	- - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A	0	0	0	0	0	
3824.90.30	- - Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3824.90.40	- - Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A	0	0	0	0	0	
3824.90.5	- - Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:								
3824.90.51	- - - Of alkylbenzene sulphonic acids and their derivatives	10	E	10	10	10	10	10	
3824.90.59	- - - Other	10	E	10	10	10	10	10	
3824.90.60	- - Other inorganic preparations, including mixtures of trace elements	0	A	0	0	0	0	0	
3824.90.70	- - Fluids with a basis of diphenyl for use as refrigerants	0	A	0	0	0	0	0	
3824.90.80	- - Articles producing a lighting effect for signalling and safety purposes	0	A	0	0	0	0	0	
3824.90.9	- - Other:								
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	0	A	0	0	0	0	0	
3824.90.99	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER								
3825.10.00	- Municipal waste	10	E	10	10	10	10	10	
3825.20.00	- Sewage sludge	10	E	10	10	10	10	10	
3825.30.00	- Clinical waste	10	E	10	10	10	10	10	
3825.4	- Waste organic solvents:								
3825.41.00	- - Halogenated	10	E	10	10	10	10	10	
3825.49.00	- - Other	10	E	10	10	10	10	10	
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	E	10	10	10	10	10	
3825.6	- Other wastes from chemical or allied industries:								
3825.61.00	- - Mainly containing organic constituents	10	E	10	10	10	10	10	
3825.69.00	- - Other	10	E	10	10	10	10	10	
3825.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. PRIMARY FORMS								
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS								
3901.10.00	- Polyethylene having a specific gravity of less than 0,94	0	A	0	0	0	0	0	
3901.20.00	- Polyethylene having a specific gravity of 0,94 or more	0	A	0	0	0	0	0	
3901.30.00	- Ethylene-vinyl acetate copolymers	0	A	0	0	0	0	0	
3901.90.00	- Other	0	A	0	0	0	0	0	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS								
3902.10.00	- Polypropylene	0	A	0	0	0	0	0	
3902.20.00	- Polyisobutylene	0	A	0	0	0	0	0	
3902.30.00	- Propylene copolymers	0	A	0	0	0	0	0	
3902.90.00	- Other	0	A	0	0	0	0	0	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS								
3903.1	- Polystyrene:								
3903.11.00	- - Expansible	0	A	0	0	0	0	0	
3903.19.00	- - Other	0	A	0	0	0	0	0	
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A	0	0	0	0	0	
3903.90.00	- Other	0	A	0	0	0	0	0	
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS								
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	0	A	0	0	0	0	0	
3904.2	- Other poly(vinyl chloride)								
3904.21	- - Non-plasticised:								
3904.21.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	
3904.21.20	- - - In other primary forms, food or pharmaceutical grade	5	E	5	5	5	5	5	
3904.21.90	- - - Other	0	A	0	0	0	0	0	
3904.22	- - Plasticised:								
3904.22.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	C	5	5	5	5	5	
3904.22.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	0	A	0	0	0	0	0	
3904.40.00	- Other vinyl chloride copolymers	0	A	0	0	0	0	0	
3904.50.00	- Vinylidene chloride polymers	0	A	0	0	0	0	0	
3904.6	- Fluoro-polymers:								
3904.61.00	- - Polytetrafluoroethylene	0	A	0	0	0	0	0	
3904.69.00	- - Other	0	A	0	0	0	0	0	
3904.90.00	- Other	0	A	0	0	0	0	0	
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS								
3905.1	- Poly(vinyl acetate):								
3905.12.00	- - In aqueous dispersion	0	A	0	0	0	0	0	
3905.19.00	- - Other	0	A	0	0	0	0	0	
3905.2	- Vinyl acetate copolymers:								
3905.21.00	- - In aqueous dispersion	0	A	0	0	0	0	0	
3905.29.00	- - Other	0	A	0	0	0	0	0	
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3905.9	- Other:								
3905.91.00	- - Copolymers	0	A	0	0	0	0	0	
3905.99.00	- - Other	0	A	0	0	0	0	0	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS								
3906.10.00	- Poly(methyl methacrylate)	0	A	0	0	0	0	0	
3906.90.00	- Other	0	A	0	0	0	0	0	
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS								
3907.10.00	- Polyacetals	0	A	0	0	0	0	0	
3907.20.00	- Other polyethers	0	A	0	0	0	0	0	
3907.30.00	- Epoxide resins	0	A	0	0	0	0	0	
3907.40.00	- Polycarbonates	0	A	0	0	0	0	0	
3907.50	- Alkyd resins:								
3907.50.10	- - Containing drying oils or palm oil	5	E	5	5	5	5	5	
3907.50.90	- - Other	0	A	0	0	0	0	0	
3907.60.00	- Poly(ethylene terephthalate)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3907.70.00	- Poly(lactic acid)	0	A	0	0	0	0	0	
3907.9	- Other polyesters:								
3907.91	- - Unsaturated:								
3907.91.20	- - - Isophthalic	0	A	0	0	0	0	0	
3907.91.80	- - - Other	5	E	5	5	5	5	5	
3907.99	- - Other:								
3907.99.10	- - - In solution in styrene	5	E	5	5	5	5	5	
3907.99.90	- - - Other	0	A	0	0	0	0	0	
39.08	POLYAMIDES IN PRIMARY FORMS								
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A	0	0	0	0	0	
3908.90.00	- Other	0	A	0	0	0	0	0	
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS								
3909.10.00	- Urea resins; thiourea resins	0	A	0	0	0	0	0	
3909.20.00	- Melamine resins	0	A	0	0	0	0	0	
3909.30.00	- Other amino-resins	0	A	0	0	0	0	0	
3909.40.00	- Phenolic resins	0	A	0	0	0	0	0	
3909.50.00	- Polyurethanes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3910.00.00	SILICONES IN PRIMARY FORMS	0	A	0	0	0	0	0	
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A	0	0	0	0	0	
3911.90.00	- Other	0	A	0	0	0	0	0	
39.12	CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3912.1	- Cellulose acetates:								
3912.11.00	- - Non-plasticised	0	A	0	0	0	0	0	
3912.12.00	- - Plasticised	0	A	0	0	0	0	0	
3912.20.00	- Cellulose nitrates (including collodions)	0	A	0	0	0	0	0	
3912.3	- Cellulose ethers:								
3912.31.00	- - Carboxymethylcellulose and its salts	0	A	0	0	0	0	0	
3912.39.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3912.90.00	- Other	0	A	0	0	0	0	0	
39.13	NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS								
3913.10.00	- Alginic acid, its salts and esters	0	A	0	0	0	0	0	
3913.90.00	- Other	0	A	0	0	0	0	0	
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES								
39.15	WASTE, PARINGS AND SCRAP, MADE OF PLASTIC								
3915.10.00	- Of polymers of ethylene	0	A	0	0	0	0	0	
3915.20.00	- Of polymers of styrene	0	A	0	0	0	0	0	
3915.30.00	- Of polymers of vinyl chloride	0	A	0	0	0	0	0	
3915.90.00	- Of other plastics	0	A	0	0	0	0	0	
39.16	MONOFILAMENTS OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, MADE OF PLASTIC								
3916.10	- Of polymers of ethylene:								
3916.10.10	- - Monofilaments	5	E	5	5	5	5	5	
3916.10.90	- - Other	0	A	0	0	0	0	0	
3916.20	- Of polymers of vinyl chloride:								
3916.20.10	- - Monofilaments	5	E	5	5	5	5	5	
3916.20.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3916.90	- Of other plastics:								
3916.90.1	- - Monofilaments:								
3916.90.11	- - - Of nylon	0	A	0	0	0	0	0	
3916.90.19	- - - Other	5	E	5	5	5	5	5	
3916.90.90	- - Other	0	A	0	0	0	0	0	
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES), MADE OF PLASTIC								
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A	0	0	0	0	0	
3917.2	- Rigid tubes:								
3917.21.00	- - Of polymers of ethylene	15	E	5	5	5	5	5	
3917.22.00	- - Of polymers of propylene	15	E	5	5	5	5	5	
3917.23	- - Of polymers of vinyl chloride:								
3917.23.10	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	E	15	15	15	15	15	
3917.23.20	- - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3917.23.30	- - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	E	15	15	15	15	15	
3917.23.90	- - - Other	5	E	5	5	5	5	5	
3917.29.00	- - Of other plastics	15	E	5	5	5	5	5	
3917.3	- Other tubes, pipes and hoses:								
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	5	E	5	5	5	5	5	
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:								
3917.32.11	- - - With a strip fitted with emitters or drippers for a drip irrigation system	0	A	0	0	0	0	0	
3917.32.19	- - - - Other	15	E	15	15	15	15	15	
3917.32.30	- - - Flexible tubes, pipes and hoses, corrugated	5	E	5	5	5	5	5	
3917.32.40	- - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	E	15	15	15	15	15	
3917.32.50	- - - Tubular casings of poly(vinylidene chloride) (PVDC), printed	0	A	0	0	0	0	0	
3917.32.90	- - - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings:								
3917.33.20	- - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	E	15	15	15	15	15	
3917.33.90	- - - Other	5	E	5	5	5	5	5	
3917.39	- - Other:								
3917.39.20	- - - Flexible tubes, pipes and hoses, corrugated	5	E	5	5	5	5	5	
3917.39.90	- - - Other	5	E	5	5	5	5	5	
3917.40	- Fittings:								
3917.40.10	- - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	E	15	15	15	15	15	
3917.40.20	- - Other, of a kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A	0	0	0	0	0	
3917.40.90	- - Other	5	E	5	5	5	5	5	
39.18	FLOOR COVERINGS MADE OF PLASTIC, WHETHER OR NOT SELF- ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS MADE OF PLASTIC, AS DEFINED IN NOTE 9 TO THIS CHAPTER								
3918.10.00	- Of polymers of vinyl chloride	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3918.90.00	- Of other plastics	10	E	10	10	10	10	10	
39.19	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIPS AND OTHER FLAT SHAPES, MADE OF PLASTIC, WHETHER OR NOT IN ROLLS								
3919.10	- In rolls of a width not exceeding 20 cm:								
3919.10.10	- - Of a width not exceeding 10 cm	10	E	10	10	10	10	10	
3919.10.90	- - Other	15	E	5	5	5	5	5	
3919.90.00	- Other	0	A	0	0	0	0	0	
39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS								
3920.10	- Of polymers of ethylene:								
3920.10.1	- - Flexible, of polyethylene:								
3920.10.11	- - - High density, twist type	0	A	0	0	0	0	0	
3920.10.19	- - - Other	15	H	10	10	10	10	10	
3920.10.20	- - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.10.9	- - Other:								
3920.10.91	- - - Flexible, of a thickness not exceeding 0,10 mm, neither printed not metallized	0	A	0	0	0	0	0	
3920.10.99	- - - Other	15	G	5	5	5	5	5	
3920.20	- Of polymers of propylene:								
3920.20.1	- - Flexible, not printed:								
3920.20.11	- - - Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.20.12	- - - Metallized	5	H	5	5	5	5	5	
3920.20.19	- - - Other	0	A	0	0	0	0	0	
3920.20.2	- - Flexible, printed:								
3920.20.21	- - - Metallized	10	H	10	10	10	10	10	
3920.20.29	- - - Other	10	H	10	10	10	10	10	
3920.20.90	- - Other	0	A	0	0	0	0	0	
3920.30	- Of polymers of styrene:								
3920.30.1	- - Not printed:								
3920.30.11	- - - Sheets or plates	15	H	10	10	10	10	10	
3920.30.19	- - - Other	5	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.30.20	- - Printed	10	G	10	10	10	10	10	
3920.4	- Of polymers of vinyl chloride:								
3920.43	- - Containing no less than 6 plasticizers by weight:								
3920.43.1	- - - Rigid:								
3920.43.11	- - - - Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.19	- - - - Other	10	G	10	10	10	10	10	
3920.43.20	- - - - Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.43.3	- - - - Flexible, of a thickness not exceeding 400 microns:								
3920.43.31	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.43.32	- - - - Not printed, metallized	5	G	5	5	5	5	5	
3920.43.33	- - - - Printed, not metallized	10	G	10	10	10	0	5	
3920.43.34	- - - - Printed, metallized	10	G	10	10	10	10	10	
3920.43.39	- - - - Other	0	A	0	0	0	0	0	
3920.49	- - Other:								
3920.49.1	- - - Rigid:								
3920.49.11	- - - - Of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.49.19	- - - - Other	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.49.20	- - - Flexible, of a thickness exceeding 400 microns	10	G	10	10	10	10	10	
3920.49.3	- - - Flexible, of a thickness not exceeding 400 microns:								
3920.49.31	- - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.49.32	- - - - Not printed, metallized	5	G	5	5	5	5	5	
3920.49.33	- - - - Printed, not metallized	10	G	10	10	10	0	10	
3920.49.34	- - - - Printed, metallized	10	G	10	10	10	0	10	
3920.49.39	- - - - Other	0	A	0	0	0	0	0	
3920.5	- Of acrylic polymers:								
3920.51	- - Of poly(methyl methacrylate):								
3920.51.10	- - - Of a thickness of 1 mm or more but not exceeding 40 mm	10	G	10	10	10	10	10	
3920.51.90	- - - Other	5	G	5	5	5	5	5	
3920.59.00	- - Other	5	G	5	5	5	5	5	
3920.6	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:								
3920.61.00	- - Of polycarbonates	5	G	5	5	5	5	5	
3920.62	- - Of poly(ethylene terephthalate) (PET):								
3920.62.1	- - - Flexible, not printed:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.62.11	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.62.12	- - - - Metallized	5	G	5	5	5	5	5	
3920.62.19	- - - - Other	0	A	0	0	0	0	0	
3920.62.2	- - - Flexible, printed:								
3920.62.21	- - - - Metallized	10	G	10	10	10	10	10	
3920.62.29	- - - - Other	10	G	10	10	10	10	10	
3920.62.90	- - - Other	0	A	0	0	0	0	0	
3920.63.00	- - Of unsaturated polyesters	0	A	0	0	0	0	0	
3920.69.00	- - Of other polyesters	0	A	0	0	0	0	0	
3920.7	- Of cellulose or its chemical derivatives:								
3920.71	- - Of regenerated cellulose:								
3920.71.1	- - - Not printed:								
3920.71.11	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	G	5	5	5	5	5	
3920.71.12	- - - - Metallized	5	G	5	5	5	5	5	
3920.71.19	- - - - Other	0	A	0	0	0	0	0	
3920.71.2	- - - Printed:								
3920.71.21	- - - - Metallized	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3920.71.29	- - - - Other	10	G	10	10	10	10	10	
3920.73.00	- - Of cellulose acetate	0	A	0	0	0	0	0	
3920.79	- - Of other cellulose derivatives:								
3920.79.10	- - - Of vulcanized fibre	0	A	0	0	0	0	0	
3920.79.90	- - - Other	0	A	0	0	0	0	0	
3920.9	- Of other plastics:								
3920.91.00	- - Of poly(vinyl butyral)	5	G	5	5	5	5	5	
3920.92	- - Of polyamides:								
3920.92.1	- - - Flexible:								
3920.92.13	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G	5	5	5	5	5	
3920.92.14	- - - - Not printed, metallized	5	G	5	5	5	5	5	
3920.92.15	- - - - Printed, not metallized	10	G	10	10	10	10	10	
3920.92.16	- - - - Printed, metallized	10	G	10	10	10	10	10	
3920.92.19	- - - - Other	0	A	0	0	0	0	0	
3920.92.20	- - - Rigid	5	G	5	5	5	5	5	
3920.93.00	- - Of amino-resins	5	G	5	5	5	5	5	
3920.94.00	- - Of phenolic resins	5	G	5	5	5	5	5	
3920.99.00	- - Of other plastics	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIPS, MADE OF PLASTIC								
3921.1	- Cellular products (alveolar):								
3921.11.00	- - Of polymers of styrene	5	E	5	5	5	5	5	
3921.12.00	- - Of polymers of vinyl chloride	10	E	10	10	10	10	10	
3921.13.00	- - Of polyurethanes	5	E	5	5	5	5	5	
3921.14.00	- - Of regenerated cellulose	0	A	0	0	0	0	0	
3921.19	- - Of other plastics:								
3921.19.10	- - - Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A	0	0	0	0	0	
3921.19.90	- - - Other	5	E	5	5	5	5	5	
3921.90	- Other:								
3921.90.10	- - Rigid, reinforced or with reinforcing net	5	E	5	5	5	5	5	
3921.90.20	- - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	10	E	10	10	10	10	10	
3921.90.30	- - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3921.90.4	- - Other, flexible, laminated, reinforced or similarly combined with other materials:								
3921.90.41	- - - Neither printed nor metallized	5	E	5	5	5	5	5	
3921.90.42	- - - Not printed, metallized	5	E	5	5	5	5	5	
3921.90.43	- - - Printed, not metallized	10	C	10	10	10	10	10	
3921.90.44	- - - Printed, metallized	10	E	10	10	10	10	10	
3921.90.90	- - Other	5	E	5	5	5	5	5	
39.22	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, MADE OF PLASTIC								
3922.10	- Baths, shower-baths, sinks and wash-basins:								
3922.10.10	- - Sinks	10	E	10	10	10	10	10	
3922.10.20	- - Baths, shower-baths and wash-basins	15	E	15	15	15	15	15	
3922.20.00	- Lavatory seats and covers	10	E	10	10	10	10	10	
3922.90.00	- Other	10	E	10	10	10	10	10	
39.23	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, MADE OF PLASTIC; STOPPERS, LIDS, CAPS AND OTHER CLOSURE DEVICES, MADE OF PLASTIC								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.10.00	- Boxes, cases, crates and similar articles	10	C	10	10	10	10	10	
3923.2	- Sacks and bags (including cones):								
3923.21	- - Of polymers of ethylene:								
3923.21.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.21.20	- - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A	0	0	0	0	0	
3923.21.90	- - - Other	10	C	10	10	10	10	10	
3923.29	- - Of other plastics:								
3923.29.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A	0	0	0	0	0	
3923.29.90	- - - Other	10	E	10	10	10	10	10	
3923.30	- Carboys, bottles, flasks and similar articles:								
3923.30.10	- - Isothermic containers other than vacuum containers	5	E	5	5	5	5	5	
3923.30.20	- - Containers with adhesive covers, tear tab openings or perforatable closures	5	E	5	5	5	5	5	
3923.30.9	- - Other:								
3923.30.91	- - - Preforms for beverage containers	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.30.93	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	E	0	10	10	10	5	
3923.30.99	- - - Other	10	E	10	10	10	10	10	
3923.40	- Spools, cops, bobbins and similar supports:								
3923.40.10	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	E	5	5	5	5	5	
3923.40.90	- - Other	0	A	0	0	0	0	0	
3923.50	- Stoppers, lids, caps and other closures:								
3923.50.10	- - Pouring stoppers, whether or not threaded	0	A	0	0	0	0	0	
3923.50.20	- - "Roll-on" spheres, whether or not with the neck of the container	0	A	0	0	0	0	0	
3923.50.30	- - Threaded lids with safety strip	0	A	0	0	0	0	0	
3923.50.40	- - Dropper-type threaded lids and press-on lids with safety strip	10	E	0	10	10	10	5	
3923.50.90	- - Other	10	C	10	10	10	10	10	
3923.90	- Other:								
3923.90.10	- - Moulded sheets for packing and transporting eggs	5	E	5	5	5	5	5	
3923.90.20	- - Fastenings for containers (for example for "six-packs")	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3923.90.30	- - Moulded containers and packaging for suppositories	10	E	0	10	10	10	5	
3923.90.90	- - Other	10	E	10	10	10	10	10	
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, MADE OF PLASTIC								
3924.10	- Tableware and kitchenware:								
3924.10.10	- - Handles	5	E	5	5	5	5	5	
3924.10.90	- - Other	15	E	15	15	15	15	15	
3924.90	- Other:								
3924.90.10	- - Teats for babies' feeding bottles	10	E	10	10	10	10	10	
3924.90.90	- - Other	15	C	15	15	15	15	15	
39.25	PLASTIC CONSTRUCTION ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED								
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A	0	0	0	0	0	
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	E	15	15	15	15	15	
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3925.90	- Other:								
3925.90.10	- - Front plates for electrical switches and sockets	10	E	10	10	10	10	10	
3925.90.20	- - Channels and fittings therefor for electrical installations	0	A	0	0	0	0	0	
3925.90.90	- - Other	10	C	10	10	10	10	10	
39.26	OTHER ARTICLES MADE OF PLASTIC AND ARTICLES MADE OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14								
3926.10	- Office or school supplies:								
3926.10.10	- - Erasers	10	E	10	10	10	5	0	
3926.10.90	- - Other	15	E	15	15	15	15	15	
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	E	15	15	15	15	15	
3926.30.00	- Fittings for furniture, coachwork or the like	10	E	10	10	10	10	10	
3926.40.00	- Statuettes and other ornaments	15	E	15	15	15	15	15	
3926.90	- Other:								
3926.90.10	- - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	E	5	5	5	5	5	
3926.90.20	- - Transmission, conveyor or elevator belts or belting	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
3926.90.30	- - Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A	0	0	0	0	0	
3926.90.40	- - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A	0	0	0	0	0	
3926.90.50	- - Gaskets or seals	5	E	5	5	5	5	5	
3926.90.9	- - Other:								
3926.90.91	- - - Printed labels, metallized in a bath of aluminium and backed with paper	5	E	5	5	5	5	5	
3926.90.92	- - - Boot and shoe lasts	0	A	0	0	0	0	0	
3926.90.93	- - - Reflecting articles for road or safety signs	5	E	5	5	5	5	5	
3926.90.94	- - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A	0	0	0	0	0	
3926.90.99	- - - Other	15	E	15	15	15	15	15	
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	A	5	5	5	5	5	
4001.2	- Natural rubber in other forms:								
4001.21.00	- - Smoked sheets	15	C	5	5	5	5	5	
4001.22.00	- - Technically specified natural rubber (TSNR)	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4001.29.00	- - Other	5	C	5	5	5	5	5	
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	A	5	5	5	5	5	
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								
4002.1	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):								
4002.11.00	- - Latex	0	A	0	0	0	0	0	
4002.19.00	- - Other	0	A	0	0	0	0	0	
4002.20.00	- Butadiene rubber (BR)	0	A	0	0	0	0	0	
4002.3	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):								
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	0	A	0	0	0	0	0	
4002.39.00	- - Other	0	A	0	0	0	0	0	
4002.4	- Chloroprene (chlorobutadiene) rubber (CR):								
4002.41.00	- - Latex	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4002.49.00	- - Other	0	A	0	0	0	0	0	
4002.5	- Acrylonitrile-butadiene rubber (NBR):								
4002.51.00	- - Latex	0	A	0	0	0	0	0	
4002.59.00	- - Other	0	A	0	0	0	0	0	
4002.60.00	- Isoprene rubber (IR)	0	A	0	0	0	0	0	
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A	0	0	0	0	0	
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A	0	0	0	0	0	
4002.9	- Other:								
4002.91.00	- - Latex	0	A	0	0	0	0	0	
4002.99.00	- - Other	0	A	0	0	0	0	0	
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	15	E	5	5	5	5	5	
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A	0	0	0	0	0	
40.05	COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4005.10.00	- Rubber compounded with carbon black or silica	0	A	0	0	0	0	0	
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	E	10	10	10	10	10	
4005.9	- Other:								
4005.91	- - Plates, sheets and strips:								
4005.91.10	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A	0	0	0	0	0	
4005.91.90	- - - Other	10	E	10	10	10	10	10	
4005.99	- - Other:								
4005.99.10	- - - Chewing gum base	0	A	0	0	0	0	0	
4005.99.90	- - - Other	10	E	10	10	10	10	10	
40.06	OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER								
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E	10	10	10	10	10	
4006.90.00	- Other	15	E	5	5	5	5	5	
40.07	VULCANIZED RUBBER THREAD AND CORD								
4007.00.10	- Thread	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4007.00.20	- Cord	5	E	5	5	5	5	5	
40.08	PLATES, SHEETS, STRIPS, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								
4008.1	- Of cellular rubber (alveolar):								
4008.11.00	- - Plates, sheets and strips	10	E	10	10	10	10	10	
4008.19	- - Other:								
4008.19.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	15	E	5	5	5	5	5	
4008.19.90	- - - Other	10	E	10	10	10	10	10	
4008.2	- Of non-cellular rubber:								
4008.21	- - Plates, sheets and strips:								
4008.21.10	- - - Rubber for clichés (blankets for printing cylinders)	5	E	5	5	5	5	5	
4008.21.20	- - - Of rubber mixed with pigments and soya flour	15	E	5	5	5	5	5	
4008.21.90	- - - Other	15	E	5	5	5	5	5	
4008.29	- - Other:								
4008.29.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	15	E	5	5	5	5	5	
4008.29.90	- - - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
40.09	TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: GASKETS, ELBOWS, FLANGES)								
4009.1	- Not reinforced or otherwise combined with other materials:								
4009.11	- - Without fittings:								
4009.11.10	- - - Of an external diameter of 1,5 mm or more but no more than 15 mm	10	E	10	10	10	10	10	
4009.11.90	- - - Other	5	C	5	5	5	5	5	
4009.12.00	- - With fittings	5	E	5	5	5	5	5	
4009.2	- Reinforced or otherwise combined only with metal:								
4009.21.00	- - Without fittings	5	E	5	5	5	5	5	
4009.22.00	- - With fittings	5	E	5	5	5	5	5	
4009.3	- Reinforced or otherwise combined only with textile material:								
4009.31.00	- - Without fittings	5	E	5	5	5	5	5	
4009.32.00	- - With fittings	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4009.4	- Reinforced or otherwise combined with other materials:								
4009.41.00	- - Without fittings	5	E	5	5	5	5	5	
4009.42.00	- - With fittings	5	C	5	5	5	5	5	
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING MADE OF VULCANIZED RUBBER								
4010.1	- Conveyor belts or belting:								
4010.11.00	- - Reinforced only with metal	0	A	0	0	0	0	0	
4010.12.00	- - Reinforced only with textile material	0	A	0	0	0	0	0	
4010.19	- - Other:								
4010.19.10	- - Reinforced only with plastic	0	A	0	0	0	0	0	
4010.19.90	- - - Other	0	A	0	0	0	0	0	
4010.3	- Transmission belts or belting:								
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A	0	0	0	0	0	
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A	0	0	0	0	0	
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A	0	0	0	0	0	
4010.39.00	- - Other	0	A	0	0	0	0	0	
40.11	NEW PNEUMATIC TYRES, MADE OF RUBBER								
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	5	15	15	15	5	
4011.20	- Of a kind used on buses or lorries:								
4011.20.10	- - Radial	5	C	5	5	5	5	5	
4011.20.90	- - Other	15	C	5	15	15	15	5	
4011.30.00	- Of a kind used on aircraft	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4011.40.00	- Of a kind used on motorcycles	15	E	5	5	5	5	5	
4011.50.00	- Of a kind used on bicycles	0	A	0	0	0	0	0	
4011.6	- Other, having a 'herring-bone' or similar tread:								
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	C	5	5	5	5	5	
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	C	5	5	5	5	5	
4011.69.00	- - Other	15	C	5	5	5	5	5	
4011.9	- Other:								
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	E	5	5	5	5	5	
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	E	5	5	5	5	5	
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4011.99.00	- - Other	15	E	5	5	5	5	5	
40.12	RETREADED OR USED PNEUMATIC TYRES MADE OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, MADE OF RUBBER								
4012.1	- Retreaded (pneumatic) tyres:								
4012.11.00	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	C	15	15	15	15	15	
4012.12.00	- - Of a kind used on buses or lorries	15	E	15	15	15	15	15	
4012.13.00	- - Of a kind used on aircraft	15	E	15	15	15	15	15	
4012.19.00	- - Other	15	E	15	15	15	15	15	
4012.20.00	- Used pneumatic tyres	15	C	15	15	15	15	15	
4012.90	- Other:								
4012.90.10	- - Tyre treads	5	E	5	5	5	5	5	
4012.90.20	- - Tyre flaps	10	E	10	10	10	10	10	
4012.90.3	- - Solid or cushion tyres:								
4012.90.31	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	E	10	10	10	10	10	
4012.90.32	- - - Solid tyres, of an external diameter exceeding 90 cm	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4012.90.39	- - - Other	10	E	10	10	10	10	10	
40.13	INNER TUBES, MADE OF RUBBER								
4013.10.00	− Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	15	E	5	5	5	5	5	
4013.20.00	- Of a kind used on bicycles	0	A	0	0	0	0	0	
4013.90	- Other:								
4013.90.10	- - Of a kind used on motorcycles	0	A	0	0	0	0	0	
4013.90.90	- - Other	15	E	5	5	5	5	5	
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER								
4014.10.00	- Sheath contraceptives	0	A	0	0	0	0	0	
4014.90.00	- Other	10	E	10	10	10	10	10	
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, INCLUDING GLOVES AND MITTENS AND MITTS, FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4015.1	- Gloves, mittens and mitts:								
4015.11.00	- - Surgical	0	A	0	0	0	0	0	
4015.19.00	- - Other	15	E	15	15	15	15	15	
4015.90.00	- Other	15	E	15	15	15	15	15	
40.16	OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER								
4016.10.00	- Of cellular rubber:	15	E	15	15	15	15	15	
4016.9	- Other:								
4016.91.00	- - Floor coverings and mats	15	E	15	15	15	15	15	
4016.92	- - Erasers:								
4016.92.10	- - - Cut to size, for pencils	0	A	0	0	0	0	0	
4016.92.90	- - - Other	10	E	10	10	10	10	0	
4016.93.00	- - Gaskets or seals	5	C	5	5	5	5	5	
4016.94.00	- - Boat and dock fenders, whether or not inflatable	15	E	5	5	5	5	5	
4016.95.00	- - Other inflatable articles	15	E	5	5	5	5	5	
4016.99	- - Other:								
4016.99.10	- - - Hand tools	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4016.99.3	- - - Stoppers and bungs:								
4016.99.31	- - - - Stoppers for flasks	0	A	0	0	0	0	0	
4016.99.39	- - - - Other	5	E	5	5	5	5	5	
4016.99.90	- - - Other	15	C	5	5	5	5	5	
40.17	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER								
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E	10	10	10	10	10	
4017.00.90	- Other	15	E	5	5	5	5	5	
41.01	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT- DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:								
4101.20.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.20.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m² (28 square feet)	10	E	10	10	10	10	10	
4101.20.19	- - - Other	15	E	5	5	5	5	5	
4101.20.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.20.90	- - Other	0	A	0	0	0	0	0	
4101.50	- Whole hides and skins, of a weight per unit exceeding 16 kg:								
4101.50.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.50.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m² (28 square feet)	10	E	10	10	10	10	10	
4101.50.19	- - - Other	15	E	5	5	5	5	5	
4101.50.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4101.50.90	- - Other	0	A	0	0	0	0	0	
4101.90	- Other, including butts, bends and bellies:								
4101.90.1	- Of bovine animals, having undergone a tanning (including pre-tanning) process that is reversible:								
4101.90.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2,6 m² (28 square feet)	10	E	10	10	10	10	10	
4101.90.19	- - - Other	15	E	5	5	5	5	5	
4101.90.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	E	10	10	10	10	10	
4101.90.90	- - Other	0	A	0	0	0	0	0	
41.02	RAW SKINS OF SHEEP OR LAMBS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER								
4102.10.00	- With wool on	0	A	0	0	0	0	0	
4102.2	- Without wool on:								
4102.21.00	- - Pickled	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4102.29	- - Other:								
4102.29.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4102.29.90	- - - Other	0	A	0	0	0	0	0	
41.03	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 B) OR 1 C) TO THIS CHAPTER								
4103.20	- Of reptiles:								
4103.20.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.20.90	- - Other	0	A	0	0	0	0	0	
4103.30	- Of swine:								
4103.30.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	E	5	5	5	5	5	
4103.30.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4103.90	- Other:								
4103.90.1	- - Having undergone a tanning (including pre-tanning) process that is reversible:								
4103.90.11	- - - Of goats	5	E	5	5	5	5	5	
4103.90.12	- - - Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.19	- - - Other	5	E	5	5	5	5	5	
4103.90.9	- - Other:								
4103.90.91	- - - Of goats	0	A	0	0	0	0	0	
4103.90.92	- - - Of camel or dromedary	15	E	15	15	15	15	15	
4103.90.99	- - - Other	0	A	0	0	0	0	0	
41.04	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4104.1	- In the wet state (including wet-blue):								
4104.11	- - Full grains, unsplit; grain splits:								
4104.11.1	- - - Whole bovine skin leather, with a unit surface area not exceeding 2,6 m² (28 square feet):								
4104.11.11	- - - - Wet-blue	0	A	0	0	0	0	0	
4104.11.19	- - - - Other	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4104.11.2	- - - Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.11.21	- - - - Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.11.22	- - - - Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.11.23	- - - - Other bovine leather	15	E	5	5	5	5	5	
4104.11.24	- - - - Equine leather	10	E	10	10	10	10	10	
4104.19	- - Other:								
4104.19.1	- - - Whole bovine skin leather, with a unit surface area not exceeding 2,6 m² (28 square feet):								
4104.19.11	- - - - Wet-blue	0	A	0	0	0	0	0	
4104.19.19	- - - - Other	15	E	5	5	5	5	5	
4104.19.2	- - - Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
4104.19.21	- - - - Bovine leather, vegetable pre-tanned	10	E	10	10	10	10	10	
4104.19.22	- - - - Bovine leather, wet-blue	0	A	0	0	0	0	0	
4104.19.23	- - - - Other bovine leather	15	E	5	5	5	5	5	
4104.19.24	- - - - Equine leather	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4104.4	- In the dry state (crust):								
4104.41	- - Full grains, unsplit; grain splits:								
4104.41.10	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	15	E	5	5	5	5	5	
4104.41.90	- - - Other	10	E	10	10	10	10	10	
4104.49	- - Other:								
4104.49.10	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	15	E	5	5	5	5	5	
4104.49.90	- - - Other	10	E	10	10	10	10	10	
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4105.10.00	- In the wet state (including wet-blue)	15	C	5	5	5	5	5	
4105.30.00	- In the dry state (crust)	15	E	5	5	5	5	5	
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED								
4106.2	- Of goats								
4106.21.00	- - In the wet state (including wet-blue)	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4106.22.00	- - In the dry state (crust)	15	E	5	5	5	5	5	
4106.3	- Of swine:								
4106.31	- - In the wet state (including wet-blue):								
4106.31.10	- - - Wet-blue	0	A	0	0	0	0	0	
4106.31.90	- - - Other	5	E	5	5	5	5	5	
4106.32.00	- - In the dry state (crust)	5	E	5	5	5	5	5	
4106.40.00	- Of reptiles	15	E	5	5	5	5	5	
4106.9	- Other:								
4106.91.00	- - In the wet state (including wet-blue)	15	E	5	5	5	5	5	
4106.92.00	- - In the dry state (crust)	15	E	5	5	5	5	5	
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								
4107.1	- Whole hides and skins:								
4107.11	- - Full grains, unsplit:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4107.11.10	- - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	15	E	5	5	5	5	5	
4107.11.90	- - - Other	10	E	10	10	10	10	10	
4107.12	- - Grain splits:								
4107.12.10	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	15	E	5	5	5	5	5	
4107.12.90	- - - Other	10	E	10	10	10	10	10	
4107.19	- - Other:								
4107.19.10	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	15	E	5	5	5	5	5	
4107.19.90	- - - Other	10	E	10	10	10	10	10	
4107.9	- Other, including parts:								
4107.91.00	- - Full grains, unsplit	10	E	10	10	10	10	10	
4107.92.00	- - Grain splits	10	E	10	10	10	10	10	
4107.99.00	- - Other	10	E	10	10	10	10	10	
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14								
4113.10.00	- Of goats	15	E	5	5	5	5	5	
4113.20.00	- Of swine	5	E	5	5	5	5	5	
4113.30.00	- Of reptiles	15	E	5	5	5	5	5	
4113.90.00	- Other	15	E	5	5	5	5	5	
41.14	CHAMOIS (INCLUDING OIL-COMBINED CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER								
4114.10.00	- Chamois (including combination chamois) leather	10	E	10	10	10	10	10	
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
41.15	COMPOSITION LEATHER BASED ON LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIPS, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR								
4115.10.00	- Composition leather based on leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	E	10	10	10	10	10	
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A	0	0	0	0	0	
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
42.02	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF PLASTIC SHEETING, OF TEXTILE MATERIAL, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER								
4202.1	- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers:								
4202.11.00	- - With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.12.00	- - With outer surface of plastic or of textile material	15	C	15	15	15	15	15	
4202.19.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4202.2	- Handbags, whether or not with shoulder strap, including those without handle:								
4202.21.00	- - With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.22.00	- - With outer surface of plastic sheeting or textile material	15	C	15	15	15	15	15	
4202.29.00	- - Other	15	E	15	15	15	15	15	
4202.3	- Articles of a kind normally carried in the pocket or in the handbag:								
4202.31.00	- - With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.32.00	- - With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.39.00	- - Other	15	E	15	15	15	15	15	
4202.9	- Other:								
4202.91.00	- - With outer surface of leather, composition leather or patent leather	15	E	15	15	15	15	15	
4202.92.00	- - With outer surface of plastic sheeting or textile material	15	E	15	15	15	15	15	
4202.99.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER								
4203.10	- Articles of apparel:								
4203.10.10	- - Protective, for all trades	10	E	10	10	10	10	10	
4203.10.90	- - Other	15	E	15	15	15	15	15	
4203.2	- Gloves, mittens and mitts:								
4203.21	- - Specially designed for use in sports:								
4203.21.10	- - - For baseball and softball	10	E	10	10	10	10	10	
4203.21.90	- - - Other	10	E	10	10	10	10	10	
4203.29	- - Other:								
4203.29.10	- - - Protective, for all trades	10	E	10	10	10	10	10	
4203.29.90	- - - Other	15	E	15	15	15	15	15	
4203.30.00	- Belts and bandoliers	15	E	15	15	15	15	15	
4203.40.00	- Other clothing accessories	15	E	15	15	15	15	15	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4205.00.10	- Articles for technical use of natural leather or composition leather	0	A	0	0	0	0	0	
4205.00.90	- Other	15	E	15	15	15	15	15	
42.06	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS								
4206.00.10	- Catgut	0	A	0	0	0	0	0	
4206.00.90	- Other	0	A	0	0	0	0	0	
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03								
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	C	15	15	15	15	15	
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	C	15	15	15	15	15	
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03								
4302.1	- Whole skins, with or without head, tail or paws, not assembled:								
4302.11.00	- Of mink	15	C	15	15	15	15	15	
4302.19.00	- - Other	15	C	15	15	15	15	15	
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	C	15	15	15	15	15	
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	C	15	15	15	15	15	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FUR SKIN								
4303.10.00	- Articles of apparel and clothing accessories	15	E	15	15	15	15	15	
4303.90.00	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF								
4304.00.10	- Not made up	15	C	15	15	15	15	15	
4304.00.90	- Other	15	C	15	15	15	15	15	
44.01	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS								
4401.10.00	- Fuel wood	0	A	0	0	0	0	0	
4401.2	- Wood in chips or particles:								
4401.21.00	- - Coniferous	0	A	0	0	0	0	0	
4401.22.00	- - Non-coniferous	0	A	0	0	0	0	0	
4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	A	0	0	0	0	0	
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED								
4402.10.00	- Of bamboo	0	A	0	0	0	0	0	
4402.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.03	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED								
4403.10.00	- Treated with paint, stains, creosote or other preservatives	0	A	0	0	0	0	0	
4403.20.00	- Other, coniferous	0	A	0	0	0	0	0	
4403.4	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:								
4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A	0	0	0	0	0	
4403.49.00	- - Other	0	A	0	0	0	0	0	
4403.9	- Other:								
4403.91.00	- Of holm, cork and other oaks (*Quercus* spp.)	0	A	0	0	0	0	0	
4403.92.00	- - Of beech (*Fagus* spp.)	0	A	0	0	0	0	0	
4403.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.04	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE								
4404.10.00	- Coniferous	0	A	0	0	0	0	0	
4404.20.00	- Non-coniferous	0	A	0	0	0	0	0	
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A	0	0	0	0	0	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD								
4406.10.00	- Not impregnated	0	A	0	0	0	0	0	
4406.90.00	- Other	0	A	0	0	0	0	0	
44.07	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END- JOINTED, OF A THICKNESS EXCEEDING 6 mm								
4407.10.00	- Coniferous	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4407.2	- Of tropical woods specified in Subheading Note 1 to this Chapter:								
4407.21.00	- - Mahogany (*Swietenia* spp.)	5	E	5	5	5	5	5	
4407.22.00	- - Virola, Imbuia and Balsa	5	E	5	5	5	5	5	
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E	5	5	5	5	5	
4407.26.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E	5	5	5	5	5	
4407.27.00	- - Sapelli	5	E	5	5	5	5	5	
4407.28.00	- - Iroko	5	E	5	5	5	5	5	
4407.29.00	- - Other	5	E	5	5	5	5	5	
4407.9	- Other:								
4407.91.00	- Of holm, cork and other oaks (*Quercus* spp.)	5	E	5	5	5	5	5	
4407.92.00	- - Of beech (*Fagus* spp.)	5	E	5	5	5	5	5	
4407.93.00	- - Of maple (*Acer* spp.)	5	E	5	5	5	5	5	
4407.94.00	- - Of cherry (*Prunus* spp.)	5	E	5	5	5	5	5	
4407.95.00	- Of ash (*Fraxinus* spp.)	5	E	5	5	5	5	5	
4407.99.00	- - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED , SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6mm								
4408.10.00	- Coniferous	10	E	10	10	10	10	10	
4408.3	- Of tropical woods specified in Subheading Note 1 to this Chapter :								
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E	10	10	10	10	10	
4408.39.00	- - Other	10	E	10	10	10	10	10	
4408.90.00	- Other	10	E	10	5	10	10	5	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED								
4409.10.00	- Coniferous	10	E	10	5	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4409.2	- Non-coniferous:								
4409.21.00	- - Of bamboo	10	E	10	10	10	10	10	
4409.29.00	- - Other	10	E	10	10	10	10	10	
44.10	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB), AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES								
4410.1	- Of wood:								
4410.11	- - Particle board:								
4410.11.10	- - - Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.11.20	- - - Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.11.30	- - - Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	
4410.11.90	- - - Other	10	E	10	5	10	10	5	
4410.12	- - Oriented strand board (OSB):								
4410.12.10	- - - Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.12.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4410.19	- - Other:								
4410.19.1	- - - Waferboard:								
4410.19.11	- - - - Unworked or not further worked than sanded	10	E	10	10	10	10	10	
4410.19.19	- - - - Other	10	E	10	10	10	10	10	
4410.19.2	- - - Other, of wood:								
4410.19.21	- - - - Unworked or not further worked than sanded	10	E	10	5	10	10	5	
4410.19.22	- - - - Surface covered with melamine-impregnated paper	10	E	10	5	10	10	5	
4410.19.23	- - - - Surface covered with decorative laminates of plastic	10	E	10	5	10	10	5	
4410.19.29	- - - - Other	10	E	10	5	10	10	5	
4410.90.00	- Other	10	E	10	10	10	10	10	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES								
4411.1	- Medium Density Fibreboard (MDF):								
4411.12	- - Of a thickness not exceeding 5 mm:								
4411.12.1	- - - Fibreboard of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³:								
4411.12.11	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.12.19	- - - - Other	10	E	10	5	10	10	5	
4411.12.2	- - - Fibreboard of a density exceeding 0,35 g/cm³ but not exceeding 0,5 g/cm³:								
4411.12.21	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.12.29	- - - - Other	10	E	10	10	10	10	10	
4411.13	- - Of a thickness exceeding 5 mm but not exceeding 9 mm:								
4411.13.1	- - - Fibreboard of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³:								
4411.13.11	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.13.19	- - - - Other	10	E	10	5	10	10	5	
4411.13.2	- - - Fibreboard of a density exceeding 0,35 g/cm³ but not exceeding 0,5 g/cm³:								
4411.13.21	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.13.29	- - - - Other	10	E	10	10	10	10	10	
4411.14	- - Of a thickness exceeding 9 mm:								
4411.14.1	- - - Fibreboard of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³:								
4411.14.11	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.14.19	- - - - Other	10	E	10	5	10	10	5	
4411.14.2	- - - Fibreboard of a density exceeding 0,35 g/cm³ but not exceeding 0,5 g/cm³:								
4411.14.21	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.14.29	- - - - Other	10	E	10	10	10	10	10	
4411.9	- Other:								
4411.92	- - Of a density exceeding 0,8 g/cm³:								
4411.92.10	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.92.90	- - - Other	10	E	10	5	10	10	5	
4411.93	- - Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³:								
4411.93.10	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.93.90	- - - Other	10	E	10	5	10	10	5	
4411.94	- - Of a density not exceeding 0,5 g/cm³:								
4411.94.1	- - - Fibreboard of a density exceeding 0,35 g/cm³ but not exceeding 0,5 g/cm³:								
4411.94.11	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.19	- - - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4411.94.9	- - - Other:								
4411.94.91	- - - - Not mechanically worked or surface-covered	10	E	10	10	10	10	10	
4411.94.99	- - - - Other	10	E	10	5	10	10	5	
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD								
4412.10	- Of bamboo:								
4412.10.1	- - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:								
4412.10.11	- - - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.12	- - - Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.10.19	- - - Other	10	E	10	10	10	10	10	
4412.10.2	- - Other, with at least one outer ply of non-coniferous wood:								
