

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.1

Panama

35. United States-Panama Trade Promotion Agreement.

- (a) Originating goods under the terms of the United States-Panama Trade Promotion Agreement are subject to duty as provided herein. For the purposes of this note, goods of Panama, subject to subdivisions (b) through (o) of this note, that are imported into the customs territory of the United States and entered under a provision for which a rate of duty appears in the "Special" subcolumn of column 1 followed by the symbol "PA" in parentheses are eligible for the tariff treatment, and any applicable quantitative limitations, set forth in the "Special" subcolumn, in accordance with sections 201 and 202 of the United States-Panama Trade Promotion Agreement Implementation Act (Pub.L. 112-43; 125 Stat. 497).
- (b) For the purposes of this note, subject to the provisions of subdivisions (c), (d), (n) and (o) thereof, a good imported into the customs territory of the United States is eligible for treatment as an originating good of Panama or of the United States under the terms of this note if—
 - (i) the good is wholly obtained or produced entirely in the territory of Panama or of the United States, or both;
 - (ii) the good is produced entirely in the territory of Panama or of the United States, or both, and—
 - (A) each of the nonoriginating materials used in the production of the good undergoes an applicable change in tariff classification specified in subdivision (o) of this note; or
 - (B) the good otherwise satisfies any applicable regional value-content or other requirements set forth in such subdivision (o); andsatisfies all other applicable requirements of this note and of applicable regulations; or
- (iii) the good is produced entirely in the territory of Panama or of the United States, or both, exclusively from materials described in subdivisions (i) or (ii), above.
- (c) (i) For purposes of subdivision (b)(i) of this note, except as otherwise provided in subdivision (d) of this note for textile and apparel articles, the expression "wholly obtained or produced entirely in the territory of Panama or of the United States, or both" means any of the following—
 - (A) plants and plant products harvested or gathered in the territory of Panama or of the United States, or both;
 - (B) live animals born and raised in the territory of Panama or of the United States, or both;
 - (C) goods obtained in the territory of Panama or of the United States, or both, from live animals;
 - (D) goods obtained from hunting, trapping, fishing or aquaculture conducted in the territory of Panama or of the United States, or both;
 - (E) minerals and other natural resources not included in subdivisions (A) through (D) that are extracted or taken from the territory of Panama or of the United States, or both;
 - (F) fish, shellfish and other marine life taken from the sea, seabed or subsoil outside the territory of Panama or of the United States, or both, by—
 - (i) a vessel that is registered or recorded with Panama and flying the flag of Panama, or
 - (ii) a vessel that is documented under the laws of the United States;
 - (G) goods produced on board a factory ship from goods referred to in subdivision (F), if such factory ship—
 - (i) is registered or recorded with Panama and flies the flag of Panama, or
 - (ii) is a vessel that is documented under the laws of the United States;

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.2

Panama

- (H) (i) goods taken by Panama or a person of Panama from the seabed or beneath the seabed or subsoil outside the territory of Panama, if Panama has rights to exploit such seabed or subsoil, or
- (ii) goods taken by the United States or a person of the United States from the seabed or beneath the seabed or subsoil outside the territory of the United States, if the United States has rights to exploit such seabed or subsoil;
- (I) goods taken from outer space, if the goods are obtained by Panama or the United States or a person of Panama or the United States and not processed in the territory of a country other than Panama or the United States;
- (J) waste and scrap derived from—
 - (1) manufacturing or processing operations in the territory of Panama or of the United States, or both, or
 - (2) used goods collected in the territory of Panama or of the United States, or both, if such goods are fit only for the recovery of raw materials;
- (K) recovered goods derived in the territory of Panama or of the United States, or both, from used goods, and used in the territory of Panama or of the United States, or both, in the production of remanufactured goods; or
- (L) goods, at any stage of production, produced in the territory of Panama or of the United States, or both, exclusively from—
 - (i) goods referred to in any of subdivisions (A) through (J) above, or
 - (ii) the derivatives of goods referred to in clause (L)(i).
- (ii) (A) For the purposes of subdivision (i)(K), the term “recovered goods” means materials in the form of individual parts that are the result of—
 - (1) the disassembly of used goods into individual parts; and
 - (2) the cleaning, inspecting, testing or other processing that is necessary for improvement to sound working condition of such individual parts.
- (B) The term “remanufactured good” for purposes of this note means a good that is classified under chapter 84, 85, 87 or 90 or heading 9402, other than a good classified under heading 8418 or 8516, and that—
 - (1) is entirely or partially comprised of recovered goods, and
 - (2) has a similar life expectancy and enjoys a factory warranty similar to such a good that is new.
- (C) For the purposes of this note—
 - (1) the term “material” means a good that is used in the production of another good, including a part or an ingredient, and the term “used” means utilized or consumed in the production of goods;
 - (2) the term “material that is self-produced” means an originating material that is produced by a producer of a good and used in the production of that good; and
 - (3) a “nonoriginating good or nonoriginating material” is a good or material, as the case may be, that does not qualify as originating under this note.
- (D) For the purposes of this note, the term “production” means growing, mining, harvesting, fishing, raising, trapping, hunting, manufacturing, processing, assembling or disassembling a good; and the term “producer” means a person who engages in the production of a good in the territory of Panama or of the United States.
- (iii) Transit and transshipment. A good that has undergone production necessary to qualify as an originating good under this note shall not be considered to be an originating good if, subsequent to that production, the good—

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.3

Panama

- (A) undergoes further production or any other operation outside the territory of Panama or of the United States other than unloading, reloading or any other operation necessary to preserve the good in good condition or to transport the good to the territory of Panama or of the United States, or
 - (B) does not remain under the control of customs authorities in the territory of a country other than Panama or the United States.
- (d) Textile and apparel articles.
- (i) For purposes of this note, a textile or apparel good provided for in chapters 42, 50 through 63, 70 and 94 of the tariff schedule is an originating good if:
 - (A) each of the nonoriginating materials used in the production of the good undergoes an applicable change in tariff classification specified in subdivision (o) of this note as a result of production operations occurring entirely in the territory of Panama or of the United States, or both, or the good otherwise satisfies the applicable requirements of this note where a change in tariff classification is not required, and
 - (B) the good satisfies any other applicable requirements of this note.

The provisions of subdivision (o) of this note shall not apply in determining the country of origin of a textile or apparel good for nonpreferential purposes.
 - (ii) Subject to the provisions of subdivision (d)(v) below, a textile or apparel good that is not an originating good under the terms of this note because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification, set out in subdivision (o) of this note, shall nonetheless be considered to be an originating good if--
 - (A) the total weight of all such fibers or yarns in that component is not more than 10 percent of the total weight of that component; or
 - (B) the good contains nylon filament yarn (other than elastomeric yarn) that is classifiable under subheading 5402.11.30, 5402.11.60, 5402.19.30, 5402.19.60, 5402.31.30, 5402.31.60, 5402.32.30, 5402.32.60, 5402.45.10, 5402.45.90, 5402.51.00 or 5402.61.00 of the tariff schedule and that is a product of Israel, Canada or Mexico.

Notwithstanding the preceding sentence, a textile or apparel good provided for in the tariff schedule chapters enumerated in subdivision (d)(i) and containing elastomeric yarns in the component of the good that determines the tariff classification of the good shall be considered to be an originating good only if such yarns are wholly formed and finished in the territory of Panama or of the United States, or both. For purposes of this note, the term "elastomeric yarns" does not include latex.
 - (iii) For purposes of this subdivision, in the case of a good that is a fabric, yarn or fiber, the term "component of the good that determines the tariff classification of the good" means all of the fibers in the good.
 - (iv) Notwithstanding the rules set forth in subdivision (o) of this note, textile or apparel goods classifiable as goods put up in sets for retail sale under general rule of interpretation 3 of the tariff schedule shall not be considered to be originating goods unless (A) each of the goods in the set is an originating good; or (B) the total value of the nonoriginating goods in the set does not exceed 10 percent of the adjusted value of the set.
 - (v) For purposes of this note--
 - (A) the expression "wholly formed and finished" means:
 - (1) when used in reference to fabrics, all production processes and finishing operations necessary to produce a finished fabric ready for use without further processing, and such processes and operations include formation processes, such as weaving, knitting, needling, tufting, felting, entangling or other such processes, and finishing operations, including bleaching, dyeing and printing; and
 - (2) when used in reference to yarns, all production processes and finishing operations, beginning with the extrusion of filaments, strips, film or sheet, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.4

Panama

- (B) with respect to a textile or apparel good provided for in the tariff schedule chapters enumerated above, the term “wholly” means that the good is entirely of the named material.
- (vi) Textile or apparel goods of Panama provided for in chapters 61 through 63 or subheading 9404.90 of the tariff schedule that are not originating goods under the terms of this note shall be eligible for the duty treatment set forth in heading **9822.09.61** under the terms of the U.S. note applicable thereto.
- (e) De minimis.
- (i) Except as provided herein and in subdivision (ii) below, a good (other than a textile or apparel good described in subdivision (d) above) that does not undergo a change in tariff classification pursuant to subdivision (o) of this note is an originating good if—
- (A) the value of all nonoriginating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification set forth in subdivision (o) of this note does not exceed 10 percent of the adjusted value of the good;
- (B) the value of such nonoriginating materials is included in the value of nonoriginating materials for any applicable regional value-content requirement for the good under this note; and
- (C) the good meets all other applicable requirements of this note.
- Notwithstanding subdivisions (i)(A) through (C) above and the rules set forth in subdivision (o) of this note, goods (other than textile or apparel goods) classifiable as goods put up in sets for retail sale under general rule of interpretation 3 of the tariff schedule shall not be considered to be originating goods unless (1) each of the goods in the set is an originating good; or (2) the total value of the nonoriginating goods in the set does not exceed 15 percent of the adjusted value of the set.
- (ii) Subdivision (e)(i) does not apply to—
- (A) a nonoriginating material provided for in chapter 4, or a nonoriginating dairy preparation containing over 10 percent by weight of milk solids provided for in subheading 1901.90 or 2106.90, that is used in the production of a good provided for in chapter 4;
- (B) a nonoriginating material provided for in chapter 4, or a nonoriginating dairy preparation containing over 10 percent by weight of milk solids provided for in subheading 1901.90, that is used in the production of any of the following goods:
- (1) infant preparations containing over 10 percent by weight of milk solids provided for in subheading 1901.10;
- (2) mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale, provided for in subheading 1901.20;
- (3) dairy preparations containing over 10 percent by weight of milk solids provided for in subheading 1901.90 or 2106.90;
- (4) goods provided for in heading 2105;
- (5) beverages containing milk provided for in subheading 2202.90; or
- (6) animal feeds containing over 10 percent by weight of milk solids provided for in subheading 2309.90;
- (C) a nonoriginating material provided for in heading 0805, or any of subheadings 2009.11 through 2009.39, that is used in the production of a good provided for in any of subheadings 2009.11 through 2009.39, or in fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, provided for in subheading 2106.90 or 2202.90;
- (D) a nonoriginating material provided for in heading 0901 or 2101 that is used in the production of a good provided for in heading 0901 or 2101;

