

**ANNEX 2-D**

PREFERENTIAL TREATMENT FOR AGRICULTURAL 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 2.17 (Preferential Treatment for Agricultural 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 **B5** in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five (5);
- (c) 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;
- (d) duties on goods not listed under any category will maintain the MFN customs duties. These goods are excluded from duty elimination or reduction duties.

## ANNEX 2-D -1

SECTION A: PREFERENTIAL TREATMENT IN ISRAEL  
FOR ORIGINATING GOODS OF PANAMA

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITIONS
02011000	Carcasses and half carcasses:	12	Q	Joint free quota for 02011000, 02012000 and 02013000 - 300 tons
02012000	Other cuts with bone in	12	Q	Joint free quota for 02011000, 02012000 and 02013000 - 300 tons
02013000	Boneless	12	Q	Joint free quota for 02011000, 02012000 and 02013000 - 300 tons
02022000	Other cuts with bone in	0	A	
02023000	Boneless	0	A	
02061010	Fresh	50	Q	50% reduction of MFN tariff rate
02061090	Other	50	Q	50% reduction of MFN tariff rate
02062100	Tongues	0	A	
02062200	Livers	0	A	
02062900	Other	0	A	
02069000	Other, frozen	0	A	
05040010	Sheep guts	0	A	
05040030	Renin calf stomachs	8.5	Q	80% reduction of MFN tariff rate
05040090	Others	8	Q	50% reduction of MFN tariff rate

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
05100000	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	
05119920	Of the kind used as food for ornamental fish and birds	8	Q	50% reduction of MFN tariff rate
05119930	Others	0	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
06011011	Of poppy plants (papaver species)	0	A	
06011019	Others	0	A	
06021010	Fruit bearing date slips	0	A	
07049010	Chinese cabbage	0	Q	25% reduction of MFN tariff rate
07096000	Fruits of the genus Capsicum or of the genus Pimenta	0	Q	25% reduction of MFN tariff rate
07099920	Sweet corn	0	Q	25% reduction of MFN tariff rate
07123100	Mushrooms of the genus agaricus	8	Q	80% reduction of MFN tariff rate
07129050	Chinese cabbage, celery root	8	Q	80% reduction of MFN tariff rate
07133300	Vulgaris) Other	0	A	
07141000	Manioc (cassava)	0	A	
07143000	Yams (Dioscorea spp.)	8	Q	80% reduction of MFN tariff rate
07145000	Yautia (Xanthosoma spp.)	8	Q	80% reduction of MFN tariff rate
08011100	Desiccated	0	A	
08011900	Other	0	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
08013100	In shell	4	Q	80% reduction of MFN tariff rate
08013200	Shelled	4	Q	80% reduction of MFN tariff rate
08031010	Fresh	0	Q	30% reduction of MFN tariff rate
80310907	Dried	8	Q	50% reduction of MFN tariff rate
08039090	Dried	8	Q	50% reduction of MFN tariff rate
08043010	Fresh	0	Q	DUTY FREE QUOTA - 1000 TONS
08043020	Dried	8	A	
08044020	Dried	8	Q	25% reduction of MFN tariff rate
08045090	Dried	8	Q	80% reduction of MFN tariff rate
08051020	Dried:	8	Q	20% reduction of MFN tariff rate

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
08052020	Dried	8	Q	20% reduction of MFN tariff rate
08054020	Dried	8	Q	20% reduction of MFN tariff rate
08055090	Dried	8	Q	20% reduction of MFN tariff rate
08059020	Dried	25	Q	20% reduction of MFN tariff rate
08071100	Watermelons	0	Q	75% reduction of MFN tariff rate
08072000	Papaws (papayas)	0	Q	Duty free quota - 500 tons
08094090	Which will be released in the months december to april	0	Q	25% reduction of MFN tariff rate

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
08109029	Which will be released in the months october to may	0	Q	25% reduction of MFN tariff rate
08109039	Which will be released in the months august to february	0	Q	25% reduction of MFN tariff rate
08109090	Others	75	Q	Duty free quota - 500 tons
09011110	Ground	0	A	
09011120	Other	0	A	
09012100	Not decaffeinated	0	A	
09012200	Decaffeinated	0	A	
09019010	Roasted or ground	0	A	
09019090	Others	0	A	
09042100	Dried, neither crushed nor ground	12	Q	Duty free quota - 10 tons
12071000	Palm nuts and kernels	4	A	
12079900	Other:	8	Q	25% reduction of MFN tariff rate
12099922	Regarding which the director general of the ministry of agriculture has approved that they are intended for sowing	0	A	
12099929	Which will be released within the framework of the fifth addition	0		
12099990	Others	0	A	
12122100	Fit for human consumption	0	A	