4412.10.21	- - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.22	- - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.10.29	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.10.9	- - Other:								
4412.10.91	- - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.10.92	- - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.10.99	- - - Other	10	E	10	10	10	10	10	
4412.3	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:								
4412.31.00	- - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	10	E	10	10	10	10	10	
4412.39.00	- - Other	10	E	10	10	10	10	10	
4412.9	- Other:								
4412.94	- - Blockboard, laminboard and battenboard (with core composed of plates, slats or strips):								
4412.94.1	- - - Other, with at least one outer ply of non-coniferous wood:								
4412.94.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.94.12	- - - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.94.19	- - - - Other	10	E	10	10	10	10	10	
4412.94.9	- - - Other:								
4412.94.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.94.92	- - - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.94.99	- - - - Other	10	E	10	10	10	10	10	
4412.99	- - Other:								
4412.99.1	- - - Other, with at least one outer ply of non-coniferous wood:								
4412.99.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	
4412.99.12	- - - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.19	- - - - Other	10	E	10	10	10	10	10	
4412.99.9	- - - Other:								
4412.99.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4412.99.92	- - - - Other, containing at least one layer of particle board	10	E	10	10	10	10	10	
4412.99.99	- - - - Other	10	E	10	10	10	10	10	
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E	10	10	10	10	10	
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E	15	15	15	15	15	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS, OF WOOD								
4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums:								
4415.10.10	- - Cable-drums	10	E	10	10	10	10	10	
4415.10.90	- - Other	10	E	10	10	10	10	10	
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	E	10	10	10	10	10	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	10	E	10	10	10	10	10	
4416.00.90	- Other	10	E	10	10	10	10	10	
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	E	10	0	10	10	10	
44.18	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS AS FLOOR COVERING, SHINGLES AND SHAKES								
4418.10.00	- Windows, French windows and their frames	15	E	15	15	15	15	15	
4418.20.00	- Doors and their frames and thresholds	15	E	15	15	15	15	15	
4418.40.00	- Shuttering for concrete	15	E	15	15	15	15	15	
4418.50.00	- Shingles and shakes	15	E	15	15	15	15	15	
4418.60.00	- Posts and beams	15	E	15	15	15	15	15	
4418.7	− Assembled flooring panels:								
4418.71.00	- - For mosaic floors	15	E	15	15	15	15	15	
4418.72.00	- - Other, multilayer	15	E	15	15	15	15	15	
4418.79.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4418.90	- Other:								
4418.90.10	- - Cellular boards (alveolar), whether or not covered	15	E	15	15	15	15	15	
4418.90.90	- - Other	15	E	15	15	15	15	15	
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E	15	15	15	15	15	
44.20	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94								
4420.10.00	- Statuettes and other ornaments, of wood	15	E	15	15	15	15	15	
4420.90	- Other:								
4420.90.10	- - Wood marquetry and inlaid wood	15	E	15	15	15	15	15	
4420.90.90	- - Other	15	E	15	15	15	15	15	
44.21	OTHER ARTICLES OF WOOD								
4421.10.00	- Clothes hangers	15	E	15	15	15	15	15	
4421.90	- Other:								
4421.90.10	- - Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4421.90.20	- - Match splints	15	E	5	5	5	5	5	
4421.90.90	- - Other	15	E	15	15	15	15	15	
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK								
4501.10.00	- Natural cork, raw or simply prepared	0	A	0	0	0	0	0	
4501.90.00	- Other	0	A	0	0	0	0	0	
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A	0	0	0	0	0	
45.03	ARTICLES OF NATURAL CORK								
4503.10.00	- Corks and stoppers	0	A	0	0	0	0	0	
4503.90.00	- Other	0	A	0	0	0	0	0	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK								
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A	0	0	0	0	0	
4504.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED (FOR EXAMPLE MATS, MATTING, SCREENS)								
4601.2	- Mats, matting and screens of vegetable materials								
4601.21.00	- - Of bamboo	15	E	15	15	15	15	15	
4601.22.00	- - Of cane (rattan)	15	E	15	15	15	15	15	
4601.29.00	- - Other	15	E	15	15	15	15	15	
4601.9	- Other:								
4601.92.00	- - Of bamboo	15	E	15	15	15	15	15	
4601.93.00	- - Of cane (rattan)	15	E	15	15	15	15	15	
4601.94.00	- - Of other vegetable materials	15	E	15	15	15	15	15	
4601.99.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH								
4602.1	- Of vegetable materials:								
4602.11.00	- - Of bamboo	15	E	15	15	15	15	15	
4602.12.00	- - Of cane (rattan)	15	E	15	15	15	15	15	
4602.19.00	- - Other	15	E	15	15	15	15	15	
4602.90.00	- Other	15	E	15	15	15	15	15	
4701.00.00	MECHANICAL WOOD PULP	0	A	0	0	0	0	0	
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A	0	0	0	0	0	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES								
4703.1	- Unbleached:								
4703.11.00	- - Coniferous	0	A	0	0	0	0	0	
4703.19.00	- - Non-coniferous	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4703.2	- Semi-bleached or bleached:								
4703.21.00	- - Coniferous	0	A	0	0	0	0	0	
4703.29.00	- - Non-coniferous	0	A	0	0	0	0	0	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES								
4704.1	- Unbleached:								
4704.11.00	- - Coniferous	0	A	0	0	0	0	0	
4704.19.00	- - Non-coniferous	0	A	0	0	0	0	0	
4704.2	- Semi-bleached or bleached:								
4704.21.00	- - Coniferous	0	A	0	0	0	0	0	
4704.29.00	- - Non-coniferous	0	A	0	0	0	0	0	
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A	0	0	0	0	0	
47.06	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL								
4706.10.00	- Cotton linters pulp	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A	0	0	0	0	0	
4706.30	- Other, of bamboo:								
4706.30.10	- - Mechanical pulps	0	A	0	0	0	0	0	
4706.30.20	- - Chemical pulps	0	A	0	0	0	0	0	
4706.30.30	- - Semi-chemical pulps	0	A	0	0	0	0	0	
4706.9	- Other:								
4706.91.00	- - Mechanical	0	A	0	0	0	0	0	
4706.92.00	- - Chemical	0	A	0	0	0	0	0	
4706.93.00	- - Semi-chemical	0	A	0	0	0	0	0	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD								
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A	0	0	0	0	0	
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	0	0	0	0	0	
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A	0	0	0	0	0	
4707.90.00	- Other, including unsorted waste and scrap	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A	0	0	0	0	0	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER, IN ROLLS OR SQUARE OR RECTANGULAR SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET)								
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	0	A	0	0	0	0	0	
4802.20.00	- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A	0	0	0	0	0	
4802.40.00	- Wallpaper base	0	A	0	0	0	0	0	
4802.5	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								
4802.54	- - Weighing less than 40 g/m²:								
4802.54.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.54.20	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.54.30	- - - Carbonising base paper	0	A	0	0	0	0	0	
4802.54.90	- - - Other	10	C	10	10	10	10	10	
4802.55	- - Weighing 40 g/m² or more but not more than 150 g/m² , in rolls:								
4802.55.1	- - - Bond register paper of a width exceeding 150 mm:								
4802.55.11	- - - - Weighing 40 g/m² or more but not more than 60 g/m²	0	A	0	0	0	0	0	
4802.55.12	- - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.55.19	- - - - Other	0	A	0	0	0	0	0	
4802.55.20	- - - Bond register paper of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.55.3	- - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.55.31	- - - - Of a width exceeding 150 mm but not exceeding 559 mm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.55.32	- - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.55.39	- - - - Other	10	C	10	10	10	10	10	
4802.55.40	- - - Carbonising base paper:	0	A	0	0	0	0	0	
4802.55.9	- - - Other:								
4802.55.91	- - - - Of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.55.99	- - - - Other	10	E	10	10	10	10	10	
4802.56	- - Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								
4802.56.1	- - - Bond register paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm:								
4802.56.11	- - - - Weighing 40 g/m² or more but not more than 60 g/m²	0	A	0	0	0	0	0	
4802.56.19	- - - - Other	0	A	0	0	0	0	0	
4802.56.20	- - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.56.3	- - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.56.31	- - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.56.39	- - - - Other	10	C	10	10	10	10	10	
4802.56.40	- - - Carbonising base paper:	0	A	0	0	0	0	0	
4802.56.9	- - - Other:								
4802.56.91	- - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.56.99	- - - - Other	10	C	10	10	10	10	10	
4802.57	- - Other, weighing 40 g/m² or more but no more than 150 g/m²:								
4802.57.1	- - - Bond register paper:								
4802.57.11	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m²	0	A	0	0	0	0	0	
4802.57.12	- - - - In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.19	- - - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.57.2	- - - Bond (apart from Bond register) and "ledger" papers, whether or not for duplication or photocopying:								
4802.57.21	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.22	- - - - In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.29	- - - - Other	10	C	10	10	10	10	10	
4802.57.30	- - - Carbonising base paper:	0	A	0	0	0	0	0	
4802.57.9	- - - Other:								
4802.57.91	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.57.92	- - - - In strips of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.57.99	- - - - Other	10	E	10	10	10	10	10	
4802.58	- - Weighing more than 150 g/m²:								
4802.58.1	- - - Multilayer (including Bristol, Manila and Index), weighing no more than 300 g/m²:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.58.11	- - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4802.58.12	- - - - In strips or rolls of a width of 559 mm or more	0	A	0	0	0	0	0	
4802.58.19	- - - - Other	10	E	10	10	10	10	10	
4802.58.20	- - - Carbonising base paper:	0	A	0	0	0	0	0	
4802.58.9	- - - Other:								
4802.58.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4802.58.99	- - - - Other	10	E	10	10	10	10	10	
4802.6	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4802.61	- - In rolls:								
4802.61.1	- - - Of a width exceeding 150 mm:								
4802.61.11	- - - - Of a width of 559 mm or more	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4802.61.19	- - - - Other	0	A	0	0	0	0	0	
4802.61.20	- - - Of a width not exceeding 150 mm	10	E	10	10	10	10	10	
4802.61.30	- - - Carbonising base paper	0	A	0	0	0	0	0	
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:								
4802.62.10	- - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4802.62.20	- - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4802.62.30	- - - Carbonising base paper	0	A	0	0	0	0	0	
4802.62.90	- - - Other	10	C	10	10	10	10	10	
4802.69	- - Other:								
4802.69.10	- - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A	0	0	0	0	0	
4802.69.20	- - - Carbonising base paper	0	A	0	0	0	0	0	
4802.69.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	G	10	10	10	10	10	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADINGS 48.02 OR 48.03								
4804.1	- Kraftliner paper and paperboard used for covers:								
4804.11.00	- - Unbleached	0	A	0	0	0	0	0	
4804.19.00	- - Other	0	A	0	0	0	0	0	
4804.2	- Sack kraft paper:								
4804.21.00	- - Unbleached	0	A	0	0	0	0	0	
4804.29.00	- - Other	0	A	0	0	0	0	0	
4804.3	- Other kraft paper and paperboard weighing 150 g/m² or less:								
4804.31	- - Unbleached:								
4804.31.10	- - - Match paper	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4804.31.90	- - - Other	10	E	10	10	10	10	10	
4804.39	- - Other:								
4804.39.10	- - - Match paper	0	A	0	0	0	0	0	
4804.39.20	- - - Other, weighing not more than 100 g/m²	10	E	10	10	10	10	10	
4804.39.90	- - - Other	0	A	0	0	0	0	0	
4804.4	- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:								
4804.41.00	- - Unbleached	10	E	10	10	10	10	10	
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.49.00	- - Other	0	A	0	0	0	0	0	
4804.5	- Other kraft paper and paperboard weighing 225 g/m² or more:								
4804.51.00	- - Unbleached	0	A	0	0	0	0	0	
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	0	0	0	0	0	
4804.59.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER								
4805.1	- Fluting paper:								
4805.11.00	- - Semi-chemical fluting paper	0	A	0	0	0	0	0	
4805.12.00	- - Straw fluting paper	0	A	0	0	0	0	0	
4805.19.00	- - Other	0	A	0	0	0	0	0	
4805.2	- Testliner (recycled liner board):								
4805.24.00	- - Weighing not more than150 g/m²	0	A	0	0	0	0	0	
4805.25	- - Weighing more than 150 g/m²:								
4805.25.10	- - - Grey paper board weighing more than 300 g/m²	10	E	10	10	10	10	10	
4805.25.90	- - - Other	0	A	0	0	0	0	0	
4805.30.00	- Sulphite wrapping paper	0	A	0	0	0	0	0	
4805.40.00	- Filter paper and paperboard	0	A	0	0	0	0	0	
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paperboard	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4805.9	- Other:								
4805.91.00	- - Weighing not more than 150 g/m²	0	A	0	0	0	0	0	
4805.92.00	- - Weighing more than 150 g/m² but less than 225 g/m²	0	A	0	0	0	0	0	
4805.93	- - Weighing 225 g/m² of more:								
4805.93.10	- - - Paperboard for structures, not impregnated	5	E	5	5	5	5	5	
4805.93.90	- - - Other	0	A	0	0	0	0	0	
48.06	PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS								
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	0	A	0	0	0	0	0	
4806.20.00	- Greaseproof papers	0	A	0	0	0	0	0	
4806.30.00	- Tracing papers	0	A	0	0	0	0	0	
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.07	COMPOSITE PAPER AND PAPERBOARD MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS								
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m²	10	E	10	10	10	10	10	
4807.00.90	- Other	0	A	0	0	0	0	0	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03								
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E	10	10	10	10	10	
4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10	10	10	10	10	
4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	E	10	10	10	10	10	
4808.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS								
4809.20.00	- Self-copy paper	0	A	0	0	0	0	0	
4809.90	- Other:								
4809.90.10	- - Carbon or similar copying papers	5	E	5	5	5	5	5	
4809.90.90	- - Other	0	A	0	0	0	0	0	
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.1	− Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:								
4810.13	- - In rolls:								
4810.13.1	- - - Metallised paper weighing 150 g/m² or less								
4810.13.11	- - - - Not printed, in rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.12	- - - - Not printed, in rolls of a width not exceeding 150 mm	5	E	5	5	5	5	5	
4810.13.13	- - - - Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.2	- - - Metallised paper weighing more than 150 g/m²:								
4810.13.21	- - - - Not printed	5	E	5	5	5	5	5	
4810.13.22	- - - - Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.13.30	- - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.13.9	- - - Other, whether or not printed, embossed or perforated:								
4810.13.91	- - - - In rolls of a width exceeding 150 mm	0	A	0	0	0	0	0	
4810.13.92	- - - - In rolls of a width not exceeding 150 mm	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:								
4810.14.1	- - - Metallised paper weighing 150 g/m² or less								
4810.14.11	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	
4810.14.12	- - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	E	5	5	5	5	5	
4810.14.13	- - - - Printed, whether or not embossed or perforated	10	G	10	10	10	10	10	
4810.14.19	- - - - Other	5	E	5	5	5	5	5	
4810.14.2	- - - Metallised paper weighing more than 150 g/m²:								
4810.14.21	- - - - Not printed	5	E	5	5	5	5	5	
4810.14.22	- - - - Printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.14.30	- - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.14.9	- - - Other, whether or not printed, embossed or perforated:								
4810.14.91	- - - - "Endless" paper	15	E	15	15	15	15	15	
4810.14.92	- - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.14.93	- - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4810.14.99	- - - - Other	10	E	10	10	10	10	10	
4810.19	- - Other:								
4810.19.1	- - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm, in the unfolded state:								
4810.19.11	- - - Metallised paper weighing 150 g/m² or less, not printed	0	A	0	0	0	0	0	
4810.19.12	- - - - Metallised paper weighing more than 150 g/m², not printed	5	E	5	5	5	5	5	
4810.19.13	- - - - Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.19	- - - - Other	0	A	0	0	0	0	0	
4810.19.2	- - - In strips of a width exceeding 150 mm:								
4810.19.21	- - - - Metallised paper weighing 150 g/m²or less, not printed	0	A	0	0	0	0	0	
4810.19.22	- - - - Metallised paper weighing more than 150 g/m², not printed	5	E	5	5	5	5	5	
4810.19.23	- - - - Metallised paper, printed	10	E	10	10	10	10	10	
4810.19.29	- - - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.19.3	- - - - In strips of a width not exceeding 150 mm:								
4810.19.31	- - - - Metallised paper, not printed	5	E	5	5	5	5	5	
4810.19.32	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.19.33	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.19.39	- - - - Other	10	E	10	10	10	10	10	
4810.2	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:								
4810.22	- - Light-weight coated paper (LWC):								
4810.22.1	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								
4810.22.11	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.12	- - - - Other, not printed	0	A	0	0	0	0	0	
4810.22.13	- - - - Other, printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.22.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.22.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.22.29	- - - - Other	10	E	10	10	10	10	10	
4810.22.90	- - - Other	10	E	10	10	10	10	10	
4810.29	- - Other:								
4810.29.1	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state:								
4810.29.13	- - - - Metallised paper, not printed	15	E	5	5	5	5	5	
4810.29.14	- - - - Metallised paper, printed	10	E	10	10	10	10	10	
4810.29.19	- - - - Other	0	A	0	0	0	0	0	
4810.29.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.29.21	- - - - Metallised paper, not printed	15	E	5	5	5	5	5	
4810.29.22	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E	10	10	10	10	10	
4810.29.23	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.29.24	- - - - "Endless" paper	15	E	15	15	15	15	15	
4810.29.29	- - - - Other	10	E	10	10	10	10	10	
4810.29.80	- - - Other	10	E	10	10	10	10	10	
4810.3	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:								
4810.31	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less:								
4810.31.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.31.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.31.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.31.29	- - - - Other	10	E	10	10	10	10	10	
4810.31.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.32	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²:								
4810.32.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.32.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.32.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.32.29	- - - - Other	10	E	10	10	10	10	10	
4810.32.90	- - - Other	10	E	10	10	10	10	10	
4810.39	- - Other:								
4810.39.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.39.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.39.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.39.29	- - - - Other	10	E	10	10	10	10	10	
4810.39.90	- - - Other	10	E	10	10	10	10	10	
4810.9	- Other paper and paperboard:								
4810.92	- - Multi-ply:								
4810.92.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4810.92.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.92.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.92.29	- - - - Other	10	E	10	10	10	10	10	
4810.92.90	- - - Other	10	E	10	10	10	10	10	
4810.99	- - Other:								
4810.99.1	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state								
4810.99.13	- - - - Metallised paper, not printed	0	A	0	0	0	0	0	
4810.99.14	- - - - Metallised paper, printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4810.99.19	- - - - Other	0	A	0	0	0	0	0	
4810.99.2	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:								
4810.99.21	- - - - Graph paper for recording apparatus	0	A	0	0	0	0	0	
4810.99.29	- - - - Other	10	E	10	10	10	10	10	
4810.99.80	- - - Other	10	E	10	10	10	10	10	
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10								
4811.10	- Tarred, bituminised or asphalted paper and paperboard:								
4811.10.10	- - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.10.20	- - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.10.30	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.10.90	- - Other	10	E	10	10	10	10	10	
4811.4	- Gummed or adhesive paper and paperboard:								
4811.41	- - Self-adhesive:								
4811.41.1	- - - Not printed:								
4811.41.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.41.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.41.19	- - - - Other	10	E	10	10	10	10	10	
4811.41.20	- - - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.49	- - Other:								
4811.49.1	- - - Not printed:								
4811.49.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	
4811.49.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.49.19	- - - - Other	10	E	10	10	10	10	10	
4811.49.20	- - - Printed	10	E	10	10	10	10	10	
4811.5	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :								
4811.51	- - Bleached, weighing more than 150 g/m²								
4811.51.1	- - - Multi-ply whether or not interleaved with aluminium foil ("Tetrapack" and the like):								
4811.51.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.51.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.51.19	- - - - Other	10	E	10	10	10	10	10	
4811.51.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.51.9	- - - Other:								
4811.51.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.51.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.51.99	- - - - Other	10	G	10	10	10	10	10	
4811.59	- - Other:								
4811.59.1	- - - Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof:								
4811.59.11	- - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.59.12	- - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G	10	10	10	10	10	
4811.59.13	- - - - Printed	10	G	10	10	10	10	10	
4811.59.19	- - - - Other	10	G	10	10	10	10	10	
4811.59.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.59.9	- - - Other:								
4811.59.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.59.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.59.99	- - - - Other	10	E	10	10	10	10	10	
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol								
4811.60.10	- - Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10	E	10	10	10	10	10	
4811.60.90	- - Other	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:								
4811.90.30	- - "Endless" paper	15	E	15	15	15	15	15	
4811.90.40	- - Greaseproof paper, printed	10	G	10	10	10	10	10	
4811.90.50	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4811.90.9	- - Other:								
4811.90.91	- - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A	0	0	0	0	0	
4811.90.92	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E	10	10	10	10	10	
4811.90.99	- - - Other	10	E	10	10	10	10	10	
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A	0	0	0	0	0	
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES								
4813.10.00	- In the form of booklets or tubes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4813.20.00	- In rolls of a width not exceeding 5 cm	0	A	0	0	0	0	0	
4813.90.00	- Other	0	A	0	0	0	0	0	
48.14	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER								
4814.10.00	- Ingrain paper	10	E	10	10	10	10	10	
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E	10	10	10	10	10	
4814.90	- Other:								
4814.90.10	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E	10	10	10	10	10	
4814.90.90	- - Other	10	E	10	10	10	10	10	
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES								
4816.20.00	- Self-copy paper	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4816.90	- Other:								
4816.90.10	- - Carbon or similar copying papers	10	E	10	10	10	10	10	
4816.90.2	- - Duplicator stencils:								
4816.90.21	- - - Heat transfer type	0	A	0	0	0	0	0	
4816.90.29	- - - Other	10	E	10	10	10	10	10	
4816.90.90	- - Other	0	A	0	0	0	0	0	
48.17	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, AND SIMILAR PRESENTATIONS, OF PAPER OR PAPERBOARD,CONTAINING AN ASSORTMENT OF PAPER STATIONERY								
4817.10.00	- Envelopes	15	E	15	15	15	15	15	
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	E	15	15	15	15	15	
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
48.18	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES , OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, SANITARY TOWELS, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4818.10.00	- Toilet paper	15	E	15	15	15	15	15	
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	E	15	15	15	15	15	
4818.30.00	- Tablecloths and serviettes	15	E	15	15	15	15	15	
4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:								
4818.40.10	- - Napkins for adults	0	A	0	0	0	0	0	
4818.40.90	- - Other	15	E	15	15	15	15	15	
4818.50.00	- Articles of apparel and clothing accessories	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4818.90	- Other:								
4818.90.10	- - For medical or surgical use	0	A	0	0	0	0	0	
4818.90.90	- - Other	15	E	15	15	15	15	15	
48.19	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE								
4819.10.00	- Boxes of corrugated paper or paperboard	15	H	10	10	10	10	10	
4819.20	- Cartons, boxes and cases, of non-corrugated paper or paperboard:								
4819.20.10	- - Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	0	A	0	0	0	0	0	
4819.20.20	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	15	G	10	10	10	10	10	
4819.20.90	- - Other	15	G	10	10	10	10	10	
4819.30	- Sacks and bags, having a base of a width of 40 cm or more:								
4819.30.10	- - Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4819.30.90	- - Other	10	G	10	10	10	10	10	
4819.40.00	- Other sacks (bags); including cones	10	G	10	10	10	10	10	
4819.50.00	- Other packing containers, including record sleeves	10	G	10	10	10	10	10	
4819.60.00	- Boxes of a kind used in offices, shops or the like	10	G	10	10	10	10	10	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD								
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	G	15	15	15	15	15	
4820.20.00	- Notebooks	15	G	15	15	15	15	0	
4820.30.00	- Binders (other than book covers), folders and file covers	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4820.40.00	- Manifold business forms and interleaved carbon sets	15	G	15	15	15	15	15	
4820.50.00	- Albums for samples or for collections	15	E	15	15	15	15	15	
4820.90.00	- Other	15	E	15	15	15	15	15	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED								
4821.10.00	- Printed	15	H	15	15	15	15	15	
4821.90.00	- Other	15	G	15	15	15	15	15	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED								
4822.10.00	- Of a kind used for winding textile yarn	0	A	0	0	0	0	0	
4822.90.00	- Other	0	A	0	0	0	0	0	
48.23	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES								
4823.20.00	- Filter paper and paperboard	0	A	0	0	0	0	0	
4823.40.00	- Graph paper for recording apparatus	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4823.6	- Trays, dishes, plates, cups and the like, of paper or paperboard:								
4823.61.00	- - Of bamboo	15	E	15	15	15	15	15	
4823.69.00	- - Other	15	G	15	15	15	15	15	
4823.70	- Moulded or pressed articles of paper pulp:								
4823.70.10	- - Moulded articles for packing and transporting eggs	5	E	5	5	5	5	5	
4823.70.90	- - Other	10	E	10	10	10	10	10	
4823.90	- Other:								
4823.90.30	- - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A	0	0	0	0	0	
4823.90.40	- - Artificial sausage casings	0	A	0	0	0	0	0	
4823.90.50	- - Electrical insulation paper	0	A	0	0	0	0	0	
4823.90.60	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E	10	10	10	10	10	
4823.90.9	- - Other articles:								
4823.90.91	- - - "Sticks" of rolled paper for confectionary	0	A	0	0	0	0	0	
4823.90.99	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
49.01	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS								
4901.10.00	- In single sheets, whether or not folded	0	A	0	0	0	0	0	
4901.9	- Other:								
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	A	0	0	0	0	0	
4901.99.00	- - Other	0	A	0	0	0	0	0	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL								
4902.10.00	- Appearing at least four times a week	0	A	0	0	0	0	0	
4902.90.00	- Other	0	A	0	0	0	0	0	
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	E	5	5	5	5	0	
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	E	5	5	5	5	5	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4905.10.00	- Globes	0	A	0	0	0	0	0	
4905.9	- Other:								
4905.91.00	- - In book form	0	A	0	0	0	0	0	
4905.99.00	- - Other	0	A	0	0	0	0	0	
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	E	5	5	5	5	5	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE								
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A	0	0	0	0	0	
4907.00.20	- Banknotes	0	A	0	0	0	0	0	
4907.00.90	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
49.08	TRANSFERS (DECALCOMANIAS) OF ANY KIND								
4908.10.00	− Transfers (decalcomanias), vitrifiable	0	A	0	0	0	0	0	
4908.90.00	- Other	10	E	10	10	10	10	10	
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	G	15	15	15	15	15	
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E	15	15	15	15	15	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS								
4911.10	- Printed advertising material, commercial catalogues and the like:								
4911.10.10	- - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A	0	0	0	0	0	
4911.10.90	- - Other	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
4911.9	- Other:								
4911.91.00	- - Pictures, designs and photographs	15	E	15	15	15	15	15	
4911.99	- - Other:								
4911.99.10	- - - Lottery scratch cards	0	A	0	0	0	0	0	
4911.99.90	- - - Other	15	G	15	15	15	15	15	
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A	0	0	0	0	0	
5002.00.00	RAW SILK (NOT THROWN)	0	A	0	0	0	0	0	
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A	0	0	0	0	0	
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	C	5	5	5	5	5	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.								
5007.10.00	- Fabrics of noil silk	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	C	10	10	10	10	10	
5007.90.00	- Other fabrics	10	C	10	10	10	10	10	
51.01	WOOL, NOT CARDED OR COMBED								
5101.1	- Greasy, including fleece-washed wool:								
5101.11.00	- - Shorn wool	0	A	0	0	0	0	0	
5101.19.00	- - Other	0	A	0	0	0	0	0	
5101.2	- Degreased, not carbonised:								
5101.21.00	- - Shorn wool	0	A	0	0	0	0	0	
5101.29.00	- - Other	0	A	0	0	0	0	0	
5101.30.00	- Carbonized	0	A	0	0	0	0	0	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED								
5102.1	- Fine animal hair:								
5102.11.00	- - Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5102.19.00	- - Other	0	A	0	0	0	0	0	
5102.20.00	- Coarse animal hair	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK								
5103.10.00	- Noils of wool or of fine animal hair	0	A	0	0	0	0	0	
5103.20.00	- Other waste of wool or of fine animal hair	0	A	0	0	0	0	0	
5103.30.00	- Waste of coarse animal hair	0	A	0	0	0	0	0	
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A	0	0	0	0	0	
51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)								
5105.10.00	- Carded wool	0	A	0	0	0	0	0	
5105.2	- Combed wool:								
5105.21.00	- - "Combed wool in fragments"	0	A	0	0	0	0	0	
5105.29.00	- - Other	0	A	0	0	0	0	0	
5105.3	- Fine animal hair, carded or combed:								
5105.31.00	- - Of Kashmir (cashmere) goats	0	A	0	0	0	0	0	
5105.39.00	- - Other	0	A	0	0	0	0	0	
5105.40.00	- Coarse animal hair, carded or combed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE								
5106.10.00	- Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	
5106.20.00	- Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE								
5107.10.00	- Containing 85 % or more by weight of wool	15	C	5	5	5	5	5	
5107.20.00	- Containing less than 85 % by weight of wool	15	C	5	5	5	5	5	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE								
5108.10.00	- Carded	15	C	5	5	5	5	5	
5108.20.00	- Combed	15	C	5	5	5	5	5	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE								
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	15	C	5	5	5	5	5	
5109.90.00	- Other	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	C	5	5	5	5	5	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR								
5111.1	- Containing 85 % or more by weight of wool or of fine animal hair:								
5111.11.00	- - Weighing 300 g/m² or less	10	E	10	10	10	10	10	
5111.19.00	- - Other	10	E	10	10	10	10	10	
5111.20.00	-Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5111.90.00	- Other	10	E	10	10	10	10	10	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR								
5112.1	- Containing 85 % or more by weight of wool or of fine animal hair:								
5112.11.00	- - Weighing 200 g/m² or less	10	E	10	10	10	10	10	
5112.19.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5112.20.00	-Other, mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	10	E	10	10	10	10	10	
5112.90.00	- Other	10	E	10	10	10	10	10	
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	E	10	10	10	10	10	
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A	0	0	0	0	0	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5202.10.00	- Yarn waste	0	A	0	0	0	0	0	
5202.9	- Other:								
5202.91.00	- - Garnetted stock	0	A	0	0	0	0	0	
5202.99.00	- - Other	0	A	0	0	0	0	0	
5203.00.00	COTTON, CARDED OR COMBED	0	A	0	0	0	0	0	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5204.1	- Not put up for retail sale								
5204.11.00	- - Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	
5204.19.00	- - Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5204.20.00	- Put up for retail sale	5	C	5	5	5	5	5	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5205.1	- Single yarn, of uncombed fibres:								
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.2	- Single yarn, of combed fibres:								
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5205.26.00	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	C	5	5	5	5	5	
5205.27.00	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	C	5	5	5	5	5	
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.3	- Multiple (folded) or cabled yarn, of uncombed fibres:								
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.4	- Multiple (folded) or cabled yarn, of combed fibres:								
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	C	5	5	5	5	5	
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
52.06	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE								
5206.1	- Single yarn, of uncombed fibres:								
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.2	- Single yarn, of combed fibres:								
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C	5	5	5	5	5	
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C	5	5	5	5	5	
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	C	5	5	5	5	5	
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C	5	5	5	5	5	
5206.3	- Multiple (folded) or cabled yarn, of uncombed fibres:								
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.4	- Multiple (folded) or cabled yarn, of combed fibres:								
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C	5	5	5	5	5	
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C	5	5	5	5	5	
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C	5	5	5	5	5	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE								
5207.10.00	- Containing 85 % or more by weight of cotton	5	C	5	5	5	5	5	
5207.90.00	- Other	5	C	5	5	5	5	5	
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m²								
5208.1	- Unbleached:								
5208.11.00	- - Plain weave, weighing not more than 100 g/m²	10	E	10	10	10	10	10	
5208.12.00	- - Plain weave, weighing more than 100 g/m²	10	E	10	10	10	10	10	
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.19.00	- - Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5208.2	- Bleached:								
5208.21.00	- - Plain weave, weighing not more than 100 g/m²	10	E	10	10	10	10	10	
5208.22.00	- - Plain weave, weighing more than 100 g/m²	10	E	10	10	10	10	10	
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.29.00	- - Other fabrics	10	E	10	10	10	10	10	
5208.3	- Dyed:								
5208.31.00	- - Plain weave, weighing not more than 100 g/m²	10	E	10	10	10	10	10	
5208.32.00	- - Plain weave, weighing more than 100 g/m²	10	E	10	10	10	10	10	
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.39.00	- - Other fabrics	10	E	10	10	10	10	10	
5208.4	- Of yarns of different colours:								
5208.41.00	- - Plain weave, weighing not more than 100 g/m²	10	E	10	10	10	10	10	
5208.42.00	- - Plain weave, weighing more than 100 g/m²	10	E	10	10	10	10	10	
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.49.00	- - Other fabrics	10	E	10	10	10	10	10	
5208.5	- Printed:								
5208.51.00	- - Plain weave, weighing not more than 100 g/m²	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5208.52.00	- - Plain weave, weighing more than 100 g/m²	10	E	10	10	10	10	10	
5208.59	- - Other fabrics:								
5208.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5208.59.90	- - - Other	10	E	10	10	10	10	10	
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m²								
5209.1	- Unbleached:								
5209.11.00	- - Plain weave	10	E	10	10	10	10	10	
5209.12	- - 3-thread or 4-thread twill, including cross twill								
5209.12.10	- - - Weighing 400 g/m² or more	15	E	5	5	10	15	5	
5209.12.90	- - - Other	10	E	10	10	10	10	10	
5209.19.00	- - Other fabrics	10	E	10	10	10	10	10	
5209.2	- Bleached:								
5209.21.00	- - Plain weave	10	E	10	10	10	10	10	
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5209.29.00	- - Other fabrics	10	E	10	10	10	10	10	
5209.3	- Dyed:								
5209.31.00	- - Plain weave	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.32	- - 3-thread or 4-thread twill, including cross twill:								
5209.32.10	- - - Weighing 400 g/m² or more	15	E	10	5	10	15	5	
5209.32.20	- - - of yarn impregnated with acrylic resin	15	E	10	0	10	15	5	
5209.32.90	- - - Other	10	E	10	10	10	10	10	
5209.39.00	- - Other fabrics	10	E	10	10	10	10	10	
5209.4	- Of yarns of different colours:								
5209.41.00	- - Plain weave	10	E	10	10	10	10	10	
5209.42	- - Denim:								
5209.42.10	- - - Weighing 400 g/m² or more	0	A	0	0	0	0	0	
5209.42.90	- - - Other	10	E	10	10	10	10	10	
5209.43	- - Other fabrics of 3-thread or 4-thread twill, including cross twill:								
5209.43.10	- - - Weighing 400 g/m² or more	15	E	10	5	10	15	5	
5209.43.90	- - - Other	10	E	10	10	10	10	10	
5209.49.00	- - Other fabrics	10	E	10	10	10	10	10	
5209.5	- Printed:								
5209.51.00	- - Plain weave	10	E	10	10	10	10	10	
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5209.59.00	- - Other fabrics	10	E	10	10	10	10	10	
52.10	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m²								
5210.1	- Unbleached:								
5210.11.00	- - Plain weave	10	E	10	10	10	10	10	
5210.19	- - Other fabrics:								
5210.19.10	- - - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.19.90	- - - Other	10	E	10	10	10	10	10	
5210.2	- Bleached:								
5210.21.00	- - Plain weave	10	E	10	10	10	10	10	
5210.29	- - Other fabrics:								
5210.29.10	- - - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.29.90	- - - Other	10	E	10	10	10	10	10	
5210.3	- Dyed:								
5210.31.00	- - Plain weave	10	E	10	10	10	10	10	
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.39.00	- - Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5210.4	- Of yarns of different colours:								
5210.41.00	- - Plain weave	10	E	10	10	10	10	10	
5210.49	- - Other fabrics:								
5210.49.10	- - - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.49.90	- - - Other	10	E	10	10	10	10	10	
5210.5	- Printed:								
5210.51.00	- - Plain weave	10	E	10	10	10	10	10	
5210.59	- - Other fabrics:								
5210.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5210.59.90	- - - Other	10	E	10	10	10	10	10	
52.11	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200g/m²								
5211.1	- Unbleached:								
5211.11.00	- - Plain weave	10	E	10	10	10	10	10	
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.19.00	- - Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5211.20	- Bleached:								
5211.20.10	- - Plain weave	10	E	10	10	10	10	10	
5211.20.20	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.20.90	- - Other	10	E	10	10	10	10	10	
5211.3	- Dyed:								
5211.31.00	- - Plain weave	10	E	10	10	10	10	10	
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.39.00	- - Other fabrics	10	E	10	10	10	10	10	
5211.4	- Of yarns of different colours:								
5211.41.00	- - Plain weave	10	E	10	10	10	10	10	
5211.42.00	- - Denim	10	E	10	10	10	10	10	
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.49.00	- - Other fabrics	10	E	10	10	10	10	10	
5211.5	- Printed:								
5211.51.00	- - Plain weave	10	E	10	10	10	10	10	
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	10	E	10	10	10	10	10	
5211.59.00	- - Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
52.12	OTHER WOVEN FABRICS OF COTTON								
5212.1	- Weighing 200 g/m² or less								
5212.11.00	- - Unbleached	10	E	10	10	10	10	10	
5212.12.00	- - Bleached	10	E	10	10	10	10	10	
5212.13.00	- - Dyed	10	E	10	10	10	10	10	
5212.14.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5212.15.00	- - Printed	10	E	10	10	10	10	10	
5212.2	- Weighing more than 200 g/m²:								
5212.21.00	- - Unbleached	10	E	10	10	10	10	10	
5212.22.00	- - Bleached	10	E	10	10	10	10	10	
5212.23.00	- - Dyed	10	E	10	10	10	10	10	
5212.24.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5212.25.00	- - Printed	10	E	10	10	10	10	10	
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5301.10.00	- Flax, raw or retted	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5301.2	- Flax, broken, scutched, hackled or otherwise processed, but not spun:								
5301.21.00	- - Broken or scutched	0	A	0	0	0	0	0	
5301.29.00	- - Other	0	A	0	0	0	0	0	
5301.30.00	- Flax tow and waste	0	A	0	0	0	0	0	
53.02	TRUE HEMP (*CANNABIS SATIVA* L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5302.10.00	- True hemp, raw or retted	0	A	0	0	0	0	0	
5302.90.00	- Other	0	A	0	0	0	0	0	
53.03	JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).								
5303.10	- Jute and other textile bast fibres, raw or retted								
5303.10.10	- - Kenaf	0	A	0	0	0	0	0	
5303.10.90	- - Other	0	A	0	0	0	0	0	
5303.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
53.05	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)								
5305.00.1	- Sisal and other textile fibres of the genus agave, raw:								
5305.00.11	- - Cabuya and henequen	0	A	0	0	0	0	0	
5305.00.19	- - Other	0	A	0	0	0	0	0	
5305.00.2	- Of coconut:								
5305.00.21	- - Raw	0	A	0	0	0	0	0	
5305.00.29	- - Other	0	A	0	0	0	0	0	
5305.00.3	- Of abaca:								
5305.00.31	- - Raw	0	A	0	0	0	0	0	
5305.00.39	- - Other	0	A	0	0	0	0	0	
5305.00.90	- Other	0	A	0	0	0	0	0	
53.06	FLAX YARN								
5306.10.00	- Single	5	C	5	5	5	5	5	
5306.20.00	- Multiple (folded) or cabled	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5307.10.00	- Single	15	C	5	5	5	5	5	
5307.20.00	- Multiple (folded) or cabled	15	C	5	5	5	5	5	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN								
5308.10.00	- Coir yarn	15	C	5	5	5	5	5	
5308.20.00	- Yarn of true hemp	5	C	5	5	5	5	5	
5308.90	- Other:								
5308.90.10	- - Ramie yarn	5	C	5	5	5	5	5	
5308.90.90	- - Other	15	C	5	5	5	5	5	
53.09	WOVEN FABRICS OF FLAX								
5309.1	- Containing 85 % or more by weight of flax:								
5309.11.00	- - Unbleached or bleached	10	C	10	10	10	10	10	
5309.19.00	- - Other	15	C	10	5	10	15	5	
5309.2	- Containing less than 85 % by weight of flax:								
5309.21.00	- - Unbleached or bleached	10	C	10	10	10	10	10	
5309.29.00	- - Other	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
53.10	WOVEN FABRICS OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03								
5310.10.00	- Unbleached	10	C	10	10	10	10	10	
5310.90.00	- Other	10	C	10	10	10	10	10	
53.11	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN FABRICS OF PAPER YARN								
5311.00.10	- Woven fabrics of paper yarn:	10	C	10	10	10	10	10	
5311.00.90	- Other	10	C	10	10	10	10	10	
54.01	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.								