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.5

Panama

- (E) a nonoriginating material provided for in heading 1006 that is used in the production of a good provided for in heading 1102 or 1103 or subheading 1904.90;
 - (F) a nonoriginating material provided for in chapter 15 that is used in the production of a good provided for in chapter 15;
 - (G) a nonoriginating material provided for in heading 1701 that is used in the production of a good provided for in any of headings 1701 through 1703;
 - (H) a nonoriginating material provided for in chapter 17 that is used in the production of a good provided for in subheading 1806.10;
 - (I) except as provided in subdivisions (A) through (H) above and subdivision (o) of this note, a nonoriginating material used in the production of a good provided for in any of chapters 1 through 24, unless the nonoriginating material is provided for in a different subheading than the good for which origin is being determined under this note.
- (iii) For the purposes of this note, the term "adjusted value" means the value determined in accordance with articles 1 through 8, article 15 and the corresponding interpretive notes of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), adjusted, if necessary, to exclude any costs, charges or expenses incurred for transportation, insurance and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation.
- (f) Accumulation.
- (i) For purposes of this note, originating materials from the territory of Panama or the United States that are used in the production of a good in the territory of the other country shall be considered to originate in the territory of such other country.
 - (ii) A good that is produced in the territory of Panama or of the United States, or both, by one or more producers, is an originating good if the good satisfies all of the applicable requirements of this note.
- (g) Regional value content.
- (i) For purposes of subdivision (b)(ii)(B) of this note, the regional value content of a good referred to in subdivision (o) of this note, except for goods to which subdivision (h) applies, shall be calculated by the importer, exporter or producer of the good, on the basis of the build-down method described in subdivision (g)(i)(A) or the build-up method described in (g)(i)(B) below.
 - (A) For the build-down method, the regional value content of a good may be calculated on the basis of the formula $RVC = ((AV - VNM)/AV) \times 100$, where RVC is the regional value content, expressed as a percentage; AV is the adjusted value of the good; and VNM is the value of nonoriginating materials that are acquired and used by the producer in the production of the good, but does not include the value of a material that is self-produced; or
 - (B) For the build-up method, the regional value content may be calculated on the basis of the formula $RVC = (VOM/AV) \times 100$, where RVC is the regional value content, expressed as a percentage; AV is the adjusted value of the good; and VOM is the value of originating materials that are acquired or self-produced, and used by the producer in the production of the good.
 - (ii) Value of materials.
 - (A) For the purpose of calculating the regional value content of a good under subdivision (g)(i) and for purposes of applying the de minimis provisions of subdivision (e) of this note, the value of a material is:
 - (1) in the case of a material that is imported by the producer of the good, the adjusted value of the material;
 - (2) in the case of a material acquired in the territory in which the good is produced, the value, determined in accordance with Articles 1 through 8, Article 15 and the corresponding interpretive notes, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), as set forth in regulations promulgated by the Secretary of the Treasury providing for the application of such Articles in the absence of an importation by the producer; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.6

Panama

- (3) in the case of a material that is self-produced, the sum of—
 - (i) all expenses incurred in the production of the material, including general expenses, and
 - (ii) an amount for profit equivalent to the profit added in the normal course of trade.
- (B) The value of materials may be further adjusted as follows:
 - (1) for originating materials, the following expenses, if not included in the value of an originating material calculated under subdivision (A) above, may be added to the value of the originating material:
 - (I) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the territory of Panama or of the United States, or both, to the location of the producer;
 - (II) duties, taxes and customs brokerage fees on the material paid in the territory of Panama or of the United States, or both, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable; and
 - (III) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or byproducts; and
 - (2) for non-originating materials, if included in the value of a nonoriginating material calculated under subdivision (A) above, the following expenses may be deducted from the value of the nonoriginating material:
 - (I) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the territory of Panama or of the United States, or both, to the location of the producer;
 - (II) duties, taxes and customs brokerage fees on the material paid in the territory of Panama or of the United States, or both, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable;
 - (III) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-products; or
 - (IV) the cost of originating materials used in the production of the nonoriginating material in the territory of Panama or of the United States, or both.
- (C) All costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the generally accepted accounting principles applicable in the territory of the country in which the good is produced (whether Panama or the United States). The term “generally accepted accounting principles”—
 - (i) means the recognized consensus or substantial authoritative support given in the territory of Panama or of the United States, as the case may be, with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements, and
 - (ii) may encompass broad guidelines for general application as well as detailed standards, practices and procedures.
- (h) Automotive goods.
 - (i) For purposes of subdivision (b)(ii)(B) of this note, the regional value content of an automotive good referred to in subdivision (o) of this note may be calculated by the importer, exporter or producer of the good on the basis of the build-down method described in subdivision (g)(i)(A) of this note, the build-up method described in subdivision (g)(i)(B) of this note or the following net cost method, $RVC = ((NC - VNM)/NC) \times 100$, where RVC is the regional value content, expressed as a percentage; NC is the net cost of the good; and VNM is the value of nonoriginating materials acquired and used by the producer in the production of the automotive good, but does not include the value of a material that is self-produced.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.7

Panama

- (ii) For purposes of this subdivision, the term “automotive good” means a good classified under in any of subheadings 8407.31 through 8407.34 (engines) or 8408.20 (diesel engines for vehicles) and headings 8409 (parts of engines), 8701 through 8705 (motor vehicles), 8706 (chassis), 8707 (bodies) and 8708 (motor vehicle parts).
- (iii) For purposes of determining the regional value content under subdivision (h)(i) of this note for an automotive good that is a motor vehicle provided for in any of headings 8701 through 8705, an importer, exporter or producer may average the amounts calculated under the net cost formula contained in subdivision (h)(i), over the producer's fiscal year—
 - (A) with respect to all motor vehicles in any one of the categories described in subdivision (h)(iv), or
 - (B) with respect to all motor vehicles in any such category that are exported to the territory of Panama or of the United States.
- (iv) A category is described in this subdivision if it—
 - (A) is the same model line of motor vehicles, is in the same class of motor vehicles and is produced in the same plant in the territory of Panama or of the United States, as the good described in subdivision (h)(iii) for which regional value content is being calculated;
 - (B) is the same class of motor vehicles, and is produced in the same plant in the territory of Panama or of the United States, as the good described in subdivision (h)(iii) for which regional value content is being calculated; or
 - (C) is the same model line of motor vehicles produced in the territory of Panama or of the United States as the good described in subdivision (h)(iii) for which regional value content is being calculated.

For purposes of this note, the term “model line of motor vehicles” means a group of motor vehicles having the same platform or model name.
- (v) The term “class of motor vehicles” means any one of the following categories of motor vehicles:
 - (A) motor vehicles provided for in subheading 8701.20, 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or heading 8705 or 8706, or motor vehicles for the transport of 16 or more persons provided for in subheading 8702.10 or 8702.90;
 - (B) motor vehicles provided for in subheading 8701.10 or any of subheadings 8701.30 through 8701.90;
 - (C) motor vehicles for the transport of 15 or fewer persons provided for in subheading 8702.10 or 8702.90, or motor vehicles provided for in subheading 8704.21 or 8704.31; or
 - (D) motor vehicles provided for in any of subheadings 8703.21 through 8703.90.
- (vi) For purposes of determining the regional value content under subdivision (g) of this note for automotive materials provided for in any of subheadings 8407.31 through 8407.34, in subheading 8408.20 or in heading 8409, 8706, 8707 or 8708, that are produced in the same plant, an importer, exporter or producer may—
 - (A) average the amounts calculated under the net cost formula contained in subdivision (h)(i) over—
 - (1) the fiscal year of the motor vehicle producer to whom the automotive goods are sold,
 - (2) any quarter or month, or
 - (3) the fiscal year of the producer of such goods,if the goods were produced during the fiscal year, quarter or month that is the basis for the calculation;
 - (B) determine the average referred to in subdivision (vi)(A) separately for such goods sold to one or more motor vehicle producers; or
 - (C) make a separate determination under subdivision (vi)(A) or (vi)(B) for such goods that are exported to the territory of Panama or of the United States.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.8

Panama

The term “automotive materials” refers to such goods classified in the following provisions: subheadings 8407.31 through 8407.34 (engines) or 8708.20 (diesel engines for vehicles) and headings 8409 (parts of engines), 8706 (chassis), 8707 (bodies) and 8708 (motor vehicle parts).

- (vii) The importer, exporter or producer of an automotive good shall, consistent with the provisions regarding allocation of costs provided for in generally accepted accounting principles, determine the net cost of the automotive good under subdivision (h)(ii) by—
- (A) calculating the total cost incurred with respect to all goods produced by the producer of the automotive good, subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the total cost of all such goods, and then reasonably allocating the resulting net cost of those goods to the automotive good;
 - (B) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating the total cost to the automotive good, and then subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the portion of the total cost allocated to the automotive good; or
 - (C) reasonably allocating each cost that forms part of the total cost incurred with respect to the automotive good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs or nonallowable interest costs.
- (viii) For purposes of this note--
- (A) the term “nonallowable interest costs” means interest costs incurred by a producer that exceed 700 basis points above the applicable official interest rate for comparable maturities of the country in which the producer is located;
 - (B) the term “net cost” means total cost minus sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the total cost;
 - (C) the term “reasonably allocating” means apportioning in a manner that would be appropriate under generally accepted accounting principles; and
 - (D) the term “total cost” means all product costs, period costs and other costs for a good incurred in the territory of Panama or of the United States, or both.
- (i) Accessories, spare parts or tools.
- (i) Subject to subdivisions (ii) and (iii) of this subdivision, accessories, spare parts or tools delivered with a good that form part of the good’s standard accessories, spare parts or tools shall--
 - (A) be treated as originating goods if the good is an originating good; and
 - (B) be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set forth in subdivision (o) of this note.
 - (ii) Subdivision (i)(i) shall apply only if--
 - (A) the accessories, spare parts or tools are classified with and not invoiced separately from the good, regardless of whether such accessories, spare parts or tools are specified or are separately identified in the invoice for the good; and
 - (B) the quantities and value of the accessories, spare parts or tools are customary for the good.
 - (iii) If the good is subject to a regional value content requirement, the value of the accessories, spare parts or tools shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value content of the good.
- (j) Fungible goods and materials.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.9

Panama

- (i) A person claiming that a fungible good or fungible material is an originating good may base the claim either on the physical segregation of the fungible good or fungible material or by using an inventory management method with respect to the fungible good or fungible material. For purposes of this subdivision, the term "inventory management method" means:

(A) averaging;

(B) "last-in, first-out";

(C) "first-in, first out"; or

(D) any other method that is recognized in the generally accepted accounting principles of the country in which the production is performed (whether Panama or the United States) or otherwise accepted by that country.