ISRAEL'S TARIFF LINE (2017)	DESCRIPTION	RATE (%)	TARIFF REDUCTION CATEGORY	SPECIAL CONDITIONS
13021910	Extracts of the following secretions: aloes, curare, podophyllum, manna, belladonna, black alder, cascara sagrada, gentian, jalap, kola, cinchona, rhubarb, valerian, coca, colocynth, helbane, ergot of rye, male fern, ephedra, condurango fluid, senegae, hydrastis cand., ipecac. Concentr., senna protinet, rhatanhaie (kfameria), viburni prinifolii, and fuci visulosi imported by the approval by the director general of the ministry of health	0	A	
13021920	Natural extracts in alcohol	10	Q	25% reduction of MFN tariff rate
13021940	Of pyrethrum or of the roots of plants containing rotenone	0	A	
13021990	Others	0	A	
13023100	Agar agar	4	Q	25% reduction of MFN tariff rate
13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	4	Q	25% reduction of MFN tariff rate
13023900	Other	4	A	
15111010	Edible	0	A	
15111020	Other	8	A	
15119020	Edible	0	A	
15119090	Other	8	A	
16021000	Homogenised preparations	0	A	
16023210	A preparation which has undergone homogenization	6	A	
16025010	A preparation which has undergone homogenization	6	A	
16025099	Other	6	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
17049030	Sugar glazed almonds or nuts, sugar coated grain flakes	0	A	
17049040	White chocolate	0	A	
17049090	Others	6	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
18010000	Cocoa beans, whole or broken, raw or roasted.	0	A	
18020000	Cocoa shells, husks, skins and other cocoa waste.	0	A	
18032010	Lumpy cocoa (cocoa cakes)	0	A	
18032090	Other	0	A	
18040000	Cocoa butter, fat and oil.	0	A	
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	0	A	
18061000	Cocoa powder, containing added sugar or other sweetening matter (can 3) (cze 3) (svk 3)	0	A	
18062000	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	0	A	
18063100	Filled	0	A	
19019090	Others	6	A	
19041090	Other	8	A	
19049010	Buck wheat	4	A	
19049090	Others	6	A	
19051000	Crispbread	6	A	
19053100	Sweet biscuits	8	Q	50% reduction of MFN tariff rate

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
19059020	Biscuits or cakes special for diabetics	0	A	
19059030	Precooked dough for the preparation of the products of Heading 19.05	6	A	
19059091	Containing eggs at a rate of 10% or more of the weight, but not less than 1.5% of milk fats and not less than 2.5% of milk proteins.	6	Q	50% reduction of MFN tariff rate limited to 500 tons (trq) - for 19059091, 19059092 and 19059099

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
19059092	Others, containing flour, which is not wheat flour, in a quantity exceeding 15% of the total flour weight	0	Q	50% reduction of MFN tariff rate limited to 500 tons (trq) - for 19059091, 19059092 and 19059099
19059099	Others	0	Q	50% reduction of MFN tariff rate limited to 500 tons (trq) - for 19059091, 19059092 and 19059099
20055100	Beans, shelled	12	Q	25% reduction of MFN tariff rate
20079992	Fruit puree not containing added sugar or sweetening matter in packages whose weight exceeds 50 kg.	4	A	
20079993	Concetrates of peach, apricot, mango, plum or banana in packages whose weight exceeds 50 kg	0	A	
20079999	Others	12	A	
20082030	Un concentrated blend in packages containing 50 Kg or more	0	A	