5401.10	- Of synthetic filaments:								
5401.10.10	- - Not put up for retail sale	5	C	5	5	5	5	5	
5401.10.20	- - Put up for retail sale	5	C	5	5	5	5	5	
5401.20	- Of artificial filaments:								
5401.20.10	- - Not put up for retail sale	5	C	5	5	5	5	5	
5401.20.20	- - Put up for retail sale	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.02	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.								
5402.1	- High tenacity yarn of nylon or other polyamides:								
5402.11.00	- - Of aramids	0	A	0	0	0	0	0	
5402.19.00	- - Other	0	A	0	0	0	0	0	
5402.20.00	- High tenacity yarn of polyesters	0	A	0	0	0	0	0	
5402.3	- Textured yarn:								
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	C	5	5	5	5	5	
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C	5	5	5	5	5	
5402.33.00	- - Of polyesters	0	A	0	0	0	0	0	
5402.34.00	- - Of polypropylene	5	E	5	5	5	5	5	
5402.39.00	- - Other	5	E	5	5	5	5	5	
5402.4	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:								
5402.44	- - Of elastomers:								
5402.44.10	- - - Of nylon or other polyamides	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5402.44.20	- - - Of polyesters, partially oriented	0	A	0	0	0	0	0	
5402.44.30	- - - Of other polyesters	5	C	5	5	5	5	5	
5402.44.90	- - - Other	5	C	5	5	5	5	5	
5402.45.00	- - Other, of nylon or other polyamides	0	A	0	0	0	0	0	
5402.46.00	- - Other, of partially oriented polyesters	0	A	0	0	0	0	0	
5402.47.00	- - Other, of polyesters	5	C	5	5	5	5	5	
5402.48.00	- - Other, of polypropylene	5	C	5	5	5	5	5	
5402.49.00	- - Other	5	C	5	5	5	5	5	
5402.5	- Other yarn, single, with a twist exceeding 50 turns per metre:								
5402.51.00	- - Of nylon or other polyamides	5	C	5	5	5	5	5	
5402.52.00	- - Of polyesters	15	C	5	5	5	5	5	
5402.59.00	- - Other	5	C	5	5	5	5	5	
5402.6	- Other yarn, multiple (folded) or cabled:								
5402.61.00	- - Of nylon or other polyamides	5	C	5	5	5	5	5	
5402.62.00	- - Of polyesters	5	C	5	5	5	5	5	
5402.69.00	- - Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX								
5403.10.00	- High tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5403.3	- Other yarn, single:								
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per meter	5	C	5	5	5	5	5	
5403.33	- - Of cellulose acetate:								
5403.33.10	- - - Textured yarn	5	C	5	5	5	5	5	
5403.33.90	- - - Other	0	A	0	0	0	0	0	
5403.39.00	- - Other	5	C	5	5	5	5	5	
5403.4	- Other yarn, multiple (folded) or cabled:								
5403.41.00	- - Of viscose rayon	5	C	5	5	5	5	5	
5403.42.00	- - Of cellulose acetate	5	C	5	5	5	5	5	
5403.49.00	- - Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.04	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM								
5404.1	- Monofilaments:								
5404.11.00	- - Of elastomers	15	C	5	5	5	5	5	
5404.12.00	- - Other, of polypropylene	15	C	5	5	5	5	5	
5404.19	- - Other:								
5404.19.10	- - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0,31 mm, for toothbrushes	0	A	0	0	0	0	0	
5404.19.90	- - - Other	15	C	5	5	5	5	5	
5404.90.00	- Other	15	C	5	5	5	5	5	
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.06	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.								
5406.00.10	- Synthetic filament yarn	5	C	5	5	5	5	5	
5406.00.20	- Artificial filament yarn	5	C	5	5	5	5	5	
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04								
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A	0	0	0	0	0	
5407.20.00	- Woven fabrics obtained from strip or the like	10	C	10	10	10	10	10	
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	E	10	10	10	10	10	
5407.4	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:								
5407.41	- -Unbleached or bleached:								
5407.41.10	- - - Of a density exceeding 70 yarns per cm^2	10	E	10	10	10	10	10	
5407.41.90	- - - Other	10	E	10	10	10	10	10	
5407.42.00	- - Dyed	10	E	10	10	10	10	10	
5407.43.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5407.44.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.5	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:								
5407.51.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5407.52.00	- - Dyed	10	E	10	10	10	10	10	
5407.53.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5407.54.00	- - Printed	10	C	10	10	10	10	10	
5407.6	- Other woven fabrics, containing 85 % or more by weight of polyester filaments:								
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	10	E	10	10	10	10	10	
5407.69.00	- - Other	10	E	10	10	10	10	10	
5407.7	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:								
5407.71	- - Unbleached or bleached:								
5407.71.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm^2	10	E	10	10	10	10	10	
5407.71.90	- - - Other	10	E	10	10	10	10	10	
5407.72	- - Dyed:								
5407.72.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm^2	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5407.72.90	- - - Other	10	E	10	10	10	10	10	
5407.73	- - Of yarns of different colours:								
5407.73.10	- - - Of a kind used in the manufacture of tyres, weighing 200 g/m² or more	0	A	0	0	0	0	0	
5407.73.90	- - - Other	10	C	10	10	10	10	10	
5407.74.00	- - Printed	15	E	10	5	10	15	5	
5407.8	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:								
5407.81.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5407.82.00	- - Dyed	10	E	10	10	10	10	10	
5407.83.00	- - Of yarns of different colours	10	C	10	10	10	10	10	
5407.84.00	- - Printed	10	E	10	10	10	10	10	
5407.9	- Other woven fabrics:								
5407.91.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5407.92.00	- - Dyed	10	E	10	10	10	10	10	
5407.93.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5407.94.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05								
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A	0	0	0	0	0	
5408.2	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:								
5408.21.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5408.22.00	- - Dyed	10	E	10	10	10	10	10	
5408.23.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5408.24.00	- - Printed	10	E	10	10	10	10	10	
5408.3	- Other woven fabrics:								
5408.31.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5408.32	- - Dyed:								
5408.32.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm^2, weighing more than 200 g/m^2	10	E	10	10	10	10	10	
5408.32.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5408.33	- - Of yarns of different colours:								
5408.33.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm^2, weighing more than 200 g/m^2	10	E	10	10	10	10	10	
5408.33.90	- - - Other	10	E	10	10	10	10	10	
5408.34.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.01	SYNTHETIC FILAMENT TOW								
5501.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5501.20.00	- Of polyesters	0	A	0	0	0	0	0	
5501.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5501.40.00	- Of polypropylene	0	A	0	0	0	0	0	
5501.90.00	- Other	0	A	0	0	0	0	0	
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A	0	0	0	0	0	
55.03	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5503.1	- Of nylon or other polyamides:								
5503.11.00	- - Of aramids	0	A	0	0	0	0	0	
5503.19.00	- - Other	0	A	0	0	0	0	0	
5503.20.00	- Of polyesters	0	A	0	0	0	0	0	
5503.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5503.40.00	- Of polypropylene	0	A	0	0	0	0	0	
5503.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5504.10.00	- Of viscose rayon	0	A	0	0	0	0	0	
5504.90.00	- Other	0	A	0	0	0	0	0	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES								
5505.10.00	- Of synthetic fibres	0	A	0	0	0	0	0	
5505.20.00	- Of artificial fibres	0	A	0	0	0	0	0	
55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING								
5506.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5506.20.00	- Of polyesters	0	A	0	0	0	0	0	
5506.30.00	- Acrylic or modacrylic	0	A	0	0	0	0	0	
5506.90.00	- Other	0	A	0	0	0	0	0	
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE								
5508.10	- Of synthetic staple fibres:								
5508.10.10	- - Not put up for retail sale	5	C	5	5	5	5	5	
5508.10.20	- - Put up for retail sale	5	C	5	5	5	5	5	
5508.20	- Of artificial staple fibres:								
5508.20.10	- - Not put up for retail sale	15	C	5	5	5	5	5	
5508.20.20	- - Put up for retail sale	15	C	5	5	5	5	5	
55.09	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								
5509.1	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:								
5509.11.00	- - Single	5	C	5	5	5	5	5	
5509.12.00	- - Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.2	- Containing 85 % or more by weight of polyester staple fibres:								
5509.21.00	- - Single	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.22.00	- - Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.3	- Containing 85 % or more by weight of staple fibres of acrylic or modacrylic:								
5509.31.00	- - Single	5	C	5	5	5	5	5	
5509.32.00	- - Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.4	- Other yarn, containing 85 % or more by weight of synthetic staple fibres:								
5509.41.00	- - Single	5	C	5	5	5	5	5	
5509.42.00	- - Multiple (folded) or cabled	5	C	5	5	5	5	5	
5509.5	- Other yarn, of polyester staple fibres:								
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	5	C	5	5	5	5	5	
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.53.00	- - Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.59.00	- - Other	5	C	5	5	5	5	5	
5509.6	- Other yarn, of acrylic or modacrylic staple fibres:								
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.62.00	- - Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.69.00	- - Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5509.9	- Other yarn:								
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5509.92.00	- - Mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5509.99.00	- - Other	5	C	5	5	5	5	5	
55.10	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE								
5510.1	- Containing 85 % or more by weight of artificial staple fibres:								
5510.11.00	- - Single	5	C	5	5	5	5	5	
5510.12.00	- - Multiple (folded) or cabled	5	C	5	5	5	5	5	
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	C	5	5	5	5	5	
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	C	5	5	5	5	5	
5510.90.00	- Other yarn	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
55.11	YARN (OTHER THAN SEWING THREAD) Of MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE								
5511.10.00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	C	5	5	5	5	5	
5511.20.00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	C	5	5	5	5	5	
5511.30.00	- Of artificial staple fibres	5	C	5	5	5	5	5	
55.12	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES								
5512.1	- Containing 85 % or more by weight of polyester staple fibres:								
5512.11.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5512.19	- - Other:								
5512.19.10	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more	5	C	5	5	5	5	5	
5512.19.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5512.2	- Containing 85 % or more by weight of staple fibres of acrylic or modacrylic:								
5512.21.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5512.29.00	- - Other	10	E	10	10	10	10	10	
5512.9	- Other:								
5512.91.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5512.99.00	- - Other	10	E	10	10	10	10	10	
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m²								
5513.1	- Unbleached or bleached:								
5513.11.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.13.00	- - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.19.00	- - Other fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5513.2	- Dyed:								
5513.21.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.23	- - Other woven fabrics of polyester staple fibres:								
5513.23.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.23.90	- - - Other	10	E	10	10	10	10	10	
5513.29.00	- - Other fabrics	10	E	10	10	10	10	10	
5513.3	- Of yarns of different colours:								
5513.31.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5513.39	- - Other fabrics:								
5513.39.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.20	- - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.39.90	- - - Other	10	E	10	10	10	10	10	
5513.4	- Printed:								
5513.41.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5513.49	- - Other fabrics:								
5513.49.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.20	- - - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5513.49.90	- - - Other	10	E	10	10	10	10	10	
55.14	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m²								
5514.1	- Unbleached or bleached:								
5514.11	- - Of polyester staple fibres, plain weave:								
5514.11.10	- - - Of a weight exceeding 200 g/m^2	10	E	10	10	10	10	10	
5514.11.90	- - - Other	10	E	10	10	10	10	10	
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.19	- - Other fabrics:								
5514.19.10	- - - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.19.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5514.2	- Dyed:								
5514.21.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	
5514.23.00	- - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.29.00	- - Other fabrics	10	E	10	10	10	10	10	
5514.30	- Of yarns of different colours:								
5514.30.10	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.30.2	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres								
5514.30.21	- - - Weighing 400 g/m² or more	5	E	5	5	5	5	5	
5514.30.29	- - - Other	10	E	10	10	10	10	10	
5514.30.30	- - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.30.90	- - Other	10	E	10	10	10	10	10	
5514.4	- Printed:								
5514.41.00	- - Of polyester staple fibres, plain weave	10	E	10	10	10	10	10	
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5514.43.00	- - Other woven fabrics of polyester staple fibres	10	E	10	10	10	10	10	
5514.49.00	- - Other fabrics	10	E	10	10	10	10	10	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES								
5515.1	- Of polyester staple fibres:								
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	10	E	10	10	10	10	10	
5515.12.00	- - Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	10	C	10	10	10	10	10	
5515.19.00	- - Other	10	E	10	10	10	10	10	
5515.2	- Of acrylic or modacrylic staple fibres:								
5515.21.00	- - Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.29.00	- - Other	10	E	10	10	10	10	10	
5515.9	- Other woven fabrics:								
5515.91.00	- - Mixed mainly or solely with man-made filaments	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5515.99	- - Other:								
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	10	E	10	10	10	10	10	
5515.99.90	- - - Other	10	E	10	10	10	10	10	
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES								
5516.1	- Containing 85 % or more by weight of artificial staple fibres:								
5516.11.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5516.12.00	- - Dyed	10	E	10	10	10	10	10	
5516.13	- - Of yarns of different colours:								
5516.13.10	- - - Weighing 400 g/m² or more	5	E	5	5	5	5	5	
5516.13.90	- - - Other	10	E	10	10	10	10	10	
5516.14.00	- - Printed	10	E	10	10	10	10	10	
5516.2	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:								
5516.21.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5516.22.00	- - Dyed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.23	- - Of yarns of different colours:								
5516.23.10	- - - Weighing 400 g/m² or more	5	E	5	5	5	5	5	
5516.23.90	- - - Other	10	E	10	10	10	10	10	
5516.24.00	- - Printed	10	E	10	10	10	10	10	
5516.3	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:								
5516.31.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5516.32.00	- - Dyed	10	E	10	10	10	10	10	
5516.33.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5516.34.00	- - Printed	10	E	10	10	10	10	10	
5516.4	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:								
5516.41.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5516.42.00	- - Dyed	10	E	10	10	10	10	10	
5516.43	- - Of yarns of different colours:								
5516.43.10	- - - Weighing 400 g/m² or more	5	E	5	5	5	5	5	
5516.43.90	- - - Other	10	E	10	10	10	10	10	
5516.44.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5516.9	- Other:								
5516.91.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
5516.92.00	- - Dyed	10	E	10	10	10	10	10	
5516.93.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
5516.94.00	- - Printed	10	E	10	10	10	10	10	
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS								
5601.10	- Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding:								
5601.10.10	- - Diapers for adults	0	A	0	0	0	0	0	
5601.10.90	- - Other	15	C	15	15	15	15	15	
5601.2	- Wadding; other articles of wadding:								
5601.21	- - Of cotton:								
5601.21.1	- - - Wadding:								
5601.21.11	- - - - Weighing 100 g/m² or more but not more than 350 g/m²	5	C	5	5	5	5	5	
5601.21.19	- - - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5601.21.2	- - - Articles of wadding:								
5601.21.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	C	5	5	5	5	5	
5601.21.29	- - - - Other	15	C	15	15	15	15	15	
5601.22	- - Of man-made fibres:								
5601.22.1	- - - Wadding:								
5601.22.11	- - - - Weighing 100 g/m² or more but not more than 350 g/m²	5	C	5	5	5	5	5	
5601.22.19	- - - - Other	0	A	0	0	0	0	0	
5601.22.2	- - - Articles of wadding:								
5601.22.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	15	C	5	5	5	5	5	
5601.22.29	- - - - Other	15	C	15	15	15	15	15	
5601.29	- - Other:								
5601.29.10	- - - Wadding:	15	C	5	5	5	5	5	
5601.29.20	- - - Articles of wadding	15	C	15	15	15	15	15	
5601.30.00	- Textile flock and dust and mill neps	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	15	C	5	5	5	5	5	
5602.2	- Other felt, not impregnated, coated, covered or laminated:								
5602.21.00	- - Of wool or fine animal hair	15	C	5	5	5	5	5	
5602.29.00	- - Of other textile materials	5	C	5	5	5	5	5	
5602.90	- Other:								
5602.90.10	- - Covered with thermoplastics, of a thickness exceeding 0,15 mm, weighing more than 350 g/m²	0	A	0	0	0	0	0	
5602.90.20	- - Impregnated	0	A	0	0	0	0	0	
5602.90.90	- - Other	15	C	5	5	5	5	5	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED								
5603.1	- Of man-made fibres:								
5603.11.00	- - Weighing not more than 25 g/m²	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5603.12.00	- - Weighing more than 25 g/m² but not more than 70 g/m²	0	A	0	0	0	0	0	
5603.13.00	- - Weighing more than 70 g/m² but not more than 150 g/m²	0	A	0	0	0	0	0	
5603.14.00	- - Weighing more than 150 g/m²	0	A	0	0	0	0	0	
5603.9	- Other:								
5603.91.00	- - Weighing not more than 25 g/m²	0	A	0	0	0	0	0	
5603.92.00	- - Weighing more than 25 g/m² but not more than 70 g/m²	0	A	0	0	0	0	0	
5603.93.00	- - Weighing more than 70 g/m² but not more than 150 g/m²	0	A	0	0	0	0	0	
5603.94.00	- - Weighing more than 150 g/m²	0	A	0	0	0	0	0	
56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS								
5604.10.00	- Rubber thread and cord, textile-covered	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5604.90	- Other:								
5604.90.10	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A	0	0	0	0	0	
5604.90.90	- - Other	10	C	10	10	10	10	10	
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A	0	0	0	0	0	
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	C	5	5	5	5	5	
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5607.2	- Of sisal or other textile fibres of the genus *Agave*:								
5607.21.00	- - Binder or baler twine	15	E	15	15	15	15	15	
5607.29.00	- - Other	15	E	15	15	15	15	15	
5607.4	- Of polyethylene or polypropylene:								
5607.41.00	- - Binder or baler twine	15	E	15	15	15	15	15	
5607.49.00	- - Other	15	E	15	15	15	15	15	
5607.50.00	- Of other synthetic fibres	15	E	15	15	15	15	15	
5607.90	- Other:								
5607.90.10	- - Of jute or of other textile bast fibres of heading 53.03	15	C	15	15	15	15	15	
5607.90.90	- - Other	15	C	15	15	15	15	15	
56.08	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS								
5608.1	- Of man-made textile materials:								
5608.11.00	- - Made up fishing nets	15	C	5	5	5	5	5	
5608.19.00	- - Other	15	C	15	15	15	15	15	
5608.90.00	- Other	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C	15	15	15	15	15	
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP								
5701.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
5701.90.00	- Of other textile materials	15	E	15	15	15	15	15	
57.02	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS								
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	E	15	15	15	15	15	
5702.20.00	- Floor coverings of coconut fibres (coir)	15	E	15	15	15	15	15	
5702.3	- Other, of pile construction, not made up:								
5702.31.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.32.00	- - Of man-made textile materials	15	E	15	15	15	15	15	
5702.39.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5702.4	- Other, of pile construction, made up:								
5702.41.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.42.00	- - Of man-made textile materials	15	E	15	15	15	15	15	
5702.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
5702.50	- Other, not of pile construction, not made up:								
5702.50.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.50.20	- - Of man-made textile materials	15	E	15	15	15	15	15	
5702.50.90	- - Other	15	E	15	15	15	15	15	
5702.9	- Other, not of pile construction, made up:								
5702.91.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
5702.92.00	- - Of man-made textile materials	15	E	15	15	15	15	15	
5702.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP								
5703.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5703.20.00	- Of nylon or other polyamides	15	E	15	15	15	15	15	
5703.30.00	- Of other man-made textile materials	15	E	15	15	15	15	15	
5703.90.00	- Of other textile materials	15	E	15	15	15	15	15	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP								
5704.10.00	- Having a maximum surface area of 0,3 m²	15	E	15	15	15	15	15	
5704.90.00	- Other	15	E	15	15	15	15	15	
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	E	15	15	15	15	15	
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06								
5801.10.00	- Of wool or fine animal hair	10	C	10	10	10	10	10	
5801.2	- Of cotton:								
5801.21.00	- - Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.22.00	- - Cut corduroy	20	C	0	20	10	10	5	
5801.23	- - Other weft pile fabrics								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5801.23.10	- - - With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.23.90	- - - Other	10	C	10	10	10	10	10	
5801.24.00	- - Warp pile fabrics, épinglé (uncut)	10	C	10	10	10	10	10	
5801.25	- - Warp pile fabrics, cut:								
5801.25.10	- - - With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5801.25.90	- - - Other	10	C	10	10	10	10	10	
5801.26.00	- - Chenille fabrics	10	C	10	10	10	10	10	
5801.3	- Of man-made fibres:								
5801.31.00	- - Uncut weft pile fabrics	10	C	10	10	10	10	10	
5801.32.00	- - Cut corduroy	20	C	0	20	10	10	5	
5801.33.00	- - Other weft pile fabrics	10	C	10	10	10	10	10	
5801.34	- - Warp pile fabrics, épinglé (uncut)								
5801.34.10	- - - For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5801.34.90	- - - Other	10	C	10	10	10	10	10	
5801.35	- - Warp pile fabrics, cut:								
5801.35.10	- - - With pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5801.35.20	- - - Other, in the piece, of a width exceeding 350 cm, weighing more than 130 g/m²	10	C	10	10	10	10	10	
5801.35.90	- - - Other	10	C	10	0	10	10	10	
5801.36.00	- - Chenille fabrics	10	C	10	10	10	10	10	
5801.90.00	- Of other textile materials	10	C	10	10	10	10	10	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03								
5802.1	- Terry towelling and similar woven terry fabrics, of cotton:								
5802.11.00	- - Unbleached	10	E	10	10	10	10	10	
5802.19.00	- - Other	10	E	10	10	10	10	10	
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	E	10	10	10	10	10	
5802.30.00	- Tufted textile fabrics	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
58.03	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06								
5803.00.10	- Of cotton	10	E	10	10	10	10	10	
5803.00.90	- Other	10	E	10	10	10	10	10	
58.04	TULLES AND OTHER NET FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06								
5804.10.00	- Tulles and other net fabrics	10	E	10	10	10	10	10	
5804.2	- Mechanically made lace:								
5804.21.00	- - Of man-made fibres	10	E	10	10	10	10	10	
5804.29.00	- - Of other textile materials	10	E	10	10	10	10	10	
5804.30.00	- Hand-made lace	10	E	10	10	10	10	10	
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
58.06	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)								
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:								
5806.10.10	- - Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	C	10	10	10	10	10	
5806.10.20	- - For closing by pressure ("Velcro")	0	A	0	0	0	0	0	
5806.10.90	- - Other	10	C	10	10	10	10	10	
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	E	10	10	10	10	10	
5806.3	- Other woven fabrics:								
5806.31	- - Of cotton:								
5806.31.10	- - - Of a density exceeding 75 yarns per cm^2	5	C	5	5	5	5	5	
5806.31.90	- - - Other	10	C	10	10	10	10	10	
5806.32	- - Of man-made fibres:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5806.32.10	- - - Of polyamides, of a density exceeding 75 yarns per cm^2	5	C	5	5	5	5	5	
5806.32.90	- - - Other	10	C	10	10	10	10	10	
5806.39.00	- - Of other textile materials	10	C	10	10	10	10	10	
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C	10	10	10	10	10	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED								
5807.10.00	- Woven	10	E	10	10	10	10	10	
5807.90.00	- Other	10	E	10	10	10	10	10	
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES								
5808.10.00	- Braids in the piece	10	C	10	10	10	10	10	
5808.90.00	- Other	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	C	10	10	10	10	10	
58.10	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS								
5810.10.00	- Embroidery without visible ground	10	C	10	10	10	10	10	
5810.9	- Other embroidery:								
5810.91.00	- - Of cotton	10	C	10	10	10	10	10	
5810.92.00	- - Of man-made fibres	10	C	10	10	10	10	10	
5810.99.00	- - Of other textile materials	10	E	10	10	10	10	10	
58.11	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10								
5811.00.10	- Of dipped fabrics	10	C	10	10	10	10	10	
5811.00.90	- Other	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS								
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	C	5	5	5	5	5	
5901.90.00	- Other	15	C	5	5	5	5	5	
59.02	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON								
5902.10.00	- Of nylon or other polyamides	0	A	0	0	0	0	0	
5902.20.00	- Of polyesters	0	A	0	0	0	0	0	
5902.90.00	- Other	0	A	0	0	0	0	0	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02								
5903.10.00	- With poly(vinyl chloride)	5	C	5	5	5	5	5	
5903.20.00	- With polyurethane	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5903.90	- Other:								
5903.90.10	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	C	5	5	5	5	5	
5903.90.20	- - Other, of polyamides, of a density exceeding 35 yarns per cm^2	5	C	5	5	5	5	5	
5903.90.30	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	C	10	10	10	10	10	
5903.90.90	- - Other	10	C	10	10	10	10	10	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE								
5904.10.00	- Linoleum	0	A	0	0	0	0	0	
5904.90.00	- Other	10	C	10	10	10	10	10	
5905.00.00	TEXTILE WALL COVERINGS	10	C	10	10	10	10	10	
59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02								
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5906.9	- Other:								
5906.91.00	- - Knitted or crocheted	10	C	10	10	10	10	10	
5906.99	- - Other:								
5906.99.10	- - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m²	5	C	5	5	5	5	5	
5906.99.20	- - - Flannel	10	C	10	10	10	10	10	
5906.99.30	- - - Rubberised nylon fabrics of a kind used in the manufacture of tyres	0	A	0	0	0	0	0	
5906.99.90	- - - Other	10	C	10	10	10	10	10	
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10	C	10	0	10	10	10	
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A	0	0	0	0	0	
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A	0	0	0	0	0	
59.11	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER								
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	E	5	5	5	5	5	
5911.20.00	- Bolting cloth, whether or not made up	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
5911.3	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):								
5911.31.00	- - Weighing less than 650 g/m^2	0	A	0	0	0	0	0	
5911.32.00	- - Weighing 650 g/m² of more	0	A	0	0	0	0	0	
5911.40.00	- Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A	0	0	0	0	0	
5911.90.00	- Other	0	A	0	0	0	0	0	
60.01	PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED								
6001.10.00	- "Long pile" fabrics	10	E	10	10	10	10	10	
6001.2	- Looped pile fabrics:								
6001.21.00	- - Of cotton	10	E	10	10	10	10	10	
6001.22.00	- - Of man-made fibres	10	E	10	10	10	10	10	
6001.29.00	- - Of other textile materials	10	E	10	10	10	10	10	
6001.9	- Other:								
6001.91	- - Of cotton:								
6001.91.10	- - - With pile fibres of a length exceeding 3 mm	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6001.91.90	- - - Other	10	E	10	10	10	10	10	
6001.92	- - Of man-made fibres:								
6001.92.10	- - - With pile fibres of a length exceeding 3 mm	15	E	10	5	10	15	5	
6001.92.90	- - - Other	10	E	10	10	10	10	10	
6001.99.00	- - Of other textile materials	10	E	10	10	10	10	10	
60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								
6002.40	- Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6002.40.1	- - With polyurethane ("lycra"):								
6002.40.11	- - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A	0	0	0	0	0	
6002.40.19	- - - Other	10	E	10	10	10	10	10	
6002.40.90	- - Other	10	E	10	10	10	10	10	
6002.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02								
6003.10.00	- Of wool or fine animal hair	10	E	10	10	10	10	10	
6003.20.00	- Of cotton	10	E	10	10	10	10	10	
6003.30.00	- Of synthetic fibres	10	E	10	10	10	10	10	
6003.40.00	- Of artificial fibres	10	E	10	10	10	10	10	
6003.90.00	- Other	10	E	10	10	10	10	10	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01								
6004.10	- Containing by weight 5 % or more of elastomeric yarn, without rubber thread:								
6004.10.10	- - With polyurethane ("lycra")	5	C	5	5	5	5	5	
6004.10.90	- - Other	10	E	10	10	10	10	10	
6004.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04								
6005.2	- Of cotton:								
6005.21.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6005.22.00	- - Dyed	10	E	10	10	10	10	10	
6005.23.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6005.24.00	- - Printed	10	E	10	10	10	10	10	
6005.3	- Of synthetic fibres:								
6005.31.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6005.32.00	- - Dyed	10	E	10	10	10	10	10	
6005.33.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6005.34.00	- - Printed	10	E	10	10	10	10	10	
6005.4	- Of artificial fibres:								
6005.41.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6005.42.00	- - Dyed	10	E	10	10	10	10	10	
6005.43.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6005.44.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6005.90	- Other:								
6005.90.10	- - Of wool or fine animal hair	10	E	10	10	10	10	10	
6005.90.90	- - Other	10	E	10	10	10	10	10	
60.06	OTHER KNITTED OR CROCHETED FABRICS								
6006.10.00	- Of wool or fine animal hair	10	E	10	10	10	10	10	
6006.2	- Of cotton:								
6006.21.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6006.22.00	- - Dyed	10	E	10	10	10	10	10	
6006.23.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6006.24.00	- - Printed	10	E	10	10	10	10	10	
6006.3	- Of synthetic fibres:								
6006.31.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6006.32.00	- - Dyed	10	E	10	10	10	10	10	
6006.33.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6006.34.00	- - Printed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6006.4	- Of artificial fibres:								
6006.41.00	- - Unbleached or bleached	10	E	10	10	10	10	10	
6006.42.00	- - Dyed	10	E	10	10	10	10	10	
6006.43.00	- - Of yarns of different colours	10	E	10	10	10	10	10	
6006.44.00	- - Printed	10	E	10	10	10	10	10	
6006.90.00	- Other	10	E	10	10	10	10	10	
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03								
6101.20.00	- Of cotton	15	E	15	15	15	15	15	
6101.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6101.90	- Of other textile materials:								
6101.90.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6101.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04								
6102.10.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6102.20.00	- Of cotton	15	E	15	15	15	15	15	
6102.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6102.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED								
6103.10	- Suits (two-piece or three-piece):								
6103.10.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.10.20	- Of synthetic fibres	15	E	15	15	15	15	15	
6103.10.90	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6103.2	- Ensembles:								
6103.22.00	- - Of cotton	15	E	15	15	15	15	15	
6103.23.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6103.29	- - Of other textile materials:								
6103.29.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.29.90	- - - Other	15	E	15	15	15	15	15	
6103.3	- Jackets and blazers:								
6103.31.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.32.00	- - Of cotton	15	E	15	15	15	15	15	
6103.33.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6103.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6103.4	- Trousers, bib and brace overalls, breeches and shorts:								
6103.41.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6103.42.00	- - Of cotton	15	E	15	15	15	15	15	
6103.43.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6103.49.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED								
6104.1	- Suits:								
6104.13.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6104.19	- - Of other textile materials:								
6104.19.10	- - - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.19.20	- - - Of cotton	15	E	15	15	15	15	15	
6104.19.90	- - - Other	15	E	15	15	15	15	15	
6104.2	- Ensembles:								
6104.22.00	- - Of cotton	15	E	15	15	15	15	15	
6104.23.00	- -Of synthetic fibres	15	E	15	15	15	15	15	
6104.29	- - Of other textile materials:								
6104.29.10	- - - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.29.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.3	- Jackets and blazers:								
6104.31.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.32.00	- - Of cotton	15	C	15	15	15	15	15	
6104.33.00	- - Of synthetic fibres	15	C	15	15	15	15	15	
6104.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6104.4	Dresses:								
6104.41.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.42.00	- - Of cotton	15	E	15	15	15	15	15	
6104.43.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6104.44.00	- - Of artificial fibres	15	E	15	15	15	15	15	
6104.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
6104.5	- Skirts and divided skirts:								
6104.51.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.52.00	- - Of cotton	15	E	15	15	15	15	15	
6104.53.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6104.59.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6104.6	- Trousers, bib and brace overalls, breeches and shorts:								
6104.61.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6104.62.00	- - Of cotton	15	C	15	15	15	15	15	
6104.63.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6104.69.00	- - Of other textile materials	15	E	15	15	15	15	15	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED								
6105.10.00	- Of cotton	15	C	15	15	15	15	15	
6105.20.00	- Of man-made fibres	15	E	15	15	15	15	15	
6105.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED								
6106.10.00	- Of cotton	15	C	15	15	15	15	15	
6106.20.00	- Of man-made fibres	15	C	15	15	15	15	15	
6106.90.00	- Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6107.1	- Underpants and briefs :								
6107.11.00	- - Of cotton	15	E	15	15	15	15	15	
6107.12.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6107.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6107.2	- Nightshirts and pyjamas:								
6107.21.00	- - Of cotton	15	E	15	15	15	15	15	
6107.22.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6107.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6107.9	- Other:								
6107.91.00	- - Of cotton	15	E	15	15	15	15	15	
6107.99	- - Of other textile materials:								
6107.99.10	- - Of man-made fibres	15	E	15	15	15	15	15	
6107.99.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6108.1	- Slips and petticoats:								
6108.11.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6108.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6108.2	− Briefs and panties:								
6108.21.00	- - Of cotton	15	E	15	15	15	15	15	
6108.22.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6108.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6108.3	- Nightdresses and pyjamas:								
6108.31.00	- - Of cotton	15	E	15	15	15	15	15	
6108.32.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6108.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6108.9	- Other:								
6108.91.00	- - Of cotton	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6108.92.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6108.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
61.09	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED								
6109.10.00	- Of cotton	15	E	15	15	15	15	15	
6109.90.00	- Of other textile materials	15	C	15	15	15	15	15	
61.10	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED								
6110.1	- Of wool or fine animal hair:								
6110.11.00	- - Of wool	15	E	15	15	15	15	15	
6110.12.00	- - Of Kashmir (cashmere) goats	15	E	15	15	15	15	15	
6110.19.00	- - Other	15	E	15	15	15	15	15	
6110.20.00	- Of cotton	15	E	15	15	15	15	15	
6110.30.00	- Of man-made fibres	15	C	15	15	15	15	15	
6110.90.00	- Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED								
6111.20.00	- Of cotton	15	E	15	15	15	15	15	
6111.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6111.90	- Of other textile materials:								
6111.90.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6111.90.90	- - Other	15	E	15	15	15	15	15	
61.12	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED								
6112.1	- Track suits:								
6112.11.00	- - Of cotton	15	E	15	15	15	15	15	
6112.12.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6112.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6112.20.00	- Overalls and ski suits	15	E	15	15	15	15	15	
6112.3	- Men's or boys' swimwear:								
6112.31.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6112.39.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6112.4	- Women's or girls' swimwear::								
6112.41.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6112.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	E	15	15	15	15	15	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED								
6114.20.00	- Of cotton	15	E	15	15	15	15	15	
6114.30.00	- Of man-made fibres	15	E	15	15	15	15	15	
6114.90.00	- Of other textile materials	15	E	15	15	15	15	15	
61.15	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS), KNITTED OR CROCHETED								
6115.10	- Pantyhose, tights, stockings and graduated compression hosiery (for example, stockings for varicose veins):								
6115.10.10	- - Stockings for varicose veins	0	A	0	0	0	0	0	
6115.10.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6115.2	- Other pantyhose and tights:								
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	15	E	15	15	15	15	15	
6115.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	E	15	15	15	15	15	
6115.9	- Other:								
6115.94.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6115.95.00	- - Of cotton	15	E	15	15	15	15	15	
6115.96.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6115.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED								
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	E	15	15	15	15	15	
6116.9	- Other:								
6116.91.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6116.92.00	- - Of cotton	15	E	15	15	15	15	15	
6116.93.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6116.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
61.17	OTHER MADE-UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES								
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	E	15	15	15	15	15	
6117.80	- Other clothing accessories:								
6117.80.10	- - Kneepads and shin guards, other than for sports	0	A	0	0	0	0	0	
6117.80.20	- - Ties, bow ties and cravats	15	E	15	15	15	15	15	
6117.80.90	- - Other	15	E	15	15	15	15	15	
6117.90.00	- Parts	15	E	15	15	15	15	15	
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6201.1	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
6201.11.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.12.00	- - Of cotton	15	E	15	15	15	15	15	
6201.13.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6201.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6201.9	- Other:								
6201.91.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6201.92.00	- - Of cotton	15	E	15	15	15	15	15	
6201.93.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6201.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04								
6202.1	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
6202.11.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.12.00	- - Of cotton	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6202.13.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6202.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6202.9	- Other:								
6202.91.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6202.92.00	- - Of cotton	15	E	15	15	15	15	15	
6202.93.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6202.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)								
6203.1	- Suits (two-piece or three-piece):								
6203.11.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.12.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6203.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6203.2	- Ensembles:								
6203.22.00	- - Of cotton	15	E	15	15	15	15	15	
6203.23.00	- - Of synthetic fibres	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6203.29	- - Of other textile materials:								
6203.29.10	- - - Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.29.90	- - - Other	15	E	15	15	15	15	15	
6203.3	- Jackets and blazers:								
6203.31.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6203.32.00	- - Of cotton	15	E	15	15	15	15	15	
6203.33.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6203.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6203.4	- Trousers, bib and brace overalls, breeches and shorts:								
6203.41.00	- - Of wool or fine animal hair	15	C	15	15	15	15	15	
6203.42.00	- - Of cotton	15	C	15	15	15	15	15	
6203.43.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6203.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
62.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)								
6204.1	- Suits:								
6204.11.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.12.00	- - Of cotton	15	E	15	15	15	15	15	
6204.13.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6204.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6204.2	- Ensembles:								
6204.21.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.22.00	- - Of cotton	15	E	15	15	15	15	15	
6204.23.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6204.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6204.3	- Jackets and blazers:								
6204.31.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.32.00	- - Of cotton	15	C	15	15	15	15	15	
6204.33.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6204.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6204.4	- Dresses:								
6204.41.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.42.00	- - Of cotton	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6204.43.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6204.44.00	- - Of artificial fibres	15	E	15	15	15	15	15	
6204.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
6204.5	- Skirts and divided skirts:								
6204.51.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.52.00	- - Of cotton	15	C	15	15	15	15	15	
6204.53.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6204.59.00	- - Of other textile materials	15	E	15	15	15	15	15	
6204.6	- Trousers, bib and brace overalls, breeches and shorts:								
6204.61.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6204.62.00	- - Of cotton	15	C	15	15	15	15	15	
6204.63.00	- - Of synthetic fibres	15	C	15	15	15	15	15	
6204.69.00	- - Of other textile materials	15	C	15	15	15	15	15	
62.05	MEN'S OR BOYS' SHIRTS								
6205.20.00	- Of cotton	15	C	15	15	15	15	15	
6205.30.00	- Of man-made fibres	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6205.90	- Of other textile materials:								
6205.90.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6205.90.90	- - Other	15	E	15	15	15	15	15	
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES								