The term "fungible good" or "fungible material" means a good or material, as the case may be, that is interchangeable with another good or material for commercial purposes and the properties of which are essentially identical to such other good or material.

- (ii) A person selecting an inventory management method under subdivision (j)(i) above for a particular fungible good or fungible material shall continue to use that method for that fungible good or fungible material throughout the fiscal year of such person.

(k) Packaging materials and containers.

- (i) Packaging materials and containers in which a good is packaged for retail sale, if classified with the good for which the tariff treatment under the terms of this note is claimed, shall be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set out in subdivision (o) of this note and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value content of the good.

- (ii) Packing materials and containers for shipment shall be disregarded in determining whether a good is an originating good. For purposes of this note, the term "packing materials and containers for shipment" means goods used to protect another good during its transportation and does not include the packaging materials and containers in which the other good is packaged for retail sale.

(l) Indirect materials.

For purposes of this note, an indirect material shall be treated as an originating material without regard to where it is produced. The term "indirect material" means a good used in the production, testing or inspection of another good but not physically incorporated into that other good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of another good, including—

(i) fuel and energy;

(ii) tools, dies and molds;

(iii) spare parts and materials used in the maintenance of equipment or buildings;

(iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment or buildings;

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspecting the good;

(vii) catalysts and solvents; and

(viii) any other good that is not incorporated into the other good but the use of which in the production of the other good can reasonably be demonstrated to be a part of that production.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.10

Panama

(m) Record-keeping requirements and verification.

- (i) An importer claiming preferential tariff treatment for a good imported into the territory of the United States under the provisions of this note based on a importer's certification or its knowledge (including reasonable reliance on information in the importer's possession) that the good is an originating good shall maintain, for a minimum of five years from the date of importation of the good, all records necessary to demonstrate that the good qualified for the preferential tariff treatment claimed under this note.
- (ii) An importer claiming preferential tariff treatment for a good imported into the territory of the United States based on a certification issued by the exporter or producer shall maintain, for a minimum of five years from the date of importation of the good, a copy of the certification that served as the basis for the claim. If the importer possesses records demonstrating that the good satisfies the requirements to remain originating under subdivision (c)(iii) of this note, the importer shall maintain such records for a minimum of five years from the date of importation of the good; shall make a written declaration that the good qualifies as originating, under the terms of applicable regulations; and shall be prepared to submit, upon request by the appropriate customs officer, a certification of origin demonstrating that the good qualifies as an originating good under the provisions of this note, including pertinent cost and manufacturing information and all other information requested by such customs officer.
- (iii) A certification that a good is originating may be in written or electronic form, including but not limited to the following elements:
 - (A) the name of the certifying person, including as necessary contact or other identifying information;
 - (B) the importer of the good (if known);
 - (C) the exporter of the good (if different from the producer);
 - (D) the producer of the good (if known);
 - (E) the classification of the good in the tariff schedule and a description of the good;
 - (F) information demonstrating that the good is originating;
 - (G) the date of the certification; and
 - (H) in the case of a blanket certification of multiple shipments of identical goods within any period specified in the written or electronic certification, not exceeding 12 months from the date of the certification, the period of time that the certification covers. For purposes of this subdivision, the term "identical goods" means goods that are the same in all respects relevant to the rule of origin that qualifies the goods as originating goods.

Importers shall, upon request by the appropriate customs officer, make available such records as are necessary under applicable regulations to demonstrate that a good qualifies as an originating good under the provisions of this note.

- (iv) For purposes of determining whether a good imported into the customs territory of the United States from the territory of Panama qualifies as an originating good under the provisions of this note, the appropriate customs officer may conduct a verification under such terms or procedures as the United States and Panama may agree, as set forth in pertinent regulations.

(n) Interpretation of rules of origin.

- (i) Unless otherwise specified, a rule in subdivision (o) of this note that is set out adjacent and is applicable to a 6-digit subheading in the tariff schedule shall take precedence over a rule applicable to a 4-digit heading superior thereto and covering the goods of such subheading. For purposes of this subdivision and subdivision (o) of this note, a tariff provision is a "heading" if its article description is not indented; a provision is a "subheading" if it is designated by 6 digits under the Harmonized Commodity Description and Coding System.
- (ii) Reference to weight in the rules set forth in subdivision (o) of this note for goods provided for in chapters 1 through 24 of the tariff schedule means dry weight, unless otherwise specified in the tariff schedule.
- (iii) A requirement of a change in tariff classification in subdivision (o) of this note applies only to nonoriginating materials.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.11

Panama

- (iv) For purposes of applying this note to goods of chapters 6 through 14, inclusive, agricultural and horticultural goods grown in the territory of Panama or of the United States shall be treated as originating therein even if grown from seed, bulbs, rootstock, cuttings, grafts, shoots, buds or other live parts of plants imported from a country other than Panama or the United States.
- (v) For purposes of applying this note to goods of chapters 27 through 40, inclusive (except a good of heading 3823), of the tariff schedule, a good that undergoes a chemical reaction as defined herein shall be treated as an originating good for purposes of this note, notwithstanding any product-specific rules enumerated in this note, provided all other applicable requirements are satisfied. A "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for purposes of this note:
 - (A) dissolving in water or other solvents;
 - (B) the elimination of solvents including solvent water; or
 - (C) the addition or elimination of water of crystallization.
- (vi) A good of heading in chapters 28 through 40 that satisfies one or more of the provisions enumerated in this subdivision shall be treated as an originating good for purposes of this note, except as otherwise specified in such provisions. Notwithstanding the preceding sentence, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable value content requirement specified in the rules of origin in subdivision (o) for such chapters.
 - (A) A good of chapters 28 through 40 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of Panama or of the United States, or both and results in the following:
 - (1) the elimination of not less than 80 percent of the impurities; or
 - (2) the reduction or elimination of impurities resulting in a good suitable:
 - (I) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;
 - (II) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;
 - (III) as an element or component for use in micro-elements;
 - (IV) for specialized optical uses;
 - (V) for non-toxic uses for health and safety;
 - (VI) for biotechnical use;
 - (VII) as a carrier used in a separation process; or
 - (VIII) for nuclear grade uses.
 - (B) A good of chapters 30, 31 or 33 through 40 (except for heading 3808) shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of Panama or of the United States, or both.
 - (C) A good of chapters 30, 31, 33 or 39 shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution, or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of Panama or of the United States, or both.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.12

Panama

- (D) A good of chapters 28 through 38 shall be treated as an originating good if the production of standards materials occurs in the territory of Panama or of the United States, or both. For the purposes of this subdivision, "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.
- (E) A good of chapters 28 through 39 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of Panama or of the United States, or both.
- (F) A good of chapters 28 through 38 that undergoes a change from one classification to another in the territory of Panama or of the United States, or both, as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of Panama or of the United States, or both.

(vii) With respect to textile and apparel goods imported under heading 9822.09.62, the following provisions shall apply:

- (A) A textile good of chapters 50 through 60 of the tariff schedule shall be considered to be an originating good under this note if it is wholly formed in the territory of Panama or of the United States, or both, from—

- (1) one or more of the fibers, yarns and fabrics listed in U.S. note 39 to subchapter XXII of chapter 98 of the tariff schedule; or
- (2) a combination of any of the fibers, yarns and fabrics listed in such U.S. note 39 and one or more fibers, yarns and fabrics that are originating goods under the terms of this note.

The originating fibers and yarns referred to in subdivision (A)(2) may contain up to 10 percent by weight of fibers and yarns that do not undergo an applicable change in tariff classification set out in subdivision (o) of this note. Any elastomeric yarn contained in such originating yarns referred to in subdivision (A)(2) must be formed in the territory of Panama or of the United States, or both.

- (B) An apparel good of chapters 61 or 62 of the tariff schedule shall be considered to be an originating good under this note if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and if the fabric of the outer shell, exclusive of collars and cuffs where applicable, is wholly of—

- (1) one or more fabrics listed in U.S. note 39 to subchapter XXII of chapter 98 of the tariff schedule; or
- (2) one or more fabrics or knit to shape components formed in the territory of Panama or of the United States, or both, from one or more of the yarns listed in such U.S. note 39; or
- (3) any combination of the fabrics referred to in subdivision (B)(1), the fabrics or knit to shape components referred to in subdivision (B)(2) or one or more fabrics or knit to shape components that are originating goods under the terms of this note.

The originating fabrics referred to in subdivision (B)(3) may contain up to 10 percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in subdivision (o) of this note. Any elastomeric yarn contained in such originating yarns referred to in subdivision (B)(3) must be formed in the territory of Panama or of the United States, or both.

- (C) A textile good of chapter 63 or subheading 9404.90 of the tariff schedule shall be considered to be an originating good if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and if the component that determines the tariff classification of the good is wholly of—

- (1) one or more of the fabrics listed in U.S. note 39 to subchapter XXII of chapter 98 of the tariff schedule;
- (2) one or more fabrics or knit to shape components formed in the territory of Panama or of the United States, or both, from one or more of the yarns listed in such U.S. note 39; or
- (3) any combination of the fabrics referred to in subdivision (C)(1), the fabrics or knit to shape components referred to in subdivision (C)(2) or one or more fabrics or knit to shape components that are originating goods under the terms of this note.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.13

Panama

The originating fabrics referred to in subdivision (C)(3) may contain up to 10 percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in subdivision (o) of this note. Any elastomeric yarn contained in such originating yarns referred to in subdivision (C)(3) must be formed in the territory of Panama or of the United States, or both.

- (D) An apparel good of chapters 61 or 62 shall be considered to be an originating good regardless of the origin of any visible lining fabric described in chapter rule 1 to such chapters in subdivision (o) of this note, narrow fabrics described in chapter rule 3 to such chapters in such subdivision (o), sewing thread described in chapter rule 4 to such chapters in such subdivision (o) or pocketing fabric described in chapter rule 5 to such chapters in such subdivision (o), provided that any such material is identified in U.S. note 39 to subchapter XXII of chapter 98 of the tariff schedule and the good meets all other applicable requirements for preferential treatment under this note.

- (o) Product-specific rules. **[NOT UPDATED FOR PRES. PROC. 8771]**

Chapter 1.

1. A change to headings 0101 through 0106 from any other chapter.

Chapter 2.

1. A change to headings 0201 through 0210 from any other chapter.

Chapter 3.

Chapter rule 1: Fish, crustaceans, molluscs and other aquatic invertebrates of this chapter shall be deemed originating even if they were cultivated from nonoriginating fry (immature fish at a post-larval stage, including fingerlings, parr, smolts and elvers) or larvae.

1. A change to headings 0301 through 0307 from any other chapter.

Chapter 4.

1. A change to headings 0401 through 0404 from any other chapter, except from subheading 1901.90.
2. A change to heading 0405 from any other chapter, except from subheadings 1901.90 or 2106.90.
3. A change to heading 0406 from any other chapter, except from subheading 1901.90.
4. A change to headings 0407 through 0410 from any other chapter.