<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
20082090	Other	4	Q	25% reduction of MFN tariff rate
20089100	Palm hearts	4	A	
20089913	Non cooked mash	0	A	
20089940	Non cooked banana mash	0	A	
20089950	Uncooked guava blend	0	A	
20091911	In packages containing 250 kg or more	0	A	
20093911	In packages containing 230 kg or more of a brix value exceeding 40	0	A	
20094100	Of a brix value not exceeding 20	0	A	
20094900	Other	0	A	
20098111	Whose brix value exceeds 67	12	Q	25% reduction of MFN tariff rate
20098190	Other	12	Q	25% reduction of MFN tariff rate
20098911	Passionfruit, Kiwi or Guavas	0	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
20098912	Pear	0	A	
20098913	Apricot	0	A	
20098914	Peach	0	A	
20098915	Mango	0	A	
20098916	Black raspberry or Aronia	0	A	
20098917	Cherry or Acerola	0	A	
20098918	Carrot	0	A	
20098919	Others	12	Q	25% reduction of MFN tariff rate
20098930	Concentrated juices which brix value exceeds 67	12	Q	25% reduction of MFN tariff rate
20098990	Others	12	Q	25% reduction of MFN tariff rate
21031000	Soya sauce	8	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
21039020	Products from flour, coarse whole grain flour, starch, or	6	A	
21039090	Others	4	Q	Quota 100 tons/50%
21041010	From flour, coarse whole grain flour, starch, or malt extract	6	A	
21041090	Others	6	A	
22011000	Mineral waters and aerated waters	0	A	
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0	A	
22029020	Beverages containing milk	0	A	
22029030	Preparations approved by the Director General of the Ministry of Health and complying with the following conditions: 1. They are listed in the drugs register 2. They are essential or of maximum importance in treating a disease or for maintaining a state of health according to a defined medical diagnosis 3. They are not of the kind produced in Israel and are not substitutes for the ones produced in Israel	0	A	
22029090	Others	6	A	
<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
22030010	Containing up to 2% alcohol	12	A	
22030020	Other, containing up to 3.8% alcohol marketed in reusable bottles, containing at least 45 "cl."	12	A	
22030090	Other	12	A	
22071091	Grape alcohol	8	A	

<b>ISRAEL'S TARIFF LINE (2017)</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>TARIFF REDUCTION CATEGORY</b>	<b>SPECIAL CONDITIONS</b>
22071092	Other in receptacle containing 2 liters or less	8	A	
22071099	Other	0	A	
22084000	Rum and other spirits obtained by distilling fermented sugar cane products:	12	A	
22090000	Vinegar and vinegar substitutes obtained from acetic acid.	0	A	
23011000	With a dropper, flours, meals and pellets, of meat or meat offal;	0	A	
23012000	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	A	
23021000	Of maize (corn)	0	A	
23065000	Of coconut or copra	0	A	
23066000	Of palm nuts or kernels	0	A	
23099000	Other:	6	Q	25% reduction of MFN tariff rate
23099020	Containing, by weight, not less than 15% and not more than 35% protein substances and not less than 4% fatty substances	0	A	

SECTION B: PREFERENTIAL TREATMENT IN PANAMA  
FOR ORIGINATING GOOD OF ISRAEL

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0409.00.00.00	Natural honey	15	Q	TRQ 10 tons duty free	
0603.11.00.00	Roses	15	Q	25% reduction of MFN tariff rate	
0603.12.00.00	Carnations	15	Q	50% reduction of MFN tariff rate	
0603.14.00.00	Chrysanthemums	15	Q	50% reduction of MFN tariff rate	
0603.15.00.00	Lilies (Lilium spp.)	15	Q	50% reduction of MFN tariff rate	
0603.19.10.00	Ginger lilies	15	Q	50% reduction of MFN tariff rate	
0603.19.20.00	Bird of paradise	15	Q	50% reduction of MFN tariff rate	
0603.19.30.00	Calla lilies	15	Q	50% reduction of MFN tariff rate	
0603.19.50.00	Sysophilia	15	Q	50% reduction of MFN tariff rate	
0603.19.60.00	Gerberas	15	Q	50% reduction of MFN tariff rate	
0603.19.70.00	Statice	15	Q	50% reduction of MFN tariff rate	
0603.19.80.00	Alstroemerias	15	Q	50% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0603.19.91.00	Agapanthus	15	Q	50% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0603.19.92.00	Gladioli	15	Q	50% reduction of MFN tariff rate	
0603.19.93.00	Anthurium	15	Q	50% reduction of MFN tariff rate	
0603.19.94.00	Heliconias	15	Q	50% reduction of MFN tariff rate	
0603.90.10.00	Flower arrangements	15	Q	50% reduction of MFN tariff rate	
0702.00.00.00	Tomatoes, fresh or chilled	15	B5		
0706.10.00.00	Carrots and turnips	15	B5		
0709.60.10.00	Sweet peppers (chilies)	15	Q	25% reduction of MFN tariff rate	
0709.60.20.00	Chillies (Capsicum frutescens L.)	15	Q	25% reduction of MFN tariff rate	
0709.93.00.00	Pumpkins, squash and gourds (Cucurbita spp.)	15	Q	TRQ 500 tons duty free	Yellow zucchini
0712.90.10.00	Tomatoes	15	Q	50% reduction of MFN tariff rate	
0712.90.20.00	Powdered garlic	10	Q	50% reduction of MFN tariff rate	
0712.90.30.00	Potatoes, whether or not cut or sliced but not further prepared	10	Q	50% reduction of MFN tariff rate	
0714.90.00.00	Other	15	Q	TRQ 20 tons duty free	Jerusalem artichokes