6206.10.00	- Of silk or silk waste	15	E	15	15	15	15	15	
6206.20.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6206.30.00	- Of cotton	15	C	15	15	15	15	15	
6206.40.00	- Of man-made fibres	15	C	15	15	15	15	15	
6206.90.00	- Of other textile materials	15	E	15	15	15	15	15	
62.07	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES								
6207.1	- Underpants and briefs:								
6207.11.00	- - Of cotton	15	E	15	15	15	15	15	
6207.19.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6207.2	- Nightshirts and pyjamas:								
6207.21.00	- - Of cotton	15	E	15	15	15	15	15	
6207.22.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6207.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6207.9	- Other:								
6207.91.00	- - Of cotton	15	E	15	15	15	15	15	
6207.99	- - Of other textile materials:								
6207.99.10	- - - Of man-made fibres	15	E	15	15	15	15	15	
6207.99.90	- - - Other	15	E	15	15	15	15	15	
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES								
6208.1	- Slips and petticoats:								
6208.11.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6208.19.00	- - Of other textile materials	15	E	15	15	15	15	15	
6208.2	- Nightdresses and pyjamas:								
6208.21.00	- - Of cotton	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6208.22.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6208.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6208.9	- Other:								
6208.91.00	- - Of cotton	15	E	15	15	15	15	15	
6208.92.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6208.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
62.09	BABIES' GARMENTS AND CLOTHING ACCESSORIES								
6209.20.00	- Of cotton	15	E	15	15	15	15	15	
6209.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6209.90	- Of other textile materials:								
6209.90.10	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6209.90.90	- - Other	15	E	15	15	15	15	15	
62.10	GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07								
6210.10	- Of products of heading 56.02 or 56.03:								
6210.10.10	- - Disposable sterilised overalls	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6210.10.90	- - Other	15	E	15	15	15	15	15	
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	E	15	15	15	15	15	
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	E	15	15	15	15	15	
6210.40.00	- Other men's or boys' garments	15	E	15	15	15	15	15	
6210.50.00	- Other women's or girls' garments	15	E	15	15	15	15	15	
62.11	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS								
6211.1	- Swimwear:								
6211.11.00	- - Men's or boys'	15	E	15	15	15	15	15	
6211.12.00	- - Women's or girls'	15	E	15	15	15	15	15	
6211.20.00	- Overalls and ski suits	15	E	15	15	15	15	15	
6211.3	- Other garments, men's or boys':								
6211.32.00	- - Of cotton	15	C	15	15	15	15	15	
6211.33.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6211.39.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6211.4	- Other women's or girls' garments:								
6211.41.00	- - Of wool or fine animal hair	15	E	15	15	15	15	15	
6211.42.00	- - Of cotton	15	E	15	15	15	15	15	
6211.43.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6211.49.00	- - Of other textile materials	15	E	15	15	15	15	15	
62.12	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED								
6212.10.00	- Brassieres	15	C	15	15	15	15	15	
6212.20.00	- Girdles and panty girdles	15	E	15	15	15	15	15	
6212.30.00	- Corselettes	15	E	15	15	15	15	15	
6212.90.00	- Other	15	E	15	15	15	15	15	
62.13	HANDKERCHIEFS								
6213.20.00	- Of cotton	15	E	15	15	15	15	15	
6213.90.00	- Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE								
6214.10.00	- Of silk or silk waste	15	E	15	15	15	15	15	
6214.20.00	- Of wool or fine animal hair	15	E	15	15	15	15	15	
6214.30.00	- Of synthetic fibres	15	E	15	15	15	15	15	
6214.40.00	- Of artificial fibres	15	E	15	15	15	15	15	
6214.90.00	- Of other textile materials	15	E	15	15	15	15	15	
62.15	TIES, BOW TIES AND CRAVATS								
6215.10.00	- Of silk or silk waste	15	C	15	15	15	15	15	
6215.20.00	- Of man-made fibres	15	E	15	15	15	15	15	
6215.90.00	- Of other textile materials	15	E	15	15	15	15	15	
6216.00.00	GLOVES, MITTENS AND MITTS	25	E	15	15	15	15	15	
62.17	OTHER MADE-UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12								
6217.10.00	- Clothing accessories	15	C	15	15	15	15	15	
6217.90.00	- Parts	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. OTHER MADE-UP TEXTILE ARTICLES								
63.01	BLANKETS								
6301.10.00	- Electric blankets	15	E	15	15	15	15	15	
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E	15	15	15	15	15	
6301.30.00	- Blankets (other than electric blankets) of cotton	15	E	15	15	15	15	15	
6301.40.00	- Blankets (other than electric blankets) of synthetic fibres	15	E	15	15	15	15	15	
6301.90.00	- Other blankets	15	E	15	15	15	15	15	
63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN								
6302.10.00	- Bed linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.2	- Other bed linen, printed:								
6302.21.00	- - Of cotton	15	E	15	15	15	15	15	
6302.22.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6302.29.00	- - Of other textile materials	15	E	15	15	15	15	15	
6302.3	- Other bed linen:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6302.31.00	- - Of cotton	15	E	15	15	15	15	15	
6302.32.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6302.39.00	- - Of other textile materials	15	E	15	15	15	15	15	
6302.40.00	- Table linen, knitted or crocheted	15	E	15	15	15	15	15	
6302.5	- Other table linen:								
6302.51.00	- - Of cotton	15	E	15	15	15	15	15	
6302.53.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6302.59	- - Of other textile materials:								
6302.59.10	- - - Of linen	15	E	15	15	15	15	15	
6302.59.90	- - - Other	15	E	15	15	15	15	15	
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	E	15	15	15	15	15	
6302.9	- Other:								
6302.91.00	- - Of cotton	15	E	15	15	15	15	15	
6302.93.00	- - Of man-made fibres	15	E	15	15	15	15	15	
6302.99	- - Of other textile materials:								
6302.99.10	- - - Of linen	15	E	15	15	15	15	15	
6302.99.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
63.03	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAINS OR BED VALANCES								
6303.1	- Knitted or crocheted:								
6303.12.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6303.19	- - Of other textile materials:								
6303.19.10	- - - Of Cotton	15	E	15	15	15	15	15	
6303.19.90	- - - Other	15	E	15	15	15	15	15	
6303.9	- Other:								
6303.91.00	- - Of cotton	15	E	15	15	15	15	15	
6303.92.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6303.99.00	- - Of other textile materials	15	E	15	15	15	15	15	
63.04	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04								
6304.1	- Bedspreads:								
6304.11.00	- - Knitted or crocheted	15	E	15	15	15	15	15	
6304.19.00	- - Other	15	E	15	15	15	15	15	
6304.9	- Other:								
6304.91.00	- - Knitted or crocheted	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6304.92.00	- - Not knitted or crocheted, of cotton	15	E	15	15	15	15	15	
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	15	E	15	15	15	15	15	
6304.99.00	- - Not knitted or crocheted, of other textile materials	15	E	15	15	15	15	15	
63.05	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS								
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	15	E	15	15	15	15	15	
6305.20.00	- Of cotton	15	E	15	15	15	15	15	
6305.3	- Of man-made textile materials:								
6305.32.00	- - Flexible intermediate bulk containers	15	E	15	15	15	15	15	
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	15	E	15	15	15	15	15	
6305.39.00	- - Other	15	E	15	15	15	15	15	
6305.90.00	- Of other textile materials	15	E	15	15	15	15	15	
63.06	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS								
6306.1	- Tarpaulins, awnings and sunblinds:								
6306.12.00	- - Of synthetic fibres	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6306.19	- - Of other textile materials:								
6306.19.10	- - - Of Cotton	15	E	15	15	15	15	15	
6306.19.90	- - - Other	15	E	15	15	15	15	15	
6306.2	- Tents:								
6306.22.00	- - Of synthetic fibres	15	E	15	15	15	15	15	
6306.29	- - Of other textile materials:								
6306.29.10	- - - Of cotton	15	E	15	15	15	15	15	
6306.29.90	- - - Other	15	E	15	15	15	15	15	
6306.30	- Sails:								
6306.30.10	- - Of synthetic fibres	15	E	15	15	15	15	15	
6306.30.90	- - Of other textile materials	15	E	15	15	15	15	15	
6306.40.00	- Pneumatic mattresses	15	E	15	15	15	15	15	
6306.9	- Other:								
6306.91.00	- - Of cotton	15	E	15	15	15	15	15	
6306.99.00	- - Of other textile materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS								
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	E	15	15	15	15	15	
6307.20.00	- Life jackets and lifebelts	0	A	0	0	0	0	0	
6307.90	- Other:								
6307.90.10	- - Safety belts	0	A	0	0	0	0	0	
6307.90.20	- - Disposable masks	0	A	0	0	0	0	0	
6307.90.30	- - Safety reflective strip	0	A	0	0	0	0	0	
6307.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. SETS								
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	C	15	15	15	15	15	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS								
63.09	WORN CLOTHING AND OTHER WORN ARTICLES								
6309.00.10	- Footwear	15	E	15	15	15	15	15	
6309.00.90	- Other	15	C	15	15	15	15	15	
63.10	USED OR NEW RAGS; SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS								
6310.10.00	- Sorted	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6310.90	- Other:								
6310.90.10	- - Containing 80 % or more by weight of polyesters	10	E	10	10	0	10	5	
6310.90.20	- - Containing 80 % or more by weight of acrylic fibres	10	E	10	10	0	10	5	
6310.90.90	- - Other	10	E	10	10	10	10	10	
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES								
6401.10.00	- Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6401.9	- Other footwear:								
6401.92.00	- - Covering the ankle but not covering the knee	15	H	15	15	15	15	15	
6401.99	- - Other:								
6401.99.10	- - - Covering the knee	15	E	15	15	15	15	15	
6401.99.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS								
6402.1	- Sports footwear:								
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	
6402.19.00	- - Other	15	E	15	15	15	15	15	
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	E	15	15	15	15	15	
6402.9	- Other footwear:								
6402.91	- - Covering the ankle:								
6402.91.10	- - - Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.91.90	- - - Other	15	E	15	15	15	15	15	
6402.99	- - Other:								
6402.99.10	- - - Footwear incorporating a protective metal toecap	15	E	15	15	15	15	15	
6402.99.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
64.03	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER								
6403.1	- Sports footwear:								
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A	15	15	15	15	15	
6403.19.00	- - Other	15	E	15	15	15	15	15	
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	H	15	15	15	15	15	
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	E	15	15	15	15	15	
6403.5	- Other footwear with outer soles of leather:								
6403.51.00	- - Covering the ankle:	15	H	15	15	15	15	15	
6403.59.00	- - Other	15	H	15	15	15	15	15	
6403.9	- Other footwear:								
6403.91	- - Covering the ankle:								
6403.91.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.91.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6403.99	- - Other:								
6403.99.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E	15	15	15	15	15	
6403.99.90	- - - Other	15	H	15	15	15	15	15	
64.04	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS								
6404.1	- Footwear with outer soles of rubber or plastics:								
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	E	15	15	15	15	15	
6404.19	- - Other:								
6404.19.10	- - - Overshoes with outer soles of plastics	20	E	0	20	15	15	10	
6404.19.90	- - - Other	15	E	15	15	15	15	15	
6404.20.00	- Footwear with outer soles of leather or composition leather	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
64.05	OTHER FOOTWEAR								
6405.10.00	- With uppers of leather or composition leather	15	H	15	15	15	15	15	
6405.20.00	- With uppers of textile materials	15	E	15	15	15	15	15	
6405.90.00	- Other	15	H	15	15	15	15	15	
64.06	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF								
6406.10	- Uppers and parts thereof, other than stiffeners and hard toe caps:								
6406.10.10	- - Toe caps	10	E	10	10	10	10	10	
6406.10.90	- - Other	10	E	10	10	10	10	10	
6406.20.00	- Outer soles and heels, of rubber or plastics	10	E	5	10	10	5	5	
6406.9	- Other:								
6406.91	- - Of wood:								
6406.91.10	- - - Outer soles and heels	10	E	5	10	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6406.91.20	- - - Arch supports of birch, formed under pressure and by heat	0	A	0	0	0	0	0	
6406.91.90	- - - Other	0	A	0	0	0	0	0	
6406.99	- - Of other materials:								
6406.99.10	- - - Outer soles and heels, other than of rubber, plastics or wood	10	E	5	10	10	5	5	
6406.99.20	- - - Removable in-soles, heel cushions and similar articles	10	E	5	10	10	5	5	
6406.99.90	- - - Other	10	E	5	10	10	5	5	
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	15	C	5	5	5	5	5	
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	15	C	5	5	5	5	5	
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
65.05	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED								
6505.10.00	- Hair-nets	15	E	15	15	15	15	15	
6505.90	- Other:								
6505.90.10	- - Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	15	E	15	15	15	15	15	
6505.90.90	- - Other	15	E	15	15	15	15	15	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED								
6506.10	- Safety headgear:								
6506.10.10	- - Of plastics, whether or not reinforced with glass fibres or other materials	15	E	15	15	15	15	15	
6506.10.90	- - Other	15	E	15	15	15	15	15	
6506.9	- Other:								
6506.91.00	- - Of rubber or of plastic	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6506.99	- - Of other materials:								
6506.99.10	- - - Of furskin	15	E	15	15	15	15	15	
6506.99.90	- - - Other	15	E	15	15	15	15	15	
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	15	E	5	5	5	5	5	
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING- STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)								
6601.10.00	- Garden or similar umbrellas	15	E	15	15	15	15	15	
6601.9	- Other:								
6601.91.00	- - Having a telescopic shaft	15	E	15	15	15	15	15	
6601.99.00	- - Other	15	E	15	15	15	15	15	
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02								
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5	E	5	5	5	5	5	
6603.90.00	- Other	15	E	5	5	5	5	5	
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	E	15	15	15	15	15	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT								
6702.10.00	- Of plastic	15	E	15	15	15	15	15	
6702.90.00	- Of other materials	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
67.03	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKES								
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	5	A	5	5	5	5	5	
6703.00.90	- Other	15	C	15	15	15	15	15	
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED								
6704.1	- Of synthetic textile materials:								
6704.11.00	- - Complete wigs	15	C	15	15	15	15	15	
6704.19.00	- - Other	15	C	15	15	15	15	15	
6704.20.00	- Of human hair	15	C	15	15	15	15	15	
6704.90.00	- Of other materials	15	C	15	15	15	15	15	
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
68.02	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)								
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E	15	15	15	15	15	
6802.2	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:								
6802.21.00	- - Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.23.00	- - Granite	15	E	15	15	15	15	15	
6802.29	- Other stone:								
6802.29.10	- - - Other calcareous stone	15	E	15	15	15	15	15	
6802.29.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6802.9	- Other:								
6802.91.00	- - Marble, travertine and alabaster	15	E	15	15	15	15	15	
6802.92.00	- - Other calcareous stone	15	E	15	15	15	15	15	
6802.93.00	- - Granite	15	E	15	15	15	15	15	
6802.99.00	- - Other stone	15	E	15	15	15	15	15	
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	15	E	5	5	5	5	5	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS								
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	0	A	0	0	0	0	0	
6804.2	- Other millstones, grindstones, grinding wheels and the like:								
6804.21.00	- - Of agglomerated synthetic or natural diamond	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6804.22.00	- - Of other agglomerated abrasives or of ceramics	0	A	0	0	0	0	0	
6804.23.00	- - Of natural stone	0	A	0	0	0	0	0	
6804.30.00	- Hand sharpening or polishing stones	0	A	0	0	0	0	0	
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP								
6805.10.00	- On a base of woven textile fabric only	10	E	10	10	10	10	10	
6805.20	- On a base of paper or paperboard only:								
6805.20.10	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E	10	10	10	10	10	
6805.20.90	- - Other	10	E	10	10	10	10	10	
6805.30.00	- On a base of other materials	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
68.06	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MATERIALS, OTHER THAN THOSE OF HEADING 68.11, 68.12 OR OF CHAPTER 69								
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A	0	0	0	0	0	
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A	0	0	0	0	0	
6806.90.00	- Other	0	A	0	0	0	0	0	
68.07	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)								
6807.10.00	- In rolls	5	C	5	5	5	5	5	
6807.90.00	- Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E	15	15	15	15	15	
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER								
6809.1	- Boards, sheets, panels, tiles and similar articles, not ornamented:								
6809.11.00	- - Faced or reinforced with paper or paperboard only	5	E	5	5	5	5	5	
6809.19.00	- - Other	15	E	15	15	15	15	15	
6809.90.00	- Other articles	15	E	15	15	15	15	15	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED								
6810.1	- Tiles, flagstones, bricks and similar articles:								
6810.11.00	- - Building blocks and bricks	15	E	15	15	15	15	15	
6810.19.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6810.9	- Other articles:								
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	E	15	15	15	15	15	
6810.99.00	- - Other	15	E	15	15	15	15	15	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE								
6811.40	- Containing asbestos								
6811.40.10	- - Corrugated sheets	15	E	15	15	15	15	15	
6811.40.20	- - Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	
6811.40.30	- - Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.40.90	- - Other articles	15	E	15	15	15	15	15	
6811.8	- Not containing asbestos:								
6811.81.00	- - Corrugated sheets	15	E	15	15	15	15	15	
6811.82.00	- - Other sheets, panels, tiles and similar articles	15	E	15	15	15	15	15	
6811.83.00	- - Tubes, pipes and tube or pipe fittings	15	E	15	15	15	15	15	
6811.89.00	- - Other articles	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
68.12	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE ARTICLES OF SUCH MIXTURES OR ASBESTOS (FOR EXAMPLE: THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13								
6812.80	- Of crocidolite:								
6812.80.10	- - Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.80.20	- - Paper, millboard and felt	0	A	0	0	0	0	0	
6812.80.30	- - Compressed fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.80.9	- - Other								
6812.80.91	- - -Fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A	0	0	0	0	0	
6812.80.92	- - - Yarn and thread	0	A	0	0	0	0	0	
6812.80.93	- - - Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.80.94	- - - Fabrics, whether or not knitted or crocheted	15	E	5	5	5	5	5	
6812.80.99	- - - Other	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6812.9	- Other:								
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	15	E	5	5	5	5	5	
6812.92.00	- - Paper, millboard and felt	0	A	0	0	0	0	0	
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	0	A	0	0	0	0	0	
6812.99	- - Other:								
6812.99.10	- - - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A	0	0	0	0	0	
6812.99.20	- - - Yarn and thread	0	A	0	0	0	0	0	
6812.99.30	- - - Cords and string, whether or not plaited	0	A	0	0	0	0	0	
6812.99.40	- - - Fabrics, whether or not knitted or crocheted	5	E	5	5	5	5	5	
6812.99.90	- - - Other	15	E	5	5	5	5	5	
68.13	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE: SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6813.20	- Containing asbestos:								
6813.20.10	- - Brake linings and pads	0	A	0	0	0	0	0	
6813.20.90	- - Other	0	A	0	0	0	0	0	
6813.8	- Not containing asbestos:								
6813.81.00	- - Brake linings and pads	0	A	0	0	0	0	0	
6813.89.00	- - Other	0	A	0	0	0	0	0	
68.14	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS								
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E	5	5	5	5	5	
6814.90.00	- Other	15	E	5	5	5	5	5	
68.15	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED								
6815.10.00	- Non-electrical articles of graphite or other carbon	0	A	0	0	0	0	0	
6815.20.00	- Articles of peat	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6815.9	- Other articles:								
6815.91.00	- - Containing magnesite, dolomite or chromite	0	A	0	0	0	0	0	
6815.99.00	- - Other	0	A	0	0	0	0	0	
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS								
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A	0	0	0	0	0	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr_2O_3 (chromium oxide)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6902.90.00	- Other	0	A	0	0	0	0	0	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS								
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A	0	0	0	0	0	
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	A	0	0	0	0	0	
6903.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. OTHER CERAMIC PRODUCTS								
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE								
6904.10.00	- Building bricks	15	E	15	15	15	15	15	
6904.90.00	- Other	15	E	15	15	15	15	15	
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS								
6905.10.00	- Roofing tiles	15	E	15	15	15	15	15	
6905.90.00	- Other	15	E	15	15	15	15	15	
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E	15	15	15	15	15	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	
6907.90.00	- Other	15	E	15	15	15	15	15	
69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING								
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E	15	15	15	15	15	
6908.90.00	- Other	15	E	15	15	15	15	15	
69.09	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
6909.1	- Ceramic wares for laboratory, chemical or other technical uses:								
6909.11.00	- - Of porcelain or china	0	A	0	0	0	0	0	
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A	0	0	0	0	0	
6909.19.00	- - Other	0	A	0	0	0	0	0	
6909.90.00	- Other	15	E	5	5	5	5	5	
69.10	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES								
6910.10.00	- Of porcelain or china	15	G	15	15	15	15	15	
6910.90.00	- Other	15	E	15	15	15	15	15	
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA								
6911.10.00	- Tableware and kitchenware	15	E	15	15	15	15	15	
6911.90.00	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
69.12	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN								
6912.00.10	- Tableware and kitchenware of earthenware	15	E	15	15	15	15	15	
6912.00.90	- Other	15	E	15	15	15	15	15	
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES								
6913.10.00	- Of porcelain or china	15	E	15	15	15	15	15	
6913.90.00	- Other	15	E	15	15	15	15	15	
69.14	OTHER CERAMIC ARTICLES								
6914.10.00	- Of porcelain or china	15	E	15	15	15	15	15	
6914.90.00	- Other	15	E	15	15	15	15	15	
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A	0	0	0	0	0	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED								
7002.10.00	- Balls	0	A	0	0	0	0	0	
7002.20.00	- Rods	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7002.3	- Tubes and pipes:								
7002.31.00	- - Of quartz or other fused silica	0	A	0	0	0	0	0	
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A	0	0	0	0	0	
7002.39.00	- - Other	0	A	0	0	0	0	0	
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7003.1	- Non-wired sheets:								
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7003.19.00	- - Other	0	A	0	0	0	0	0	
7003.20.00	- Wired sheets	0	A	0	0	0	0	0	
7003.30.00	- Profiles	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7004.90.00	- Other glass	0	A	0	0	0	0	0	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED								
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A	0	0	0	0	0	
7005.2	- Other non-wired glass:								
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7005.29	- - Other:								
7005.29.10	- - - Float glass	0	A	0	0	0	0	0	
7005.29.90	- - - Other	0	A	0	0	0	0	0	
7005.30.00	- Wired glass	0	A	0	0	0	0	0	
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E	5	5	5	5	5	
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS								
7007.1	- Toughened (tempered) safety glass:								
7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.11.10	- - - Flat	5	E	5	5	5	5	5	
7007.11.90	- - Other	5	E	5	5	5	5	5	
7007.19.00	- - Other	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7007.2	- Plywood glass:								
7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:								
7007.21.10	- - - Flat	5	E	5	5	5	5	5	
7007.21.90	- - - Other	5	E	5	5	5	5	5	
7007.29.00	- - Other	5	E	5	5	5	5	5	
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	15	G	5	5	5	5	5	
70.09	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS								
7009.10.00	- Rear-view mirrors for vehicles	0	A	0	0	0	0	0	
7009.9	- Other:								
7009.91.00	- - Unframed	15	E	5	5	5	5	5	
7009.92.00	- - Framed	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
70.10	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS								
7010.10.00	- Ampoules	0	A	0	0	0	0	0	
7010.20.00	- Stoppers, lids and other closures	0	A	0	0	0	0	0	
7010.90	- Other:								
7010.90.1	- - Of a capacity exceeding 1 litre:								
7010.90.11	- - - Less than 4 litres	15	H	10	10	10	10	10	
7010.90.19	- - - Other	5	G	5	5	5	5	5	
7010.90.2	- - Of a capacity exceeding 0,33 litre but not exceeding 1 litre:								
7010.90.21	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	H	0	10	10	10	5	
7010.90.29	- - - Other	10	H	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7010.90.3	- - Of a capacity exceeding 0,15 litre but not exceeding 0,33 litre:								
7010.90.31	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	15	G	5	5	5	5	5	
7010.90.32	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	15	E	0	10	10	10	5	
7010.90.39	- - - Other	10	H	10	10	10	10	10	
7010.90.4	- - Of a capacity not exceeding 0,15 litre:								
7010.90.41	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	15	G	5	5	5	5	5	
7010.90.42	- - - With an opening of 22 mm or more	15	H	10	10	10	10	10	
7010.90.43	- - - Borosilicate flasks	0	A	0	0	0	0	0	
7010.90.49	- - - Other	15	G	5	5	5	5	5	
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE								
7011.10.00	- For electric lighting	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7011.20.00	- For cathode-ray tubes	0	A	0	0	0	0	0	
7011.90.00	- Other	0	A	0	0	0	0	0	
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18)								
7013.10.00	- Of glass-ceramics	15	E	15	15	15	15	15	
7013.2	- Stemware drinking glasses, other than of glass ceramics:								
7013.22.00	- - Of lead crystal	15	E	15	15	15	15	15	
7013.28.00	- - Other	15	E	15	15	15	15	15	
7013.3	- Other drinking glasses, other than of glass ceramics:								
7013.33.00	- - Of lead crystal	15	E	15	15	15	15	15	
7013.37.00	- - Other	15	E	15	15	15	15	15	
7013.4	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:								
7013.41.00	- - Of lead crystal	15	E	15	15	15	15	15	
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7013.49.00	- - Other	15	E	15	15	15	15	15	
7013.9	- Other articles:								
7013.91.00	- - Of lead crystal	15	E	15	15	15	15	15	
7013.99.00	- - Other	15	E	15	15	15	15	15	
70.14	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED								
7014.00.10	- Signalling glassware	0	A	0	0	0	0	0	
7014.00.20	- Optical elements	0	A	0	0	0	0	0	
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES								
7015.10.00	- Glasses for corrective spectacles	0	A	0	0	0	0	0	
7015.90.00	- Other	0	A	0	0	0	0	0	

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

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
70.18	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER								
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E	15	15	15	15	15	
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	A	0	0	0	0	0	
7018.90.00	- Other	15	E	15	15	15	15	15	
70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)								
7019.1	- Slivers, rovings, yarn and chopped strands:								
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	0	A	0	0	0	0	0	
7019.12.00	- - Rovings	0	A	0	0	0	0	0	
7019.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7019.3	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:								
7019.31.00	- - Mats	0	A	0	0	0	0	0	
7019.32.00	- - Thin sheets (voiles)	0	A	0	0	0	0	0	
7019.39.00	- - Other	0	A	0	0	0	0	0	
7019.40.00	- Woven fabrics of rovings	0	A	0	0	0	0	0	
7019.5	- Other woven fabrics:								
7019.51.00	- - Of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	0	A	0	0	0	0	0	
7019.59.00	- - Other	0	A	0	0	0	0	0	
7019.90.00	- Other	0	A	0	0	0	0	0	
70.20	OTHER ARTICLES OF GLASS								
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	0	A	0	0	0	0	0	
7020.00.90	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES								
71.01	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7101.10.00	- Natural pearls	10	E	10	10	10	10	10	
7101.2	- Cultured pearls:								
7101.21.00	- - Unworked	10	E	10	10	10	10	10	
7101.22.00	- - Worked	10	E	10	10	10	10	10	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET								
7102.10.00	- Unsorted	5	E	5	5	5	5	5	
7102.2	- Industrial:								
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0	A	0	0	0	0	0	
7102.29.00	- - Other	0	A	0	0	0	0	0	
7102.3	- Non-industrial:								
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	5	E	5	5	5	5	5	
7102.39.00	- - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.03	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7103.10.00	- Unworked or simply sawn or roughly shaped	5	E	5	5	5	5	5	
7103.9	- Otherwise worked:								
7103.91.00	- - Rubies, sapphires and emeralds	5	E	5	5	5	5	5	
7103.99.00	- - Other	5	E	5	5	5	5	5	
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT								
7104.10.00	- Piezo-electric quartz	10	E	10	10	10	10	10	
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	E	10	10	10	10	10	
7104.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES								
7105.10.00	- Of diamonds	5	E	5	5	5	5	5	
7105.90.00	- Other	5	E	5	5	5	5	5	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL								
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7106.10.00	- Powder	10	E	10	10	10	10	10	
7106.9	- Other:								
7106.91.00	- - Unwrought	10	C	10	10	10	10	10	
7106.92	- - Semi-manufactured:								
7106.92.10	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	5	E	5	5	5	5	5	
7106.92.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7108.1	- Non-monetary:								
7108.11.00	- - Powder	5	E	5	5	5	5	5	
7108.12.00	- - Other unwrought forms	5	E	5	5	5	5	5	
7108.13.00	- - Other semi-manufactured forms	5	E	5	5	5	5	5	
7108.20.00	- Monetary	5	E	5	5	5	5	5	
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM								
7110.1	- Platinum:								
7110.11.00	- - Unwrought or in powder form	0	A	0	0	0	0	0	
7110.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7110.2	- Palladium:								
7110.21.00	- - Unwrought or in powder form	0	A	0	0	0	0	0	
7110.29.00	- - Other	0	A	0	0	0	0	0	
7110.3	- Rhodium:								
7110.31.00	- - Unwrought or in powder form	0	A	0	0	0	0	0	
7110.39.00	- - Other	0	A	0	0	0	0	0	
7110.4	- Iridium, osmium and ruthenium:								
7110.41.00	- - Unwrought or in powder form	0	A	0	0	0	0	0	
7110.49.00	- - Other	0	A	0	0	0	0	0	
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	E	10	10	10	10	10	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL								
7112.30.00	- Ash containing precious metal or precious-metal compounds	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7112.9	- Other:								
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	0	0	0	0	0	
7112.99.00	- - Other	0	A	0	0	0	0	0	
	III. JEWELLERY, GOLDSMITH'S AND SILVERSMITHS WARES AND OTHER ARTICLES								
71.13	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7113.1	- Of precious metal whether or not plated or clad with precious metal:								
7113.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	C	15	15	15	15	15	
7113.20.00	- Of base metal clad with precious metal	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.14	ARTICLES OF GOLDSMITH'S OR SILVERSMITH'S WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7114.1	- Of precious metal whether or not plated or clad with precious metal:								
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	E	15	15	15	15	15	
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	E	15	15	15	15	15	
7114.20.00	- Of base metal clad with precious metal	15	E	15	15	15	15	15	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A	0	0	0	0	0	
7115.90.00	- Other	15	E	15	15	15	15	15	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)								
7116.10.00	- Of natural or cultured pearls	15	E	15	15	15	15	15	
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
71.17	IMITATION JEWELLERY								
7117.1	- Of base metal, whether or not plated with precious metal:								
7117.11.00	- - Cuff links and studs	15	E	15	15	15	15	15	
7117.19.00	- - Other	15	E	15	15	15	15	15	
7117.90.00	- Other	15	E	15	15	15	15	15	
71.18	COIN								
7118.10.00	- Coin (other than gold coin), not being legal tender	5	E	5	5	5	5	5	
7118.90.00	- Other	5	C	5	5	5	5	5	
	I. PRIMARY MATERIALS; IN GRANULAR OR POWDER FORM								
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS								
7201.10.00	- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0	A	0	0	0	0	0	
7201.20.00	- Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0	A	0	0	0	0	0	
7201.50.00	- Alloy pig iron; spiegeleisen	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
72.02	FERRO-ALLOYS								
7202.1	- Ferro-manganese:								
7202.11.00	- - Containing by weight more than 2 % of carbon	0	A	0	0	0	0	0	
7202.19.00	- - Other	0	A	0	0	0	0	0	
7202.2	-Ferro-silicon:								
7202.21.00	- - Containing by weight more than 55 % of silicon	0	A	0	0	0	0	0	
7202.29.00	- - Other	0	A	0	0	0	0	0	
7202.30.00	- Ferro-silico-manganese	0	A	0	0	0	0	0	
7202.4	- Ferro-chromium:								
7202.41.00	- - Containing by weight more than 4 % of carbon	0	A	0	0	0	0	0	
7202.49.00	- - Other	0	A	0	0	0	0	0	
7202.50.00	- Ferro-silico-chromium	0	A	0	0	0	0	0	
7202.60.00	- Ferro-nickel	0	A	0	0	0	0	0	
7202.70.00	- Ferro-molybdenum	0	A	0	0	0	0	0	
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7202.9	- Other:								
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0	A	0	0	0	0	0	
7202.92.00	- - Ferro-vanadium	0	A	0	0	0	0	0	
7202.93.00	- - Ferro-niobium	0	A	0	0	0	0	0	
7202.99.00	- - Other	0	A	0	0	0	0	0	
72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS, OR SIMILAR FORMS								
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	A	0	0	0	0	0	
7203.90.00	- Other	0	A	0	0	0	0	0	
72.04	FERROUS WASTE AND SCRAP OF CAST IRON, IRON OR STEEL; SCRAP INGOTS OF IRON OR STEEL								
7204.10.00	- Waste and scrap of cast iron	0	A	0	0	0	0	0	
7204.2	- Waste and scrap alloy steel:								
7204.21.00	- - Of stainless steel	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7204.29.00	- - Other	0	A	0	0	0	0	0	
7204.30.00	- Waste and scrap of tinned iron or steel	0	A	0	0	0	0	0	
7204.4	- Other waste and scrap:								
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A	0	0	0	0	0	
7204.49.00	- - Other	0	A	0	0	0	0	0	
7204.50.00	- Remelting scrap ingots	0	A	0	0	0	0	0	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL								
7205.10.00	- Granules	0	A	0	0	0	0	0	
7205.2	- Powder:								
7205.21.00	- - Of alloy steel	0	A	0	0	0	0	0	
7205.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	II. IRON AND NON-ALLOY STEEL								
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03)								
7206.10.00	- Ingots	0	A	0	0	0	0	0	
7206.90.00	- Other	0	A	0	0	0	0	0	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL								
7207.1	- Containing by weight less than 0,25 % of carbon:								
7207.11.00	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A	0	0	0	0	0	
7207.12.00	- - Other, of rectangular (other than square) cross-section	0	A	0	0	0	0	0	
7207.19.00	- - Other	0	A	0	0	0	0	0	
7207.20.00	- Containing by weight 0,25 % or more of carbon	0	A	0	0	0	0	0	
72.08	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED								
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7208.2	- Other, in coils, not further worked than hot-rolled, pickled:								
7208.25.00	- - Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7208.26.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7208.27.00	- - Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.3	- Other, in coils, not further worked than hot-rolled:								
7208.36.00	- - Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7208.37.00	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7208.38.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7208.39.00	- - Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	10	E	0	10	0	0	0	
7208.5	- Other, not in coils, not further worked than hot-rolled:								
7208.51.00	- - Of a thickness exceeding 10 mm	10	G	0	10	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7208.52.00	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	5	G	0	5	0	0	0	
7208.53.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	10	G	0	10	0	0	0	
7208.54	- - Of a thickness of less than 3 mm:								
7208.54.10	- - - Of a width not exceeding 990 mm, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7208.54.90	- - - Other	10	G	0	10	0	0	0	
7208.90.00	- Other	10	G	0	10	0	0	0	
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED								
7209.1	- In coils, not further worked than cold-rolled (cold-reduced):								
7209.15.00	- - Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	
7209.17.00	- - Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7209.18.00	- - Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	
7209.2	- Not in coils, not further worked than cold-rolled (cold-reduced):								
7209.25.00	- - Of a thickness of 3 mm or more	10	G	0	10	0	0	0	
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	10	G	0	10	0	0	0	
7209.27.00	- - Of a thickness of 0,5 mm or more but not exceeding 1 mm	10	H	0	10	0	0	0	
7209.28.00	- - Of a thickness of less than 0,5 mm	10	G	0	10	0	0	0	
7209.90.00	- Other	10	G	0	10	0	0	0	
72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED								
7210.1	-Plated or coated with tin:								
7210.11.00	- - Of a thickness of 0,5 mm or more	0	A	0	0	0	0	0	
7210.12.00	- - Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7210.20.00	- Plated or coated with lead, including terne-plate	0	A	0	0	0	0	0	
7210.30.00	- Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7210.4	- Otherwise plated or coated with zinc:								
7210.41	- - Corrugated:								
7210.41.10	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.41.90	- - - Other	5	G	5	5	5	5	5	
7210.49	- - Other:								
7210.49.10	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	0	15	15	15	
7210.49.90	- - - Other	0	A	0	0	0	0	0	
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	0	0	0	0	0	
7210.6	- Plated or coated with aluminium:								
7210.61	- - Plated or coated with aluminium-zinc alloys:								
7210.61.10	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	H	15	15	15	15	15	
7210.61.90	- - - Other	0	A	0	0	0	0	0	
7210.69	- - Other:								
7210.69.10	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	G	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7210.69.90	- - - Other	0	A	0	0	0	0	0	
7210.70	- Painted, varnished or coated with plastics:								
7210.70.10	- - Enamelled, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	H	15	15	15	15	15	
7210.70.20	- - Varnished with epoxyphenolic resins, smooth	15	G	15	15	15	15	15	
7210.70.90	- - Other	0	A	0	0	0	0	0	
7210.90.00	- Other	0	A	0	0	0	0	0	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED								
7211.1	- Not further worked than hot-rolled:								
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	G	0	5	0	0	0	
7211.14	- - Other, of a thickness of 4,75 mm or more:								
7211.14.10	- - - Containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.14.90	- - - Other	5	G	0	5	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7211.19	- - Other:								
7211.19.10	- - - In coils, containing by weight 0,42 % or more of carbon and 0,60 % or more of manganese	0	A	0	0	0	0	0	
7211.19.90	- - - Other	5	G	0	5	0	0	0	
7211.2	- Not further worked than cold-rolled (cold-reduced):								
7211.23.00	- - Containing by weight less than 0,25 % of carbon	5	G	0	5	0	0	0	
7211.29.00	- - Other	0	A	0	0	0	0	0	
7211.90.00	- Other	0	A	0	0	0	0	0	
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED								
7212.10.00	- Plated or coated with tin	0	A	0	0	0	0	0	
7212.20.00	- Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7212.30	- Otherwise plated or coated with zinc:								
7212.30.10	- - Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.30.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7212.40	- Painted, varnished or coated with plastics:								
7212.40.10	- - Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	G	15	15	15	15	15	
7212.40.90	- - Other	0	A	0	0	0	0	0	
7212.50.00	- Otherwise plated or coated	0	A	0	0	0	0	0	
7212.60.00	- Clad	0	A	0	0	0	0	0	
72.13	WIRE RODS, OF IRON OR NON-ALLOY STEEL								
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	H	15	15	15	15	15	
7213.20.00	- Other, of free-cutting steel	0	A	0	0	0	0	0	
7213.9	- Other:								
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:								
7213.91.10	- - - Containing 0,6 % or more by weight of carbon	10	G	10	0	10	10	10	
7213.91.20	- - - Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	
7213.99	- - Other:								
7213.99.10	- - - Containing 0,6 % or more by weight of carbon	10	G	10	10	10	10	10	
7213.99.20	- - - Containing less than 0,6 % by weight of carbon	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
72.14	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING								
7214.10.00	- Forged	10	E	10	10	10	10	10	
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	H	15	15	15	15	15	
7214.30.00	- Other, of free-cutting steel	5	E	5	5	5	5	5	
7214.9	- Other:								
7214.91	- - Of rectangular (other than square) cross-section:								
7214.91.10	- - - Containing by weight 0,6 % ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	G	15	15	15	15	15	
7214.91.90	- - - Other	5	G	5	5	5	5	5	
7214.99	- - Other:								
7214.99.10	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0,60 % or more by weight of carbon	15	H	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7214.99.20	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5,5 mm or more but not more than 45 mm	15	G	15	15	15	15	15	
7214.99.90	- - - Other	5	G	5	5	5	5	5	See paragraph 1 of the General Notes to the Schedule of the Republics of the CA Party
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL								
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.50.00	- Other, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7215.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
72.16	SECTIONS OF IRON OR NON-ALLOY STEEL								
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.10.10	- - U sections of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	G	15	15	15	15	15	
7216.10.9	- - Other:								
7216.10.91	- - - I sections of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.10.92	- - - H sections of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.10.99	- - - Other	5	G	5	5	5	5	5	
7216.2	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:								
7216.21	- - L sections:								
7216.21.10	- - Of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	H	15	15	15	15	15	
7216.21.90	- - - Other	5	G	5	5	5	5	5	
7216.22	- - T sections:								
7216.22.10	- - - Of a height not exceeding 50 mm	15	G	15	15	15	15	15	
7216.22.90	- - - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7216.3	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:								
7216.31	- - U sections:								
7216.31.10	- - - Of a thickness of 1,8 mm or more but not exceeding 6,4 mm	15	G	15	15	15	15	15	
7216.31.90	- - - Other	5	C	5	0	0	5	5	
7216.32.00	- - I sections	5	C	5	0	0	5	5	
7216.33.00	- - H sections	5	C	5	0	0	5	5	
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	E	5	0	0	5	5	
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	10	C	5	0	0	5	5	
7216.6	- Sections, not further worked than cold-formed or cold-finished:								
7216.61.00	- - Obtained from flat-rolled products	15	G	15	15	15	15	15	