Chapter 5.

1. A change to headings 0501 through 0511 from any other chapter.

Chapter 6.

1. A change to headings 0601 through 0604 from any other chapter.

Chapter 7.

1. A change to headings 0701 through 0714 from any other chapter.

Chapter 8.

1. A change to headings 0801 through 0814 from any other chapter.

Chapter 9.

1. A change to heading 0901 from any other chapter.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.14

Panama

2. A change to subheadings 0902.10 through 0902.40 from any other subheading.
3. A change to heading 0903 from any other chapter.
4. (A) A change to crushed, ground or powdered spices put up for retail sale of subheadings 0904.11 through 0910.99 from spices that are not crushed, ground or powdered of subheadings 0904.11 through 0910.99, or from any other subheading; or

(B) A change to mixtures of spices or any good of subheadings 0904.11 through 0910.99 other than crushed, ground or powdered spices put up for retail sale from any other subheading.

Chapter 10.

1. A change to headings 1001 through 1008 from any other chapter.

Chapter 11.

1. A change to headings 1101 through 1103 from any other chapter.
2. A change to subheading 1104.12 from any other subheading.
3. A change to subheadings 1104.19 through 1104.30 from any other chapter, except from heading 1005.
4. A change to heading 1105 from any other chapter, except from heading 0701.
5. A change to headings 1106 through 1109 from any other chapter.

Chapter 12.

1. A change to headings 1201 through 1214 from any other chapter.

Chapter 13.

1. A change to headings 1301 through 1302 from any other chapter.

Chapter 14.

1. A change to headings 1401 through 1404 from any other chapter.

Chapter 15.

1. A change to headings 1501 through 1510 from any other chapter.
2. A change to heading 1511 from any other chapter, except from subheading 1207.10.
3. A change to headings 1512 through 1518 from any other chapter.
4. A change to heading 1520 from any other heading.
5. A change to headings 1521 through 1522 from any other chapter.

Chapter 16.

1. A change to headings 1601 through 1605 from any other chapter.

Chapter 17.

1. A change to headings 1701 through 1703 from any other chapter.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.15

Panama

2. A change to heading 1704 from any other heading.

Chapter 18.

1. A change to headings 1801 through 1802 from any other chapter.
2. A change to headings 1803 through 1805 from any other heading.
3. A change to subheading 1806.10 from any other heading, provided that goods of subheading 1806.10 containing 90 percent or more by dry weight of sugar do not contain nonoriginating sugar of chapter 17 and that goods of subheading 1806.10 containing less than 90 percent by dry weight of sugar do not contain more than 35 percent by weight of nonoriginating sugar of chapter 17.
4. A change to subheading 1806.20 from any other heading.
5. A change to subheadings 1806.31 through 1806.90 from any other subheading.

Chapter 19.

1. A change to subheading 1901.10 from any other chapter, provided that goods of subheading 1901.10 containing over 10 percent by weight of milk solids do not contain nonoriginating dairy goods of chapter 4.
2. A change to subheading 1901.20 from any other chapter, provided that goods of subheading 1901.20 containing over 25 percent by weight of butterfat, not put up for retail sale, do not contain nonoriginating dairy goods of chapter 4.
3. A change to subheading 1901.90 from any other chapter, provided that goods of subheading 1901.90 containing over 10 percent by weight of milk solids do not contain nonoriginating dairy goods of chapter 4.
4. A change to headings 1902 through 1903 from any other chapter.
5. A change to subheadings 1904.10 through 1904.30 from any other chapter.
6. A change to subheading 1904.90 from any other subheading, except from heading 1006.
7. A change to heading 1905 from any other chapter.

Chapter 20

Chapter rule 1: Fruit, nut and vegetable preparations of headings 2002 through 2005 or 2008 that have been prepared or preserved by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting) shall be treated as originating only if the fresh good was wholly obtained or produced entirely in the territory of Panama or of the United States, or both.

1. A change to heading 2001 from any other chapter, except from subheading 0703.10.
2. A change to headings 2002 through 2005 from any other chapter, except as provided for in chapter rule 1 to this chapter and except from heading 0701.
3. A change to heading 2006 from any other chapter, except from heading 1202 or subheading 0804.30.
4. A change to heading 2007 from any other chapter, except from heading 0803 or subheading 0804.50.
5. A change to subheading 2008.11 from any other chapter, except from heading 1202.
6. A change to subheadings 2008.19 through 2008.99 from any other chapter, except as provided for in chapter rule 1 to this chapter.
7. A change to subheadings 2009.11 through 2009.39 from any other chapter, except from heading 0805.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.16

Panama

8. A change to subheadings 2009.41 through 2009.50 from any other chapter.
9. (A) A change to guava, apple, pear, peach, mango, grape or soursop juice of subheadings 2009.61 through 2009.80 from guava, apple, pear, peach, mango, grape or soursop juice concentrate of subheadings 2009.61 through 2009.80 or from any other chapter; or
(B) A change to any other good under subheadings 2009.61 through 2009.80 from any other chapter.
10. (A) A change to subheading 2009.90 from any other chapter; or
(B) A change to subheading 2009.90 from any other subheading within chapter 20, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single country other than Panama or the United States, constitute in single strength form no more than 60 percent by volume of the good.

Chapter 21.

1. A change to subheadings 2101.11 through 2101.12 from any other chapter, except from heading 0901.
2. A change to subheadings 2101.20 through 2101.30 from any other chapter.
3. A change to heading 2102 from any other chapter.
4. A change to subheading 2103.10 from any other chapter.
5. A change to subheading 2103.20 from any other chapter, provided that tomato ketchup of subheading 2103.20 does not contain nonoriginating goods from subheading 2002.90.
6. (A) A change to prepared mustard of subheading 2103.30 from mustard flour or meal of subheading 2103.30 or any other subheading; or
(B) A change to any other good of subheading 2103.30 from any other chapter.
7. A change to subheading 2103.90 from any other heading.
8. A change to heading 2104 from any other heading.
9. A change to heading 2105 from any other heading, except from chapter 4, or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90.
10. (A) A change to concentrated juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2106.90 from any other chapter except from headings 0805 or 2009 or subheading 2202.90;
(B) A change to mixtures of juices fortified with vitamins or minerals of subheading 2106.90:
 - (1) from any other chapter, except from headings 0805 or 2009 or mixtures of juices of subheading 2202.90; or
 - (2) from any other subheading within chapter 21, heading 2009 or mixtures of juices of subheading 2202.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single country other than Panama or the United States, constitute in single strength form no more than 60 percent by volume of the good;
(C) A change to compound alcoholic preparations of subheading 2106.90 from any other subheading except from headings 2203 through 2209;
(D) A change to sugar syrups of subheading 2106.90 from any other chapter, except from chapter 17;

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.17

Panama

(E) A change to goods containing over 10 percent by weight of milk solids of subheading 2106.90 from any other chapter, except from chapter 4, or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

(F) A change to other goods of heading 2106 from any other chapter.

Chapter 22.

1. A change to heading 2201 from any other chapter.

2. A change to subheading 2202.10 from any other chapter.

3. (A) A change to guava, apple, pear, peach, mango, grape or soursop juice fortified with vitamins or minerals of subheading 2202.90 from guava, apple, pear, peach, mango, grape or soursop juice concentrate of heading 2009 or from any other heading;

(B) A change to juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2202.90 from any other chapter, except from headings 0805 or 2009, or from juice concentrates of heading 2106.90;

(C) A change to mixtures of juices fortified with vitamins or minerals of subheading 2202.90:

(1) from any other chapter, except from headings 0805 or 2009 or from mixtures of juices of subheading 2106.90; or

(2) from any other subheading within chapter 22, heading 2009 or mixtures of juices of subheading 2106.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single country other than Panama or the United States, constitute in single strength form no more than 60 percent by volume of the good;

(D) A change to beverages containing milk from any other chapter, except from chapter 4 or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

(E) A change to any other goods of subheading 2202.90 from any other chapter.

4. A change to headings 2203 through 2208 from any other chapter except from compound alcoholic preparations of subheading 2106.90.

5. A change to heading 2209 from any other heading.

Chapter 23.

1. A change to headings 2301 through 2308 from any other chapter.

2. A change to subheading 2309.10 from any other heading.

3. A change to subheading 2309.90 from any other heading except from chapter 4 or subheading 1901.90.

Chapter 24.

1. A change to heading 2401 from any other chapter.

2. A change to heading 2402 from any other chapter, or from wrapper tobacco not threshed or similarly processed of heading 2401, or from homogenized or reconstituted tobacco suitable for use as wrapper tobacco of heading 2403.

3. (A) A change to homogenized or reconstituted tobacco for use as cigar wrapper of subheading 2403.91 from any other heading; or

(B) A change to any other good of heading 2403 from any other chapter.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.18

Panama

Chapter 25.

1. A change to headings 2501 through 2516 from any other heading.
2. A change to subheadings 2517.10 through 2517.20 from any other heading.
3. A change to subheading 2517.30 from any other subheading.
4. A change in subheadings 2517.41 through 2517.49 from any other heading.
5. A change to headings 2518 through 2522 from any other heading.
6. A change to heading 2523 from any other chapter.
7. A change to headings 2524 through 2530 from any other heading.

Chapter 26.

1. A change to headings 2601 through 2621 from any other heading.

Chapter 27.

1. A change to headings 2701 through 2706 from any other heading.
2. (A) A change to subheadings 2707.10 through 2707.99 from any other heading; or
(B) A change to subheadings 2707.10 through 2707.99 from any other subheading, provided that the good resulting from such change is the product of a chemical reaction.
3. A change to headings 2708 through 2709 from any other heading.

Heading rule: For purposes of heading 2710, the following processes confer origin:

- (i) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions; or
- (ii) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation
4. (A) A change to any good of heading 2710 from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation; or
(B) A change to heading 2710 from any other heading, except from heading 2207.
5. A change to subheading 2711.11 from any other subheading, except from subheading 2711.21.
6. A change to subheadings 2711.12 through 2711.19 from any other subheading, except from subheading 2711.29.
7. A change to subheading 2711.21 from any other subheading, except from subheading 2711.11.
8. A change to subheading 2711.29 from any other subheading, except from subheadings 2711.12 through 2711.21.
9. A change to headings 2712 through 2714 from any other heading.
10. A change to heading 2715 from any other heading, except from heading 2714 or subheading 2713.20.
11. A change to heading 2716 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.19

Panama

Chapter 28.