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0804.10.10.00	Fresh	15	A		
0804.20.00.00 AA	Fresh	10	A		
0804.40.00.00	Avocados	15	Q	TRQ 100 tons duty free	
0804.50.10.00	Fresh	15	Q	TRQ 200 tons duty free	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0805.10.00.00	Oranges	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	
0805.21.00.00	Mandarins (including tangerines and satsumas)	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	

0805.22.00.00	Clementines	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	
0805.29.00.00	Other	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	

PANAMA'S CODE 2017	DESCRIPTION	RATE (%)	CATEGORY	SPECIAL CONDITIONS	OBSERVATIONS
0805.40.10.00	Fresh	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0805.40.20.00	Dried	10	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	
0805.50.10.00	Fresh	15	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	
0805.50.20.00	Dried	10	Q	TRQ 1000 tons duty free, for tariff 0805.10.00.00, 0805.21.00.00, 0805.22.00.00, 0805.29.00.00, 0805.40.10.00, 0805.40.20.00, 0805.50.10.00, 0805.50.20.00	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0810.90.10.00	Tropical Climate	15	Q	TRQ 10 tons duty free, for tariff 0810.90.10.00,0 810.90.20.00	



<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0810.90.20.00	Non - Tropical Climate	10	Q	TRQ 10 tons duty free, for tariff 0810.90.10.00,0 810.90.20.00	
0811.10.00.00	Strawberries	15	Q	50% reduction of MFN tariff rate	
0902.10.00.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	Q	75% reduction of MFN tariff rate	
0902.20.00.00	Green tea (not fermented) otherwise presented	0	A		
0902.30.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	A		
0902.40.00.00	Black tea (fermented) and partly fermented tea, otherwise presented	0	A		
0908.21.00.00	Neither crushed nor ground	0	A		
0908.22.00.00	Crushed or ground	15	Q	75% reduction of MFN tariff rate	
0908.31.10.00	Amoms	0	A		
0908.31.20.00	Cardamoms	0	A		
0908.32.10.00	Amoms	15	Q	75% reduction of MFN tariff rate	
0908.32.20.00	Cardamoms	15	Q	75% reduction of MFN tariff rate	
0909.21.00.00	Neither crushed nor ground	10	Q	75% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
0909.22.00.00	Crushed or ground	15	Q	75% reduction of MFN tariff rate	
0909.31.00.00	Neither crushed nor ground	0	A		
0909.32.00.00	Crushed or ground	0	A		
0909.61.10.00	Seeds os anise or badian	10	Q	75% reduction of MFN tariff rate	
0909.62.00.00	Crushed or ground	15	Q	75% reduction of MFN tariff rate	
0910.30.00.00	Turmeric	0	A		
0910.91.10.00	Neither crushed nor ground	0	A		
0910.91.20.00	Crushed or ground	15	Q	75% reduction of MFN tariff rate	
1001.11.00.00	For sowing	0	A		
1001.91.00.00	For sowing	0	A		
1002.10.00.00	For sowing	0	A		
1209.10.00.00	Sugar beet seeds	0	A		
1209.91.00.00	Vegetable seeds	0	A		
1211.90.21.00	Fresh or dried	5	A		
1211.90.22.00	Chilled or frozen	5	A		
1211.90.91.00	Fresh or dried	15	A		
1301.20.00.00	Gum arabic	0	A		
1522.00.20.00	Residues from the treatment of vegetable oils	15	Q	25% reduction of MFN tariff rate	
1704.10.00.00	Chewing gum, whether or not sugarcoated	15	Q	25% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
1704.90.20.00	Nougat	15	Q	25% reduction of MFN tariff rate	
1704.90.30.00	Popcorn or toasted maize coated with sugar or honey	15	Q	25% reduction of MFN tariff rate	
1806.32.00.00	Not filled	5	Q	25% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
1806.90.10.00	Dietetic preparations containing 50% or more by weight of cocoa	10	Q	25% reduction of MFN tariff rate	
1806.90.20.00	Other dietetic preparations in powder form	5	Q	25% reduction of MFN tariff rate	
1901.10.11.00	For infant feeding ("infant formula")	0	A		
1901.10.20.00	Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	5	Q	25% reduction of MFN tariff rate	
1901.10.30.00	Cereal preparations not containing milk or egg	10	Q	25% reduction of MFN tariff rate	
1901.20.20.00	Manioc flour	15	Q	50% reduction of MFN tariff rate	
1901.20.91.00	Not containing added sugar or other sweetening matter	15	Q	25% reduction of MFN tariff rate	
1901.90.10.00	Malt extract	0	A		
1901.90.21.00	Based on cereals, flours or starches containing eggs or milk or other dairy products	0	A		