7216.69.00	- - Other	15	G	15	15	15	15	15	
7216.9	- Other:								
7216.91.00	- - Obtained, cold-formed or cold-finished, from flat-rolled products	15	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7216.99.00	- - Other	5	G	5	5	5	5	5	
72.17	WIRE OF IRON OR NON-ALLOY STEEL								
7217.10	- Not plated or coated, whether or not polished:								
7217.10.10	- - Containing by weight less than 0,25 % of carbon	10	G	10	10	10	10	10	
7217.10.20	- - Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	0	0	0	
7217.10.3	- - Containing 0,6 % or more by weight of carbon:								
7217.10.31	- - - Pre-stressed	0	A	0	0	0	0	0	
7217.10.39	- - - Other	15	H	15	15	15	15	15	
7217.20	- Plated or coated with zinc								
7217.20.1	- - Containing by weight less than 0,25 % of carbon:								
7217.20.11	- - - Plated or coated with zinc, of circular cross-section of a diameter of 0,22 mm or more but not more than 0,24 mm	0	A	0	0	0	0	0	
7217.20.19	- - - Other	10	G	10	10	10	10	10	
7217.20.20	- - Containing by weight 0,25 % or more but less than 0,6 % of carbon	10	E	0	10	10	10	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7217.20.3	- - Containing 0,6 % or more by weight of carbon:								
7217.20.31	- - - Of circular cross-section of a diameter of 0,8 mm or more but not more than 5,15 mm	15	G	15	15	15	15	15	
7217.20.32	- - - Of rectangular (other than square) cross-section, of a thickness of 0,35 mm or more but not more than 0,7 mm and a width of 0,5 mm or more but not more than 3 mm	15	E	15	15	15	15	15	
7217.20.39	- - - Other	5	E	5	5	5	5	5	
7217.30	- Plated or coated with other base metals:								
7217.30.10	- - Containing by weight less than 0,25 % of carbon	5	G	5	5	5	5	5	
7217.30.20	- - Containing 0,25 % or more but less than 0,6 % by weight of carbon	5	E	5	5	5	5	5	
7217.30.3	- - - Containing 0,6 % or more by weight of carbon:								
7217.30.31	- - - Plated or coated with copper	0	A	0	0	0	0	0	
7217.30.39	- - - Other	5	G	5	5	5	5	5	
7217.90.00	- Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	III. STAINLESS STEEL								
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL								
7218.10.00	- Ingots or other primary forms	0	A	0	0	0	0	0	
7218.9	- Other:								
7218.91.00	- - Of rectangular cross-section	0	A	0	0	0	0	0	
7218.99.00	- - Other	0	A	0	0	0	0	0	
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE								
7219.1	- Not further worked than hot-rolled, in coils:								
7219.11.00	- - Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	
7219.12.00	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7219.13.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.14.00	- - Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.2	- Not further worked than hot-rolled, not in coils:								
7219.21.00	- - Of a thickness exceeding 10 mm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7219.22.00	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	0	0	0	0	0	
7219.23.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.24.00	- - Of a thickness of less than 3 mm	0	A	0	0	0	0	0	
7219.3	- Not further worked than cold-rolled (cold-reduced):								
7219.31.00	- - Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	
7219.32.00	- - Of a thickness of 3 mm or more but not exceeding 4,75 mm	0	A	0	0	0	0	0	
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A	0	0	0	0	0	
7219.34.00	- - Of a thickness of 0,5 mm or more but not exceeding 1 mm	0	A	0	0	0	0	0	
7219.35.00	- - Of a thickness of less than 0,5 mm	0	A	0	0	0	0	0	
7219.90.00	- Other	0	A	0	0	0	0	0	
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM								
7220.1	- Not further worked than hot-rolled:								
7220.11.00	- - Of a thickness of 4,75 mm or more	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7220.12.00	- - Of a thickness of less than 4,75 mm	0	A	0	0	0	0	0	
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7220.90.00	- Other	0	A	0	0	0	0	0	
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A	0	0	0	0	0	
72.22	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL								
7222.1	- Bars, not further worked than hot-rolled, hot-drawn or extruded:								
7222.11.00	- - Of circular cross-section	0	A	0	0	0	0	0	
7222.19.00	- - Other	0	A	0	0	0	0	0	
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7222.30.00	- Other bars	0	A	0	0	0	0	0	
7222.40.00	- Profiles	0	A	0	0	0	0	0	
7223.00.00	WIRE OF STAINLESS STEEL	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								
72.24	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL								
7224.10.00	- Ingots or other primary forms	0	A	0	0	0	0	0	
7224.90.00	- Other	0	A	0	0	0	0	0	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE								
7225.1	- Of silicon-electrical steel:								
7225.11.00	- - Grain-oriented	0	A	0	0	0	0	0	
7225.19.00	- - Other	0	A	0	0	0	0	0	
7225.30.00	- Other, not further worked than hot-rolled, in coils	0	A	0	0	0	0	0	
7225.40.00	- Other, not further worked than hot-rolled, not in coils	0	A	0	0	0	0	0	
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7225.9	- Other:								
7225.91.00	- - Electrolytically plated or coated with zinc	0	A	0	0	0	0	0	
7225.92.00	- - Otherwise plated or coated with zinc	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7225.99.00	- - Other	0	A	0	0	0	0	0	
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM								
7226.1	- Of silicon-electrical steel:								
7226.11.00	- - Grain-oriented	0	A	0	0	0	0	0	
7226.19.00	- - Other	0	A	0	0	0	0	0	
7226.20.00	- Of high-speed steel	0	A	0	0	0	0	0	
7226.9	- Other:								
7226.91.00	- - Not further worked than hot-rolled	0	A	0	0	0	0	0	
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7226.99	- - Other:								
7226.99.10	- - - Plated or coated with zinc, excluding electrolytically plated or coated	0	A	0	0	0	0	0	
7226.99.90	- - - Other	0	A	0	0	0	0	0	
72.27	BARS AND RODS OF OTHER ALLOY STEEL								
7227.10.00	- Of high-speed steel	0	A	0	0	0	0	0	
7227.20.00	- Of silico-manganese steel	0	A	0	0	0	0	0	
7227.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
72.28	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL								
7228.10.00	- Bars and rods, of high-speed steel	0	A	0	0	0	0	0	
7228.20.00	- Bars and rods, of silico-manganese steel	0	A	0	0	0	0	0	
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A	0	0	0	0	0	
7228.40.00	- Other bars and rods, not further worked than forged	0	A	0	0	0	0	0	
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	A	0	0	0	0	0	
7228.60.00	- Other bars and rods	0	A	0	0	0	0	0	
7228.70.00	- Profiles	0	A	0	0	0	0	0	
7228.80.00	- Hollow drill bars and rods	0	A	0	0	0	0	0	
72.29	WIRE OF OTHER ALLOY STEEL								
7229.20.00	- Of silico-manganese steel	0	A	0	0	0	0	0	
7229.90	- Other:								
7229.90.10	- - Of high-speed steel	0	A	0	0	0	0	0	
7229.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL								
7301.10.00	- Sheet piling	0	A	0	0	0	0	0	
7301.20.00	- Profiles	10	E	10	10	10	10	10	
73.02	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIALS OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS								
7302.10.00	- Rails	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A	0	0	0	0	0	
7302.40.00	- Fishplates and sole plates	0	A	0	0	0	0	0	
7302.90.00	- Other	0	A	0	0	0	0	0	
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	E	5	5	5	5	5	
73.04	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL								
7304.1	- Line pipe of a kind used for oil or gas pipelines:								
7304.11.00	- - Of stainless steel	0	A	0	0	0	0	0	
7304.19.00	- - Other	0	A	0	0	0	0	0	
7304.2	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:								
7304.22.00	- - Drill pipe of stainless steel	0	A	0	0	0	0	0	
7304.23.00	- - Other drill pipe	0	A	0	0	0	0	0	
7304.24.00	- - Other, of stainless steel	0	A	0	0	0	0	0	
7304.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7304.3	- Other, of circular cross section, of iron or non alloy steel:								
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.39.00	- - Other	0	A	0	0	0	0	0	
7304.4	- Other, of circular cross-section, of stainless steel:								
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.49.00	- - Other	0	A	0	0	0	0	0	
7304.5	- Other, of circular cross-section, of other alloy steel:								
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A	0	0	0	0	0	
7304.59.00	- - Other	0	A	0	0	0	0	0	
7304.90.00	- Other	0	A	0	0	0	0	0	
73.05	OTHER TUBES AND PIPES (FOR EXAMPLE: WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406,4 MM, OF IRON OR STEEL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7305.1	- Line pipe of a kind used for oil or gas pipelines:								
7305.11.00	- - Longitudinally submerged arc welded	0	A	0	0	0	0	0	
7305.12.00	- - Other, longitudinally welded	0	A	0	0	0	0	0	
7305.19.00	- - Other	0	A	0	0	0	0	0	
7305.20.00	- Casing of a kind used in drilling for oil or gas	0	A	0	0	0	0	0	
7305.3	- Other, welded:								
7305.31.00	- - Longitudinally welded	15	E	5	5	5	5	5	
7305.39.00	- - Other	15	E	5	5	5	5	5	
7305.90.00	- Other	15	E	5	5	5	5	5	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE: OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL								
7306.1	- Line pipe of a kind used for oil or gas pipelines:								
7306.11.00	- - Welded, of stainless steel	0	A	0	0	0	0	0	
7306.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7306.2	- Casing and tubing of a kind used in drilling for oil or gas:								
7306.21.00	- - Welded, of stainless steel	0	A	0	0	0	0	0	
7306.29.00	- - Other	0	A	0	0	0	0	0	
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:								
7306.30.10	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0,8 mm or more but not more than 6,4 mm, whether or not plated or coated with zinc	15	H	15	15	15	15	15	
7306.30.90	- - Other	10	G	10	10	10	10	10	
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	0	A	0	0	0	0	0	
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	0	A	0	0	0	0	0	
7306.6	- Other, welded, of non-circular cross-section:								
7306.61.00	- - Of square or rectangular cross-section	10	H	10	10	10	10	10	
7306.69.00	- - Other	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7306.90.00	- Other	0	A	0	0	0	0	0	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL								
7307.1	- Cast fittings:								
7307.11.00	- - Of non-malleable cast iron	5	E	5	5	5	5	5	
7307.19.00	- - Other	5	C	5	5	5	5	5	
7307.2	- Other, of stainless steel:								
7307.21.00	- - Flanges	5	E	5	5	5	5	5	
7307.22.00	- - Threaded elbows, bends and sleeves	5	E	5	5	5	5	5	
7307.23.00	- - Butt welding fittings	5	E	5	5	5	5	5	
7307.29.00	- - Other	5	E	5	5	5	5	5	
7307.9	- Other:								
7307.91.00	- - Flanges	5	E	5	5	5	5	5	
7307.92.00	- - Threaded elbows, bends and sleeves	10	E	10	10	10	10	10	
7307.93.00	- - Butt welding fittings	5	E	5	5	5	5	5	
7307.99.00	- - Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.08	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL								
7308.10.00	- Bridges and parts thereof	15	C	5	5	5	5	5	
7308.20.00	- Towers and lattice masts	15	E	5	5	5	5	5	
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	E	10	10	10	10	10	
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	10	E	10	10	10	10	10	
7308.90.00	- Other	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	C	10	10	10	10	10	
73.10	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7310.10.00	- Of a capacity of 50 litres or more	10	E	10	10	10	10	10	
7310.2	- Of a capacity of less than 50 litres:								
7310.21.00	- - Cans which are to be closed by soldering or crimping	10	G	10	10	10	10	10	
7310.29	- - Other:								
7310.29.10	- - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7310.29.90	- - - Other	15	E	15	15	15	15	15	
73.11	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL								
7311.00.10	- For a working pressure not exceeding 25 kg/cm^2	10	E	10	10	10	10	10	
7311.00.90	- Other	0	A	0	0	0	0	0	
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED								
7312.10.00	- Cables	0	A	0	0	0	0	0	
7312.90.00	- Other	0	A	0	0	0	0	0	
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	15	G	10	10	10	10	10	
73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL								
7314.1	- Woven cloth:								
7314.12.00	- - Endless bands for machinery, of stainless steel	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7314.14.00	- - Other woven cloth, of stainless steel	0	A	0	0	0	0	0	
7314.19	- - Other:								
7314.19.10	- - - Other endless bands for machinery	10	G	10	10	10	10	10	
7314.19.90	- - - Other	10	E	10	10	10	10	10	
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	10	G	10	10	10	10	10	
7314.3	- Other grill, netting and fencing, welded at the intersection:								
7314.31.00	- - Plated or coated with zinc	10	G	10	10	10	10	10	
7314.39.00	- - Other	10	G	10	10	10	10	10	
7314.4	- Other cloth, grill, netting and fencing:								
7314.41.00	- - Plated or coated with zinc	10	G	10	10	10	10	10	
7314.42.00	- - Coated with plastics	10	E	10	10	10	10	10	
7314.49.00	- - Other	10	G	10	10	10	10	10	
7314.50.00	- Expanded metal	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL								
7315.1	- Articulated link chain and parts thereof:								
7315.11.00	- - Roller chain	0	A	0	0	0	0	0	
7315.12.00	- - Other chain	0	A	0	0	0	0	0	
7315.19.00	- - Parts	0	A	0	0	0	0	0	
7315.20.00	- Skid chain	0	A	0	0	0	0	0	
7315.8	- Other chain:								
7315.81.00	- - Stud-link	0	A	0	0	0	0	0	
7315.82.00	- - Other, welded link	0	A	0	0	0	0	0	
7315.89.00	- - Other	0	A	0	0	0	0	0	
7315.90.00	- Other parts	0	A	0	0	0	0	0	
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	G	10	10	10	10	10	
73.18	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL								
7318.1	- Threaded articles:								
7318.11.00	- - Coach screws	5	E	5	5	5	5	5	
7318.12.00	- - Other wood screws	5	E	5	5	5	5	5	
7318.13.00	- - Screw hooks and screw rings	5	E	5	5	5	5	5	
7318.14.00	- - Self-tapping screws	5	E	5	5	5	5	5	
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5	C	5	5	5	5	5	
7318.16.00	- - Nuts	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7318.19.00	- - Other	5	E	5	5	5	5	5	
7318.2	- Non-threaded articles:								
7318.21.00	- - Spring washers and other lock washers	0	A	0	0	0	0	0	
7318.22.00	- - Other washers	0	A	0	0	0	0	0	
7318.23.00	- - Rivets	0	A	0	0	0	0	0	
7318.24.00	- - Cotters and cotter pins	0	A	0	0	0	0	0	
7318.29.00	- - Other	0	A	0	0	0	0	0	
73.19	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED								
7319.20.00	- Safety pins	0	A	0	0	0	0	0	
7319.30.00	- Other pins	0	A	0	0	0	0	0	
7319.90	- Other:								
7319.90.10	- - Sewing, darning or embroidery needles	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7319.90.90	- - Other	0	A	0	0	0	0	0	
73.20	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL								
7320.10.00	- Leaf-springs and leaves therefor	10	E	10	10	10	10	10	
7320.20.00	- Helical springs	10	E	10	10	10	10	10	
7320.90.00	- Other	0	A	0	0	0	0	0	
73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL								
7321.1	- Cooking appliances and plate warmers:								
7321.11	- - For gas fuel or for both gas and other fuels:								
7321.11.10	- - - Ovens and cookers	15	E	15	15	15	15	15	
7321.11.90	- - - Other	10	E	10	10	10	10	10	
7321.12.00	- - For liquid fuel	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7321.19	- - Other, including appliances for solid fuel:								
7321.19.10	- - - 'Anafre' clay pots, portable stoves and cookers	15	E	15	15	15	15	15	
7321.19.90	- - - Other	10	E	10	10	10	10	10	
7321.8	- Other appliances:								
7321.81.00	- - For gas fuel or for both gas and other fuels	10	G	10	10	10	10	10	
7321.82.00	- - For liquid fuels	10	E	10	10	10	10	10	
7321.89	- - Other, including appliances for solid fuel:								
7321.89.10	- - - For solid fuels	10	E	10	10	10	10	10	
7321.89.90	- - - Other	10	E	10	10	10	10	10	
7321.90	- Parts:								
7321.90.10	- - Of cookers	15	E	5	5	5	5	5	
7321.90.90	- - Other	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
73.22	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT-AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTORDRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL								
7322.1	- Radiators and parts thereof:								
7322.11.00	- - Of cast iron	0	A	0	0	0	0	0	
7322.19.00	- - Other	0	A	0	0	0	0	0	
7322.90.00	- Other	0	A	0	0	0	0	0	
73.23	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL								
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7323.9	- Other:								
7323.91	- - Of cast iron, not enamelled:								
7323.91.10	- - - Handles	5	E	5	5	5	5	5	
7323.91.20	- - - Other parts	15	E	5	5	5	5	5	
7323.91.90	- - - Other	15	E	15	15	15	15	15	
7323.92	- - Of cast iron, enamelled:								
7323.92.10	- - - Handles	5	E	5	5	5	5	5	
7323.92.20	- - - Other parts	5	E	5	5	5	5	5	
7323.92.90	- - - Other	15	E	15	15	15	15	15	
7323.93	- - Of stainless steel:								
7323.93.10	- - - Handles	5	E	5	5	5	5	5	
7323.93.20	- - - Other parts	5	E	5	5	5	5	5	
7323.93.90	- - - Other	15	E	15	15	15	15	15	
7323.94	- - Of iron (other than cast iron) or steel, enamelled:								
7323.94.10	- - - Handles	5	E	5	5	5	5	5	
7323.94.20	- - - Other parts	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7323.94.90	- - - Other	15	E	15	15	15	15	15	
7323.99	- - Other:								
7323.99.10	- - - Handles	5	E	5	5	5	5	5	
7323.99.20	- - - Other parts	15	E	5	5	5	5	5	
7323.99.90	- - - Other	15	E	15	15	15	15	15	
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL								
7324.10.00	- Sinks and washbasins, of stainless steel	15	E	15	15	15	15	15	
7324.2	- Baths:								
7324.21.00	- - Of cast iron, whether or not enamelled	15	E	15	15	15	15	15	
7324.29.00	- - Other	15	E	15	15	15	15	15	
7324.90.00	- Other, including parts	15	E	15	15	15	15	15	
73.25	OTHER CAST ARTICLES OF IRON OR STEEL								
7325.10.00	- Of non-malleable cast iron	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7325.9	- Other:								
7325.91.00	- - Grinding balls and similar articles for mills	0	A	0	0	0	0	0	
7325.99.00	- - Other	10	E	10	10	10	10	10	
73.26	OTHER ARTICLES OF IRON OR STEEL								
7326.1	- Forged or stamped, but not further worked:								
7326.11.00	- - Grinding balls and similar articles for mills	0	A	0	0	0	0	0	
7326.19.00	- - Other	10	E	10	10	10	10	10	
7326.20	- Articles of iron or steel wire:								
7326.20.10	- - Traps for animals	15	E	5	5	5	5	5	
7326.20.20	- - Gabions	0	A	0	0	0	0	0	
7326.20.30	- - Quick-fit hooks with swivels	0	A	0	0	0	0	0	
7326.20.90	- - Other	10	E	10	10	10	10	10	
7326.90.00	- Other	0	A	0	0	0	0	0	
74.01	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)								
7401.00.10	- Copper mattes	0	A	0	0	0	0	0	
7401.00.20	- Cement copper (precipitated copper)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A	0	0	0	0	0	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT								
7403.1	- Refined copper:								
7403.11.00	- - Cathodes and sections of cathodes	0	A	0	0	0	0	0	
7403.12.00	- - Wire-bars	0	A	0	0	0	0	0	
7403.13.00	- - Billets	0	A	0	0	0	0	0	
7403.19.00	- - Other	0	A	0	0	0	0	0	
7403.2	- Copper alloys:								
7403.21.00	- - Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7403.22.00	- - Copper-tin base alloys (bronze)	0	A	0	0	0	0	0	
7403.29	- - Other copper alloys (other than master alloys of heading 74.05):								
7403.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7403.29.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7404.00.00	COPPER WASTE AND SCRAP	0	A	0	0	0	0	0	
7405.00.00	MASTER ALLOYS OF COPPER	0	A	0	0	0	0	0	
74.06	COPPER POWDERS AND FLAKES								
7406.10.00	- Powders of non-lamellar structure	0	A	0	0	0	0	0	
7406.20.00	- Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
74.07	COPPER BARS, RODS AND PROFILES								
7407.10.00	- Of refined copper	0	A	0	0	0	0	0	
7407.2	- Of copper alloys:								
7407.21.00	- - Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7407.29	- - Other:								
7407.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7407.29.90	- - - Other	0	A	0	0	0	0	0	
74.08	COPPER WIRE								
7408.1	- Of refined copper:								
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7408.19	- - Other:								
7408.19.10	- - - Of electrolytic copper	0	A	0	0	0	0	0	
7408.19.90	- - - Other	0	A	0	0	0	0	0	
7408.2	- Of copper alloys:								
7408.21.00	- - Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	0	A	0	0	0	0	0	
7408.29.00	- - Other	0	A	0	0	0	0	0	
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 MM								
7409.1	- Of refined copper:								
7409.11.00	- - In coils	0	A	0	0	0	0	0	
7409.19.00	- - Other	0	A	0	0	0	0	0	
7409.2	- Of copper-zinc base alloys (brass):								
7409.21.00	- - In coils	0	A	0	0	0	0	0	
7409.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7409.3	- Of copper-tin base alloys (bronze):								
7409.31.00	- - In coils	0	A	0	0	0	0	0	
7409.39.00	- - Other	0	A	0	0	0	0	0	
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A	0	0	0	0	0	
7409.90.00	- Of other copper alloys	0	A	0	0	0	0	0	
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 MM								
7410.1	- Not backed:								
7410.11.00	- - Of refined copper	0	A	0	0	0	0	0	
7410.12.00	- - Of copper alloys	0	A	0	0	0	0	0	
7410.2	- Backed:								
7410.21.00	- - Of refined copper	0	A	0	0	0	0	0	
7410.22.00	- - Of copper alloys	0	A	0	0	0	0	0	
74.11	COPPER TUBES AND PIPES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7411.10.00	- Of refined copper	0	A	0	0	0	0	0	
7411.2	- Of copper alloys:								
7411.21.00	- - Copper-zinc base alloys (brass)	0	A	0	0	0	0	0	
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	0	A	0	0	0	0	0	
7411.29.00	- - Other	0	A	0	0	0	0	0	
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7412.10.00	- Of refined copper	0	A	0	0	0	0	0	
7412.20.00	- Of copper alloys	0	A	0	0	0	0	0	
74.13	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED								
7413.00.10	- Of electrolytic copper	5	E	5	5	5	5	5	
7413.00.90	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
74.15	NAILS, TACKS, DRAWING PINS, STAPLES AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER								
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	0	A	0	0	0	0	0	
7415.2	- Other articles, not threaded:								
7415.21.00	- - Washers (including spring washers)	0	A	0	0	0	0	0	
7415.29.00	- - Other	0	A	0	0	0	0	0	
7415.3	- Other threaded articles:								
7415.33.00	- - Screws; bolts and nuts	0	A	0	0	0	0	0	
7415.39.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
74.18	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER								
7418.1	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7418.11.00	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7418.19	- - Other:								
7418.19.10	- - - Handles	0	A	0	0	0	0	0	
7418.19.20	- - - Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15	E	15	15	15	15	15	
7418.19.90	- - - Other	15	E	15	15	15	15	15	
7418.20.00	- Sanitary ware and parts thereof	15	E	15	15	15	15	15	
74.19	OTHER ARTICLES OF COPPER								
7419.10.00	- Chain and parts thereof	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7419.9	- Other:								
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	15	E	5	5	5	5	5	
7419.99	- - Other:								
7419.99.10	- - - Containers for compressed or liquefied gas	0	A	0	0	0	0	0	
7419.99.20	- - - Anodes of copper or of copper alloys for electroplating	0	A	0	0	0	0	0	
7419.99.3	- - - Cloth (including endless bands), grill, netting and fencing, of copper wire; netting sheets obtained by expanded metal of copper:								
7419.99.31	- - - - Cloth	5	E	5	5	5	5	5	
7419.99.39	- - - - Other	0	A	0	0	0	0	0	
7419.99.40	- - - Copper springs	0	A	0	0	0	0	0	
7419.99.90	- - - Other	15	E	15	15	15	15	15	
75.01	NICKEL MATTES, NICKEL OXIDE "SINTERS" AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY								
7501.10.00	- Nickel mattes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	0	0	0	0	0	
75.02	UNWROUGHT NICKEL								
7502.10.00	- Nickel, not alloyed	0	A	0	0	0	0	0	
7502.20.00	- Nickel alloys	0	A	0	0	0	0	0	
7503.00.00	NICKEL WASTE AND SCRAP	0	A	0	0	0	0	0	
7504.00.00	NICKEL POWDERS AND FLAKES	0	A	0	0	0	0	0	
75.05	NICKEL BARS, RODS, PROFILES AND WIRE								
7505.1	- Bars, rods and profiles:								
7505.11.00	- - Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.12.00	- - Of nickel alloys	0	A	0	0	0	0	0	
7505.2	- Wire:								
7505.21.00	- - Of nickel, not alloyed	0	A	0	0	0	0	0	
7505.22.00	- - Of nickel alloys	0	A	0	0	0	0	0	
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL								
7506.10.00	- - Of nickel, not alloyed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7506.20.00	- - Of nickel alloys	0	A	0	0	0	0	0	
75.07	NICKEL TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)								
7507.1	- Tubes and pipes:								
7507.11.00	- - Of nickel, not alloyed	0	A	0	0	0	0	0	
7507.12.00	- - Of nickel alloys	0	A	0	0	0	0	0	
7507.20.00	- Tube or pipe fittings	0	A	0	0	0	0	0	
75.08	OTHER ARTICLES OF NICKEL								
7508.10.00	- Cloth, grill and netting, of nickel wire	0	A	0	0	0	0	0	
7508.90.00	- Other	0	A	0	0	0	0	0	
76.01	UNWROUGHT ALUMINIUM								
7601.10.00	- Aluminium, not alloyed	0	A	0	0	0	0	0	
7601.20.00	- Aluminium alloys	0	A	0	0	0	0	0	
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A	0	0	0	0	0	
76.03	ALUMINIUM POWDERS AND FLAKES								
7603.10.00	- Powders of non-lamellar structure	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7603.20.00	- Powders of lamellar structure; flakes	0	A	0	0	0	0	0	
76.04	ALUMINIUM BARS, RODS AND PROFILES								
7604.10	- Of aluminium, not alloyed:								
7604.10.10	- - Profiles	10	G	10	10	10	10	10	
7604.10.90	- - Other	5	G	5	5	5	5	5	
7604.2	- Of aluminium alloys:								
7604.21.00	- - Hollow profiles	10	G	10	10	10	10	10	
7604.29	- - Other:								
7604.29.10	- - - Profiles	10	G	10	10	10	10	10	
7604.29.90	- - - Other	5	G	5	5	5	5	5	
76.05	ALUMINIUM WIRE								
7605.1	- Of aluminium, not alloyed:								
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.19	- - Other:								
7605.19.10	- - - Of circular cross-section	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7605.19.90	- - - Other	0	A	0	0	0	0	0	
7605.2	- Of aluminium alloys:								
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A	0	0	0	0	0	
7605.29	- - Other:								
7605.29.10	- - - Of alloys containing magnesium and silicon, of circular cross-section	15	E	5	5	5	5	5	
7605.29.90	- - - Other	15	E	5	5	5	5	5	
76.06	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 mm								
7606.1	- Rectangular (including square):								
7606.11.00	- - Of aluminium, not alloyed	10	E	10	10	10	10	10	
7606.12	- - Of aluminium alloys:								
7606.12.10	- - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A	0	0	0	0	0	
7606.12.20	- - - Embossed strip in rolls of a thickness not exceeding 1,25 mm and a width of 110 cm of alloy 1100	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7606.12.9	- - - Other:								
7606.12.91	- - - - 'Pilferproof surface 620' strip, containing not more than 98,7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0,2 mm but not exceeding 0,25 mm	0	A	0	0	0	0	0	
7606.12.99	- - - - Other	10	E	10	10	10	10	10	
7606.9	- Other:								
7606.91	- - Of aluminium, not alloyed								
7606.91.10	- - Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A	0	0	0	0	0	
7606.91.90	- - - Other	0	A	0	0	0	0	0	
7606.92.00	- - Of aluminium alloys	0	A	0	0	0	0	0	
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7607.1	- Not backed:								
7607.11	- - Rolled but not further worked:								
7607.11.30	- - - Of a thickness not exceeding 0,025 mm, smooth, heat-treated, with not more than 80 perforations per m^2, in rolls	0	A	0	0	0	0	0	
7607.11.90	- - - Other	0	A	0	0	0	0	0	
7607.19	- - Other:								
7607.19.20	- - - Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A	0	0	0	0	0	
7607.19.3	- - - Other, printed:								
7607.19.31	- - - - Of a thickness less than 0,019 mm	5	E	5	5	5	5	5	
7607.19.39	- - - - Other	10	E	10	10	10	10	10	
7607.19.90	- - - Other	0	A	0	0	0	0	0	
7607.20	- Backed:								
7607.20.1	- - Coated with adhesive on one side and backed with silicone-coated paper:								
7607.20.11	- - - Not printed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7607.20.12	- - - Printed	10	E	10	10	10	10	10	
7607.20.20	- - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm	10	E	10	10	10	10	10	
7607.20.90	- - Other	0	A	0	0	0	0	0	
76.08	ALUMINIUM TUBES AND PIPES								
7608.10	- Of aluminium, not alloyed:								
7608.10.10	- - Ferrules for pencils	0	A	0	0	0	0	0	
7608.10.90	- - Other	5	E	5	5	5	5	5	
7608.20	- Of aluminium alloys:								
7608.20.10	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	G	10	10	10	10	10	
7608.20.20	- - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A	0	0	0	0	0	
7608.20.90	- - Other	10	G	10	10	10	10	10	
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.10	STRUCTURES AND PARTS OF STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) (FOR EXAMPLE: BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF ALUMINUM; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES								
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	G	15	15	15	15	15	
7610.90.00	- Other	15	G	15	15	15	15	15	
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT								
7612.10.00	- Flexible tubular containers	10	E	10	10	10	10	10	
7612.90	- Other:								
7612.90.10	- - Seamless tubular containers	0	A	0	0	0	0	0	
7612.90.20	- - Milk churns	0	A	0	0	0	0	0	
7612.90.90	- - Other	10	E	5	10	10	10	5	
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS								
7613.00.10	- For a working pressure not exceeding 25 kg/cm^2	15	E	5	5	5	5	5	
7613.00.90	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED								
7614.10.00	- With steel core	10	G	10	10	10	10	10	
7614.90.00	- Other	10	G	10	10	10	10	10	
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM								
7615.1	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:								
7615.11.00	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E	15	15	15	15	15	
7615.19	- - Other:								
7615.19.10	- - - Handles and spouts	5	E	5	5	5	5	5	
7615.19.90	- - - Other	15	E	15	15	15	15	15	
7615.20.00	- Sanitary ware and parts thereof	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
76.16	OTHER ARTICLES OF ALUMINIUM								
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A	0	0	0	0	0	
7616.9	- Other:								
7616.91.00	- - Cloth, grill and netting, of aluminium wire	15	E	5	5	5	5	5	
7616.99	- - Other:								
7616.99.10	- - - Chain and parts thereof	0	A	0	0	0	0	0	
7616.99.20	- - - Blunt staples	0	A	0	0	0	0	0	
7616.99.90	- - - Other	10	E	10	10	10	10	10	
78.01	UNWROUGHT LEAD								
7801.10.00	- Refined lead	0	A	0	0	0	0	0	
7801.9	- Other:								
7801.91.00	- - Containing by weight antimony as the principal other element	0	A	0	0	0	0	0	
7801.99.00	- - Other	0	A	0	0	0	0	0	
7802.00.00	LEAD WASTE AND SCRAP	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES								
7804.1	- Plates, sheets, strip and foil:								
7804.11.00	- - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0	A	0	0	0	0	0	
7804.19.00	- - Other	0	A	0	0	0	0	0	
7804.20.00	- Powders and flakes	0	A	0	0	0	0	0	
78.06	OTHER ARTICLES OF LEAD								
7806.00.10	- Lead bars, rods, profiles and wire	5	E	5	5	5	5	5	
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	E	5	5	5	5	5	
7806.00.90	- Other	15	E	5	5	5	5	5	
79.01	UNWROUGHT ZINC								
7901.1	- Zinc, not alloyed:								
7901.11.00	- - Containing by weight 99,99 % or more of zinc	0	A	0	0	0	0	0	
7901.12.00	- - Containing by weight less than 99,99 % of zinc	0	A	0	0	0	0	0	
7901.20.00	- Zinc alloys	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
7902.00.00	ZINC WASTE AND SCRAP	0	A	0	0	0	0	0	
79.03	ZINC DUST, POWDERS AND FLAKES								
7903.10.00	- Zinc dust	0	A	0	0	0	0	0	
7903.90.00	- Other	0	A	0	0	0	0	0	
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A	0	0	0	0	0	
79.07	OTHER ARTICLES OF ZINC								
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	0	0	0	0	0	
7907.00.90	- Other	0	A	0	0	0	0	0	
80.01	UNWROUGHT TIN								
8001.10.00	- Tin, not alloyed	0	A	0	0	0	0	0	
8001.20.00	- Tin alloys	0	A	0	0	0	0	0	
8002.00.00	TIN WASTE AND SCRAP	0	A	0	0	0	0	0	
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A	0	0	0	0	0	
80.07	OTHER ARTICLES OF TIN								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; powders and flakes	0	A	0	0	0	0	0	
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A	0	0	0	0	0	
8007.00.90	- Other	0	A	0	0	0	0	0	
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8101.10.00	- Powder	0	A	0	0	0	0	0	
8101.9	- Other:								
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8101.96.00	- - Wire	0	A	0	0	0	0	0	
8101.97.00	- - Waste and scrap	0	A	0	0	0	0	0	
8101.99.00	- - Other	0	A	0	0	0	0	0	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8102.10.00	- Powder	0	A	0	0	0	0	0	
8102.9	- Other:								
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A	0	0	0	0	0	
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A	0	0	0	0	0	
8102.96.00	- - Wire	0	A	0	0	0	0	0	
8102.97.00	- - Waste and scrap	0	A	0	0	0	0	0	
8102.99.00	- - Other	0	A	0	0	0	0	0	
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A	0	0	0	0	0	
8103.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8103.90.00	- Other	0	A	0	0	0	0	0	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8104.1	- Unwrought magnesium:								
8104.11.00	- - Containing at least 99,8 % by weight of magnesium	0	A	0	0	0	0	0	
8104.19.00	- - Other	0	A	0	0	0	0	0	
8104.20.00	- Waste and scrap	0	A	0	0	0	0	0	
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	0	A	0	0	0	0	0	
8104.90.00	- Other	0	A	0	0	0	0	0	
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A	0	0	0	0	0	
8105.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8105.90.00	- Other	0	A	0	0	0	0	0	
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8107.20.00	- Unwrought cadmium; powders	0	A	0	0	0	0	0	
8107.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8107.90.00	- Other	0	A	0	0	0	0	0	
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8108.20.00	- Unwrought titanium; powders	0	A	0	0	0	0	0	
8108.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8108.90.00	- Other	0	A	0	0	0	0	0	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								
8109.20.00	- Unwrought zirconium; powders	0	A	0	0	0	0	0	
8109.30.00	- Waste and scrap	0	A	0	0	0	0	0	
8109.90.00	- Other	0	A	0	0	0	0	0	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8110.10.00	- Unwrought antimony; powders	0	A	0	0	0	0	0	
8110.20.00	- Waste and scrap	0	A	0	0	0	0	0	
8110.90.00	- Other	0	A	0	0	0	0	0	
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP								
8112.1	- Beryllium:								
8112.12.00	- - Unwrought; powders	0	A	0	0	0	0	0	
8112.13.00	- - Waste and scrap	0	A	0	0	0	0	0	
8112.19.00	- - Other	0	A	0	0	0	0	0	
8112.2	- Chromium:								
8112.21.00	- - Unwrought; powders	0	A	0	0	0	0	0	
8112.22.00	- - Waste and scrap	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8112.29.00	- - Other	0	A	0	0	0	0	0	
8112.5	- Thallium:								
8112.51.00	- - Unwrought; powders	0	A	0	0	0	0	0	
8112.52.00	- - Waste and scrap	0	A	0	0	0	0	0	
8112.59.00	- - Other	0	A	0	0	0	0	0	
8112.9	- Other:								
8112.92.00	- - Unwrought; waste and scrap; powders	0	A	0	0	0	0	0	
8112.99.00	- - Other	0	A	0	0	0	0	0	
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A	0	0	0	0	0	
82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILLHOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8201.10.00	- Spades and shovels	15	E	15	15	15	15	15	
8201.20.00	- Forks	0	A	0	0	0	0	0	
8201.30.00	- Mattocks, picks, hoes and rakes	15	E	15	15	15	15	15	
8201.40	- Axes, billhooks and similar hewing tools:								
8201.40.10	- - Axes, picks, knives and banana tree cutters	15	E	15	15	15	15	15	
8201.40.20	- - Machetes	15	E	15	15	15	15	15	
8201.40.90	- - Other	0	A	0	0	0	0	0	
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A	0	0	0	0	0	
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A	0	0	0	0	0	
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry:								
8201.90.10	- - Truncheons and crowbars	15	E	15	15	15	15	15	
8201.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
82.02	HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)								
8202.10.00	- Hand saws	0	A	0	0	0	0	0	
8202.20	- Band saw blades:								
8202.20.10	- - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0,6 mm or more but not more than 2,5 mm	5	E	5	5	5	5	5	
8202.20.90	- - Other	0	A	0	0	0	0	0	
8202.3	- Circular saw blades (including slitting or slotting saw blades):								
8202.31	- - With working parts of steel:								
8202.31.10	- - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	0	A	0	0	0	0	0	
8202.31.90	- - - Other	0	A	0	0	0	0	0	
8202.39	- - Other, including parts:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8202.39.10	- - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	5	E	5	5	5	5	5	
8202.39.90	- - - Other	0	A	0	0	0	0	0	
8202.40.00	- Chainsaw blades	0	A	0	0	0	0	0	
8202.9	- Other saw blades:								
8202.91	- - Straight saw blades, for working metal:								
8202.91.10	- - - For hand-operated bow saws, of a width not exceeding 13,5 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25,4 mm	10	E	10	10	10	10	10	
8202.91.90	- - - Other	0	A	0	0	0	0	0	
8202.99.00	- - Other	0	A	0	0	0	0	0	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8203.10	- Files, rasps and similar tools:								
8203.10.10	- - Flat files for metal	10	E	10	10	10	10	10	
8203.10.90	- - Other	0	A	0	0	0	0	0	
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A	0	0	0	0	0	
8203.30.00	- Metal-cutting shears and similar tools	0	A	0	0	0	0	0	
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A	0	0	0	0	0	
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES								
8204.1	- Hand-operated spanners and wrenches:								
8204.11.00	- - Non-adjustable	0	A	0	0	0	0	0	
8204.12.00	- - Adjustable	0	A	0	0	0	0	0	
8204.20.00	- Interchangeable spanner sockets, with or without handles	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
82.05	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOWLAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS								
8205.10.00	- Drilling, threading or tapping tools	0	A	0	0	0	0	0	
8205.20.00	- Hammers and sledge hammers	0	A	0	0	0	0	0	
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A	0	0	0	0	0	
8205.40.00	- Screwdrivers	0	A	0	0	0	0	0	
8205.5	- Other hand tools (including glaziers' diamonds):								
8205.51	- - Household tools:								
8205.51.10	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	E	10	10	10	10	10	
8205.51.90	- - - Other	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8205.59	- - Other:								
8205.59.10	- - - Chisels of a length of 10 cm or more but not more than 25 cm	5	E	5	5	5	5	5	
8205.59.90	- - - Other	0	A	0	0	0	0	0	
8205.60.00	- Blow lamps and the like	0	A	0	0	0	0	0	
8205.70.00	- Vices, clamps and the like	0	A	0	0	0	0	0	
8205.80.00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	0	A	0	0	0	0	0	
8205.90.00	- Sets of articles of two or more of the foregoing subheadings	0	A	0	0	0	0	0	
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE: FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS								
8207.1	- Rock-drilling or earth-boring tools:								
8207.13.00	- - With working part of cermets	0	A	0	0	0	0	0	
8207.19	- - Other, including parts:								
8207.19.10	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A	0	0	0	0	0	
8207.19.90	- - - Other	0	A	0	0	0	0	0	
8207.20.00	- Dies for drawing or extruding metal	0	A	0	0	0	0	0	
8207.30	- Tools for pressing, stamping or punching:								
8207.30.10	- - Dies and punches for pressing	5	C	5	5	5	5	5	
8207.30.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8207.40.00	- Tools for tapping or threading	0	A	0	0	0	0	0	
8207.50.00	- Tools for drilling	0	A	0	0	0	0	0	
8207.60.00	- Tools for boring or broaching	0	A	0	0	0	0	0	
8207.70.00	- Tools for milling	0	A	0	0	0	0	0	
8207.80.00	- Tools for turning	0	A	0	0	0	0	0	
8207.90.00	- Other interchangeable tools	0	A	0	0	0	0	0	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES								
8208.10.00	- For working metal	0	A	0	0	0	0	0	
8208.20.00	- For working wood	0	A	0	0	0	0	0	
8208.30.00	- For kitchen appliances or for machines used by the food industry	0	A	0	0	0	0	0	
8208.40.00	- For agricultural, horticultural or forestry machines	0	A	0	0	0	0	0	
8208.90.00	- Other	0	A	0	0	0	0	0	
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK								
8210.00.10	- Maize (corn) mills	0	A	0	0	0	0	0	
8210.00.90	- Other	0	A	0	0	0	0	0	
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR								
8211.10.00	- Sets	10	E	10	10	10	10	10	
8211.9	- Other:								
8211.91.00	- - Table knives having fixed blades	10	E	10	10	10	10	10	
8211.92.00	- - Other knives having fixed blades	10	E	10	10	10	10	10	
8211.93.00	- - Knives having other than fixed blades	15	E	5	5	5	5	5	
8211.94.00	- - Blades	0	A	0	0	0	0	0	
8211.95.00	- - Handles of base metal	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)								
8212.10	- Razors:								
8212.10.10	- - Razors	10	E	10	10	10	10	10	
8212.10.20	- - Shavers	10	E	10	10	10	10	10	
8212.20.00	- Safety razor blades, including razor blade blanks in strips	0	A	0	0	0	0	0	
8212.90.00	- Other parts	0	A	0	0	0	0	0	
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	15	E	5	5	5	5	5	
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPERKNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)								
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	E	15	15	15	15	15	
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8214.90.00	- Other	10	E	10	10	10	10	10	
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE								
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	E	10	10	10	10	10	
8215.20.00	- Other sets of assorted articles	10	E	10	10	10	10	10	
8215.9	- Other:								
8215.91.00	- Silver-, gold- or platinum-plated	10	E	10	10	10	10	10	
8215.99.00	- - Other	10	E	10	10	10	10	10	
83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL								
8301.10.00	- Padlocks	5	C	5	5	5	5	5	
8301.20.00	- Locks of a kind used for motor vehicles	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8301.30.00	- Locks of a kind used for furniture	0	A	0	0	0	0	0	
8301.40	- Other locks:								
8301.40.10	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	C	10	10	10	10	10	
8301.40.20	- - Handle locks operated by a key on the outside and a button on the inside	10	C	10	10	10	10	10	
8301.40.90	- - Other	0	A	0	0	0	0	0	
8301.50.00	- Clasps and frames with clasps, incorporating locks	0	A	0	0	0	0	0	
8301.60.00	- Parts	0	A	0	0	0	0	0	
8301.70.00	- Keys presented separately	5	E	5	5	5	5	5	
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE-METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS, OF BASE METAL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8302.10	- Hinges of any kind:								
8302.10.10	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	E	5	5	5	5	5	
8302.10.90	- - Other	10	C	10	10	10	10	10	
8302.20.00	- Wheels	0	A	0	0	0	0	0	
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	0	A	0	0	0	0	0	
8302.4	- Other mountings, fittings and similar articles:								
8302.41	- - For buildings:								
8302.41.10	- - - Opening and closing mechanisms for windows and window clips	10	E	10	10	10	10	10	
8302.41.20	- - - Spring- or lever-operated latch bolts	0	A	0	0	0	0	0	
8302.41.90	- - - Other	10	C	10	10	10	10	10	
8302.42.00	- Other, for furniture	5	C	5	5	5	5	5	
8302.49	- - Other:								
8302.49.10	- - - For armoured or reinforced safes, strong-boxes and doors	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8302.49.20	- - - For trunks, suitcases and similar articles	0	A	0	0	0	0	0	
8302.49.90	- - - Other	5	C	5	5	5	5	5	
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E	10	10	10	10	10	
8302.60.00	- Automatic door closers	0	A	0	0	0	0	0	
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	G	15	15	15	15	15	
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E	15	15	15	15	15	
83.05	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE: FOR OFFICES, UPHOLSTERY, PACKAGING) OF BASE METAL								
8305.10.00	- Fittings for loose-leaf binders or files	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8305.20	- Staples in strips:								
8305.20.10	- - For use in offices	15	E	15	15	15	15	15	
8305.20.90	- - Other	5	E	5	5	5	5	5	
8305.90	- Other, including parts:								
8305.90.10	- - Fasteners and clips	15	E	15	15	15	15	15	
8305.90.90	- - Other	15	E	5	5	5	5	5	
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS, OF BASE METAL								
8306.10.00	- Bells, gongs and the like	10	E	10	10	10	10	10	
8306.2	- Statuettes and other ornaments:								
8306.21.00	- Plated with precious metal	15	E	15	15	15	15	15	
8306.29.00	- - Other	15	E	15	15	15	15	15	
8306.30.00	- Photograph, picture or similar frames; mirrors	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS								
8307.10.00	- Of iron or steel	0	A	0	0	0	0	0	
8307.90.00	- Of other base metal	0	A	0	0	0	0	0	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADEUP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL								
8308.10.00	- Hooks, eyes and eyelets	0	A	0	0	0	0	0	
8308.20.00	- Tubular or bifurcated rivets	0	A	0	0	0	0	0	
8308.90.00	- Other, including parts	0	A	0	0	0	0	0	
83.09	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8309.10.00	- Crown corks	15	G	10	10	10	10	10	