1. A change to subheadings 2801.10 through 2801.30 from any other subheading.
2. A change to headings 2802 through 2803 from any other heading.
3. A change to subheadings 2804.10 through 2806.20 from any other subheading.
4. A change to headings 2807 through 2808 from any other heading.
5. A change to subheadings 2809.10 through 2809.20 from any other subheading.
6. A change to heading 2810 from any other heading.
7. A change to subheadings 2811.11 through 2816.40 from any other subheading.
8. A change to heading 2817 from any other heading.
9. A change to subheadings 2818.10 through 2821.20 from any other subheading.
10. A change to headings 2822 through 2823 from any other heading.
11. A change to subheadings 2824.10 through 2837.20 from any other subheading.
12. A change to heading 2838 from any other heading.
13. A change to subheadings 2839.11 through 2846.90 from any other subheading.
14. A change to headings 2847 through 2848 from any other heading.
15. A change to subheadings 2849.10 through 2849.90 from any other subheading.
16. A change to headings 2850 through 2851 from any other heading.

Chapter 29.

1. A change to subheadings 2901.10 through 2910.90 from any other subheading.
2. A change to heading 2911 from any other heading.
3. A change to subheadings 2912.11 through 2912.60 from any other subheading.
4. A change to heading 2913 from any other heading.
5. A change to subheadings 2914.11 through 2918.90 from any other subheading.
6. A change to heading 2919 from any other heading.
7. A change to subheadings 2920.10 through 2926.90 from any other subheading.
8. A change to headings 2927 through 2928 from any other heading.
9. A change to subheadings 2929.10 through 2930.90 from any other subheading.
10. A change to heading 2931 from any other heading.
11. A change to subheadings 2932.11 through 2934.99 from any other subheading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.20

Panama

12. A change to heading 2935 from any other heading.
13. A change to subheadings 2936.10 through 2939.99 from any other subheading.
14. A change to subheadings 2941.10 through 2941.90 from any other subheading.
15. A change to heading 2942 from any other heading.

Chapter 30.

1. A change to subheadings 3001.10 through 3003.90 from any other subheading.
2. A change to heading 3004 from any other heading, except from heading 3003.
3. A change to subheadings 3005.10 through 3006.80 from any other subheading.

Chapter 31.

1. A change to heading 3101 from any other heading.
2. A change to subheadings 3102.10 through 3105.90 from any other subheading.

Chapter 32.

1. A change to subheadings 3201.10 through 3202.90 from any other subheading.
2. A change to heading 3203 from any other heading.
3. A change to subheadings 3204.11 through 3204.90 from any other subheading.
4. A change to heading 3205 from any other chapter.
5. A change to subheadings 3206.11 through 3206.50 from any other subheading.
6. A change to heading 3207 from any other chapter.
7. A change to headings 3208 through 3211 from any other chapter.
8. A change to heading 3212 from any other chapter.
9. A change to headings 3213 through 3214 from any other heading.
10. A change to heading 3215 from any other chapter.

Chapter 33.

1. A change to subheadings 3301.11 through 3301.90 from any other subheading.
2. A change to heading 3302 from any other heading, except from heading 2207.
3. A change to heading 3303 from any other heading.
4. A change to subheadings 3304.10 through 3307.90 from any other subheading.

Chapter 34.

1. A change to heading 3401 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.21

Panama

2. A change to subheadings 3402.11 through 3402.90 from any other subheading.
3. A change to subheadings 3403.11 through 3403.19 from any other subheading, except from headings 2710 or 2712.
4. A change to subheadings 3403.91 through 3403.99 from any other subheading.
5. A change to subheadings 3404.10 through 3405.90 from any other subheading.
6. A change to headings 3406 through 3407 from any other heading.

Chapter 35.

1. A change to subheadings 3501.10 through 3501.90 from any other subheading.
2. A change to subheadings 3502.11 through 3502.19 from any other subheading outside that group, except from heading 0407.
3. A change to subheadings 3502.20 through 3502.90 from any other subheading.
4. A change to headings 3503 through 3504 from any other heading.
5. A change to subheadings 3505.10 through 3505.20 from any other subheading.
6. A change to heading 3506 from any other heading.
7. A change to subheadings 3507.10 through 3507.90 from any other subheading.

Chapter 36.

1. A change to headings 3601 through 3606 from any other heading.

Chapter 37.

1. A change to headings 3701 through 3703 from any other heading outside that group.
2. A change to headings 3704 through 3706 from any other heading.
3. A change to subheadings 3707.10 through 3707.90 from any other subheading.

Chapter 38

1. A change to subheadings 3801.10 through 3807.00 from any other heading.
2. A change to subheadings 3808.10 through 3808.90 from any other subheading provided that 50 percent by weight of the active ingredient or ingredients is originating.
3. A change to subheadings 3809.10 through 3824.90 from any other heading.
4. A change to heading 3825 from any other chapter, except from chapters 28 through 37, 40 or 90.

Chapter 39.

1. A change to headings 3901 through 3915 from any other heading, provided that the originating polymer content is no less than 50 percent by weight of the total polymer content.
2. A change to subheadings 3916.10 through 3918.90 from any other subheading.
3. (A) A change to subheadings 3919.10 through 3919.90 from any other subheading outside that group; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.22

Panama

- (B) A change to subheadings 3919.10 through 3919.90 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 4. (A) A change to subheading 3920.10 through 3920.99 from any other subheading; or
- (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 25 percent under the build-up method, or
 - (2) 30 percent under the build-down method.
- 5. A change to subheadings 3921.11 through 3921.90 from any other subheading.
- 6. A change to headings 3922 through 3926 from any other heading.

Chapter 40.

- 1. (A) A change to subheadings 4001.10 through 4001.30 from any other chapter; or
- (B) A change to subheadings 4001.10 through 4001.30 from any other subheading, provided that there is a regional value content of not less than 30 percent under the build-down method.
- 2. (A) A change to headings 4002 through 4006 from any other heading, except from heading 4001; or
- (B) A change to headings 4002 through 4006 from heading 4001 or from any other heading, provided that there is a regional value content of not less than 30 percent under the build-down method.
- 3. A change to headings 4007 through 4017 from any other heading.

Chapter 41.

- 1. (A) A change to hides or skins of heading 4101 that have undergone a tanning (including a pre-tanning) process that is reversible from any other good of heading 4101 or from any other chapter; or
- (B) A change to any other good of heading 4101 from any other chapter.
- 2. (A) A change to hides or skins of heading 4102 that have undergone a tanning (including a pre-tanning) process that is reversible from any other good of heading 4102 or from any other chapter; or
- (B) A change to any other good of heading 4102 from any other chapter.
- 3. (A) A change to hides or skins of heading 4103 that have undergone a tanning (including a pre-tanning) process that is reversible from any other good of heading 4103 or from any other chapter; or
- (B) A change to any other good of heading 4103 from any other chapter.
- 4. A change to subheadings 4104.11 through 4104.49 from any other subheading.
- 5. (A) A change to heading 4105 from any other heading, except from hides or skins of heading 4102 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 4112; or
- (B) A change to heading 4105 from wet blues of subheading 4105.10.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.23

Panama

6. (A) A change to heading 4106 from any other heading, except from hides or skins of heading 4103 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 4113; or
(B) A change to heading 4106 from wet blues of subheadings 4106.21, 4106.31 or 4106.91.
7. A change to heading 4107 from any other heading.
8. (A) A change to heading 4112 from any other heading, except from hides or skins of heading 4102 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 4105; or
(B) A change to heading 4112 from wet blues of subheading 4105.10.
9. (A) A change to heading 4113 from any other heading, except from hides or skins of heading 4103 that have undergone a tanning (including a pre-tanning) process that is reversible, or from heading 4106; or
(B) A change to heading 4113 from wet blues of subheadings 4106.21, 4106.31 or 4106.90.
10. A change to subheadings 4114.10 through 4115.20 from any other subheading.

Chapter 42.

1. A change to heading 4201 from any other heading.
2. A change to subheading 4202.11 from any other chapter.
3. A change to goods of subheading 4202.12 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
4. A change to goods of subheading 4202.12 with an outer surface of plastic from any other heading.
5. A change to subheadings 4202.19 through 4202.21 from any other chapter.
6. A change to goods of subheading 4202.22 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
7. A change to goods of subheading 4202.22 with an outer surface of plastic sheeting from any other heading.
8. A change to subheadings 4202.29 through 4202.31 from any other chapter.
9. A change to goods of subheading 4202.32 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
10. A change to goods of subheading 4202.32 with an outer surface of plastic sheeting from any other heading.
11. A change to subheadings 4202.39 through 4202.91 from any other chapter.
12. A change to goods of subheading 4202.92 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
13. A change to goods of subheading 4202.92 with an outer surface of plastic sheeting from any other heading.
14. A change to subheading 4202.99 from any other chapter.
15. A change to subheadings 4203.10 through 4203.29 from any other chapter.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.24

Panama

16. A change to subheadings 4203.30 through 4203.40 from any other heading.

17. A change to headings 4204 through 4206 from any other heading.

Chapter 43.

1. A change to heading 4301 from any other chapter.

2. A change to headings 4302 through 4304 from any other heading.

Chapter 44.

1. A change to headings 4401 through 4421 from any other heading.

Chapter 45

1. A change to headings 4501 through 4504 from any other heading.

Chapter 46.

1. A change to heading 4601 from any other chapter.

2. A change to heading 4602 from any other heading.

Chapter 47.

1. A change to headings 4701 through 4707 from any other heading.

Chapter 48.

1. A change to headings 4801 through 4807 from any other chapter.

2. A change to heading 4808 from any other heading.

3. A change to heading 4809 from any other chapter.

4. A change to headings 4810 through 4811 from any other heading.

5. A change to headings 4812 through 4817 from any other heading outside that group.

6. A change to subheadings 4818.10 through 4818.30 from any other heading, except from heading 4803.

7. A change to subheadings 4818.40 through 4818.90 from any other heading.

8. A change to headings 4819 through 4822 from any heading outside that group.

9. A change to heading 4823 from any other heading.

Chapter 49.

1. A change to headings 4901 through 4911 from any other chapter.

Chapter 50.

1. A change to headings 5001 through 5003 from any other chapter.

2. A change to headings 5004 through 5006 from any heading outside that group.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.25

Panama

3. A change to heading 5007 from any other heading.

Chapter 51.

1. A change to headings 5101 through 5105 from any other chapter.
2. A change to headings 5106 through 5110 from any heading outside that group.
3. A change to headings 5111 through 5113 from any other heading.

Chapter 52

1. A change to headings 5201 through 5207 from any other chapter, except from headings 5401 through 5405 or 5501 through 5507.
2. A change to headings 5208 through 5212 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5404 or 5509 through 5510.

Chapter 53.

1. A change to headings 5301 through 5305 from any other chapter.
2. A change to headings 5306 through 5308 from any heading outside that group.
3. A change to headings 5309 through 5311 from any heading outside that group.

Chapter 54.

1. A change to headings 5401 through 5406 from any other chapter, except from headings 5201 through 5203 or 5501 through 5507.
2. A change to tariff items 5407.61.11, 5407.61.21 or 5407.61.91 from tariff items 5402.43.10 or 5402.52.10 or from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.
3. A change to any other tariff item of heading 5407 from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.
4. A change to heading 5408 from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.

Chapter 55.