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
1901.90.22.00	Cereal-based dietary preparation, not containing milk, other dairy products or egg	0	A		
1904.10.21.00	With added sugar or other sweetener	10	Q	75% reduction of MFN tariff rate	
1904.10.22.00	Grape-nuts in containers with a net content of at least 4 pounds	0	A		
1904.10.23.00	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	10	Q	50% reduction of MFN tariff rate	
1904.10.24.00	Other maize (corn) snacks, whether or not cheese flavoured	10	Q	50% reduction of MFN tariff rate	

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
1904.20.00.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10	Q	50% reduction of MFN tariff rate	
1904.30.00.00	Bulgur wheat	15	Q	50% reduction of MFN tariff rate	
1905.10.00.00	Crispbread called "knäckebrot"	10	A		
1905.20.00.00	Gingerbread and the like	10	Q	25% reduction of MFN tariff rate	
1905.31.10.00	Containing added cocoa, for ice cream wafers	15	Q	50% reduction of MFN tariff rate	
1905.32.00.00	Waffles and wafers, whether or not stuffed	10	Q	25% reduction of MFN tariff rate	

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1905.40.00.00 AA	No added sugar, honey, eggs, fat, cheese or fruit	10	Q	TRQ 100 tons/ 50% reduction of MFN tariff rate	
1905.90.10.00	Communion wafers	0	A		
1905.90.21.00	Bread and ship's biscuits	10	A		
1905.90.30.00	Soda or salted biscuits	10	Q	TRQ 100 tons/ 50% reduction of MFN tariff rate	
1905.90.40.00	Other biscuits	10	Q	TRQ 100 tons/ 50% reduction of MFN tariff rate	
1905.90.50.00	Maize (corn) snacks, whether or not cheese flavoured	10	Q	TRQ 100 tons duty free	
1905.90.60.00	Other frozen bakery products	10	Q	TRQ 100 tons duty free	
2001.10.00.00	Cucumbers and gherkins	0	A		
2001.90.10.00	Elotitos (young maize (corn) kernels)	10	Q	TRQ 500 tons duty free	
2001.90.30.00	Sweet corn (zea mays var. saccharata)	15	Q	75% reduction of MFN tariff rate	
2001.90.41.00	Sweet	0	A		

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2001.90.50.00	Tomatoes	15	Q	TRQ 100 tons duty free	
2002.10.00.00	Tomatoes, whole or in pieces	10	Q	TRQ 400 tons duty free	From the entry into force of the Agreement
2005.20.10.00	Potato chips	10	Q	25% reduction of MFN tariff rate	

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2006.00.00.00	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glace or crystallized)	15	Q	TRQ 200 tons duty free	
2008.19.13.00	Almond butter	0	A		
2008.19.21.00	Of toasted almonds, with no added sugar or other sweetener	0	A		
2009.19.90.00	Other	10	B5		In packages containing 250 kg or more
2009.39.00.00	Other	10	B5		In packages containing 230 kg or more of a brix value exceeding 40
2009.41.00.00	Of a Brix value not exceeding 20	10	B5		
2009.49.00.00	Other	10	B5		
2009.81.00.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea) juice	0	A		
2009.89.11.00	Concentrate	10	Q	25% reduction of MFN tariff rate	
2009.89.20.00	Passion fruit juice (Passiflora spp.)	15	B5		
2009.89.31.00	Of tropical fruits	10	Q	25% reduction of MFN tariff rate	
2009.89.32.00	Pear	0	A		
2009.89.33.00	Peach	0	A		