8309.90	- Other:								
8309.90.10	- - 'Easy open' lids of aluminium	0	A	0	0	0	0	0	
8309.90.20	- - Seals	0	A	0	0	0	0	0	
8309.90.30	- - Lids of a diameter of 40 mm or more but not more than 51 mm	0	A	0	0	0	0	0	
8309.90.40	- - Bung covers for phials	10	E	0	10	10	10	10	
8309.90.50	- - Threaded lids of aluminium	10	E	0	10	10	10	10	
8309.90.90	- - Other	10	E	10	10	10	10	10	
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING								
8311.10	- Coated electrodes of base metal, for arc-welding:								
8311.10.10	- - For iron or steel	0	A	0	0	0	0	0	
8311.10.90	- - Other	0	A	0	0	0	0	0	
8311.20.00	- Cored wire of base metal, for arc-welding	0	A	0	0	0	0	0	
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A	0	0	0	0	0	
8311.90.00	- Other	0	A	0	0	0	0	0	
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8401.10.00	- Nuclear reactors	0	A	0	0	0	0	0	
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A	0	0	0	0	0	
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	A	0	0	0	0	0	
8401.40.00	- Parts of nuclear reactors	0	A	0	0	0	0	0	
84.02	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS								
8402.1	- Steam or other vapour generating boilers:								
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A	0	0	0	0	0	
8402.12.00	- - Other watertube boilers with a steam production not exceeding 45 tons per hour	0	A	0	0	0	0	0	
8402.19.00	- - Other vapour-generating boilers, including hybrid boilers	0	A	0	0	0	0	0	
8402.20.00	- Super-heated water boilers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8402.90.00	- Parts	0	A	0	0	0	0	0	
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02								
8403.10.00	- Boilers	0	A	0	0	0	0	0	
8403.90.00	- Parts	0	A	0	0	0	0	0	
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE: ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS; CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS								
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A	0	0	0	0	0	
8404.20.00	- Condensers for steam or other vapour power units	0	A	0	0	0	0	0	
8404.90.00	- Parts	0	A	0	0	0	0	0	
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A	0	0	0	0	0	
8405.90.00	- Parts	0	A	0	0	0	0	0	
84.06	STEAM TURBINES AND OTHER VAPOUR TURBINES								
8406.10.00	- Turbines for marine propulsion	0	A	0	0	0	0	0	
8406.8	- Other turbines:								
8406.81.00	- - Of an output exceeding 40 MW	0	A	0	0	0	0	0	
8406.82.00	- - Of an output not exceeding 40 MW	0	A	0	0	0	0	0	
8406.90.00	- Parts	0	A	0	0	0	0	0	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES								
8407.10.00	- Aircraft engines	0	A	0	0	0	0	0	
8407.2	- Marine propulsion engines:								
8407.21.00	- - Outboard motors	0	A	0	0	0	0	0	
8407.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8407.3	− Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:								
8407.31.00	- - Of a cylinder capacity not exceeding 50 cm^3	0	A	0	0	0	0	0	
8407.32.00	- - Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	0	A	0	0	0	0	0	
8407.33.00	- - Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3	0	A	0	0	0	0	0	
8407.34.00	- - Of a cylinder capacity exceeding 1 000 cm^3	0	A	0	0	0	0	0	
8407.90.00	- Other engines	0	A	0	0	0	0	0	
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)								
8408.10.00	- Marine propulsion engines	0	A	0	0	0	0	0	
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	0	A	0	0	0	0	0	
8408.90.00	- Other engines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08								
8409.10.00	- For aircraft engines	0	A	0	0	0	0	0	
8409.9	- Other:								
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	
8409.99.00	- - Other	0	A	0	0	0	0	0	
84.10	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR								
8410.1	- Hydraulic turbines and water wheels:								
8410.11.00	- - Of an output not exceeding 1 000 kW:	0	A	0	0	0	0	0	
8410.12.00	- - Of an output exceeding 1 000 kW but not exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.13.00	- - Of an output exceeding 10 000 kW	0	A	0	0	0	0	0	
8410.90.00	- Parts, including regulators	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.11	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES								
8411.1	- Turbo-jets:								
8411.11.00	- - Of a thrust not exceeding 25 kN	0	A	0	0	0	0	0	
8411.12.00	- - Of a thrust exceeding 25 kN	0	A	0	0	0	0	0	
8411.2	- Turbo-propellers:								
8411.21.00	- - Of a power not exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.22.00	- - Of a power exceeding 1 100 kW	0	A	0	0	0	0	0	
8411.8	- Other gas turbines:								
8411.81.00	- - Of a power not exceeding 5 000 kW	0	A	0	0	0	0	0	
8411.82.00	- - Of a power exceeding 5 000 kW	0	A	0	0	0	0	0	
8411.9	- Parts:								
8411.91.00	- - Of turbo-jets or turbo-propellers	0	A	0	0	0	0	0	
8411.99.00	- - Other	0	A	0	0	0	0	0	
84.12	OTHER ENGINES AND MOTORS								
8412.10.00	- Reaction engines other than turbo-jets	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8412.2	- Hydraulic power engines and motors:								
8412.21.00	- - Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.29.00	- - Other	0	A	0	0	0	0	0	
8412.3	- Pneumatic power engines and motors:								
8412.31.00	- - Linear acting (cylinders)	0	A	0	0	0	0	0	
8412.39.00	- - Other	0	A	0	0	0	0	0	
8412.80.00	- Other	0	A	0	0	0	0	0	
8412.90.00	- Parts	0	A	0	0	0	0	0	
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS								
8413.1	- Pumps fitted or designed to be fitted with a measuring device:								
8413.11.00	- - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A	0	0	0	0	0	
8413.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A	0	0	0	0	0	
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A	0	0	0	0	0	
8413.40.00	- Concrete pumps	0	A	0	0	0	0	0	
8413.50.00	- Other positive displacement reciprocating pumps	0	A	0	0	0	0	0	
8413.60.00	- Other rotary positive displacement pumps	0	A	0	0	0	0	0	
8413.70.00	- Other centrifugal pumps	0	A	0	0	0	0	0	
8413.8	- Other pumps; liquid elevators:								
8413.81.00	- - Pumps	0	A	0	0	0	0	0	
8413.82.00	- - Liquid elevators	0	A	0	0	0	0	0	
8413.9	- Parts:								
8413.91.00	- - Of pumps	0	A	0	0	0	0	0	
8413.92.00	- - Of liquid elevators	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS								
8414.10.00	- Vacuum pumps	0	A	0	0	0	0	0	
8414.20.00	- Hand- or foot-operated air pumps	0	A	0	0	0	0	0	
8414.30.00	- Compressors of a kind used in refrigerating equipment	0	A	0	0	0	0	0	
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	A	0	0	0	0	0	
8414.5	- Fans:								
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E	10	15	10	10	5	
8414.59.00	- - Other	10	E	10	10	10	10	10	
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E	10	10	10	10	10	
8414.80.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8414.90	- Parts:								
8414.90.1	- - Of fans of subdivision 8414.51.00:								
8414.90.11	- - - Baskets	0	A	0	0	0	0	0	
8414.90.19	- - - Other	10	E	0	10	0	0	0	
8414.90.90	- - Other	0	A	0	0	0	0	0	
84.15	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED								
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	E	15	15	15	15	15	
8415.20.00	- Of a kind used for persons, in motor vehicles	15	E	15	15	15	15	15	
8415.8	- Other:								
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E	15	15	15	15	15	
8415.82.00	- - Other, incorporating a refrigerating unit	15	E	15	15	15	15	15	
8415.83.00	- - Not incorporating a refrigerating unit	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8415.90.00	- Parts	0	A	0	0	0	0	0	
84.16	FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES								
8416.10.00	- Furnace burners for liquid fuel	0	A	0	0	0	0	0	
8416.20.00	- Other furnace burners, including mix burners	0	A	0	0	0	0	0	
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:								
8416.30.10	- - Mechanical stokers fuelled with chaff or cereal residues	10	E	10	10	10	10	10	
8416.30.90	- - Other	0	A	0	0	0	0	0	
8416.90.00	- Parts	0	A	0	0	0	0	0	
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A	0	0	0	0	0	
8417.20.00	- Bakery ovens, including biscuit ovens	10	E	10	10	10	10	10	
8417.80.00	- Other	0	A	0	0	0	0	0	
8417.90.00	- Parts	0	A	0	0	0	0	0	
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15								
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	15	E	15	15	15	15	15	
8418.2	- Refrigerators, household type:								
8418.21.00	- - Compression-type	15	E	15	15	15	15	15	
8418.29	- - Other:								
8418.29.10	- - - Absorption-type, electrical	15	E	15	15	15	15	15	
8418.29.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E	15	15	15	15	15	
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E	15	15	15	15	15	
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.6	- Other refrigerating or freezing equipment; heat pumps:								
8418.61	- - Heat pumps, other than air conditioning machines of heading 84.15:								
8418.61.10	- - - Compression-type refrigerating units whose condensers are heat exchangers	0	A	0	0	0	0	0	
8418.61.90	- - - Other	10	E	10	10	10	10	10	
8418.69	- - Other:								
8418.69.10	- - - Water coolers and coolers for other beverages	15	E	15	15	15	15	15	
8418.69.90	- - - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8418.9	- Parts:								
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	15	E	15	15	15	15	15	
8418.99.00	- - Other	0	A	0	0	0	0	0	
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS, AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; NON-ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS								
8419.1	- Non-electric instantaneous or storage water heaters:								
8419.11.00	- - Instantaneous gas water heaters	15	E	15	15	15	15	15	
8419.19.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8419.20.00	- Medical, surgical or laboratory sterilisers	0	A	0	0	0	0	0	
8419.3	- Dryers:								
8419.31	- - For agricultural products:								
8419.31.10	- - - Hot-air dryers for grains and vegetables	10	E	10	10	10	10	10	
8419.31.90	- - - Other	0	A	0	0	0	0	0	
8419.32	- - For wood, paper pulp, paper or paperboard:								
8419.32.10	- - - Hot-air dryers for wood	10	E	10	10	10	10	10	
8419.32.90	- - - Other	0	A	0	0	0	0	0	
8419.39.00	- - Other	0	A	0	0	0	0	0	
8419.40.00	- Distilling or rectifying equipment	0	A	0	0	0	0	0	
8419.50.00	- Heat-exchange units	0	A	0	0	0	0	0	
8419.60.00	- Machinery for liquefying air or other gases	0	A	0	0	0	0	0	
8419.8	- Other equipment and devices:								
8419.81.00	- - For making hot drinks or for cooking or heating food	0	A	0	0	0	0	0	
8419.89.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8419.90.00	- Parts	0	A	0	0	0	0	0	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR								
8420.10.00	- Calendering and rolling machines	0	A	0	0	0	0	0	
8420.9	- Parts:								
8420.91.00	- - Cylinders	0	A	0	0	0	0	0	
8420.99.00	- - Other	0	A	0	0	0	0	0	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES								
8421.1	- Centrifuges, including centrifugal dryers:								
8421.11.00	- - Cream separators	0	A	0	0	0	0	0	
8421.12.00	- - Clothes-dryers	0	A	0	0	0	0	0	
8421.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8421.2	- Filtering or purifying machinery and apparatus for liquids:								
8421.21.00	- - For filtering or purifying water	0	A	0	0	0	0	0	
8421.22.00	- - For filtering or purifying beverages other than water	0	A	0	0	0	0	0	
8421.23.00	- - Oil- or petrol-filters for internal combustion engines	10	C	10	10	10	10	10	
8421.29.00	- - Other	0	A	0	0	0	0	0	
8421.3	- Filtering or purifying machinery and apparatus for gases:								
8421.31.00	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C	10	10	10	10	10	
8421.39.00	- - Other	0	A	0	0	0	0	0	
8421.9	- Parts:								
8421.91.00	- - Of centrifuges, including centrifugal dryers	0	A	0	0	0	0	0	
8421.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING, OR WRAPPING MACHINERY (INCLUDING HEAT SHRINK, WRAPPING MACHINERY); MACHINERY FOR CARBONATING BEVERAGES								
8422.1	- Dishwashing machines:								
8422.11.00	- - Domestic	15	E	15	15	15	15	15	
8422.19.00	- - Other	10	E	10	10	10	10	10	
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:								
8422.30.10	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E	10	10	10	10	10	
8422.30.90	- - Other	0	A	0	0	0	0	0	
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)								
8422.40.10	- - For working in the hand, with self-contained electric motor	0	A	0	0	0	0	0	
8422.40.90	- - Other	10	C	10	10	10	10	10	
8422.90.00	- Parts	0	A	0	0	0	0	0	
84.23	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHTS FOR ALL KINDS OF SCALES								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8423.10.00	- Person weighing machines, including baby scales; household scales	5	E	5	5	5	5	5	
8423.20.00	- Scales for continuous weighing of goods on conveyors	0	A	0	0	0	0	0	
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A	0	0	0	0	0	
8423.8	- Other weighing equipment and instruments:								
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 kg	0	A	0	0	0	0	0	
8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:								
8423.82.10	- - - Scales for weighing cattle	10	E	10	10	10	10	10	
8423.82.20	- - - Spring balances of a capacity not exceeding 200 kg	10	E	10	10	10	10	10	
8423.82.90	- - - Other	0	A	0	0	0	0	0	
8423.89.00	- - Other	0	A	0	0	0	0	0	
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.24	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:								
8424.10.00	- Fire extinguishers, whether or not charged	0	A	0	0	0	0	0	
8424.20.00	- Spray guns and similar appliances	0	A	0	0	0	0	0	
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	0	A	0	0	0	0	0	
8424.8	- Other apparatus:								
8424.81	- - Agricultural or horticultural:								
8424.81.10	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	E	10	10	10	0	5	
8424.81.20	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	C	10	10	10	0	0	
8424.81.30	- - - Fumigators, towed, whether or not assembled	10	C	10	10	10	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8424.81.90	- - - Other	0	A	0	0	0	0	0	
8424.89.00	- - Other	0	A	0	0	0	0	0	
8424.90	- Parts:								
8424.90.1	- - For sprayers:								
8424.90.11	- - - For pharmaceutical products	0	A	0	0	0	0	0	
8424.90.19	- - - Other	15	C	5	5	5	5	5	
8424.90.90	- - Other	0	A	0	0	0	0	0	
84.25	PULLEY TACKLE; WINCHES AND CAPSTANS; JACKS								
8425.1	- Pulley tackle:								
8425.11.00	- - Powered by electric motor	0	A	0	0	0	0	0	
8425.19.00	- - Other	0	A	0	0	0	0	0	
8425.3	- Other winches; capstans:								
8425.31	- - Powered by electric motor								
8425.31.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.31.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8425.39	- - Other:								
8425.39.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A	0	0	0	0	0	
8425.39.90	- - - Other	0	A	0	0	0	0	0	
8425.4	- Jacks:								
8425.41.00	- - Fixed hoists for raising vehicles, of a type used in garages	0	A	0	0	0	0	0	
8425.42.00	- - Other jacks and hoists, hydraulic	0	A	0	0	0	0	0	
8425.49.00	- - Other	0	A	0	0	0	0	0	
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE								
8426.1	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:								
8426.11	- - Overhead travelling cranes on fixed support:								
8426.11.10	- - - Having a maximum weighing capacity not exceeding 20 t	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8426.11.90	- - - Other	0	A	0	0	0	0	0	
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0	A	0	0	0	0	0	
8426.19	- - Other:								
8426.19.10	- - - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.19.90	- - - Other	0	A	0	0	0	0	0	
8426.20	- Tower cranes:								
8426.20.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.20.90	- - Other	0	A	0	0	0	0	0	
8426.30	- Portal or pedestal jib cranes:								
8426.30.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A	0	0	0	0	0	
8426.30.90	- - Other	0	A	0	0	0	0	0	
8426.4	- Other machinery, self-propelled:								
8426.41.00	- - On tyres	0	A	0	0	0	0	0	
8426.49.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8426.9	- Other machines and appliances:								
8426.91.00	- - Designed for mounting on road vehicles	0	A	0	0	0	0	0	
8426.99.00	- - Other	0	A	0	0	0	0	0	
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:								
8427.10.00	- Self-propelled trucks powered by an electric motor	0	A	0	0	0	0	0	
8427.20.00	- Other self-propelled trucks	0	A	0	0	0	0	0	
8427.90.00	- Other trucks	0	A	0	0	0	0	0	
84.28	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING (FOR EXAMPLE: LIFTS, ESCALATORS, CONVEYERS, TELEFERICS								
8428.10.00	- Lifts and skip hoists	0	A	0	0	0	0	0	
8428.20.00	- Pneumatic elevators and conveyors	0	A	0	0	0	0	0	
8428.3	- Other continuous-action elevators and conveyors, for goods or materials:								
8428.31.00	- - Specially designed for use in the interior of mines and other underground uses	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8428.32.00	- - Other, bucket type	0	A	0	0	0	0	0	
8428.33.00	- - Other, belt type	0	A	0	0	0	0	0	
8428.39.00	- - Other	0	A	0	0	0	0	0	
8428.40.00	- Escalators and moving walkways	0	A	0	0	0	0	0	
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A	0	0	0	0	0	
8428.90	- Other machines and appliances								
8428.90.10	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A	0	0	0	0	0	
8428.90.90	- - Other	0	A	0	0	0	0	0	
84.29	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS								
8429.1	- Bulldozers and angledozers:								
8429.11.00	- - Tracked	0	A	0	0	0	0	0	
8429.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8429.20.00	- Levellers	0	A	0	0	0	0	0	
8429.30.00	- Scrapers	0	A	0	0	0	0	0	
8429.40.00	- Tamping machines and road rollers	0	A	0	0	0	0	0	
8429.5	- Mechanical shovels, excavators and shovel loaders:								
8429.51.00	- - Front-end shovel loaders	0	A	0	0	0	0	0	
8429.52.00	- - Machinery with a 360° revolving superstructure	0	A	0	0	0	0	0	
8429.59.00	- - Other	0	A	0	0	0	0	0	
84.30	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS: SNOWPLOUGHS AND SNOWBLOWERS								
8430.10.00	- Pile-drivers and pile-extractors	0	A	0	0	0	0	0	
8430.20.00	- Snow-ploughs and snow-blowers	0	A	0	0	0	0	0	
8430.3	- Coal or rock cutters and tunnelling machinery:								
8430.31.00	- - Self-propelled	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8430.39.00	- - Other	0	A	0	0	0	0	0	
8430.4	- Other boring or sinking machinery:								
8430.41.00	- - Self-propelled	0	A	0	0	0	0	0	
8430.49.00	- - Other	0	A	0	0	0	0	0	
8430.50.00	- Other machinery, self-propelled	0	A	0	0	0	0	0	
8430.6	- Other machinery, not self-propelled:								
8430.61.00	- - Tamping or compacting machinery	0	A	0	0	0	0	0	
8430.69.00	- - Other	0	A	0	0	0	0	0	
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30								
8431.10.00	- Of machinery of heading 84.25	0	A	0	0	0	0	0	
8431.20.00	- Of machinery of heading 84.27	0	A	0	0	0	0	0	
8431.3	- Of machinery of heading 84.28:								
8431.31.00	- - Of lifts, skip hoists or escalators	0	A	0	0	0	0	0	
8431.39.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8431.4	- Of machinery of headings 84.26, 84.29 or 84.30:								
8431.41.00	- - Buckets, shovels, grabs and grips	0	A	0	0	0	0	0	
8431.42.00	- - Bulldozer or angledozer blades	0	A	0	0	0	0	0	
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A	0	0	0	0	0	
8431.49.00	- - Other	0	A	0	0	0	0	0	
84.32	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS GROUND ROLLERS								
8432.10.00	- Ploughs	10	E	10	10	10	10	10	
8432.2	- Harrows, scarifiers, cultivators, weeders and hoes:								
8432.21.00	- - Disc harrows	10	E	10	10	10	10	10	
8432.29.00	- - Other	0	A	0	0	0	0	0	
8432.30.00	- Seeders, planters and transplanters	0	A	0	0	0	0	0	
8432.40.00	- Manure spreaders and fertiliser distributors	0	A	0	0	0	0	0	
8432.80.00	- Other machinery, apparatus and devices	0	A	0	0	0	0	0	
8432.90	- Parts:								
8432.90.10	- - For ploughs and harrows	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8432.90.90	- - Other	0	A	0	0	0	0	0	
84.33	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37								
8433.1	- Lawnmowers:								
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	0	A	0	0	0	0	0	
8433.19.00	- - Other	0	A	0	0	0	0	0	
8433.20.00	- Mowers, including cutter bars for tractor mounting	0	A	0	0	0	0	0	
8433.30.00	- Other haymaking machinery	0	A	0	0	0	0	0	
8433.40.00	- Straw or fodder balers, including pick-up balers	0	A	0	0	0	0	0	
8433.5	- Other harvesting machinery; threshing machinery:								
8433.51.00	- - Combine harvester-threshers	0	A	0	0	0	0	0	
8433.52.00	- - Other threshing machinery	0	A	0	0	0	0	0	
8433.53.00	- - Root or tuber harvesting machines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8433.59.00	- - Other	0	A	0	0	0	0	0	
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:								
8433.60.10	- - Functioning with the electronic colour grading principle	10	E	10	10	10	10	10	
8433.60.90	- - Other	0	A	0	0	0	0	0	
8433.90.00	- Parts	0	A	0	0	0	0	0	
84.34	MILKING MACHINES AND DAIRY MACHINERY								
8434.10.00	- Milking machines	0	A	0	0	0	0	0	
8434.20.00	- Dairy machinery	0	A	0	0	0	0	0	
8434.90.00	- Parts	0	A	0	0	0	0	0	
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES								
8435.10.00	- Machinery and apparatus	0	A	0	0	0	0	0	
8435.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.36	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS								
8436.10.00	- Machinery for preparing animal feedingstuffs	0	A	0	0	0	0	0	
8436.2	- Poultry-keeping machinery; poultry incubators and brooders								
8436.21.00	- - Poultry incubators and brooders	0	A	0	0	0	0	0	
8436.29.00	- - Other	0	A	0	0	0	0	0	
8436.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8436.9	- Parts:								
8436.91.00	- - Of poultry-keeping machinery and apparatus	0	A	0	0	0	0	0	
8436.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY								
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:								
8437.10.10	- - Cyclone separators and revolving machines for cleaning and grading grain	10	E	10	10	10	10	10	
8437.10.90	- - Other	0	A	0	0	0	0	0	
8437.80	- Other machinery and appliances:								
8437.80.10	- - Hammer type crushing and grinding machines for cereals	10	E	10	10	10	10	10	
8437.80.20	- - Grain mixing machines	10	E	10	10	10	10	10	
8437.80.90	- - Other	0	A	0	0	0	0	0	
8437.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL FAT OR FIXED VEGETABLE FATS OR OILS								
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A	0	0	0	0	0	
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A	0	0	0	0	0	
8438.30.00	- Machinery for sugar manufacture	0	A	0	0	0	0	0	
8438.40.00	- Brewery machinery	0	A	0	0	0	0	0	
8438.50.00	- Machinery for the preparation of meat or poultry	0	A	0	0	0	0	0	
8438.60	- Machinery for the preparation of fruit or vegetables:								
8438.60.10	- - Fruit pulpers	10	E	10	10	10	10	10	
8438.60.90	- - Other	0	A	0	0	0	0	0	
8438.80.00	- Other machines and appliances	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8438.90.00	- Parts	0	A	0	0	0	0	0	
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD								
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.20.00	- Machinery for making paper or paperboard	0	A	0	0	0	0	0	
8439.30.00	- Machinery for finishing paper or paperboard	0	A	0	0	0	0	0	
8439.9	- Parts:								
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0	A	0	0	0	0	0	
8439.99.00	- - Other	0	A	0	0	0	0	0	
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES								
8440.10.00	- Machinery and apparatus	0	A	0	0	0	0	0	
8440.90.00	- Parts	0	A	0	0	0	0	0	
84.41	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8441.10.00	- Cutting machines	0	A	0	0	0	0	0	
8441.20.00	- Machines for making bags, sacks or envelopes	0	A	0	0	0	0	0	
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A	0	0	0	0	0	
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	0	A	0	0	0	0	0	
8441.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8441.90.00	- Parts	0	A	0	0	0	0	0	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE -TOOLS OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)								
8442.30	- Machinery, apparatus and equipment:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8442.30.10	- - Phototype-setting and composing machines	0	A	0	0	0	0	0	
8442.30.20	- - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A	0	0	0	0	0	
8442.30.90	- - Other	0	A	0	0	0	0	0	
8442.40.00	- Parts of these machines, apparatus or equipment	0	A	0	0	0	0	0	
8442.50.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A	0	0	0	0	0	
84.43	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED PARTS AND ACCESSORIES								
8443.1	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:								
8443.11.00	- - Offset printing machinery, reel fed	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8443.12.00	- - Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded)	0	A	0	0	0	0	0	
8443.13.00	- - Other offset printing machines and apparatus	0	A	0	0	0	0	0	
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A	0	0	0	0	0	
8443.16.00	- - Flexographic printing machinery	0	A	0	0	0	0	0	
8443.17.00	- - Gravure printing machinery	0	A	0	0	0	0	0	
8443.19.00	- - Other	0	A	0	0	0	0	0	
8443.3	- Other printing machines, copying machines and facsimile machines, whether or not combined:								
8443.31.00	- - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A	0	0	0	0	0	
8443.32.00	- - Other, capable of connecting to an automatic data-processing machine or to a network	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8443.39.00	- - Other	0	A	0	0	0	0	0	
8443.9	- Parts and accessories:								
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A	0	0	0	0	0	
8443.99.00	- - Other	0	A	0	0	0	0	0	
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A	0	0	0	0	0	
84.45	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADINGS 84.46 OR 84.47								
8445.1	- Machines for preparing textile fibres:								
8445.11.00	- - Carding machines	0	A	0	0	0	0	0	
8445.12.00	- - Combing machines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8445.13.00	- - Drawing or roving machines	0	A	0	0	0	0	0	
8445.19.00	- - Other	0	A	0	0	0	0	0	
8445.20.00	- Textile spinning machines	0	A	0	0	0	0	0	
8445.30.00	- Textile doubling or twisting machines	0	A	0	0	0	0	0	
8445.40.00	- Textile winding (including weft-winding) or reeling machines	0	A	0	0	0	0	0	
8445.90.00	- Other	0	A	0	0	0	0	0	
84.46	WEAVING MACHINES (LOOMS)								
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	0	A	0	0	0	0	0	
8446.2	- For weaving fabrics of a width exceeding 30 cm, shuttle type:								
8446.21.00	- - Power looms	0	A	0	0	0	0	0	
8446.29.00	- - Other	0	A	0	0	0	0	0	
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING								
8447.1	- Circular knitting machines:								
8447.11.00	- - With cylinder diameter not exceeding 165 mm	0	A	0	0	0	0	0	
8447.12.00	- - With cylinder diameter exceeding 165 mm	0	A	0	0	0	0	0	
8447.20.00	- Flat knitting machines; stitch-bonding machines	0	A	0	0	0	0	0	
8447.90.00	- Other	0	A	0	0	0	0	0	
84.48	MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESORIRS SUITABLE FOR USE SOELELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF SUBJEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE: SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES)								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8448.1	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:								
8448.11.00	- - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A	0	0	0	0	0	
8448.19.00	- - Other	0	A	0	0	0	0	0	
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A	0	0	0	0	0	
8448.3	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:								
8448.31.00	- - Card clothing	0	A	0	0	0	0	0	
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	0	A	0	0	0	0	0	
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0	A	0	0	0	0	0	
8448.39.00	- - Other	0	A	0	0	0	0	0	
8448.4	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:								
8448.42.00	- - Reeds for looms, healds and heald-frames	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8448.49	- - Other:								
8448.49.10	- - - Shuttles	0	A	0	0	0	0	0	
8448.49.90	- - - Other	0	A	0	0	0	0	0	
8448.5	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:								
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0	A	0	0	0	0	0	
8448.59.00	- - Other	0	A	0	0	0	0	0	
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A	0	0	0	0	0	
84.50	WASHING MACHINES, INCLUDING MACHINES WITH DRYER DEVICE								
8450.1	- Machines, each of a dry linen capacity not exceeding 10 kg:								
8450.11.00	- - Fully automatic machines	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8450.12.00	- - Other machines, with built-in centrifugal dryer	15	E	15	15	15	15	15	
8450.19.00	- - Other	15	E	15	15	15	15	15	
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A	0	0	0	0	0	
8450.90.00	- Parts	0	A	0	0	0	0	0	
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS								
8451.10.00	- Dry-cleaning machines	0	A	0	0	0	0	0	
8451.2	- Drying machines:								
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15	E	15	15	15	15	15	
8451.29.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8451.30.00	- Ironing machines and presses, including fusing presses	0	A	0	0	0	0	0	
8451.40.00	- Washing, bleaching or dyeing machines	0	A	0	0	0	0	0	
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A	0	0	0	0	0	
8451.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8451.90.00	- Parts	0	A	0	0	0	0	0	
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES								
8452.10.00	- Sewing machines of the household type	0	A	0	0	0	0	0	
8452.2	- Other sewing machines:								
8452.21.00	- - Automatic units	0	A	0	0	0	0	0	
8452.29.00	- - Other	0	A	0	0	0	0	0	
8452.30.00	- Sewing machine needles	0	A	0	0	0	0	0	
8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8452.90.00	- Other parts of sewing machines	0	A	0	0	0	0	0	
84.53	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES								
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	0	A	0	0	0	0	0	
8453.20.00	- Machinery for making or repairing footwear	0	A	0	0	0	0	0	
8453.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8453.90.00	- Parts	0	A	0	0	0	0	0	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES								
8454.10.00	- Converters	0	A	0	0	0	0	0	
8454.20.00	- Ingot moulds and ladles	0	A	0	0	0	0	0	
8454.30.00	- Casting machines	0	A	0	0	0	0	0	
8454.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR								
8455.10.00	- Tube mills	0	A	0	0	0	0	0	
8455.2	- Other rolling mills								
8455.21.00	- - For hot rolling or combination hot and cold rolling	0	A	0	0	0	0	0	
8455.22.00	- - For cold rolling	0	A	0	0	0	0	0	
8455.30.00	- Rolls for rolling mills	0	A	0	0	0	0	0	
8455.90.00	- Other parts	0	A	0	0	0	0	0	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES								
8456.10.00	- Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8456.20.00	- Operated by ultrasonic processes	0	A	0	0	0	0	0	
8456.30.00	- Operated by electro-discharge processes	0	A	0	0	0	0	0	
8456.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.57	MACHINING CENTERS, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL								
8457.10.00	- Machining centres	0	A	0	0	0	0	0	
8457.20.00	- Single-station machines	0	A	0	0	0	0	0	
8457.30.00	- Multi-station machines	0	A	0	0	0	0	0	
84.58	LATHES (INCLUDING TURNING CENTERS) FOR REMOVING METAL								
8458.1	- Horizontal lathes:								
8458.11.00	- - Numerically controlled	0	A	0	0	0	0	0	
8458.19.00	- - Other	0	A	0	0	0	0	0	
8458.9	- Other lathes:								
8458.91.00	- - Numerically controlled	0	A	0	0	0	0	0	
8458.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58								
8459.10.00	- Way-type unit head machines	0	A	0	0	0	0	0	
8459.2	- Other drilling machines:								
8459.21.00	- - Numerically controlled	0	A	0	0	0	0	0	
8459.29.00	- - Other	0	A	0	0	0	0	0	
8459.3	- Other boring-milling machines:								
8459.31.00	- - Numerically controlled	0	A	0	0	0	0	0	
8459.39.00	- - Other	0	A	0	0	0	0	0	
8459.40.00	- Other boring machines	0	A	0	0	0	0	0	
8459.5	- Milling machines, knee-type:								
8459.51.00	- - Numerically controlled	0	A	0	0	0	0	0	
8459.59.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8459.6	- Other milling machines:								
8459.61.00	- - Numerically controlled	0	A	0	0	0	0	0	
8459.69.00	- - Other	0	A	0	0	0	0	0	
8459.70.00	- Other threading or tapping machines	0	A	0	0	0	0	0	
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61								
8460.1	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								
8460.11.00	- - Numerically controlled	0	A	0	0	0	0	0	
8460.19.00	- - Other	0	A	0	0	0	0	0	
8460.2	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8460.21.00	- - Numerically controlled	0	A	0	0	0	0	0	
8460.29.00	- - Other	0	A	0	0	0	0	0	
8460.3	- Sharpening machines:								
8460.31.00	- - Numerically controlled	0	A	0	0	0	0	0	
8460.39.00	- - Other	0	A	0	0	0	0	0	
8460.40.00	- Honing or lapping machines	0	A	0	0	0	0	0	
8460.90.00	- Other	0	A	0	0	0	0	0	
84.61	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED								
8461.20.00	- Shaping or slotting machines	0	A	0	0	0	0	0	
8461.30.00	- Broaching machines	0	A	0	0	0	0	0	
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A	0	0	0	0	0	
8461.50.00	- Sawing or cutting-off machines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8461.90.00	- Other	0	A	0	0	0	0	0	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE								
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A	0	0	0	0	0	
8462.2	- Bending, folding, straightening or flattening machines (including presses):								
8462.21.00	- - Numerically controlled	0	A	0	0	0	0	0	
8462.29.00	- - Other	0	A	0	0	0	0	0	
8462.3	- Shearing machines (including presses), other than combined punching and shearing machines:								
8462.31.00	- - Numerically controlled	0	A	0	0	0	0	0	
8462.39.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8462.4	- Punching or notching machines (including presses), including combined punching and shearing machines:								
8462.41.00	- - Numerically controlled	0	A	0	0	0	0	0	
8462.49.00	- - Other	0	A	0	0	0	0	0	
8462.9	- Other:								
8462.91.00	- - Hydraulic presses	0	A	0	0	0	0	0	
8462.99.00	- - Other	0	A	0	0	0	0	0	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL								
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A	0	0	0	0	0	
8463.20.00	- Thread-rolling machines	0	A	0	0	0	0	0	
8463.30.00	- Machines for working wire	0	A	0	0	0	0	0	
8463.90.00	- Other	0	A	0	0	0	0	0	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8464.10.00	- Sawing machines	0	A	0	0	0	0	0	
8464.20.00	- Grinding or polishing machines	0	A	0	0	0	0	0	
8464.90.00	- Other	0	A	0	0	0	0	0	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS								
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A	0	0	0	0	0	
8465.9	- Other:								
8465.91.00	- - Sawing machines	0	A	0	0	0	0	0	
8465.92.00	- - Planing machines; milling or moulding machines	0	A	0	0	0	0	0	
8465.93.00	- - Grinding, sanding or polishing machines	0	A	0	0	0	0	0	
8465.94.00	- - Bending or assembling machines	0	A	0	0	0	0	0	
8465.95.00	- - Drilling or morticing machines	0	A	0	0	0	0	0	
8465.96.00	- - Splitting, slicing or paring machines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8465.99.00	- - Other	0	A	0	0	0	0	0	
84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND								
8466.10.00	- Tool holders and self-opening dieheads	0	A	0	0	0	0	0	
8466.20.00	- Work holders	0	A	0	0	0	0	0	
8466.30.00	- Dividing heads and other special attachments for machine-tools	0	A	0	0	0	0	0	
8466.9	- Other:								
8466.91.00	- - For machines of heading 84.64	0	A	0	0	0	0	0	
8466.92.00	- - For machines of heading 84.65	0	A	0	0	0	0	0	
8466.93.00	- - For machines of headings 84.56 to 84.61	0	A	0	0	0	0	0	
8466.94.00	- - For machines of heading 84.62 or 84.63	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR								
8467.1	- Pneumatic:								
8467.11.00	- - Rotary type (including combined rotary-percussion)	0	A	0	0	0	0	0	
8467.19.00	- - Other	0	A	0	0	0	0	0	
8467.2	- With self-contained electric motor:								
8467.21.00	- - Drills of all kinds, including rotary drills	0	A	0	0	0	0	0	
8467.22.00	- - Saws, including cut-off saws	0	A	0	0	0	0	0	
8467.29.00	- - Other	0	A	0	0	0	0	0	
8467.8	- Other tools:								
8467.81.00	- - Chainsaws	0	A	0	0	0	0	0	
8467.89.00	- - Other	0	A	0	0	0	0	0	
8467.9	- Parts:								
8467.91.00	- - Of chainsaws	0	A	0	0	0	0	0	
8467.92.00	- - Of pneumatic tools	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8467.99.00	- - Other	0	A	0	0	0	0	0	
84.68	MACHINES AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING								
8468.10.00	- Hand-held blowtorch	0	A	0	0	0	0	0	
8468.20.00	- Other gas-operated machinery and apparatus	0	A	0	0	0	0	0	
8468.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8468.90.00	- Parts	0	A	0	0	0	0	0	
84.69	TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES								
8469.00.1	- Automatic typewriters and word-processing machines:								
8469.00.11	- - Word-processing machines	0	A	0	0	0	0	0	
8469.00.12	- - Automatic typewriters	0	A	0	0	0	0	0	
8469.00.20	- Other typewriters, electric	0	A	0	0	0	0	0	
8469.00.30	- Other typewriters, non-electric	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.70	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS								
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A	0	0	0	0	0	
8470.2	- Other electronic calculating machines:								
8470.21.00	- - Incorporating a printing device	0	A	0	0	0	0	0	
8470.29.00	- - Other	0	A	0	0	0	0	0	
8470.30.00	- Other calculating machines	0	A	0	0	0	0	0	
8470.50.00	- Cash registers	0	A	0	0	0	0	0	
8470.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.71	AUTOMATIC DATA-PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED								
8471.30.00	- Automatic data-processing machines	0	A	0	0	0	0	0	
	Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display								
8471.4	- Other automatic data-processing machines:								
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A	0	0	0	0	0	
8471.49.00	- - Other, presented in the form of systems	0	A	0	0	0	0	0	
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A	0	0	0	0	0	
8471.70.00	- Storage units	0	A	0	0	0	0	0	
8471.80.00	- Other units of automatic data processing machines	0	A	0	0	0	0	0	
8471.90.00	- Other	0	A	0	0	0	0	0	
84.72	OTHER OFFICE MACHINES AND EQUIPMENT (FOR EXAMPLE: HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)								
8472.10.00	- Copy machines, including mimeographs	0	A	0	0	0	0	0	
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8472.90	- Other:								
8472.90.10	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A	0	0	0	0	0	
8472.90.90	- - Other	0	A	0	0	0	0	0	
84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72								
8473.10.00	- Parts and accessories of the machines of heading 84.69	0	A	0	0	0	0	0	
8473.2	- Parts and accessories of the machines of heading 84.70:								
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A	0	0	0	0	0	
8473.29.00	- - Other	0	A	0	0	0	0	0	
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A	0	0	0	0	0	
8473.40.00	- Parts and accessories of the machines of heading 84.72	0	A	0	0	0	0	0	
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.74	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOLDS OF SAND								
8474.10.00	- Sorting, screening, separating or washing machines	0	A	0	0	0	0	0	
8474.20.00	- Crushing or grinding machines	0	A	0	0	0	0	0	
8474.3	- Mixing or kneading machines:								
8474.31	- - Concrete or mortar mixers:								
8474.31.10	- - - Of a capacity not exceeding 0,36 m^3	10	E	10	10	10	10	10	
8474.31.90	- - - Other	0	A	0	0	0	0	0	
8474.32.00	- - Machinery for mixing mineral substances with bitumen	0	A	0	0	0	0	0	
8474.39.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8474.80	- Other machines and appliances:								
8474.80.10	- - Machines for making concrete blocks	0	A	0	0	0	0	0	
8474.80.90	- - Other	0	A	0	0	0	0	0	
8474.90.00	- Parts	0	A	0	0	0	0	0	
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE								
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A	0	0	0	0	0	
8475.2	- Machines for manufacturing or hot working glass or glassware:								
8475.21.00	- - Machines for making optical fibres and preforms thereof	0	A	0	0	0	0	0	
8475.29.00	- - Other	0	A	0	0	0	0	0	
8475.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES								
8476.2	- Automatic beverage-vending machines:								
8476.21.00	- - Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.29.00	- - Other	15	E	15	15	15	15	15	
8476.8	- Other:								
8476.81.00	- - Incorporating heating or refrigerating devices	15	E	15	15	15	15	15	
8476.89.00	- - Other	15	E	15	15	15	15	15	
8476.90.00	- Parts	0	A	0	0	0	0	0	
84.77	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8477.10.00	- Injection-moulding machines	0	A	0	0	0	0	0	
8477.20.00	- Extruders	0	A	0	0	0	0	0	
8477.30.00	- Blow-moulding machines	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	0	A	0	0	0	0	0	
8477.5	- Other machinery for moulding or otherwise forming								
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A	0	0	0	0	0	
8477.59.00	- - Other	0	A	0	0	0	0	0	
8477.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
8477.90.00	- Parts	0	A	0	0	0	0	0	
84.78	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8478.10.00	- Machines and appliances	0	A	0	0	0	0	0	
8478.90.00	- Parts	0	A	0	0	0	0	0	
84.79	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8479.10.00	- Machinery for public works, building or the like	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A	0	0	0	0	0	
8479.30.00	- Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A	0	0	0	0	0	
8479.40.00	- Rope or cable-making machines	0	A	0	0	0	0	0	
8479.50.00	- Industrial robots, not elsewhere specified or included	0	A	0	0	0	0	0	
8479.60.00	- Evaporative air coolers	0	A	0	0	0	0	0	
8479.8	- Other machines and appliances:								
8479.81.00	- - For treating metal, including electric wire coil-winders	0	A	0	0	0	0	0	
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A	0	0	0	0	0	
8479.89.00	- - Other	0	A	0	0	0	0	0	
8479.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.80	MOLDING BOXES FOR METAL FOUNDRY; MOULD BASES MOULDING PATTERNS, MOULDS FOR METAL (OTHER THAN INGOT MOLDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS								
8480.10.00	- Moulding boxes for metal founding	0	A	0	0	0	0	0	
8480.20.00	- Mould plate bases	0	A	0	0	0	0	0	
8480.30.00	- Moulding patterns	0	A	0	0	0	0	0	
8480.4	- Moulds for metal or metal carbides:								
8480.41.00	- - For injection or compression moulding	0	A	0	0	0	0	0	
8480.49.00	- - Other	0	A	0	0	0	0	0	
8480.50.00	- Moulds for glass	0	A	0	0	0	0	0	
8480.60.00	- Moulds for mineral materials	0	A	0	0	0	0	0	
8480.7	- Moulds for rubber or plastics:								
8480.71.00	- - For injection or compression moulding	0	A	0	0	0	0	0	
8480.79.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.81	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES								
8481.10.00	- Pressure-reducing valves	0	A	0	0	0	0	0	
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	0	A	0	0	0	0	0	
8481.30.00	- Check valves	0	A	0	0	0	0	0	
8481.40.00	- Safety or relief valves	0	A	0	0	0	0	0	
8481.80	- Other tap-ware articles and the like:								
8481.80.10	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	C	15	15	15	15	15	
8481.80.20	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	C	15	15	15	15	15	
8481.80.90	- - Other	0	A	0	0	0	0	0	
8481.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.82	BALL OR ROLLER BEARINGS								
8482.10.00	- Ball bearings	0	A	0	0	0	0	0	
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A	0	0	0	0	0	
8482.30.00	- Spherical roller bearings	0	A	0	0	0	0	0	
8482.40.00	- Needle roller bearings	0	A	0	0	0	0	0	
8482.50.00	- Cylindrical roller bearings	0	A	0	0	0	0	0	
8482.80.00	- Other, including combined ball/roller bearings	0	A	0	0	0	0	0	
8482.9	- Parts:								
8482.91.00	- - Balls, needles and rollers	0	A	0	0	0	0	0	
8482.99.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)								
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A	0	0	0	0	0	
8483.20.00	- Bearing housings, incorporating ball or roller bearings	0	A	0	0	0	0	0	
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A	0	0	0	0	0	
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8483.50	- Flywheels and pulleys, including pulley blocks:								
8483.50.10	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A	0	0	0	0	0	
8483.50.90	- - Other	0	A	0	0	0	0	0	
8483.60.00	- Clutches and shaft couplings, including universal joints	0	A	0	0	0	0	0	
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	0	A	0	0	0	0	0	
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS								
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C	5	5	5	5	5	
8484.20.00	- Mechanical seals	5	C	5	5	5	5	5	
8484.90.00	- Other	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
84.86	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER PARTS AND ACCESSORIES								
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A	0	0	0	0	0	
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:								
8486.20.10	- - Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8486.20.20	- - For dry-etching patterns on semiconductor materials	0	A	0	0	0	0	0	
8486.20.30	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A	0	0	0	0	0	