1. A change to headings 5501 through 5511 from any other chapter, except from headings 5201 through 5203 or 5401 through 5405.
2. A change to headings 5512 through 5516 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5404 or 5509 through 5510.

Chapter 56.

1. A change to headings 5601 through 56.09 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311 or chapters 54 through 55.

Chapter 57.

1. A change to headings 5701 through 5705 from any other chapter, except from headings 5111 through 5113 or 5204 through 5212, chapter 54 or headings 5508 through 5516.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.26

Panama

Chapter 58.

1. A change to subheadings 5801.10 through 5806.10 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311 or chapters 54 through 55.
2. A change to subheading 5806.20 from any other chapter, except from headings 5208 through 5212, 5407 through 5408 or 5512 through 5516.
3. A change to subheadings 5806.31 through 5811.00 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311 or chapters 54 through 55.

Chapter 59.

1. A change to heading 5901 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
2. A change to heading 5902 from any other heading, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311 or chapters 54 through 55.
3. A change to headings 5903 through 5908 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
4. A change to heading 5909 from any other chapter, except from headings 5111 through 5113, 5208 through 5212 or 5310 through 5311, chapter 54 or headings 5512 through 5516.
5. A change to heading 5910 from any other heading, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311 or chapters 54 through 55.
6. A change to heading 5911 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.

Chapter 60.

1. A change to heading 6001 from any other chapter, except from headings 5111 through 5113, chapter 52, heading 5310 through 5311 or chapters 54 through 55.
2. A change to heading 6002 from any other chapter.
3. A change to headings 6003 through 6006 from any other chapter, except from headings 5111 through 5113, chapter 52, heading 5310 through 5311 or chapters 54 through 55.

Chapter 61.

Chapter rule 1: Except for fabrics classified in tariff items 5408.22.10, 5408.23.11, 5408.23.21 or 5408.24.10, the fabrics identified in the following headings and subheadings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers, and similar articles, must be wholly formed and finished in the territory of Panama or of the United States, or both:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44.

Chapter rule 2: For purposes of determining whether a good of this chapter is originating, the tariff classification rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the tariff classification rule for that good. If the tariff classification rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 to this chapter, such requirement

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.27

Panama

shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

Chapter rule 3: Notwithstanding chapter rule 2 to this chapter, a good of this chapter containing fabrics of subheading 5806.20 or heading 6002 shall be considered originating only if such fabrics are wholly formed and finished in the territory of Panama or of the United States, or both.

Chapter rule 4: Notwithstanding chapter rule 2 to this chapter, a good of this chapter containing sewing thread of headings 5204, 5401 or 5508 shall be considered originating only if such sewing thread is wholly formed and finished in the territory of Panama or of the United States, or both.

Chapter rule 5: Notwithstanding chapter rule 2 to this chapter, a good of this chapter that contains a pocket or pockets shall be considered originating only if the pocket bag fabric is wholly formed and finished in the territory of Panama or of the United States, or both from yarn wholly formed and finished in the territory of Panama or of the United States, or both.

1. A change to subheadings 6101.10 through 6101.30 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
2. A change to subheading 6101.90 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
3. A change to subheadings 6102.10 through 6102.30 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
4. A change to subheading 6102.90 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
5. A change to subheadings 6103.11 through 6103.12 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
6. A change to tariff item 6103.19.60 or 6103.19.90 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
7. A change to any other tariff item of subheading 6103.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.28

Panama

8. A change to subheadings 6103.21 through 6103.29 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in heading 6101 or a jacket or a blazer described in heading 6103, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
9. A change to subheadings 6103.31 through 6103.33 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
10. A change to tariff items 6103.39.40 or 6103.39.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
11. A change to any other tariff item of subheading 6103.39 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
12. A change to subheadings 6103.41 through 6103.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
13. A change to subheadings 6104.11 through 6104.13 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
14. A change to tariff items 6104.19.40 or 6104.19.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
15. A change to any other tariff item of subheading 6104.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
16. A change to subheadings 6104.21 through 6104.29 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.29

Panama

- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in heading 6102, a jacket or a blazer described in heading 6104 or a skirt described in heading 6104, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
17. A change to subheadings 6104.31 through 6104.33 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
18. A change to tariff item 6104.39.20 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
19. A change to any other tariff item of subheading 6104.39 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
20. A change to subheadings 6104.41 through 6104.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
21. A change to subheadings 6104.51 through 6104.53 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
22. A change to tariff items 6104.59.40 or 6104.59.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
23. A change to any other tariff item of subheading 6104.59 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
24. A change to subheadings 6104.61 through 6104.69 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.30

Panama

25. A change to headings 6105 through 6111 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
26. A change to subheadings 6112.11 through 6112.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
27. A change to subheading 6112.20 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in headings 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 61.
28. A change to subheadings 6112.31 through 6112.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
29. A change to headings 6113 through 6117 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Chapter 62.

Chapter rule 1: Except for fabrics classified in tariff items 5408.22.10, 5408.23.11, 5408.23.21 or 5408.24.10, the fabrics identified in the following headings and subheadings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers and similar articles, must be wholly formed and finished in the territory of Panama or of the United States, or both:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44.

Chapter rule 2: For purposes of determining whether a good of this chapter is originating, the tariff classification rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the tariff classification rule for that good. If the tariff classification rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 to this chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

Chapter rule 3: Notwithstanding chapter rule 2 to this chapter, a good of this chapter, other than a good of tariff items 6204.42.30, 6204.43.40 or 6204.44.40 (for goods for girls in the foregoing tariff items, other than corduroy dresses), heading 6207 through 6208 (for boxers, pajamas and nightwear only) or subheading 6212.10, containing fabrics of heading 6002 or subheading 5806.20 shall be considered originating only if such fabrics are wholly formed and finished in the territory of Panama or of the United States, or both.

Chapter rule 4: Notwithstanding chapter rule 2 to this chapter, a good of this chapter, other than a good of headings 6207 through 6208 (for boxers, pajamas and nightwear only), subheading 6212.10 or tariff items 6204.42.30, 6204.43.40 or 6204.44.40 (for goods for girls in the foregoing tariff items, other than corduroy dresses), containing sewing thread of headings 5204, 5401 or 5508, shall

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.31

Panama

be considered originating only if such sewing thread is wholly formed and finished in the territory of Panama or of the United States, or both.

Chapter rule 5: Notwithstanding chapter rule 2 to this chapter, a good of this chapter that contains a pocket or pockets shall be considered originating only if the pocket bag fabric is wholly formed and finished in the territory of Panama or of the United States, or both from yarn wholly formed and finished in the territory of Panama or of the United States, or both.

1. A change to subheadings 6201.11 through 6201.13 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
2. A change to subheading 6201.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
3. A change to subheadings 6201.91 through 6201.93 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
4. A change to subheading 6201.99 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
5. A change to subheadings 6202.11 through 6202.13 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
6. A change to subheading 6202.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
7. A change to subheadings 6202.91 through 6202.93 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.32

Panama

8. A change to subheading 6202.99 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
9. A change to subheadings 6203.11 through 6203.12 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
10. A change to tariff items 6203.19.40 or 6203.19.90 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
11. A change to any other tariff item of subheading 6203.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
12. A change to subheadings 6203.21 through 6203.29 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in heading 6201 or a jacket or a blazer described in heading 6203, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
13. A change to subheadings 6203.31 through 6203.33 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
14. A change to tariff items 6203.39.40 or 6203.39.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
15. A change to any other tariff item of subheading 6203.39 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.33

Panama

- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
16. A change to subheadings 6203.41 through 6203.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
17. A change to subheadings 6204.11 through 6204.13 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802, or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
18. A change to tariff items 6204.19.40 or 6204.19.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
19. A change to any other tariff item of subheading 6204.19 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
20. A change to subheadings 6204.21 through 6204.29 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in heading 6202, a jacket or a blazer described in heading 6204 or a skirt described in heading 6204, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
21. A change to subheadings 6204.31 through 6204.33 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
22. A change to tariff items 6204.39.60 or 6204.39.80 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.34

Panama

23. A change to any other tariff item of subheading 6204.39 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
24. A change to subheading 6204.41 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
25. A change to tariff items 6204.42.30, 6204.43.40 or 6204.44.40 (for goods for girls in the foregoing tariff items, other than corduroy dresses) from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
26. A change to subheadings 6204.42 through 6204.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
27. A change to subheadings 6204.51 through 6204.53 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
28. A change to tariff item 6204.59.40 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
29. A change to any other tariff item of subheading 6204.59 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
30. A change to subheadings 6204.61 through 6204.69 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
31. A change to headings 6205 through 6206 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.35

Panama

32. A change to boxer shorts of subheading 6207.11, tariff items 6207.19.90 (for such boxer shorts of man-made fibers only), 6208.91.30 or 6208.92.00 (for pajamas and nightwear of the latter two tariff items only, and not including bathrobes, dressing gowns and similar articles) from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
33. A change to pajamas and nightwear of subheadings 6207.21 or 6207.22, tariff items 6207.91.30 or 6207.92.40, subheadings 6208.21 or 6208.22 or tariff items 6208.91.30, 6208.92.00 or 6208.99.20 from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
34. A change to any other good of headings 6207 through 6208 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
35. A change to headings 6209 through 6210 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
36. A change to subheadings 6211.11 through 6211.12 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
37. A change to subheading 6211.20 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
 - (A) the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and
 - (B) with respect to a garment described in headings 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton, or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material contained in the apparel article satisfies the requirements of chapter rule 1 to chapter 62.
38. A change to subheadings 6211.31 through 6211.49 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
39. A change to subheading 6212.10 from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
40. A change to subheadings 6212.20 through 6212.90 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
41. A change to headings 6213 through 6217 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.36

Panama

Chapter 63.

Chapter rule 1: For purposes of determining whether a good of this chapter is originating, the tariff classification rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

Chapter rule 2: Notwithstanding chapter rule 1 to this chapter, a good of this chapter containing sewing thread of headings 5204, 5401 or 5508 shall be considered originating only if such sewing thread is wholly formed and finished in the territory of Panama or of the United States, or both.

1. A change to headings 6301 through 6302 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
2. A change to tariff item 6303.92.10 from tariff items 5402.43.10 or 5402.52.10 or any other chapter, except from headings 5111 through 5113, 5204 through 5212, 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
3. A change to any other tariff item of heading 6303 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
4. A change to headings 6304 through 6308 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.
5. A change to heading 6309 from any other heading.
6. A change to heading 6310 from any other chapter, except from headings 5111 through 5113, 5204 through 5212 or 5310 through 5311, chapter 54 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both.

Chapter 64.

1. A change to subheadings 6401.10 or 6401.91, or tariff items 6401.92.90, 6401.99.30, 6401.99.60, 6401.99.90, 6402.30.50, 6402.30.70, 6402.30.80, 6402.91.50, 6402.91.80, 6402.91.90, 6402.99.20, 6402.99.80, 6402.99.90, 6404.11.90 or 6404.19.20 from any other heading outside headings 6401 through 6405, except from subheading 6406.10, provided that there is a regional value content of not less than 55 percent under the build-up method.
2. A change to all other goods of chapter 64 from any other subheading.

