

ANNEX 2-C

PREFERENTIAL TREATMENT FOR FISHERY GOODS

Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.5 (Preferential Treatment for Fishery Goods):

- (a) duties on originating goods provided for in the items in staging Category **A** in a Party's Schedule shall be eliminated entirely, and such goods shall be duty-free on the date this Agreement enters into force;
- (b) duties on originating goods provided for in the items in staging Category **Q** in a Party's Schedule shall be eliminated or reduced as specified for each tariff line;
- (c) duties on goods not listed under any category will maintain the MFN customs duties. These goods are excluded from duty elimination or reduction duties.

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SECTION A: PREFERENTIAL TREATMENT IN ISRAEL OF ORIGINATING GOOD OF
PANAMA

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03021900	Other:	0	A	
03022300	Sole (solea spp.)	0	A	
03022900	Other:	0	A	
03023100	Albacore or longfinned tunas (thunnus alalunga):	0	A	
03023200	Yellowfin tunas (thunnus albacares):	0	Q	25% reduction of MFN tariff rate
03023300	Skipjack or stripe bellied bonito:	0	A	
03023400	Bigeye tunas (Thunnus obesus):	0	Q	25% reduction of MFN tariff rate
03023900	Other:	0	A	
03024300	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	0	A	
03024600	Cobia (Rachycentron canadum)	0	A	
03025910	Other fish approved by the Director General of the Ministry of Agriculture as the kind of fish that are not raised or caught in Israel or in the Mediterranean Sea	0	A	
03025990	Others	0	Q	25% reduction of MFN tariff rate
03027100	Tilapias (Oreochromis spp.)	0	A	
03027210	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0	A	
03027400	Eels (Anguilla spp.)	0	A	
03028200	Rays and skates (Rajidae)	0	Q	15% reduction of MFN tariff rate
03028930	Red fish	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03028980	Other fish approved by the Director General of the Ministry of Agriculture as the kind of fish that are not raised or caught in Israel or in the Mediterranean Sea	0	A	
03029000	Livers and roes	0	A	
03031900	Other	0	A	
03032310	Approved by the director general of the ministry of industry and trade as intended for industrial use	0	A	
03032410	Catfish (Pangasius spp, Silrus spp, Ictalurus spp)	0	A	
03032490	Other	0	Q	15% reduction of MFN tariff rate
03032600	Eels (Anguilla spp.)	0	A	
03032910	Approved by the director general of the ministry of industry and trade as intended for industrial use	0	A	
03032920	Nile Princess, except those of subheading 2910	0	A	
03032980	Snakeheads (Channa spp.), except those of subheadings 2910	0	A	
03034100	Albacore or longfinned tunas (thunnus alalunga):	0	A	
03034200	Yellowfin tunas (thunnus albacares):	0	A	
03034300	Skipjack or strip bellied bonito	0	A	
03035500	Jack and horse mackerel (Trachurus spp.)	0	A	
03035600	Cobia (Rachycentron canadum)	0	A	
03035700	Swordfish (Xiphias gladius)	0	A	
03038100	Dogfish and other sharks	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03038910	Red Fish, except those of subheading 8930	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03038930	Approved by the director general of the ministry of industry and trade as intended for industrial use	0	A	
03038980	Approved by the Director General of the Ministry of Agriculture as fish of the kinds that do not grow or are not fished in Israel or in the Mediterranean Sea	0	A	
03044920	Red fish	0	Q	25% reduction of MFN tariff rate
03044930	Of fishes from subheadings, 03.02.3000, 03.02.4000, 03.02.5200, 03.02.5300, 03.02.7400 and 03.02.8100	0	Q	25% reduction of MFN tariff rate
03044950	Fillet of other fish approved by the Director General of the Ministry of Agriculture as the kind of fish not raised or fished in Israel or in the Mediterranean Sea.	0	A	
03045900	Other	0	A	
03047910	Approved by the Director General of the Ministry of Agriculture, as kind that is not raised or fished in Israel or the Mediterranean Sea	0	A	
03047990	Other	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03048700	Tunas (of the genus Thunnus), skipjack or stripe bellied bonito (Euthynnus (Katsuwonus) pelamis)	0	A	
03048920	Of fishes from subheadings 03.02.4400, 03.02.5200, 03.02.5300 03.02.7400 and 03.02.8100	0	A	
03048940	Red fish	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03048980	Approved by the Director General of the Ministry of Agriculture, as kind that is not raised or fished in Israel or the Mediterranean Sea	0	A	
03049100	Swordfish (<i>Xiphias gladius</i>):	0	A	
03049900	Others:	0	A	
03055910	Salted	0	A	
03055920	Dried flakes	0	A	
03055930	Other	8	A	
03057110	Salted	0	A	
03057190	Others	8	A	
03061120	Smoked	12	A	
03061180	Others	0	A	
03061410	Smoked	12	A	
03061490	Others	0	A	
03061620	Smoked	12	A	
03061680	Others	26	Q	25% reduction of MFN tariff rate
03061720	Smoked	12	A	
03061780	Others	26	Q	25% reduction of MFN tariff rate

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03062220	Smoked	12	A	
03062280	Others	0	A	
03062610	Smoked	12	A	
03062690	Others	26	Q	25% reduction of MFN tariff rate
03062710	Smoked	12	A	
03062790	Others	26	Q	25% reduction of MFN tariff rate
03071100	Live, fresh or chilled	0	A	
03073910	Smoked	12	A	
03073990	Others	0	A	
03074910	Smoked	12	A	
03077910	Smoked	12	A	
03077990	Others	0	A	
03079910	Smoked	12	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITION
03079990	Others	0	A	
03083010	Smoked	12	A	
03083090	Others	0	A	
16041100	Salmon:	0	A	
16041300	Sardines, sardinella and brisling or sprats	0	A	
16041430	Frozen tuna fillet not in airtight container	0	A	
16041440	Frozen fillet covered or seasoned	0	A	
16041490	Others	12	A	
16041930	Tilapias filled covered and seasoned	0	A	
16041990	Others	0	A	
16042000	Other prepared or preserved fish	0	A	
16051000	Crab	12	A	
16052100	Not in airtight container	12	A	

16052900	Other	12	A	
16054000	Other crustaceans:	12	A	
16055400	Cuttle fish and squid	12	A	
16055500	Octopus	12	A	
16056900	Other	12	A	

SECTION B: PREFERENTIAL TREATMENT IN PANAMA OF ORIGINATING PRODUCTS OF
ISRAEL

PANAMA'S CODE 2017	DESCRIPTION	RATE (%)	CATEGORY
0301.11.00.00	Of Freshwater	10	A
0301.19.00.00	Other	10	A
0301.94.00.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	15	A
0301.95.00.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15	A
0301.99.10.00	Fry for restocking	15	A
0301.99.91.00	Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15	A
0301.99.99.00	Other	15	A
0302.31.00.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15	A
0302.32.00.00	Yellowfin tunas (<i>Thunnus albacares</i>)	15	A
0302.33.00.00	Skipjack or stripebellied bonito	15	A
0302.34.00.00	Bigeye tunas (<i>Thunnus obesus</i>)	15	A
0302.35.10.00	Common tuna or bluefin (<i>Thunnus thynnus</i>)	15	A
0302.89.30.00	Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	A
0302.89.70.00	Groupers (<i>Epinephelus guaza</i>)	15	A
1604.20.91.00	Tuna	0	A
1604.31.00.00	Caviar	15	A
1604.32.00.00	Caviar substitutes	15	A