8486.20.40	- - Grinding or polishing machines	0	A	0	0	0	0	0	
8486.20.50	- - Extruders	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.20.60	- - Blow-moulding machines	0	A	0	0	0	0	0	
8486.20.70	- - Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8486.20.80	- - Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8486.20.9	- - Other:								
8486.20.91	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8486.20.92	- - - Ion implanters for doping semiconductor materials	0	A	0	0	0	0	0	
8486.20.93	- - - Direct write-on-wafer apparatus	0	A	0	0	0	0	0	
8486.20.94	- - - Photorepeater	0	A	0	0	0	0	0	
8486.20.99	- - - Other	0	A	0	0	0	0	0	
8486.30	- Machinery and apparatus for the manufacture of flat screen display devices:								
8486.30.1	- - Machine tools for working any material by removal of material								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.30.11	- - - Operated by laser or other light or photon beam processes	0	A	0	0	0	0	0	
8486.30.12	- - - Operated by ultrasonic processes	0	A	0	0	0	0	0	
8486.30.13	- - - Operated by electro-discharge processes	0	A	0	0	0	0	0	
8486.30.19	- - - Other	0	A	0	0	0	0	0	
8486.30.20	- - Sawing machines	0	A	0	0	0	0	0	
8486.30.30	- - Grinding or polishing machines	0	A	0	0	0	0	0	
8486.30.40	- - Industrial robots	0	A	0	0	0	0	0	
8486.30.90	- - Other	0	A	0	0	0	0	0	
8486.40	- Machinery and apparatus described in Note 9 C) of this Chapter:								
8486.40.10	- - Injection-moulding machines	0	A	0	0	0	0	0	
8486.40.20	- - Vacuum-moulding machines and other thermoforming machines	0	A	0	0	0	0	0	
8486.40.30	- - Moulds, injection or compression types	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8486.40.4	- - Machines and apparatus for resistance welding of metal:								
8486.40.41	- - - Fully or partly automatic	0	A	0	0	0	0	0	
8486.40.49	- - - Other	0	A	0	0	0	0	0	
8486.40.90	- - Other	0	A	0	0	0	0	0	
8486.90.00	- Parts and accessories	0	A	0	0	0	0	0	
84.87	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
8487.10.00	- Ships' or boats' propellers and blades therefor	0	A	0	0	0	0	0	
8487.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.01	ELECTRIC MOTORS AND GENERATORS, EXCLUDING GENERATING SETS								
8501.10.00	- Motors of an output not exceeding 37,5 W	0	A	0	0	0	0	0	
8501.20.00	- Universal motors of an output exceeding 37,5 W	0	A	0	0	0	0	0	
8501.3	- Other DC motors; DC generators:								
8501.31.00	- - Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	A	0	0	0	0	0	
8501.34.00	- - Of an output exceeding 375 kW	0	A	0	0	0	0	0	
8501.40.00	- Other AC motors, single-phase	0	A	0	0	0	0	0	
8501.5	- Other AC motors, multi-phase:								
8501.51.00	- - Of an output not exceeding 750 W	0	A	0	0	0	0	0	
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A	0	0	0	0	0	
8501.53.00	- - Of an output exceeding 75 kW	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8501.6	- AC generators (alternators):								
8501.61.00	- - Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A	0	0	0	0	0	
8501.64.00	- - Of an output exceeding 750 kVA	0	A	0	0	0	0	0	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS								
8502.1	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):								
8502.11.00	- - Of an output not exceeding 75 kVA	0	A	0	0	0	0	0	
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A	0	0	0	0	0	
8502.13.00	- - Of an output exceeding 375 kVA	0	A	0	0	0	0	0	
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A	0	0	0	0	0	
8502.3	- Other generating sets:								
8502.31.00	- - Wind-powered	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8502.39.00	- - Other	0	A	0	0	0	0	0	
8502.40.00	- Electric rotary converters	0	A	0	0	0	0	0	
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A	0	0	0	0	0	
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE: RECTIFIERS) AND INDUCTORS								
8504.10.00	- Ballasts for discharge lamps or tubes	0	A	0	0	0	0	0	
8504.2	- Liquid dielectric transformers:								
8504.21.00	- - Of a power handling capacity not exceeding 650 kVA:	0	A	0	0	0	0	0	
8504.22.00	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:	0	A	0	0	0	0	0	
8504.23.00	- - Of a power handling capacity exceeding 10 000 kVA	0	A	0	0	0	0	0	
8504.3	- Other transformers:								
8504.31.00	- - Og a power handling capacity not exceeding 1 kVA:	0	A	0	0	0	0	0	
8504.32.00	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	0	A	0	0	0	0	0	
8504.33.00	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8504.34.00	- - Of a power handling capacity exceeding 500 kVA	0	A	0	0	0	0	0	
8504.40.00	- Static converters	0	A	0	0	0	0	0	
8504.50.00	- Other inductors	0	A	0	0	0	0	0	
8504.90.00	- Parts	0	A	0	0	0	0	0	
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTROMAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS								
8505.1	- Permanent magnets and articles intended to become permanent magnets:								
8505.11.00	- - Of metal	0	A	0	0	0	0	0	
8505.19.00	- - Other	0	A	0	0	0	0	0	
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8505.90	- Other, including parts:								
8505.90.10	- - Electromagnetic lifting heads	0	A	0	0	0	0	0	
8505.90.90	- - Other	0	A	0	0	0	0	0	
85.06	ELECTRIC PRIMARY CELLS AND BATTERIES								
8506.10	- Of manganese dioxide:								
8506.10.10	- - Cylindrical dry cells of a voltage of 1,5 V, of an external volume not exceeding 300 cm^3 and a unit weight not exceeding 100 g	15	E	15	15	15	15	15	
8506.10.20	- - Rectangular dry cells of a voltage of 1,5 V, 6 V or 9 V, of an external volume not exceeding 300 cm^3 and a unit weight not exceeding 1 200 g	15	G	15	15	15	15	15	
8506.10.90	- - Other	0	A	0	0	0	0	0	
8506.30.00	- Of mercuric oxide	0	A	0	0	0	0	0	
8506.40.00	- Of silver oxide	0	A	0	0	0	0	0	
8506.50.00	- Of lithium	0	A	0	0	0	0	0	
8506.60.00	- Of air-zinc	0	A	0	0	0	0	0	
8506.80.00	- Other primary cells and batteries	0	A	0	0	0	0	0	
8506.90.00	- Parts	5	G	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE								
8507.10.00	- Of lead-acid, of a kind used for starting piston engines	15	E	15	15	15	15	15	
8507.20.00	- Other lead-acid accumulators	15	E	15	15	15	15	15	
8507.30.00	- Of nickel-cadmium	0	A	0	0	0	0	0	
8507.40.00	- Of nickel-iron	0	A	0	0	0	0	0	
8507.80.00	- Other accumulators	0	A	0	0	0	0	0	
8507.90	- Parts:								
8507.90.10	- - Separators	5	E	5	5	5	5	5	
8507.90.90	- - Other	0	A	0	0	0	0	0	
85.08	VACUUM CLEANERS								
8508.1	- With self-contained electric motor:								
8508.11	- - Of a power not exceeding 1 500 W and having a capacity of the receptacle or the dust bag not exceeding 20 l:								
8508.11.10	- - - For household use	15	E	15	15	15	15	15	
8508.11.20	- - - For industrial use	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8508.19	- - Other:								
8508.19.10	- - - For household use	15	E	15	15	15	15	15	
8508.19.20	- - - For industrial use	0	A	0	0	0	0	0	
8508.60.00	- Other vacuum cleaners	0	A	0	0	0	0	0	
8508.70.00	- Parts	0	A	0	0	0	0	0	
85.09	ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08								
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E	15	15	15	15	15	
8509.80	- Other apparatus:								
8509.80.10	- - Floor polishers	15	E	15	15	15	15	15	
8509.80.20	- - Kitchen waste disposers	15	E	15	15	15	15	15	
8509.80.90	- - Other	15	E	15	15	15	15	15	
8509.90.00	- Parts	0	A	0	0	0	0	0	
85.10	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR								
8510.10.00	- Shavers	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8510.20.00	- Hair clippers	10	E	10	10	10	10	10	
8510.30.00	- Hair-removing appliances	10	E	10	10	10	10	10	
8510.90.00	- Parts	0	A	0	0	0	0	0	
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES								
8511.10.00	- Spark plugs	0	A	0	0	0	0	0	
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A	0	0	0	0	0	
8511.30.00	- Distributors; ignition coils	0	A	0	0	0	0	0	
8511.40.00	- Starter motors and dual purpose starter-generators	0	A	0	0	0	0	0	
8511.50.00	- Other generators	0	A	0	0	0	0	0	
8511.80.00	- Other machinery and equipment	0	A	0	0	0	0	0	
8511.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES								
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	0	A	0	0	0	0	0	
8512.20.00	- Other lighting or visual signalling equipment	0	A	0	0	0	0	0	
8512.30.00	- Sound signalling equipment	0	A	0	0	0	0	0	
8512.40.00	- Windscreen wipers, defrosters and demisters	5	E	5	5	5	5	5	
8512.90.00	- Parts	5	C	5	5	5	5	5	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12								
8513.10.00	- Lamps	5	E	5	5	5	5	5	
8513.90.00	- Parts	15	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.14	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS								
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A	0	0	0	0	0	
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A	0	0	0	0	0	
8514.30	- Other furnaces and ovens:								
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E	10	10	10	10	10	
8514.30.90	- - Other	0	A	0	0	0	0	0	
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A	0	0	0	0	0	
8514.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS								
8515.1	- Brazing or soldering machines and apparatus:								
8515.11.00	- - Soldering irons and guns	0	A	0	0	0	0	0	
8515.19.00	- - Other	0	A	0	0	0	0	0	
8515.2	- Machines and apparatus for resistance welding of metal:								
8515.21.00	- - Fully or partly automatic	0	A	0	0	0	0	0	
8515.29.00	- - Other	0	A	0	0	0	0	0	
8515.3	- Machines and apparatus for arc (including plasma arc) welding of metals:								
8515.31.00	- - Fully or partly automatic	0	A	0	0	0	0	0	
8515.39	- - Other:								
8515.39.10	- - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8515.39.90	- - - Other	0	A	0	0	0	0	0	
8515.80.00	- Other machines and apparatus	0	A	0	0	0	0	0	
8515.90.00	- Parts	0	A	0	0	0	0	0	
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND FLOOR HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE, HAIRDRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE; ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45								
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E	15	15	15	15	15	
8516.2	- Electric space-heating apparatus and electric floor-heating apparatus:								
8516.21.00	- - Storage heating radiators	15	E	15	15	15	15	15	
8516.29.00	- - Other	15	E	15	15	15	15	15	
8516.3	- Electrothermic hairdressing or hand-drying apparatus:								
8516.31.00	- - Hair dryers	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8516.32.00	- - Other hairdressing apparatus	15	C	15	15	15	15	15	
8516.33.00	- - Hand-drying apparatus	15	E	15	15	15	15	15	
8516.40.00	- Electric smoothing irons	10	E	10	10	10	10	10	
8516.50.00	- Microwave ovens	15	E	5	5	5	5	5	
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E	15	15	15	15	15	
8516.7	- Other electrothermic appliances:								
8516.71.00	- - Coffee or tea-makers	15	E	15	15	15	15	15	
8516.72.00	- - Toasters	15	E	15	15	15	15	15	
8516.79.00	- - Other	15	E	15	15	15	15	15	
8516.80	- Electric heating resistors:								
8516.80.10	- - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A	0	0	0	0	0	
8516.80.20	- - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	
8516.80.30	- - Immersion-type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8516.80.40	- - Reinforced, for cookers, other than sealed disc type	0	A	0	0	0	0	0	
8516.80.90	- - Other	0	A	0	0	0	0	0	
8516.90.00	- Parts	0	A	0	0	0	0	0	
85.17	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL AREA NETWORK (LAN) OR A WIDE AREA NETWORK (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28								
8517.1	- Telephones, including mobile phones:								
8517.11.00	- - Telephones with cordless handsets with microphone combined	0	A	0	0	0	0	0	
8517.12.00	- - Mobile phones (cellular phones) and those for other wireless networks	0	A	0	0	0	0	0	
8517.18.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8517.6	- Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local area network (LAN) or a wide area network (WAN)):								
8517.61	- - Base stations:								
8517.61.10	- - - Telecommunication apparatus for carrier-current or for digital telecommunication	0	A	0	0	0	0	0	
8517.61.2	- - -Transmission apparatus:								
8517.61.21	- - - - Radio-telegraphic or radio-telephonic apparatus	0	A	0	0	0	0	0	
8517.61.22	- - - - Incorporating reception apparatus	0	A	0	0	0	0	0	
8517.61.29	- - - - Other	0	A	0	0	0	0	0	
8517.62.00	- - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A	0	0	0	0	0	
8517.69	- - Other:								
8517.69.10	- - - Reception apparatus for radio-telephony or radio-telegraphy	0	A	0	0	0	0	0	
8517.69.90	- - - Other	0	A	0	0	0	0	0	
8517.70.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS								
8518.10.00	- Microphones and stands therefor	0	A	0	0	0	0	0	
8518.2	- Loudspeakers, whether or not mounted in their enclosures:								
8518.21.00	- - Single loudspeakers, mounted in their enclosures	0	A	0	0	0	0	0	
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	0	A	0	0	0	0	0	
8518.29.00	- - Other	0	A	0	0	0	0	0	
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A	0	0	0	0	0	
8518.40.00	- Audio-frequency electric amplifiers	0	A	0	0	0	0	0	
8518.50.00	- Electric sound amplifier sets	0	A	0	0	0	0	0	
8518.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.19	SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS								
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:								
8519.20.10	- - Coin- or disc-operated record-players	15	E	15	15	15	15	15	
8519.20.90	- - Other	15	E	15	15	15	15	15	
8519.30	- Record players:								
8519.30.1	- - With automatic record changing mechanism:								
8519.30.11	- - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.30.19	- - - Other	15	E	15	15	15	15	15	
8519.30.90	- - Other	15	E	15	15	15	15	15	
8519.50.00	- Telephone answering machines	15	E	0	0	15	15	15	
8519.8	- Other apparatus:								
8519.81	- - Using magnetic, optical or semiconductor media:								
8519.81.10	- - - Transcribing machines	15	E	15	15	15	15	15	
8519.81.2	- - - Pocket-size cassette-players:								
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.29	- - - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.81.3	- - - Other cassette-players:								
8519.81.31	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.39	- - - - Other	15	E	15	15	15	15	15	
8519.81.40	- - - Dictating machines not capable of operating without an external source of power	15	E	15	15	15	15	15	
8519.81.5	- - - Digital appliances:								
8519.81.51	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.59	- - - - Other	15	E	15	15	15	15	15	
8519.81.6	- - - Other cassette-players:								
8519.81.61	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.81.69	- - - - Other	15	E	15	15	15	15	15	
8519.81.90	- - - Other	15	E	15	15	15	15	15	
8519.89	- - Other:								
8519.89.1	- - - Record players without loud speakers:								
8519.89.11	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.19	- - - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8519.89.2	- - - Other record-players:								
8519.89.21	- - - - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8519.89.29	- - - - Other	15	E	15	15	15	15	15	
8519.89.30	- - - Transcribing machines	15	E	15	15	15	15	15	
8519.89.90	- - - Other	15	E	15	15	15	15	15	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER								
8521.10	- Magnetic tape-type:								
8521.10.10	- - Fully disassembled (CKD), put up in kits	5	E	5	5	5	5	5	
8521.10.20	- - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	E	10	10	10	10	10	
8521.10.90	- - Other	15	E	15	15	15	15	15	
8521.90.00	- Other	15	E	15	15	15	15	15	
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21								
8522.10.00	- Pick-up cartridges	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8522.90	- Other:								
8522.90.10	- - Cabinets and cases of wood	15	E	15	15	15	15	15	
8522.90.90	- - Other	0	A	0	0	0	0	0	
85.23	DISCS, TAPES, PERMANENT DATA BASED SEMICONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37								
8523.2	- Magnetic media:								
8523.21	- - Cards incorporating a magnetic stripe:								
8523.21.10	- - - Unrecorded	0	A	0	0	0	0	0	
8523.21.20	- - - Recorded	0	A	0	0	0	0	0	
8523.29	- - Other:								
8523.29.1	- - - Magnetic tapes, unrecorded:								
8523.29.11	- - - - For recording sound, in cassettes	15	E	0	0	15	15	15	
8523.29.19	- - - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.29.2	- - - Magnetic discs for automatic data processing machines, unrecorded:								
8523.29.21	- - - - Removable	0	A	0	0	0	0	0	
8523.29.29	- - - - Other	0	A	0	0	0	0	0	
8523.29.30	- - - Other unrecorded magnetic discs	0	A	0	0	0	0	0	
8523.29.40	- - - Magnetic tapes for reproducing phenomena other than sound or image, recorded	15	E	0	0	15	15	15	
8523.29.5	- - - Other magnetic tapes, recorded:								
8523.29.51	- - - - Educational	15	E	5	5	5	5	5	
8523.29.52	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	5	E	5	5	5	5	5	
8523.29.53	- - - - Other, for reproducing sound and image	15	E	15	15	15	15	15	
8523.29.54	- - - - Other, for reproducing sound only	15	E	15	15	15	15	15	
8523.29.59	- - - - Other	15	E	15	15	15	15	15	
8523.29.60	- - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A	0	0	0	0	0	
8523.29.9	- - - Other:								
8523.29.91	- - - - For reproducing phenomena other than sound or image, recorded	10	E	0	0	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.29.99	- - - - Other	10	E	0	0	10	10	10	
8523.40	- Optical media:								
8523.40.1	- - Discs for laser reading systems, recorded:								
8523.40.11	- - - For reproducing phenomena other than sound or image	0	A	0	0	0	0	0	
8523.40.12	- - - For reproducing sound only	10	C	10	10	10	10	10	
8523.40.19	- - - Other	10	C	0	0	10	10	10	
8523.40.2	- - Other, recorded:								
8523.40.21	- - - For reproducing phenomena other than sound or image	10	E	0	0	10	10	5	
8523.40.29	- - - Other	10	E	0	0	10	10	10	
8523.40.90	- - Other, unrecorded	0	A	0	0	0	0	0	
8523.5	- Semiconductor media:								
8523.51	- - Solid-state non-volatile storage devices:								
8523.51.10	- - - Unrecorded	0	A	0	0	0	0	0	
8523.51.20	- - - Recorded	10	E	0	0	10	10	5	
8523.52	- - "Smart cards":								
8523.52.10	- - - Cards incorporating an electronic integrated circuit ("smart cards")	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8523.52.90	- - - Parts	0	A	0	0	0	0	0	
8523.59	- - Other:								
8523.59.10	- - - Proximity cards and tags	0	A	0	0	0	0	0	
8523.59.20	- - - Other cards and tags	0	A	0	0	0	0	0	
8523.59.30	- - - Parts of cards and tags of headings 8523.59.10 and 8523.59.20	0	A	0	0	0	0	0	
8523.59.9	- - - Other:								
8523.59.91	- - - - Unrecorded	0	A	0	0	0	0	0	
8523.59.92	- - - - Recorded	10	E	0	0	10	10	5	
8523.80	- Other:								
8523.80.1	- - Acetate discs for record players:								
8523.80.11	- - - Educational	5	E	5	5	5	5	5	
8523.80.19	- - - Other	15	E	15	15	15	15	15	
8523.80.20	- - Matrices and masters	0	A	0	0	0	0	0	
8523.80.9	- - Other:								
8523.80.91	- - - Unrecorded	0	A	0	0	0	0	0	
8523.80.92	- - - Recorded	10	E	0	0	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.25	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS								
8525.50	-Transmission apparatus:								
8525.50.10	- - For radio-broadcasting	0	A	0	0	0	0	0	
8525.50.90	- - Other	0	A	0	0	0	0	0	
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A	0	0	0	0	0	
8525.80	- Television cameras, digital cameras and video camera recorders:								
8525.80.10	- - Television cameras	0	A	0	0	0	0	0	
8525.80.20	- - Digital cameras and video camera recorders	10	E	0	0	10	10	10	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS								
8526.10.00	- Radar apparatus	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8526.9	- Other:								
8526.91.00	- - Radio navigational aid apparatus	0	A	0	0	0	0	0	
8526.92.00	- - Radio remote control apparatus	15	E	5	5	5	5	5	
85.27	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK								
8527.1	- Radio-broadcast receivers capable of operating without an external source of power:								
8527.12	- - Pocket-size radio cassette-players:								
8527.12.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.12.90	- - - Other	15	E	15	15	15	15	15	
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:								
8527.13.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.13.90	- - - Other	15	E	15	15	15	15	15	
8527.19	- - Other:								
8527.19.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.19.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8527.2	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:								
8527.21	- - Combined with sound recording or reproducing apparatus:								
8527.21.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.21.90	- - - Other	15	E	15	15	15	15	15	
8527.29	- - Other:								
8527.29.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.29.90	- - - Other	15	E	15	15	15	15	15	
8527.9	- Other:								
8527.91	- - Combined with sound recording or reproducing apparatus:								
8527.91.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.91.90	- - - Other	15	E	15	15	15	15	15	
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:								
8527.92.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.92.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8527.99	- - Other:								
8527.99.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8527.99.90	- - - Other	15	E	15	15	15	15	15	
85.28	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS								
8528.4	- Cathode-ray tube monitors:								
8528.41.00	- - Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.49	- - Other:								
8528.49.1	- - - Colour:								
8528.49.11	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.49.19	- - - - Other	15	E	15	15	15	15	15	
8528.49.2	- - - Black and white or other monochrome:								
8528.49.21	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.49.29	- - - - Other	15	E	15	15	15	15	15	
8528.5	- Other monitors:								
8528.51.00	- - Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.59	- - Other:								
8528.59.1	- - - Colour:								
8528.59.11	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.19	- - - - Other	15	E	15	15	15	15	15	
8528.59.2	- - - Black and white or other monochrome:								
8528.59.21	- - - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.59.29	- - - - Other	15	E	15	15	15	15	15	
8528.6	- Projectors:								
8528.61.00	- - Of a kind used solely or mainly with automatic data-processing machines of heading 84.71	0	A	0	0	0	0	0	
8528.69	- - Other:								
8528.69.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8528.69.90	- - - Other	15	E	15	15	15	15	15	
8528.7	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:								
8528.71	- - Not designed to incorporate a display device or video screen:								
8528.71.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.71.90	- - - Other	15	E	15	15	15	15	15	
8528.72	- - Other, in colour:								
8528.72.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.72.90	- - - Other	15	E	15	15	15	15	15	
8528.73	- - Other, black and white or other monochrome:								
8528.73.10	- - - Fully disassembled (CKD), put up in kits	15	E	0	5	10	10	15	
8528.73.90	- - - Other	15	E	15	15	15	15	15	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28								
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10	C	0	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8529.90	- Other:								
8529.90.10	- - Cabinets and cases of wood	15	E	15	15	15	15	15	
8529.90.90	- - Other	0	A	0	0	0	0	0	
85.30	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGING APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)								
8530.10.00	- Equipment for railways or similar	0	A	0	0	0	0	0	
8530.80.00	- Other apparatus	0	A	0	0	0	0	0	
8530.90.00	- Parts	0	A	0	0	0	0	0	
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30								
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A	0	0	0	0	0	
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8531.80	- Other apparatus:								
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	E	15	15	15	15	15	
8531.80.90	- - Other	0	A	0	0	0	0	0	
8531.90.00	- Parts	0	A	0	0	0	0	0	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE								
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	0	A	0	0	0	0	0	
8532.2	- Other fixed capacitors:								
8532.21.00	- - Of tantalum	0	A	0	0	0	0	0	
8532.22.00	- - Aluminium electrolytic	0	A	0	0	0	0	0	
8532.23.00	- - With ceramic dielectric, single layer	0	A	0	0	0	0	0	
8532.24.00	- - With ceramic dielectric, multilayer	0	A	0	0	0	0	0	
8532.25.00	- - With dielectric of paper or plastic	0	A	0	0	0	0	0	
8532.29.00	- - Other	0	A	0	0	0	0	0	
8532.30.00	- Variable or adjustable capacitors	0	A	0	0	0	0	0	
8532.90.00	- Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS								
8533.10.00	- Fixed carbon resistors, composition or film types	0	A	0	0	0	0	0	
8533.2	- Other fixed resistors:								
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.29.00	- - Other	0	A	0	0	0	0	0	
8533.3	- Wirewound variable resistors including rheostats and potentiometers:								
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	A	0	0	0	0	0	
8533.39.00	- - Other	0	A	0	0	0	0	0	
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A	0	0	0	0	0	
8533.90.00	- Parts	0	A	0	0	0	0	0	
8534.00.00	PRINTED CIRCUITS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.35	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS								
8535.10.00	- Fuses and circuit breaker fuses	0	A	0	0	0	0	0	
8535.2	- Automatic circuit breakers:								
8535.21.00	- - For a voltage of less than 72,5 kV	0	A	0	0	0	0	0	
8535.29.00	- - Other	0	A	0	0	0	0	0	
8535.30.00	- Isolating switches and make-and-break switches	0	A	0	0	0	0	0	
8535.40	- Lightning arresters, voltage limiters and surge suppressors:								
8535.40.10	- - Lightning arresters	0	A	0	0	0	0	0	
8535.40.20	- - Voltage limiters	0	A	0	0	0	0	0	
8535.40.30	- - Surge suppressors	0	A	0	0	0	0	0	
8535.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES								
8536.10	- Fuses and circuit breaker fuses:								
8536.10.10	- - Fuses	0	A	0	0	0	0	0	
8536.10.2	- - Circuit breaker fuses:								
8536.10.21	- - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	E	10	10	10	10	10	
8536.10.22	- - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E	10	10	10	10	10	
8536.10.29	- - - Other	0	A	0	0	0	0	0	
8536.20	- Automatic circuit breakers:								
8536.20.10	- - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.20.90	- - Other	0	A	0	0	0	0	0	
8536.30	- Other apparatus for protecting electrical circuits:								
8536.30.10	- - Surge suppressors	0	A	0	0	0	0	0	
8536.30.90	- - Other	0	A	0	0	0	0	0	
8536.4	- Relays:								
8536.41.00	- - For a voltage not exceeding 60 V	0	A	0	0	0	0	0	
8536.49	- - Other:								
8536.49.10	- - - Surge indicators and electrical contactors	10	C	10	10	10	10	10	
8536.49.90	- - - Other	0	A	0	0	0	0	0	
8536.50	- Other switches:								
8536.50.10	- - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.20	- - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	G	10	10	10	10	10	
8536.50.50	- - Single-pole pressure switches, for a voltage not exceeding 250 V	0	A	0	0	0	0	0	
8536.50.60	- - Magnetic starters for electric motors	10	G	10	10	10	10	10	
8536.50.70	- - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	G	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8536.50.90	- - Other	0	A	0	0	0	0	0	
8536.6	- Lamp holders, plugs and sockets:								
8536.61.00	- - Lamp-holders	15	G	15	15	15	15	15	
8536.69.00	- - Other	15	E	0	15	15	15	5	
8536.70	- Optical fibre connectors, bundles or cable of optical fibre:								
8536.70.10	- - Of plastic	15	G	15	15	15	15	15	
8536.70.2	- - Of copper:								
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	15	G	5	5	5	5	5	
8536.70.29	- - - Other	15	G	15	15	15	15	15	
8536.70.90	- - Other	0	A	0	0	0	0	0	
8536.90.00	- Other equipment	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.37	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17								
8537.10.00	- For a voltage not exceeding 1 000 V	10	G	10	10	10	10	10	
8537.20.00	- For a voltage exceeding 1 000 V	10	G	10	10	10	10	10	
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37								
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C	5	5	5	5	5	
8538.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES, INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRAVIOLET OR INFRA-RED LAMPS AND TUBES; ARC LAMPS								
8539.10.00	- Sealed beam lamp units	5	C	5	5	5	5	5	
8539.2	- Other filament lamps and tubes, excluding ultraviolet or infra-red lamps:								
8539.21.00	- - Tungsten halogen	5	C	5	5	5	5	5	
8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:								
8539.22.10	- - - Incandescent filament lamps of a power of 15 W or more	0	A	0	0	0	0	0	
8539.22.90	- - - Other	0	A	0	0	0	0	0	
8539.29.00	- - Other	5	C	5	5	5	5	5	
8539.3	- Discharge lamps and tubes, other than ultraviolet lamps:								
8539.31	- - Fluorescent, hot cathode:								
8539.31.10	- - - Straight tubes, of a power of 14 W or more but not more than 215 W	0	A	0	0	0	0	0	
8539.31.20	- - - Energy-saving	0	A	0	0	0	0	0	
8539.31.90	- - - Other	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	5	E	5	5	5	5	5	
8539.39.00	- - Other	5	E	5	5	5	5	5	
8539.4	- Ultraviolet or infra-red lamps and tubes; arc lamps:								
8539.41.00	- - Arc lamps	0	A	0	0	0	0	0	
8539.49.00	- - Other	0	A	0	0	0	0	0	
8539.90	- Parts:								
8539.90.10	- - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A	0	0	0	0	0	
8539.90.90	- - Other	0	A	0	0	0	0	0	
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES), OTHER THAN THOSE OF HEADING 85.39								
8540.1	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:								
8540.11.00	- - Colour	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8540.12.00	- - Black and white or other monochrome	0	A	0	0	0	0	0	
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A	0	0	0	0	0	
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	0	A	0	0	0	0	0	
8540.50.00	- Data/graphic display tubes, black and white or other monochrome	0	A	0	0	0	0	0	
8540.60.00	- Other cathode-ray tubes	0	A	0	0	0	0	0	
8540.7	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:								
8540.71.00	- - Magnetrons	0	A	0	0	0	0	0	
8540.72.00	- - Klystrons	0	A	0	0	0	0	0	
8540.79.00	- - Other	0	A	0	0	0	0	0	
8540.8	- Other lamps, valves and tubes:								
8540.81.00	- - Receiver or amplifier tubes	0	A	0	0	0	0	0	
8540.89.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8540.9	- Parts:								
8540.91.00	- - Of cathode-ray tubes	0	A	0	0	0	0	0	
8540.99.00	- - Other	0	A	0	0	0	0	0	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS								
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A	0	0	0	0	0	
8541.2	- Transistors, other than photosensitive transistors:								
8541.21.00	- - With a dissipation rate of less than 1 W	0	A	0	0	0	0	0	
8541.29.00	- - Other	0	A	0	0	0	0	0	
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A	0	0	0	0	0	
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A	0	0	0	0	0	
8541.50.00	- Other semiconductor devices	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8541.60.00	- Mounted piezo-electric crystals	0	A	0	0	0	0	0	
8541.90.00	- Parts	0	A	0	0	0	0	0	
85.42	ELECTRONIC INTEGRATED CIRCUITS								
8542.3	- Electronic integrated circuits:								
8542.31	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits:								
8542.31.1	- - - Digital:								
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.31.12	- - - - Bipolar technology circuits	0	A	0	0	0	0	0	
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.31.20	- - - Other, excluding digital	0	A	0	0	0	0	0	
8542.31.30	- - - Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.31.80	- - - Waste and scrap	0	A	0	0	0	0	0	
8542.32	- - Memories:								
8542.32.1	- - - Digital:								
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.32.12	- - - - Bipolar technology circuits	0	A	0	0	0	0	0	
8542.32.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.32.20	- - - Other, excluding digital	0	A	0	0	0	0	0	
8542.32.30	- - - Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.32.80	- - - Waste and scrap	0	A	0	0	0	0	0	
8542.33	- - Amplifiers:								
8542.33.1	- - - Digital:								
8542.33.11	- - - - Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.33.12	- - - - Bipolar technology circuits	0	A	0	0	0	0	0	
8542.33.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.33.20	- - - Other, excluding digital	0	A	0	0	0	0	0	
8542.33.30	- - - Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.33.80	- - - Waste and scrap	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8542.39	- - Other:								
8542.39.1	- - - Digital:								
8542.39.11	- - - - Metal oxide semiconductors (MOS technology)	0	A	0	0	0	0	0	
8542.39.12	- - - - Bipolar technology circuits	0	A	0	0	0	0	0	
8542.39.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A	0	0	0	0	0	
8542.39.20	- - - Other, excluding digital	0	A	0	0	0	0	0	
8542.39.30	- - - Hybrid integrated circuits	0	A	0	0	0	0	0	
8542.39.80	- - - Waste and scrap	0	A	0	0	0	0	0	
8542.90.00	- Parts	0	A	0	0	0	0	0	
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8543.10.00	- Particle accelerators	0	A	0	0	0	0	0	
8543.20.00	- Signal generators	0	A	0	0	0	0	0	
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8543.70	- Other machines and apparatus:								
8543.70.10	- - Electric fence energizers	0	A	0	0	0	0	0	
8543.70.9	- - Other:								
8543.70.91	- - - Medium- or high-frequency amplifiers; synthesizers	15	C	10	5	10	15	15	
8543.70.99	- - - Other	0	A	0	0	0	0	0	
8543.90	- Parts:								
8543.90.10	- - Electronic microassemblies	0	A	0	0	0	0	0	
8543.90.90	- - Other	0	A	0	0	0	0	0	
85.44	INSULATED (INCLUDING ENAMELLED OR ANODIZED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE-UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS								
8544.1	- Winding wire:								
8544.11.00	- - Of copper	0	A	0	0	0	0	0	
8544.19.00	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E	5	5	5	5	5	
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in means of transport	5	E	5	5	5	5	5	
8544.4	- Other electric conductors, for a voltage not exceeding 1 000 V:								
8544.42	- - Fitted with connectors:								
8544.42.10	- - - Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	
8544.42.2	- - - For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.42.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.42.29	- - - - Other	0	A	0	0	0	0	0	
8544.49	- - Other:								
8544.49.10	- - - Electric conductors for a voltage not exceeding 80 V	15	G	0	15	15	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8544.49.2	- - - For a voltage exceeding 80 V but not exceeding 1 000 V:								
8544.49.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	H	15	15	15	15	15	
8544.49.29	- - - - Other	15	G	5	5	5	5	5	
8544.60.00	- Other electric conductors, for a voltage exceeding 1 000 V	15	H	15	15	15	15	15	
8544.70.00	- Optical fibre cables	0	A	0	0	0	0	0	
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES								
8545.1	- Electrodes:								
8545.11.00	- - Of a kind used for furnaces	0	A	0	0	0	0	0	
8545.19.00	- - Other	0	A	0	0	0	0	0	
8545.20.00	- Brushes	0	A	0	0	0	0	0	
8545.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.46	ELECTRICAL INSULATORS OF ANY MATERIAL								
8546.10.00	- Of glass	0	A	0	0	0	0	0	
8546.20.00	- Of ceramics	0	A	0	0	0	0	0	
8546.90.00	- Other	0	A	0	0	0	0	0	
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL								
8547.10.00	- Insulating fittings of ceramics	0	A	0	0	0	0	0	
8547.20.00	- Insulating fittings of plastic	0	A	0	0	0	0	0	
8547.90.00	- Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:								
8548.10.10	- - Of lead	0	A	0	0	0	0	0	
8548.10.90	- - Other	5	E	5	5	5	5	5	
8548.90.00	- Other	0	A	0	0	0	0	0	
86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS								
8601.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	
8601.20.00	- Powered by electric accumulators	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS								
8602.10.00	- Diesel-electric locomotives	0	A	0	0	0	0	0	
8602.90.00	- Other	0	A	0	0	0	0	0	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04								
8603.10.00	- Powered from an external source of electricity	0	A	0	0	0	0	0	
8603.90.00	- Other	0	A	0	0	0	0	0	
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A	0	0	0	0	0	
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS								
8606.10.00	- Tank wagons and the like	0	A	0	0	0	0	0	
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A	0	0	0	0	0	
8606.9	- Other:								
8606.91.00	- - Covered and closed	0	A	0	0	0	0	0	
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0	A	0	0	0	0	0	
8606.99.00	- - Other	0	A	0	0	0	0	0	
86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK								
8607.1	- Bogies, bissel-bogies, axles and wheels, and parts thereof:								
8607.11.00	- - Driving bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.12.00	- - Other bogies and bissel-bogies	0	A	0	0	0	0	0	
8607.19.00	- - Other, including parts	0	A	0	0	0	0	0	
8607.2	- Brakes and parts thereof:								
8607.21.00	- - Air brakes and parts thereof	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8607.29.00	- - Other	0	A	0	0	0	0	0	
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A	0	0	0	0	0	
8607.9	- Other:								
8607.91.00	- - Of locomotives	0	A	0	0	0	0	0	
8607.99.00	- - Other	0	A	0	0	0	0	0	
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A	0	0	0	0	0	
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A	0	0	0	0	0	
87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)								
8701.10.00	- Pedestrian-controlled tractors	0	A	0	0	0	0	0	
8701.20.00	- Road tractors for semi-trailers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8701.30.00	- Track-laying tractors	0	A	0	0	0	0	0	
8701.90.00	- Other	0	A	0	0	0	0	0	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER								
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8702.10.50	- - For the transport of 10 persons, including the driver	15	E2	15	5	5	15	10	
8702.10.60	- - For the transport of more than 10 but less than 15 persons, including the driver	15	E2	15	5	5	10	5	
8702.10.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	15	E2	15	1	5	10	5	
8702.10.80	- - For the transport of more than 45 persons, including the driver	10	E2	5	1	5	10	5	
8702.90	- Other:								
8702.90.50	- - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	15	10	
8702.90.60	- - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	5	5	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8702.90.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E2	15	1	5	10	5	
8702.90.80	- - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E2	5	1	5	10	5	
8702.90.9	- - Other:								
8702.90.91	- - - Electrically powered	10	E2	0	0	5	10	10	
8702.90.99	- - - Other	10	E2	5	5	5	10	10	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87.02), INCLUDING FAMILY TYPE (BREAK OR STATION WAGONS) AND RACING CARS								
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E2	0	30	20	15	10	
8703.2	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:								
8703.21	- - Of a cylinder capacity not exceeding 1 000 cm^3:								
8703.21.5	- - - Tricycles and quads:								
8703.21.51	- - - - Tricycles	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.21.52	- - - - Quads	30	E2	0	30	20	15	10	
8703.21.60	- - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.21.70	- - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.21.90	- - - Other	20	E2	0	20	20	15	10	
8703.22	- - Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3:								
8703.22.5	- - - Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 300 cm^3:								
8703.22.51	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.22.52	- - - - Hearses	20	E2	15	1	20	15	5	
8703.22.53	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.22.59	- - - - Other	20	E2	0	20	20	15	10	
8703.22.6	- - - Of a cylinder capacity exceeding 1 300 cm³ but not exceeding 1 500 cm^3:								
8703.22.61	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.22.62	- - - - Hearses	20	E2	15	1	20	15	5	
8703.22.63	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.22.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.22.69	- - - - Other	25	E2	0	25	20	15	10	
8703.23	- - Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3:								
8703.23.6	- - - Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 000 cm^3:								
8703.23.61	- - - - Ambulances	15	C	15	1	5	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.23.62	- - - - Hearses	20	C	15	1	20	15	5	
8703.23.63	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.23.69	- - - - Other	25	E2	0	25	20	15	10	
8703.23.7	- - - Of a cylinder capacity exceeding 2 000 cm³ but not exceeding 3 000 cm^3:								
8703.23.71	- - - - Ambulances	15	C	15	1	5	15	5	
8703.23.72	- - - - Hearses	20	C	15	1	20	15	5	
8703.23.73	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.23.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.23.79	- - - - Other	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.24	- - Of a cylinder capacity exceeding 3 000 cm^3:								
8703.24.6	- - - Ambulances and hearses:								
8703.24.61	- - - - Ambulances	15	C	15	1	5	15	5	
8703.24.62	- - - - Hearses	20	C	15	1	20	15	5	
8703.24.70	- - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.24.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.24.90	- - - Other	30	E2	0	30	20	15	10	
8703.3	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8703.31	- - Of a cylinder capacity not exceeding 1 500 cm^3:								
8703.31.5	- - - Of a cylinder capacity not exceeding 1 300 cm^3:								
8703.31.51	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.31.52	- - - - Hearses	20	E2	15	1	20	15	5	
8703.31.53	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.31.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E2	0	20	15	15	10	
8703.31.59	- - - - Other	20	E2	0	20	20	15	10	
8703.31.6	- - - Of a cylinder capacity exceeding 1 300 cm³ but not exceeding 1 500 cm³:								
8703.31.61	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.31.62	- - - - Hearses	20	E2	15	1	20	15	5	
8703.31.63	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.31.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.31.69	- - - - Other	25	E2	0	25	20	15	10	
8703.32	- - Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3:								
8703.32.6	- - - Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 000 cm^3:								
8703.32.61	- - - - Ambulances	15	E2	15	1	5	15	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.32.62	- - - - Hearses	20	E2	15	1	20	15	5	
8703.32.63	- - - - With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.32.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E2	0	25	15	15	10	
8703.32.69	- - - - Other	25	E2	0	25	20	15	10	
8703.32.7	- - - Of a cylinder capacity exceeding 2 000 cm^3 but not exceeding 2 500 cm^3:								
8703.32.71	- - - - Ambulances	15	E2	15	1	5	15	5	
8703.32.72	- - - - Hearses	20	E2	15	1	20	15	5	
8703.32.73	- - - - With four-wheel drive and a two range transfer case built on	25	E2	0	25	15	15	10	
8703.32.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.32.79	- - - - Other	30	E2	0	30	20	15	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8703.33	- - Of a cylinder capacity exceeding 2 500 cm^3:								
8703.33.6	- - - Ambulances and hearses:								
8703.33.61	- - - - Ambulances	15	C	15	1	5	15	5	
8703.33.62	- - - - Hearses	20	C	15	1	20	15	5	
8703.33.70	- - - With four-wheel drive and a two range transfer case	25	E2	0	25	15	15	10	
8703.33.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E2	0	30	15	15	10	
8703.33.90	- - - Other	30	E2	0	30	20	15	10	
8703.90.00	- Other	30	E2	0	30	20	15	10	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS								
8704.10.00	- Dumpers designed for off-highway use	15	C	15	1	5	10	0	
8704.2	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8704.21	- - Of a gross vehicle weight not exceeding 5 t:								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.21.5	- - - Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.21.51	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.59	- - - - Other	10	E2	0	1	10	10	5	
8704.21.6	- - - Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.21.61	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.21.69	- - - - Other	15	E2	15	1	10	10	5	
8704.21.7	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.21.71	- - - - Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	5	5	
8704.21.79	- - - - Other	15	E2	15	1	5	5	5	
8704.21.9	- - - Other:								
8704.21.91	- - - - Of a gross vehicle weight not exceeding 2,5 t	5	E2	0	5	5	5	5	
8704.21.99	- - - - Other	5	E2	0	1	5	5	5	
8704.22	- - Of a gross vehicle weight exceeding 5 t but not exceeding 20 t:								
8704.22.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.22.90	- - - Other	15	E	15	1	0	5	0	
8704.23	- - Of a gross vehicle weight exceeding 20 t:								
8704.23.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E	15	1	0	5	0	
8704.23.90	- - - Other	15	E	15	1	0	5	0	
8704.3	- Other, with spark-ignition internal combustion piston engine:								
8704.31	- - Of a gross vehicle weight not exceeding 5 t:								
8704.31.5	- - - Vehicles with an uncovered goods compartment, separate from the driver's cab:								