Chapter 65.

1. A change to headings 6501 through 6502 from any other chapter.
2. A change to headings 6503 through 6506 from any other heading, except from headings 6503 through 6507.
3. A change to heading 6507 from any other heading.

Chapter 66.

1. A change to heading 6601 from any other heading.
2. A change to heading 6602 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.37

Panama

3. A change to heading 6603 from any other chapter.

Chapter 67.

1. (A) A change to heading 6701 from any other heading; or
(B) A change to articles of feathers or down of heading 6701 from any other good, including a good in that heading.
2. A change to headings 6702 through 6704 from any other heading.

Chapter 68.

1. A change to headings 6801 through 6811 from any other heading.
2. A change to subheading 6812.50 from any other subheading.
3. A change to subheadings 6812.60 through 6812.70 from any other subheading outside that group.
4. A change to subheading 6812.90 from any other heading.
5. A change to headings 6813 through 6814 from any other heading.
6. A change to subheadings 6815.10 through 6815.99 from any other subheading.

Chapter 69.

1. A change to headings 6901 through 6914 from any other chapter.

Chapter 70.

1. A change to heading 7001 from any other heading.
2. A change to subheading 7002.10 from any other heading.
3. A change to subheading 7002.20 from any other chapter.
4. A change to subheading 7002.31 from any other heading.
5. A change to subheadings 7002.32 through 7002.39 from any other chapter.
6. A change to heading 7003 from any other chapter.
7. A change to headings 7004 through 7007 from any other heading outside the group.
8. A change to heading 7008 from any other heading.
9. A change to heading 7009 from any other heading, except from headings 7007 through 7008.
10. A change to heading 7010 from any other chapter.
11. A change to headings 7011 through 7018 from any other heading outside the group, except from headings 7007 through 7008.
12. A change to heading 7019 from any other heading, except from headings 7007 through 7020.
13. A change to heading 7020 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.38

Panama

Chapter 71.

1. A change to heading 7101 from any other heading.
2. A change to headings 7102 through 7103 from any other chapter.
3. A change to headings 7104 through 7105 from any other heading.
4. A change to heading 7106 from any other chapter.
5. A change to heading 7107 from any other heading.
6. A change to heading 7108 from any other chapter.
7. A change to heading 7109 from any other heading.
8. A change to headings 7110 through 7111 from any other chapter.
9. A change to heading 7112 from any other heading.
10. A change to heading 7113 from any other heading, except from heading 7116.
11. A change to headings 7114 through 7115 from any other heading.
12. A change to heading 7116 from any other heading, except from heading 7113.
13. A change to headings 7117 through 7118 from any other heading.

Chapter 72.

1. A change to headings 7201 through 7205 from any other chapter.
2. A change to headings 7206 through 7207 from any other heading outside that group.
3. A change to headings 7208 through 7229 from any other heading.

Chapter 73.

1. (A) A change to headings 7301 through 7307 from any other chapter; or
(B) A change to a good of subheading 7304.41 having an external diameter of less than 19 mm from subheading 7304.49.
2. A change to heading 7308 from any other heading, except for changes resulting from the following processes performed on angles, shapes or sections classified in heading 7216:
 - (A) drilling, punching, notching, cutting, cambering or sweeping, whether performed individually or in combination;
 - (B) adding attachments or weldments for composite construction;
 - (C) adding attachments for handling purposes;
 - (D) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;
 - (E) painting, galvanizing or otherwise coating; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.39

Panama

- (F) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching or cutting, to create an article suitable as a column.
- 3. A change to headings 7309 through 7311 from any other heading outside that group.
- 4. A change to headings 7312 through 7314 from any other heading.
- 5. (A) A change to subheadings 7315.11 through 7315.12 from any other heading; or
(B) A change to subheadings 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 6. A change to subheading 7315.19 from any other heading.
- 7. (A) A change to subheadings 7315.20 through 7315.89 from any other heading; or
(B) A change to subheadings 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 8. A change to subheading 7315.90 from any other heading.
- 9. A change to heading 7316 from any other heading, except from headings 7312 or 7315.
- 10. A change to headings 7317 through 7318 from any heading outside that group.
- 11. A change to headings 7319 through 7320 from any other heading.
- 12. (A) A change to subheading 7321.11 from any other subheading, except cooking chambers, whether or not assembled, the upper panel, whether or not with controls or burners, or door assemblies, which includes more than one of the following components: inside panel, external panel, window or isolation of subheading 7321.90; or
(B) A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 13. (A) A change to subheadings 7321.12 through 7321.83 from any other heading; or
(B) A change to subheadings 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 14. (A) A change to subheading 7321.90 from any other heading, or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.40

Panama

(B) No change in tariff classification to a good of such subheading is required, provided that there is regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

15. A change to headings 7322 through 7323 from any heading outside that group.

16. (A) A change to subheadings 7324.10 through 7324.29 from any other heading; or

(B) No change of in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

17. A change to subheading 7324.90 from any other heading.

18. A change to subheadings 7325.10 through 7326.20 from any subheading outside that group.

19. A change to subheading 7326.90 from any other heading, except from heading 7325.

Chapter 74.

1. A change to headings 7401 through 7403 from any other heading.

2. No change in tariff classification to a good of heading 7404 is required, provided that there is regional value content of not less than:

(A) 35 percent under the build-up method, or

(B) 45 percent under the build-down method.

3. A change to headings 7405 through 7407 from any other heading.

4. A change to heading 7408 from any other heading, except from heading 7407.

5. A change to heading 7409 from any other heading.

6. A change to heading 7410 from any other heading, except from plate, sheet or strip classified in heading 7409 of a thickness less than 5 mm.

7. A change to headings 7411 through 7419 from any other heading.

Chapter 75.

1. A change to headings 7501 through 7505 from any other heading.

2. (A) A change to heading 7506 from any other heading; or

(B) A change to foil, not exceeding 0.15 mm in thickness, from any other good of heading 7506, provided that there has been a reduction in thickness of no less than 50 percent.

3. A change to subheadings 7507.11 through 7508.90 from any other subheading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.41

Panama

Chapter 76.

1. A change to heading 7601 from any other chapter.
2. A change to heading 7602 from any other heading.
3. A change to heading 7603 from any other chapter.
4. A change to heading 7604 from any other heading, except from headings 7605 through 7606.
5. A change to heading 7605 from any other heading, except from heading 7604.
6. A change to subheading 7606.11 from any other heading.
7. A change to subheading 7606.12 from any other heading, except from headings 7604 through 7606.
8. A change to subheading 7606.91 from any other heading.
9. A change to subheading 7606.92 from any other heading, except from headings 7604 through 7606.
10. A change to subheading 7607.11 from any other heading.
11. (A) A change to subheadings 7607.19 through 7607.20 from any other heading; or
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 35 percent under the build-down method.
12. A change to headings 7608 through 7609 from any other heading outside that group.
13. A change to headings 7610 through 7615 from any other heading.
14. A change to subheading 7616.10 from any other heading.
15. A change to subheadings 7616.91 through 7616.99 from any other subheading.

Chapter 78.

1. A change to headings 7801 through 7802 from any other chapter.
2. A change to headings 7803 through 7806 from any other heading.

Chapter 79.

1. A change to headings 7901 through 7902 from any other chapter.
2. A change to subheading 7903.10 from any other chapter.
3. A change to subheading 7903.90 from any other heading.
4. A change to headings 7904 through 7907 from any other heading.

Chapter 80.

1. A change to headings 8001 through 8002 from any other chapter.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.42

Panama

2. A change to headings 8003 through 8004 from any other heading.
3. A change to heading 8005 from any other heading, except from heading 8004.
4. A change to headings 8006 through 8007 from any other heading.

Chapter 81.

1. A change to subheadings 8101.10 through 8101.94 from any other chapter.
2. A change to subheading 8101.95 from any other subheading.
3. A change to subheading 8101.96 from any other subheading, except from subheading 8101.95.
4. A change to subheading 8101.97 from any other chapter.
5. A change to subheading 8101.99 from any other subheading.
6. A change to subheadings 8102.10 through 8102.94 from any other chapter.
7. A change to subheading 8102.95 from any other subheading.
8. A change to subheading 8102.96 from any other subheading, except from subheading 8102.95.
9. A change to subheading 8102.97 from any other chapter.
10. A change to subheading 8102.99 from any other subheading.
11. A change to subheadings 8103.20 through 8103.30 from any other chapter.
12. A change to subheading 8103.90 from any other subheading.
13. A change to subheadings 8104.11 through 8104.20 from any other chapter.
14. A change to subheadings 8104.30 through 8104.90 from any other subheading.
15. A change to subheadings 8105.20 through 8105.30 from any other chapter.
16. A change to subheading 8105.90 from any other subheading.
17. (A) A change to heading 8106 from any other chapter; or
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
18. A change to subheadings 8107.20 through 8107.30 from any other chapter.
19. A change to subheading 8107.90 from any other subheading.
20. A change to subheadings 8108.20 through 8108.30 from any other chapter.
21. A change to subheading 8108.90 from any other subheading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.43

Panama

22. A change to subheadings 8109.20 through 8109.30 from any other chapter.
23. A change to subheading 8109.90 from any other subheading.
24. (A) A change to heading 8110 from any other chapter; or
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
25. (A) A change to heading 8111 from any other chapter; or
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
26. A change to subheadings 8112.12 through 8112.13 from any other chapter.
27. A change to subheading 8112.19 from any other subheading, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.
28. (A) A change to subheadings 8112.21 through 8112.59 from any other chapter; or
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
29. A change to subheading 8112.92 from any other chapter.
30. A change to subheading 8112.99 from any other subheading.
31. (A) A change to heading 8113 from any other chapter; or
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Chapter 82.

1. A change to headings 8201 through 8206 from any other chapter.
2. (A) A change to subheading 8207.13 from any other chapter; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.44

Panama

(B) A change to subheading 8207.13 from heading 8209 or subheading 8207.19, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

3. A change to subheadings 8207.19 through 8207.90 from any other chapter.

4. (A) A change to headings 8208 through 8215 from any other chapter; or

(B) A change to subheadings 8211.91 through 8211.93 from subheading 8211.95, whether or not there is also a change from another chapter, provided that there is also a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

Chapter 83.