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
2009.89.34.00	Apricot	0	A		

2009.89.91.00	Of tropical fruits	10	Q	25% reduction of MFN tariff rate	
2009.89.92.00	Peach	10	B5		
2009.89.93.00	Apricot	10	B5		
2009.89.94.00	Pear	10	B5		
2102.30.00.00	Prepared baking powders	10	Q	50% reduction of MFN tariff rate	
2103.10.00.00	Soy sauce	10	A		
2103.30.10.00	Mustard flour	0	A		
2103.30.20.00	Prepared mustard	10	Q	50% reduction of MFN tariff rate	
2103.90.10.00	Preparations for sauces	10	Q	50% reduction of MFN tariff rate	
2103.90.21.00	Mayonnaise, whether or not mixed	10	Q	TRQ 50 tons duty free	
2103.90.22.00	Worcester sauce (english)	10	Q	TRQ 50 tons duty free	
2103.90.31.00	Mixed seasonings used in industrial sausagemaking	0	A		
2104.10.11.00	Based on meat, including its extracts and juices	10	Q	TRQ 50 tons duty free	
2104.10.12.00	Based on fish, crustaceans and molluscs, including their extracts and juices	10	Q	TRQ 50 tons duty free	
2104.10.13.00	Of leguminous or green vegetables, not containing tomato	10	Q	TRQ 50 tons duty free	
2104.10.21.00	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	10	Q	TRQ 50 tons duty free	
2104.10.22.00	Containing fish, crustaceans or molluscs or including their extracts or juices	0	A		

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
2104.10.23.00	Containing meat, or extracts and juices thereof	0	A		
2104.10.24.00	Of leguminous plants or vegetables, not containing tomato (vegetarian)	0	A		
2104.10.30.00	Homogenised and dehydrated broths, as paste or powder	0	A		
2104.10.91.00	Of fish, crustaceans or molluscs	5	Q	50% reduction of MFN tariff rate	
2104.10.92.00	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	5	Q	50% reduction of MFN tariff rate	
2104.10.93.00	Of leguminous or green vegetables (vegetarian), containing tomato; of peas, of black beans; of minestrone	10	Q	TRQ 50 tons duty free	
2104.10.94.00	Other leguminous and green vegetables (vegetarian), not containing tomato	5	Q	50% reduction of MFN tariff rate	
2104.10.95.00	Of beef (meat or offal), with spaghetti and other pasta, except minestrone	10	Q	TRQ 50 tons duty free	
2104.10.96.00	Other meat	10	Q	TRQ 50 tons duty free	
2106.10.00.00	Protein concentrates and textured protein substances	0	A		



<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
2106.90.11.00	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A		

<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
2106.90.12.00	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A		
2106.90.13.00	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	15	Q	TRQ 1000 tons duty free	
2106.90.14.00	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	15	Q	TRQ 1000 tons duty free	
2106.90.15.00	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	15	Q	TRQ 1000 tons duty free	
2106.90.16.00	Preparations based on eggs ("egg nog")	0	A		
2106.90.17.00	Milk-substitute dietary preparations with a protein base	5	Q	TRQ 1000 tons duty free	
2106.90.19.00	Other	10	Q	TRQ 1000 tons duty free	

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2106.90.20.00	Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	10	Q	TRQ 1000 tons duty free	
2106.90.80.00	Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A		
2204.10.00.00	Sparkling wine	10	A		
2204.21.00.00	In containers holding 2 litres or less	15	A		
<b>PANAMA'S CODE 2017</b>	<b>DESCRIPTION</b>	<b>RATE (%)</b>	<b>CATEGORY</b>	<b>SPECIAL CONDITIONS</b>	<b>OBSERVATIONS</b>
2204.22.00.00	In containers holding more than 2 liters but not more than 10 liters	15	A		
2204.29.00.00	Other	15	A		
2208.70.00.00	Liqueurs	15	A		
2209.00.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	10	A		