8704.31.51	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.59	- - - - Other	10	E2	0	1	10	5	5	
8704.31.6	- - - Vehicles with a covered goods compartment, whether or not separate from the driver's cab:								
8704.31.61	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	10	5	5	
8704.31.69	- - - - Other	15	E2	15	1	10	5	5	
8704.31.7	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles:								
8704.31.71	- - - - Of a gross vehicle weight not exceeding 2,5 t	15	E2	15	5	5	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8704.31.79	- - - - Other	15	E2	15	1	5	10	5	
8704.31.9	- - - Other:								
8704.31.91	- - - - Of a gross vehicle weight not exceeding 2,5 t	10	E2	0	5	5	10	5	
8704.31.99	- - - - Other	10	E2	0	1	5	10	5	
8704.32	- - Of a gross vehicle weight exceeding 5 t:								
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E2	15	1	5	10	0	
8704.32.90	- - - Other	15	E2	15	1	5	10	0	
8704.90.00	- Other	15	E2	15	1	5	10	0	
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)								
8705.10.00	- Crane lorries	20	E2	15	1	20	5	10	
8705.20.00	- Mobile drilling derricks	20	E2	15	1	20	5	0	
8705.30.00	- Fire fighting vehicles	20	E2	15	1	20	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8705.40.00	- Concrete-mixer lorries	20	C	15	1	20	5	0	
8705.90.00	- Other	20	C	15	1	20	5	10	
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8706.00.10	- Of buses	10	E	0	1	0	10	10	
8706.00.90	- Other	15	E	15	1	0	10	10	
87.07	BODIES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05, INCLUDING DRIVERS' CABS								
8707.10.00	- For the vehicles of heading 87.03	20	E	15	1	20	10	5	
8707.90	- Other:								
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of subheadings 8704.21.51 and 8704.31.51	15	E	15	1	10	10	5	
8707.90.90	- - Other	20	E	15	1	20	10	5	
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05								
8708.10.00	- Bumpers and parts thereof	10	C	10	1	10	5	5	
8708.2	- Other parts and accessories of bodies (including cabs):								
8708.21.00	- - Safety seat belts	10	E	10	1	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.29.00	- - Other	10	C	10	1	10	5	10	
8708.30	- Brakes and servo-brakes; parts thereof:								
8708.30.10	- - Mounted brake linings	10	C	10	1	10	5	10	
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A	0	0	0	0	0	
8708.30.90	- - Other	10	C	10	1	10	5	5	
8708.40	- Gear boxes and parts thereof:								
8708.40.10	- - Gear boxes	10	C	10	1	10	5	5	
8708.40.20	- - Parts	10	E	10	1	10	5	5	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:								
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	10	E	10	1	10	5	5	
8708.50.20	- - Non-driving axles and parts thereof	10	E	10	1	10	5	5	
8708.50.90	- - Other parts	10	E	10	1	10	5	5	
8708.70.00	- Road wheels, parts and accessories thereof	10	C	10	1	10	5	5	
8708.80	- Suspension systems and parts thereof (including shock-absorbers):								
8708.80.10	- - Suspension shock-absorbers	10	C	10	1	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8708.80.20	- - Suspension systems, other than shock-absorbers	10	E	10	1	10	5	5	
8708.80.90	- - Parts	10	E	10	1	10	5	5	
8708.9	- Other parts and accessories:								
8708.91	- - Radiators and parts thereof:								
8708.91.10	- - - Radiators	10	C	10	1	10	5	5	
8708.91.20	- - - Parts	10	E	10	1	10	5	5	
8708.92	- - Silencers and exhaust pipes; parts thereof:								
8708.92.10	- - - Silencers and exhaust pipes	10	E	10	1	10	5	5	
8708.92.20	- - - Parts	10	E	10	1	10	5	5	
8708.93.00	- - Clutches and parts thereof	10	C	10	1	10	5	5	
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:								
8708.94.10	- - - Steering wheels, steering columns and steering boxes	10	C	10	1	10	5	5	
8708.94.20	- - - Parts	10	E	10	1	10	5	5	
8708.95.00	- - Safety airbags with inflator system; parts thereof	10	E	10	1	10	5	5	
8708.99.00	- - Other	10	C	10	1	10	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF								
8709.1	- Works trucks:								
8709.11.00	- - Electrical	10	E	0	0	0	10	0	
8709.19.00	- - Other	5	E	0	0	0	5	0	
8709.90.00	- Parts	15	E	0	0	0	5	0	
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	E	10	5	10	10	10	
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS								
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3:								
8711.10.20	- - Tricycles	30	E2	0	30	10	10	5	
8711.10.90	- - Other	10	E2	0	5	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3:								
8711.20.20	- - Tricycles	30	E2	0	30	10	10	5	
8711.20.90	- - Other	10	E2	0	5	10	10	5	
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3:								
8711.30.20	- - Tricycles	30	E2	0	30	10	10	5	
8711.30.90	- - Other	10	E2	0	5	10	10	5	
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3:								
8711.40.20	- - Tricycles	30	E2	0	30	10	10	5	
8711.40.90	- - Other	10	E2	0	5	10	10	5	
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3:								
8711.50.20	- - Tricycles	30	E2	0	30	10	10	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8711.50.90	- - Other	10	E2	0	5	10	10	5	
8711.90.00	- Other	10	E2	0	5	10	10	5	
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	E2	15	15	15	5	15	
87.13	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED								
8713.10.00	- Not mechanically propelled	5	E	0	0	0	5	0	
8713.90.00	- Other	5	E	0	0	0	5	0	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13								
8714.1	- Of motorcycles (including mopeds):								
8714.11.00	- - Saddles (seats)	10	E	10	5	10	5	10	
8714.19.00	- - Other	10	C	10	5	10	5	10	
8714.20.00	- Of carriages and other vehicles for disabled persons	5	E	0	0	0	5	0	
8714.9	- Other:								
8714.91	- - Frames and forks, and parts thereof:								
8714.91.10	- - - Frames and forks	10	E	10	10	10	5	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8714.91.90	- - - Parts	5	E	5	5	5	5	5	
8714.92	- - Wheel rims (rings) and spokes:								
8714.92.10	- - - Wheel rims (rings)	10	E	10	10	10	5	10	
8714.92.20	- - - Spokes	5	E	0	0	0	5	0	
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	5	E	0	0	0	5	0	
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	5	E	0	0	0	5	0	
8714.95.00	- - Saddles (seats)	5	E	0	0	0	5	0	
8714.96.00	- - Pedals and crank-gear, and parts thereof	5	E	0	0	0	5	0	
8714.99	- - Other:								
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	E	10	10	10	5	10	
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastic	5	E	0	0	0	5	0	
8714.99.90	- - - Other	5	E	0	0	0	5	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
87.15	BABY CARRIAGES AND SIMILAR FOR THE TRANSPORTATION OF CHILDREN, AND PARTS THEREOF								
8715.00.10	- Baby carriages	15	E	15	15	15	15	15	
8715.00.80	- Other	15	E	10	10	10	15	10	
8715.00.90	- Parts	15	E	0	0	0	15	0	
87.16	TRAILERS AND SEMI-TRAILERS FOR ANY VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF								
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E	15	15	15	15	15	
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	E	10	10	10	5	0	
8716.3	- Other trailers and semi-trailers for the transport of goods:								
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	E	10	10	10	10	10	
8716.39.00	- - Other	10	E2	10	10	10	10	10	
8716.40.00	- Other trailers and semi-trailers	10	E2	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8716.80	- Other vehicles:								
8716.80.10	- - Wheelbarrows and hand-carts	10	E2	10	10	10	10	10	
8716.80.90	- - Other	10	E2	10	10	10	10	10	
8716.90.00	- Parts	15	C	0	0	0	5	0	
88.01	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT								
8801.00.10	- Gliders and hang gliders	15	C	5	5	5	5	5	
8801.00.90	- Other	15	C	5	5	5	5	5	
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES								
8802.1	- Helicopters:								
8802.11.00	- - Of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.12.00	- - Of an unladen weight exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	15	C	5	5	5	5	5	
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0	A	0	0	0	0	0	
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A	0	0	0	0	0	
88.03	PARTS OF GOODS OF HEADING 88.01 OR 88.02								
8803.10.00	- Propellers and rotors and parts thereof	0	A	0	0	0	0	0	
8803.20.00	- Under-carriages and parts thereof	0	A	0	0	0	0	0	
8803.30.00	- Other parts of aeroplanes or helicopters	0	A	0	0	0	0	0	
8803.90.00	- Other	0	A	0	0	0	0	0	
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A	5	5	5	5	5	
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR TO LAND ON AIRCRAFT CARRIERS OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS THEREOF								
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8805.2	- Ground flying trainers and parts thereof:								
8805.21.00	- - Air combat simulators and parts thereof	0	A	0	0	0	0	0	
8805.29.00	- - Other	0	A	0	0	0	0	0	
89.01	OCEAN LINERS, EXCURSION BOATS (CRUISE SHIPS), FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS								
8901.10	- Ocean liners, excursion boats (cruise ships) and similar vessels principally designed for the transport of persons; ferry-boats:								
8901.10.10	- - Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.10.90	- - Other	0	A	0	0	0	0	0	
8901.20.00	- Tankers	0	A	0	0	0	0	0	
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A	0	0	0	0	0	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:								
8901.90.10	- - Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8901.90.90	- - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS								
8902.00.10	- Of a length not exceeding 15 m	10	A	10	10	10	10	10	
8902.00.90	- Other	0	A	0	0	0	0	0	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES								
8903.10.00	- Inflatable vessels	15	E	15	15	15	15	15	
8903.9	- Other:								
8903.91.00	- - Sailboats, with or without auxiliary motor	15	E	15	15	15	15	15	
8903.92.00	- - Motorboats, other than outboard motorboats	15	E	15	15	15	15	15	
8903.99.00	- - Other	15	E	15	15	15	15	15	
8904.00.00	TUGS AND PUSHER CRAFT	0	A	0	0	0	0	0	
89.05	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS								
8905.10.00	- Dredgers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
8905.20.00	- Floating or submersible drilling or production platforms	0	A	0	0	0	0	0	
8905.90.00	- Other	0	A	0	0	0	0	0	
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS								
8906.10.00	- Warships	0	A	0	0	0	0	0	
8906.90.00	- Other	0	A	0	0	0	0	0	
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)								
8907.10.00	- Inflatable rafts	15	E	5	5	5	5	5	
8907.90.00	- Other	0	A	0	0	0	0	0	
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES, OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9001.10.00	- Optical fibres, optical fibre bundles and cables	0	A	0	0	0	0	0	
9001.20.00	- Sheets and plates of polarizing material	0	A	0	0	0	0	0	
9001.30.00	- Contact lenses	5	E	5	5	5	5	5	
9001.40.00	- Spectacle lenses of glass	0	A	0	0	0	0	0	
9001.50.00	- Spectacle lenses of other materials	0	A	0	0	0	0	0	
9001.90.00	- Other	5	E	5	5	5	5	5	
90.02	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED								
9002.1	- Objective lenses:								
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9002.19.00	- - Other	0	A	0	0	0	0	0	
9002.20.00	- Filters	0	A	0	0	0	0	0	
9002.90.00	- Other	0	A	0	0	0	0	0	
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF								
9003.1	- Frames and mountings:								
9003.11.00	- - Of plastic	0	A	0	0	0	0	0	
9003.19.00	- - Of other materials	0	A	0	0	0	0	0	
9003.90.00	- Parts	0	A	0	0	0	0	0	
90.04	CORRECTIVE AND PROTECTIVE SPECTACLES, GOGGLES AND SIMILAR GOODS								
9004.10.00	- Sunglasses	15	E	15	15	15	15	15	
9004.90	- Other:								
9004.90.10	- - Protective goggles (except sunglasses) for workers	0	A	0	0	0	0	0	
9004.90.90	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.05	BINOCULARS (INCLUDING PRISMATIC BINOCULARS), MONOCULARS, ASTRONOMICAL TELESCOPES, OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY								
9005.10.00	- Binoculars (including prismatic binoculars)	15	E	15	15	15	15	15	
9005.80.00	- Other instruments	0	A	0	0	0	0	0	
9005.90.00	- Parts and accessories (including mountings)	0	A	0	0	0	0	0	
90.06	PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39								
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	0	A	0	0	0	0	0	
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A	0	0	0	0	0	
9006.40.00	- Instant print cameras	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9006.5	- Other cameras:								
9006.51.00	- - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E	15	15	15	15	15	
9006.52	- - Other, for roll film of a width of less than 35 mm:								
9006.52.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.52.90	- - - Other	15	E	15	15	15	15	15	
9006.53	- - Other, for roll film of a width of 35 mm:								
9006.53.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.53.90	- - - Other	15	E	15	15	15	15	15	
9006.59	- - Other:								
9006.59.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	A	0	0	0	0	0	
9006.59.90	- - - Other	15	E	15	15	15	15	15	
9006.6	- Photographic flashlight apparatus and flashbulbs:								
9006.61.00	- - Discharge lamp (electronic) flashlight apparatus	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9006.69	- - Other:								
9006.69.10	- - - Flashbulbs, flashcubes and similar equipment	10	E	10	10	10	10	10	
9006.69.90	- - - Other	10	E	10	10	10	10	10	
9006.9	- Parts and accessories:								
9006.91.00	- - For photographic cameras	0	A	0	0	0	0	0	
9006.99.00	- - Other	0	A	0	0	0	0	0	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS								
9007.1	- Cameras:								
9007.11.00	- - For cinematographic film of a width of less than 16 mm or for double-8 mm film	15	E	15	15	15	15	15	
9007.19.00	- - Other	15	E	15	15	15	15	15	
9007.20.00	- Projectors	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9007.9	- Parts and accessories:								
9007.91.00	- - For cameras	10	C	10	10	10	10	10	
9007.92.00	- - For projectors	0	A	0	0	0	0	0	
90.08	FIXED IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS								
9008.10.00	- Slide projectors	15	E	15	15	15	15	15	
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	A	0	0	0	0	0	
9008.30.00	- Other fixed image projectors	15	E	15	15	15	15	15	
9008.40.00	- Photographic enlargers and reducers	0	A	0	0	0	0	0	
9008.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS								
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A	0	0	0	0	0	
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A	0	0	0	0	0	
9010.60.00	- Projection screens	0	A	0	0	0	0	0	
9010.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.11	OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION								
9011.10.00	- Stereoscopic microscopes	0	A	0	0	0	0	0	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A	0	0	0	0	0	
9011.80.00	- Other microscopes	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9011.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.12	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS								
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A	0	0	0	0	0	
9012.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER								
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	15	E	5	5	5	5	5	
9013.20.00	- Lasers, other than laser diodes	0	A	0	0	0	0	0	
9013.80.00	- Other devices, appliances and instruments	0	A	0	0	0	0	0	
9013.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES								
9014.10.00	- Direction finding compasses	0	A	0	0	0	0	0	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A	0	0	0	0	0	
9014.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9014.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS								
9015.10.00	- Rangefinders	0	A	0	0	0	0	0	
9015.20.00	- Theodolites and tachymeters (tacheometers)	0	A	0	0	0	0	0	
9015.30.00	- Levels	0	A	0	0	0	0	0	
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A	0	0	0	0	0	
9015.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9015.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A	0	0	0	0	0	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS) NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER								
9017.10.00	- Drafting tables and machines, whether or not automatic	15	E	5	5	5	5	5	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A	0	0	0	0	0	
9017.30.00	- Micrometers, callipers and gauges	0	A	0	0	0	0	0	
9017.80.00	- Other instruments	0	A	0	0	0	0	0	
9017.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS AND OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS								
9018.1	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):								
9018.11.00	- - Electro-cardiographs	0	A	0	0	0	0	0	
9018.12.00	- - Ultrasonic scanning apparatus	0	A	0	0	0	0	0	
9018.13.00	- - Magnetic resonance imaging apparatus	0	A	0	0	0	0	0	
9018.14.00	- - Scintigraphic apparatus	0	A	0	0	0	0	0	
9018.19.00	- - Other	0	A	0	0	0	0	0	
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A	0	0	0	0	0	
9018.3	- Syringes, needles, catheters, cannulae and similar instruments:								
9018.31	- - Syringes, with or without needles:								
9018.31.10	- - - Disposable	0	A	0	0	0	0	0	
9018.31.90	- - - Other	0	A	0	0	0	0	0	
9018.32.00	- - Tubular metal needles and needles for sutures	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9018.39	- - Other:								
9018.39.10	- - - Venoclysis equipment	0	A	0	0	0	0	0	
9018.39.90	- - - Other	0	A	0	0	0	0	0	
9018.4	- Other odontological instruments and apparatus:								
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	A	0	0	0	0	0	
9018.49.00	- - Other	0	A	0	0	0	0	0	
9018.50.00	- Other ophthalmic instruments and appliances	0	A	0	0	0	0	0	
9018.90.00	- Other instruments and appliances	0	A	0	0	0	0	0	
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS								
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A	0	0	0	0	0	
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A	0	0	0	0	0	
90.21	ORTHOPEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY								
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A	0	0	0	0	0	
9021.2	- Artificial teeth and dental fittings:								
9021.21.00	- - Artificial teeth	0	A	0	0	0	0	0	
9021.29.00	- - Other	0	A	0	0	0	0	0	
9021.3	- Other prosthetic articles and apparatus:								
9021.31.00	- - Artificial joints	0	A	0	0	0	0	0	
9021.39.00	- - Other	0	A	0	0	0	0	0	
9021.40.00	- Hearing aids, excluding parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	0	0	0	0	0	
9021.90.00	- Other	0	A	0	0	0	0	0	
90.22	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE								
9022.1	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.12.00	- - Computed tomography apparatus	0	A	0	0	0	0	0	
9022.13.00	- - Other, for dental uses	0	A	0	0	0	0	0	
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	A	0	0	0	0	0	
9022.19.00	- - For other uses	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9022.2	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	A	0	0	0	0	0	
9022.29.00	- - For other uses	0	A	0	0	0	0	0	
9022.30.00	- X-ray tubes	0	A	0	0	0	0	0	
9022.90.00	- Other, including parts and accessories	0	A	0	0	0	0	0	
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A	0	0	0	0	0	
90.24	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)								
9024.10.00	- Machines and appliances for testing metals	0	A	0	0	0	0	0	
9024.80.00	- Other machines and appliances	0	A	0	0	0	0	0	
9024.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS								
9025.1	- Thermometers and pyrometers, not combined with other instruments:								
9025.11.00	- - Liquid-filled, for direct reading	0	A	0	0	0	0	0	
9025.19.00	- - Other	0	A	0	0	0	0	0	
9025.80.00	- Other instruments	0	A	0	0	0	0	0	
9025.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32								
9026.10.00	- For measuring or checking the flow or level of liquids	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9026.20.00	- For measuring or checking pressure	0	A	0	0	0	0	0	
9026.80.00	- Other instruments and appliances	0	A	0	0	0	0	0	
9026.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES								
9027.10.00	- Gas or smoke analysis apparatus	0	A	0	0	0	0	0	
9027.20.00	- Chromatographs and electrophoresis instruments	0	A	0	0	0	0	0	
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A	0	0	0	0	0	
9027.80	- Other instruments and apparatus								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9027.80.10	- - Exposure meters	0	A	0	0	0	0	0	
9027.80.90	- - Other	0	A	0	0	0	0	0	
9027.90	- Microtomes; parts and accessories:								
9027.90.10	- - Microtomes	0	A	0	0	0	0	0	
9027.90.90	- - Parts and accessories	0	A	0	0	0	0	0	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR								
9028.10.00	- Gas meters	0	A	0	0	0	0	0	
9028.20.00	- Liquid meters	0	A	0	0	0	0	0	
9028.30	- Electricity meters:								
9028.30.10	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	C	5	5	5	5	5	
9028.30.90	- - Other	0	A	0	0	0	0	0	
9028.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.29	OTHER COUNTERS (FOR EXAMPLE, REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS); SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES								
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A	0	0	0	0	0	
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A	0	0	0	0	0	
9029.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATIONS								
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A	0	0	0	0	0	
9030.20.00	- Oscilloscopes and oscillographs	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9030.3	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:								
9030.31.00	- - Multimeters, without a recording device	0	A	0	0	0	0	0	
9030.32.00	- - Multimeters, with a recording device	0	A	0	0	0	0	0	
9030.33.00	- - Other, without a recording device	0	A	0	0	0	0	0	
9030.39.00	- - Other, with a recording device	0	A	0	0	0	0	0	
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	0	0	0	0	0	
9030.8	- Other instruments and appliances								
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A	0	0	0	0	0	
9030.84.00	- - Other, with a recording device	0	A	0	0	0	0	0	
9030.89.00	- - Other	0	A	0	0	0	0	0	
9030.90.00	- Parts and accessories	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS								
9031.10.00	- Machines for balancing mechanical parts	0	A	0	0	0	0	0	
9031.20.00	- Test benches	0	A	0	0	0	0	0	
9031.4	- Other optical instruments and appliances:								
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A	0	0	0	0	0	
9031.49	- - Other:								
9031.49.10	- - - Profile projectors	0	A	0	0	0	0	0	
9031.49.90	- - - Other	0	A	0	0	0	0	0	
9031.80.00	- Other instruments, appliances and machines	0	A	0	0	0	0	0	
9031.90.00	- Parts and accessories	0	A	0	0	0	0	0	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS								
9032.10.00	- Thermostats	0	A	0	0	0	0	0	
9032.20.00	- Manostats	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9032.8	- Other instruments and appliances								
9032.81.00	- - Hydraulic or pneumatic	0	A	0	0	0	0	0	
9032.89.00	- - Other	0	A	0	0	0	0	0	
9032.90.00	- Parts and accessories	0	A	0	0	0	0	0	
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A	0	0	0	0	0	
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL								
9101.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9101.11.00	- - With mechanical display only	15	E	15	15	15	15	15	
9101.19	- - Other:								
9101.19.10	- - - With opto-electronic display only	15	E	15	15	15	15	15	
9101.19.90	- - - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9101.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:								
9101.21.00	- - Automatic	15	E	15	15	15	15	15	
9101.29.00	- - Other	15	E	15	15	15	15	15	
9101.9	- Other:								
9101.91.00	- - Electrically operated	15	E	15	15	15	15	15	
9101.99.00	- - Other	15	E	15	15	15	15	15	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01								
9102.1	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:								
9102.11.00	- - With mechanical display only	15	E	15	15	15	15	15	
9102.12.00	- - With opto-electronic display only	15	E	15	15	15	15	15	
9102.19.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9102.2	- Other wrist-watches, whether or not incorporating a stop-watch facility:								
9102.21.00	- - Automatic	15	E	15	15	15	15	15	
9102.29.00	- - Other	15	E	15	15	15	15	15	
9102.9	- Other:								
9102.91.00	- - Electrically operated	15	E	15	15	15	15	15	
9102.99.00	- - Other	15	E	15	15	15	15	15	
91.03	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS								
9103.10.00	- Electrically operated	15	E	15	15	15	15	15	
9103.90.00	- Other	15	E	15	15	15	15	15	
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
91.05	OTHER CLOCKS								
9105.1	- Alarm clocks:								
9105.11.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.19.00	- - Other	15	E	15	15	15	15	15	
9105.2	- Wall clocks:								
9105.21.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.29.00	- - Other	15	E	15	15	15	15	15	
9105.9	- Other:								
9105.91.00	- - Electrically operated	15	E	15	15	15	15	15	
9105.99.00	- - Other	15	E	15	15	15	15	15	
91.06	TIME OF DAY RECORDING APPARATUS AND TIME-RECORDING EQUIPMENT WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)								
9106.10.00	- Attendance registers; time-registers and time-recorders	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9106.90	- Other:								
9106.90.10	- - Parking meters	0	A	0	0	0	0	0	
9106.90.90	- - Other	0	A	0	0	0	0	0	
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A	0	0	0	0	0	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED								
9108.1	- Electrically operated:								
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	15	C	5	5	5	5	5	
9108.12.00	- - With opto-electronic display only	15	C	5	5	5	5	5	
9108.19.00	- - Other	15	C	5	5	5	5	5	
9108.20.00	- Automatic	15	C	5	5	5	5	5	
9108.90.00	- Other	15	C	5	5	5	5	5	
91.09	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED								
9109.1	- Electrically operated								

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9109.11.00	- - Of alarm clocks	15	C	5	5	5	5	5	
9109.19.00	- - Other	15	C	5	5	5	5	5	
9109.90.00	- Other	15	C	5	5	5	5	5	
91.10	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS								
9110.1	- Of watches:								
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	0	A	0	0	0	0	0	
9110.12.00	- - Incomplete movements, assembled	0	A	0	0	0	0	0	
9110.19.00	- - Rough movements	0	A	0	0	0	0	0	
9110.90.00	- Other	0	A	0	0	0	0	0	
91.11	CASES FOR WATCHES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF								
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	E	10	10	10	10	10	
9111.80.00	- Other cases	10	E	10	10	10	10	10	
9111.90.00	- Parts	0	A	0	0	0	0	0	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF								
9112.20.00	- Cases and similar items	10	E	10	10	10	10	10	
9112.90.00	- Parts	0	A	0	0	0	0	0	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF								
9113.10.00	- Of precious metal or of metal clad with precious metal	15	E	15	15	15	15	15	
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	E	10	10	10	10	10	
9113.90.00	- Other	10	E	10	10	10	10	10	
91.14	OTHER CLOCK OR WATCH PARTS								
9114.10.00	- Springs, including hair-springs	15	C	5	5	5	5	5	
9114.20.00	- Jewels	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9114.30.00	- Faces or dials	15	E	5	5	5	5	5	
9114.40.00	- Plates and bridges	15	E	5	5	5	5	5	
9114.90.00	- Other	15	E	5	5	5	5	5	
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS								
9201.10.00	- Upright pianos	10	E	10	10	10	10	10	
9201.20.00	- Grand pianos	10	E	10	10	10	10	10	
9201.90.00	- Other	10	E	10	10	10	10	10	
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)								
9202.10.00	- Played with a bow	10	E	10	10	10	10	10	
9202.90	- Other:								
9202.90.10	- - Guitars	15	E	15	15	15	15	15	
9202.90.90	- - Other	10	E	10	10	10	10	10	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)								
9205.10.00	- Brass-wind instruments	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9205.90	- Other:								
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	E	10	10	10	10	10	
9205.90.20	- - Accordions and similar instruments	10	E	10	10	10	10	10	
9205.90.30	- - Mouth organs	10	E	10	10	10	10	10	
9205.90.90	- - Other	10	E	10	10	10	10	10	
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	E	10	10	10	10	10	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)								
9207.10.00	- Keyboard instruments, other than accordions	10	E	10	10	10	10	10	
9207.90.00	- Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
92.08	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS								
9208.10.00	- Musical boxes	10	E	10	10	10	10	10	
9208.90.00	- Other	10	E	10	10	10	10	10	
92.09	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS								
9209.30.00	- Musical instrument strings	15	E	5	5	5	5	5	
9209.9	- Other:								
9209.91.00	- - Parts and accessories for pianos	15	E	5	5	5	5	5	
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	15	C	5	5	5	5	5	
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	5	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9209.99	- - Other:								
9209.99.10	- - - Metronomes, tuning forks and pitch pipes	5	C	5	5	5	5	5	
9209.99.20	- - - Mechanisms for musical boxes	5	C	5	5	5	5	5	
9209.99.30	- - - Parts and accessories for the musical instruments of subheading 9205.90.10	5	C	5	5	5	5	5	
9209.99.90	- - - Other	15	C	5	5	5	5	5	
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS								
9301.1	- Artillery weapons (for example, guns, howitzers and mortars):								
9301.11.00	- - Self-propelled	30	E	5	30	20	5	5	
9301.19.00	- - Other	30	E	5	30	20	5	5	
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30	E	5	30	20	5	5	
9301.90.00	- Other	30	E	5	30	20	5	5	
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	30	E	15	30	20	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)								
9303.10.00	- Muzzle-loading firearms	30	E	15	30	15	15	15	
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E	15	30	15	15	15	
9303.30.00	- Other sporting, hunting or target-shooting rifles	30	E	15	30	15	15	15	
9303.90.00	- Other	30	E	15	30	15	15	15	
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	30	E	15	30	15	15	15	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04								
9305.10.00	- Of revolvers or pistols	30	E	15	30	15	15	15	
9305.2	- Of shotguns or rifles of heading 93.03:								
9305.21.00	- - Smooth-bore shotgun barrels	30	E	15	30	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9305.29.00	- - Other	30	E	15	30	15	15	15	
9305.9	- Other:								
9305.91.00	- - Of military weapons of heading 93.01	30	E	15	30	15	15	15	
9305.99.00	- - Other	30	E	15	30	15	15	15	
93.06	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS								
9306.2	- Smooth-barrel shotgun or rifle cartridges and parts thereof; air gun pellets:								
9306.21.00	- - Cartridges	30	E	15	30	15	15	15	
9306.29.00	- - Other	30	E	15	30	15	15	15	
9306.30	- Other cartridges and parts thereof:								
9306.30.10	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	30	E	15	30	15	15	15	
9306.30.90	- - Other cartridges and parts thereof	30	E	15	30	15	15	15	
9306.90.00	- Other	30	E	15	30	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	30	E	5	30	20	5	5	
94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF								
9401.10.00	- Seats of a kind used for aircraft	15	E	15	15	15	15	15	
9401.20	- Seats of a kind used for motor vehicles:								
9401.20.10	- - For Pullman type coaches	10	E	10	10	10	10	10	
9401.20.90	- - Other	15	E	15	15	15	15	15	
9401.30.00	- Swivel seats with variable height adjustment	15	C	15	15	15	15	15	
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E	15	15	15	15	15	
9401.5	- Seats of rattan, osier, bamboo or similar materials:								
9401.51.00	- - Of bamboo or rattan	15	E	15	15	15	15	15	
9401.59.00	- - Other	15	E	15	15	15	15	15	
9401.6	- Other seats, with wooden frames:								
9401.61.00	- - Upholstered	15	E	15	15	15	15	15	
9401.69.00	- - Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9401.7	- Other seats, with metal frames:								
9401.71.00	- - Upholstered	15	E	15	15	15	15	15	
9401.79.00	- - Other	15	E	15	15	15	15	15	
9401.80.00	- Other seats	15	E	15	15	15	15	15	
9401.90.00	- Parts	15	E	5	5	5	5	5	
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF SUCH ARTICLES								
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	A	0	0	0	0	0	
9402.90	- Other:								
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C	10	10	10	10	10	
9402.90.20	- - Other furniture	0	A	0	0	0	0	0	
9402.90.90	- - Parts	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
94.03	OTHER FURNITURE AND PARTS THEREOF								
9403.10.00	- Metal furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.20.00	- Other metal furniture	15	G	15	15	15	15	15	
9403.30.00	- Wooden furniture of a kind used in offices	15	G	15	15	15	15	15	
9403.40.00	- Wooden furniture of a kind used in kitchens	15	G	15	15	15	15	15	
9403.50.00	- Wooden furniture of a kind used in bedrooms	15	H	15	15	15	15	15	
9403.60.00	- Other wooden furniture	15	H	15	15	15	15	15	
9403.70.00	- Plastic furniture	15	G	15	15	15	15	15	
9403.8	- Furniture of other materials, including rattan, osier, bamboo or similar materials:								
9403.81.00	- - Of bamboo or rattan	15	E	15	15	15	15	15	
9403.89.00	- - Other	15	E	15	15	15	15	15	
9403.90	- Parts:								
9403.90.10	- - Of wood	15	G	15	15	15	15	15	
9403.90.90	- - Other	15	C	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED								
9404.10.00	- Mattress supports	15	E	15	15	15	15	15	
9404.2	- Mattresses:								
9404.21.00	- - Of cellular rubber or plastic, whether or not covered	15	E	15	15	15	15	15	
9404.29.00	- - Of other materials	15	E	15	15	15	15	15	
9404.30.00	- Sleeping bags	15	E	15	15	15	15	15	
9404.90.00	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED								
9405.10	- Lamps and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:								
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A	0	0	0	0	0	
9405.10.90	- - Other	15	E	15	15	15	15	15	
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	C	15	15	15	15	15	
9405.30.00	- Lighting sets of a kind used for Christmas trees	15	E	15	15	15	15	15	
9405.40	- Other electric lamps and lighting fittings:								
9405.40.10	- - With mercury or sodium vapour lamps	0	A	0	0	0	0	0	
9405.40.90	- - Other	15	C	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9405.50	- Non-electrical lamps and lighting fittings:								
9405.50.10	- - Of base metal	15	E	15	15	15	15	15	
9405.50.90	- - Other	15	E	15	15	15	15	15	
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	C	15	15	15	15	15	
9405.9	- Parts:								
9405.91.00	- - Of glass	15	E	5	5	5	5	5	
9405.92	- - Of plastic:								
9405.92.10	- - - Diffusers	5	E	5	5	5	5	5	
9405.92.90	- - - Other	10	E	10	10	10	10	10	
9405.99.00	- - Other	10	E	10	10	10	10	10	
94.06	PREFABRICATED BUILDINGS								
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m^2	15	E	15	15	15	15	15	
9406.00.20	- Greenhouses, not equipped, of an area of 1 000 m^2 or more	0	A	0	0	0	0	0	
9406.00.90	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
95.03	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; CARRIAGES AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS; REDUCED-SIZE ('SCALE') MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WORKING OR NOT; PUZZLES OF ALL KINDS								
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	E	15	15	15	15	15	
9503.00.2	- Dolls representing only human beings, parts and accessories thereof:								
9503.00.21	- - Dolls, whether or not dressed	15	E	15	15	15	15	15	
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	E	15	15	15	15	15	
9503.00.29	- - Parts and other accessories	5	E	5	5	5	5	5	
9503.00.3	- Reduced-size ('scale') models and similar models for entertainment, working or not; sets or kits, and constructional toys:								
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	E	15	15	15	15	15	
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subheading 9503.00.31	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9503.00.33	- - Constructional toys	15	E	15	15	15	15	15	
9503.00.34	- - Sets or assortments	15	E	15	15	15	15	15	
9503.00.39	- - Other	15	E	15	15	15	15	15	
9503.00.4	- Toys representing animals or non-human creatures and parts thereof:								
9503.00.41	- - Stuffed toys	15	E	15	15	15	15	15	
9503.00.42	- - Plastic eyes and noses of stuffed toys	0	A	0	0	0	0	0	
9503.00.43	- - Other parts of stuffed toys	15	E	15	15	15	15	15	
9503.00.49	- - Other	15	E	15	15	15	15	15	
9503.00.50	- Toy musical instruments and apparatus	15	E	15	15	15	15	15	
9503.00.60	- Puzzles	15	E	15	15	15	15	15	
9503.00.70	- Other toys, put up in sets or outfits	15	E	15	15	15	15	15	
9503.00.80	- Other toys and models, incorporating a motor	15	E	15	15	15	15	15	
9503.00.90	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT								
9504.10.00	- Video games of a kind used with a television receiver	15	E	15	15	15	15	15	
9504.20	- Any kind of billiards and their accessories:								
9504.20.10	- - Billiard tables	15	E	15	15	15	15	15	
9504.20.90	- - Other	10	E	10	10	10	10	10	
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	E	15	15	15	15	15	
9504.40.00	- Playing cards	15	C	15	15	15	15	15	
9504.90.00	- Other	15	E	15	15	15	15	15	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS								
9505.10.00	- Articles for Christmas festivities	15	E	15	15	15	15	15	
9505.90.00	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
95.06	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS								
9506.1	- Snow-skis and other snow-ski equipment:								
9506.11.00	- - Skis	10	E	10	10	10	10	10	
9506.12.00	- - Ski fastenings	10	E	10	10	10	10	10	
9506.19.00	- - Other	10	E	10	10	10	10	10	
9506.2	- Water-skis, surf-boards, sailboards and other water-sport equipment:								
9506.21.00	- - Sailboards	10	E	10	10	10	10	10	
9506.29.00	- - Other	10	E	10	10	10	10	10	
9506.3	- Golf clubs and other golf equipment:								
9506.31.00	- - Golf clubs, complete	10	E	10	10	10	10	10	
9506.32.00	- - Balls	10	E	10	10	10	10	10	
9506.39.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9506.40	- Articles and equipment for table-tennis:								
9506.40.10	- - Tables	15	E	15	15	15	15	15	
9506.40.90	- - Other	10	E	10	10	10	10	10	
9506.5	- Tennis, badminton or similar rackets, whether or not strung:								
9506.51.00	- - Tennis rackets, whether or not strung	10	E	10	10	10	10	10	
9506.59.00	- - Other	10	E	10	10	10	10	10	
9506.6	- Balls, other than golf balls and table-tennis balls:								
9506.61.00	- - Tennis balls	10	E	10	10	10	10	10	
9506.62.00	- - Inflatable	10	E	10	10	10	10	10	
9506.69.00	- - Other	10	E	10	10	10	10	10	
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	E	10	10	10	10	10	
9506.9	- Other:								
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C	10	10	10	10	10	
9506.99.00	- - Other	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08.OR 97.05) AND SIMILAR HUNTING REQUISITES								
9507.10.00	- Fishing rods	10	E	10	10	10	10	10	
9507.20.00	- Fish-hooks, whether or not snelled	0	A	0	0	0	0	0	
9507.30.00	- Fishing reels	0	A	0	0	0	0	0	
9507.90.00	- Other	10	E	10	10	10	10	10	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES								
9508.10.00	- Travelling circuses and travelling menageries	15	A	15	15	15	15	15	
9508.90.00	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)								
9601.10.00	- Worked ivory and articles of ivory	15	A	15	15	15	15	15	
9601.90.00	- Other	15	A	15	15	15	15	15	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN, NATURAL GUMS OR RESINS OR MODELLING PASTES AND OTHER MOULDED OR WORKED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED WORKED, UNHARDENED GELATINE (EXCEPT GELATINE OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATINE								
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A	0	0	0	0	0	
9602.00.20	- Moulded or carved paraffin	10	E	10	10	10	10	10	
9602.00.90	- Other	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS								
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E	15	15	15	15	15	
9603.2	- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:								
9603.21.00	- - Toothbrushes, including dental-plate brushes	15	E	15	15	15	15	15	
9603.29.00	- - Other	15	E	15	15	15	15	15	
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	15	E	5	5	5	5	5	
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9603.50	- Other brushes constituting parts of machines, appliances or vehicles:								
9603.50.10	- - Brushes constituting parts of machines or appliances	0	A	0	0	0	0	0	
9603.50.90	- - Other	5	E	5	5	5	5	5	
9603.90	- Other:								
9603.90.10	- - Brushes for eraser pencils	0	A	0	0	0	0	0	
9603.90.20	- - Brushes of man-made materials bound together in a head	15	G	15	15	15	15	15	
9603.90.90	- - Other	15	E	15	15	15	15	15	
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A	0	0	0	0	0	
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	E	15	15	15	15	15	
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON MOULDS AND OTHER PARTS OF BUTTONS OR PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS; BUTTON BLANKS								
9606.10.00	- Press-fasteners and parts thereof	0	A	0	0	0	0	0	
9606.2	- Buttons:								
9606.21.00	- - Of plastic, not covered with textile material	5	E	5	5	5	5	5	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9606.22.00	- - Of base metal, not covered with textile material	5	E	5	5	5	5	5	
9606.29.00	- - Other	5	E	5	5	5	5	5	
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A	0	0	0	0	0	
96.07	SLIDE FASTENERS AND PARTS THEREOF								
9607.1	- Slide fasteners:								
9607.11.00	- - With teeth of base metal	10	E	10	10	10	10	10	
9607.19.00	- - Other	15	E	15	15	15	15	15	
9607.20.00	- Parts	0	A	0	0	0	0	0	
96.08	BALLPOINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09								
9608.10.00	- Ballpoint pens	15	E	15	15	15	15	15	
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9608.3	- Fountain pens, stylograph pens and other pens:								
9608.31.00	- - Indian ink drawing pens	10	C	10	10	10	10	10	
9608.39.00	- - Other	10	E	10	10	10	10	10	
9608.40.00	- Propelling or sliding pencils	0	A	0	0	0	0	0	
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	E	10	10	10	10	10	
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	E	5	5	5	5	5	
9608.9	- Other:								
9608.91.00	- - Pen nibs and nib points	5	E	5	5	5	5	5	
9608.99	- - Other:								
9608.99.10	- - - Ballpoints for ballpoint pens	0	A	0	0	0	0	0	
9608.99.20	- - - Bodies for ballpoint pens	0	A	0	0	0	0	0	
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A	0	0	0	0	0	
9608.99.90	- - - Other	0	A	0	0	0	0	0	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.09	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS								
9609.10	- Pencils:								
9609.10.10	- - With wooden sheaths	10	E	10	10	10	10	0	
9609.10.90	- - Other	10	E	10	10	10	10	0	
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A	0	0	0	0	0	
9609.90	- Other:								
9609.90.10	- - Writing or drawing chalk	10	E	10	10	10	10	0	
9609.90.90	- - Other	10	E	10	10	10	5	0	
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	E	15	15	15	15	0	
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES								
9612.10	- Ribbons:								
9612.10.10	- - For printers for automatic data processing machines and similar printers	5	E	5	5	5	5	5	
9612.10.90	- - Other	15	E	15	15	15	15	15	
9612.20.00	- Ink-pads	15	E	5	5	5	5	5	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS								
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C	15	15	15	15	15	
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	E	15	15	15	15	15	
9613.80	- Other lighters:								
9613.80.10	- - Industrial, laboratory and similar lighters	0	A	0	0	0	0	0	
9613.80.20	- - Table lighters	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9613.80.90	- - Other	0	A	0	0	0	0	0	
9613.90.00	- Parts	0	A	0	0	0	0	0	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF								
9614.00.20	- Pipes and pipe bowls	15	C	15	15	15	15	15	
9614.00.90	- Other	15	C	15	15	15	15	15	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF								
9615.1	- Combs, hair-slides and the like:								
9615.11.00	- - Of hard rubber or plastic	15	E	15	15	15	15	15	
9615.19.00	- - Other	15	E	15	15	15	15	15	
9615.90.00	- Other	15	E	15	15	15	15	15	
96.16	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS								
9616.10.00	- Scent sprays, and mounts and heads therefor	15	E	15	15	15	15	15	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	E	15	15	15	15	15	
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	E	10	10	10	10	10	
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	E	15	15	15	15	15	
97.01	PAINTINGS AND DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES								
9701.10	- Paintings and drawings:								
9701.10.10	- - Unframed	5	E	5	5	5	5	5	
9701.10.20	- - Framed	10	E	10	10	10	10	10	
9701.90	- Other:								
9701.90.10	- - Unframed	15	E	5	5	5	5	5	
9701.90.20	- - Framed	10	E	10	10	10	10	10	

SAC code 2007	Description	Base Rate CA	Category	Base Rate					Notes
				Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	E	10	10	10	10	10	
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	E	10	10	10	10	10	
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	E	5	5	5	5	5	
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	E	5	5	5	5	5	
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	E	10	10	10	10	10	