1. (A) A change to subheadings 8301.10 through 8301.40 from any other chapter; or

(B) A change to subheadings 8301.10 through 8301.40 from subheading 8301.60, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

2. (A) A change to subheading 8301.50 from any other chapter; or

(B) A change to subheading 8301.50 from any other subheading, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

3. A change to subheadings 8301.60 through 8301.70 from any other chapter.

4. A change to headings 83.02 through 8304 from any other heading.

5. (A) A change to subheadings 8305.10 through 8305.20 from any other chapter; or

(B) A change to subheadings 8305.10 through 8305.20 from any other subheading, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

6. A change to subheading 8305.90 from any other heading.

7. A change to subheading 8306.10 from any other chapter.

8. A change to subheadings 8306.21 through 8306.30 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.45

Panama

9. A change to heading 8307 from any other heading.
10. (A) A change to subheadings 8308.10 through 8308.20 from any other chapter; or
(B) A change to subheadings 8308.10 through 8308.20 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
11. A change to subheading 8308.90 from any other heading.
12. A change to headings 8309 through 8310 from any other heading.
13. (A) A change to subheadings 8311.10 through 8311.30 from any other chapter; or
(B) A change to subheadings 8311.10 through 8311.30 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
14. A change to subheading 8311.90 from any other heading.

Chapter 84.

1. A change to subheadings 8401.10 through 8401.30 from any other subheading.
2. A change to subheading 8401.40 from any other heading.
3. (A) A change to subheading 8402.11 from any other heading; or
(B) A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
4. (A) A change to subheading 8402.12 from any other heading; or
(B) A change to subheading 8402.12 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
5. (A) A change to subheading 8402.19 from any other heading; or
(B) A change to subheading 8402.19 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.46

Panama

- (2) 45 percent under the build-down method.
- 6. (A) A change to subheading 8402.20 from any other heading; or
 - (B) A change to subheading 8402.20 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 7. (A) A change to subheading 8402.90 from any other heading; or
 - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 8. A change to subheading 8403.10 from any other subheading.
- 9. A change to subheading 8403.90 from any other heading.
- 10. A change to subheading 8404.10 from any other subheading.
- 11. (A) A change to subheading 8404.20 from any other heading; or
 - (B) A change to subheading 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 12. A change to subheading 8404.90 from any other heading.
- 13. A change to subheading 8405.10 from any other subheading.
- 14. A change to subheading 8405.90 from any other heading.
- 15. A change to subheading 8406.10 from any other subheading.
- 16. A change to subheadings 8406.81 through 8406.82 from any other subheading outside that group.
- 17. (A) A change to subheading 8406.90 from any other heading;
 - (B) A change to rotors, finished for final assembly, of subheading 8406.90, from rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues and risers, or to permit location in finishing machinery of subheading 8406.90; or
 - (C) A change to blades, rotating or stationary, of subheading 8406.90 from any other good, including a good in that subheading.
- 18. A change to subheading 8407.10 from any other heading.
- 19. A change to subheadings 8407.21 through 8407.29 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.47

Panama

- 20. (A) A change to subheadings 8407.31 through 8407.34 from any other heading; or
 - (B) No change in tariff to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method,
 - (2) 50 percent under the build-down method, or
 - (3) 35 percent under the net cost method.
- 21. A change to subheading 8407.90 from any other heading.
- 22. A change to subheading 8408.10 from any other heading.
- 23. (A) A change to subheading 8408.20 from any other heading; or
 - (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method,
 - (2) 50 percent under the build-down method, or
 - (3) 35 percent under the net cost method.
- 24. A change to subheading 8408.90 from any other heading.
- 25. No change in tariff classification to a good of heading 8409 is required, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method,
 - (B) 50 percent under the build-down method, or
 - (C) 35 percent under the net cost method.
- 26. A change to subheadings 8410.11 through 8410.13 from any other subheading outside that group.
- 27. A change to subheading 8410.90 from any other heading.
- 28. A change to subheadings 8411.11 through 8411.82 from any other subheading outside that group.
- 29. A change to subheadings 8411.91 through 8411.99 from any other heading.
- 30. A change to subheadings 8412.10 through 8412.80 from any other subheading.
- 31. A change to subheading 8412.90 from any other heading.
- 32. A change to subheadings 8413.11 through 8413.82 from any other subheading.
- 33.
 - (A) A change to subheadings 8413.91 through 8413.92 from any other heading; or
 - (B) No change in tariff to a good of such subheadings is required for subheading 8413.92, provided that there is a regional value content of not less than:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.48

Panama

- (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 34. (A) A change to subheadings 8414.10 through 8414.80 from any other heading; or
- (B) A change to subheadings 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 35. (A) A change to subheading 8414.90 from any other heading; or
- (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 36. A change to subheadings 8415.10 through 8415.83 from any other subheading.
- 37. (A) A change to subheading 8415.90 from any other heading; or
- (B) A change to chassis, chassis blades or outer cabinets of subheading 8415.90 from any other good, including a good in that subheading.
- 38. A change to subheadings 8416.10 through 8416.90 from any other subheading
- 39. A change to subheadings 8417.10 through 8417.80 from any other subheading.
- 40. A change to subheading 8417.90 from any other heading.
- 41. A change to subheadings 8418.10 through 8418.69 from any other subheading outside that group, except from subheading 8418.91.
- 42. A change to subheadings 8418.91 through 8418.99 from any other heading.
- 43. A change to subheadings 8419.11 through 8419.89 from any other subheading.
- 44. (A) A change to subheading 8419.90 any other heading; or
- (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 45. A change to subheading 8420.10 from any other subheading.
- 46. A change to subheadings 8420.91 through 8420.99 from any other heading.
- 47. A change to subheadings 8421.11 through 8421.39 from any other subheading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.49

Panama

48.

- (A) A change to subheadings 8421.91 through 8421.99 from any other heading; or
- (B) No change in tariff to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

49. A change to subheadings 8422.11 through 8422.40 from any other subheading.

50.

- (A) A change to subheading 8422.90 from any other heading; or
- (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

51. A change to subheadings 8423.10 through 8423.89 from any other subheading.

52. A change to subheading 8423.90 from any other heading.

53. A change to subheadings 8424.10 through 8430.69 from any other subheading.

54. (A) A change to heading 84.31 from any other heading; or

- (B) No change in tariff classification is required for subheading 8431.10, 8431.31, 8431.39, 8431.43 or 8431.49, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

55. A change to subheadings 8432.10 through 8437.90 from any other subheading.

56. A change to subheadings 8438.10 through 8438.80 from any other subheading.

57. A change to subheading 8438.90 from any other heading.

58. A change to subheadings 8439.10 through 8440.90 from any other subheading.

59. A change to subheadings 8441.10 through 8441.80 from any other subheading.

60.

- (A) A change to subheading 8441.90 from any other heading; or
- (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.50

Panama

(2) 45 percent under the build-down method.

61. A change to subheadings 8442.10 through 8442.30 from any other subheading outside that group.
62. A change to subheadings 8442.40 through 8442.50 from any other heading.
63. (A) A change to subheadings 8443.11 through 8443.59 from any other subheading outside that group, except from subheading 8443.60; or
(B) A change to subheadings 8443.11 through 8443.59 from subheading 8443.60, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
64. A change to subheading 8443.60 from any other subheading, except from subheadings 8443.11 through 8443.59.
65. A change to subheading 8443.90 from any other heading.
66. A change to heading 8444 from any other heading.
67. A change to headings 8445 through 8447 from any other heading outside that group.
68. A change to subheadings 8448.11 through 8448.19 from any other subheading.
69. A change to subheadings 8448.20 through 8448.59 from any other heading.
70. A change to heading 8449 from any other heading.
71. A change to subheadings 8450.11 through 8450.20 from any other subheading.
72. A change to subheading 8450.90 from any other heading.
73. A change to subheadings 8451.10 through 8451.80 from any other subheading.
74. A change to subheading 8451.90 from any other heading.
75. A change to subheadings 8452.10 through 8452.29 from any other subheading outside that group.
76. A change to subheadings 8452.30 through 8452.40 from any other subheading.
77. A change to subheading 8452.90 from any other heading.
78. A change to subheadings 8453.10 through 8453.80 from any other subheading.
79. A change to subheading 8453.90 from any other heading.
80. A change to subheadings 8454.10 through 8454.30 from any other subheading.
81. A change to subheading 8454.90 from any other heading.
82. A change to subheadings 8455.10 through 8455.90 from any other subheading.
83. A change to headings 8456 through 8463 from any other heading, provided that there is a regional value content of not less than 65 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.51

Panama

84. A change to headings 8464 through 8465 from any other heading.
85. A change to heading 8466 from any other heading, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.
86. A change to subheadings 8467.11 through 8467.89 from any other subheading.
87. A change to subheading 8467.91 from any other heading.
88. A change to subheadings 8467.92 through 8467.99 from any other heading, except from heading 8407.
89. A change to subheadings 8468.10 through 8468.80 from any other subheading.
90. A change to subheading 8468.90 from any other heading.
91. A change to subheadings 8469.11 through 8469.12 from any other subheading outside that group.
92. A change to subheadings 8469.20 through 8469.30 from any other subheading outside that group.
93. A change to subheadings 8470.10 through 8472.90 from any other subheading.
94. (A) A change to subheadings 8473.10 through 8473.50 from any other subheading; or
(B) No change in tariff to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 35 percent under the build-down method.
95. A change to subheadings 8474.10 through 8474.80 from any other subheading outside that group.
96. (A) A change to subheading 8474.90 from any other heading; or
(B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
97. A change to subheading 8475.10 from any other subheading.
98. A change to subheadings 8475.21 through 8475.29 from any other subheading outside that group.
99. A change to subheading 8475.90 from any other heading.
100. A change to subheadings 8476.21 through 8476.89 from any other subheading outside that group.
101. A change to subheading 8476.90 from any other heading.
102. A change to heading 8477 from any other heading, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.52

Panama

- (B) 45 percent under the build-down method; or
- 103. A change to subheadings 8477.10 through 8477.80 from subheading 8477.90, whether or not there is a change from any other heading, provided there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.
- 104. A change to subheading 8478.10 from any other subheading.
- 105. A change to subheading 8478.90 from any other heading.
- 106. A change to subheadings 8479.10 through 8479.89 from any other subheading.
- 107. A change to subheading 8479.90 from any other subheading.
- 108. A change to headings 84.80 through 84.81 from any other heading.
- 109.
 - (A) A change to subheadings 8482.10 through 8482.80 from any subheading outside that group, except from inner or outer rings or races of subheading 8482.99; or
 - (B) A change to subheadings 8482.10 through 8482.80 from inner or outer rings or races of subheading 8482.99, whether or not there is also a change from any subheading outside that group, provided that there is a regional value content of not less than 40 percent under the build-up method.
- 110. A change to subheadings 8482.91 through 8482.99 from any other heading.
- 111. A change to subheading 8483.10 from any other subheading.
- 112. A change to subheading 8483.20 from any other subheading, except from subheadings 8482.10 through 8482.80.
- 113.
 - (A) A change to subheading 8483.30 from any other heading; or
 - (B) A change to subheading 8483.30 from any other subheading, provided that there is a regional value content of not less than 40 percent under the build up method.
- 114.
 - (A) A change to subheadings 8483.40 through 8483.50 from any subheading, except from subheadings 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90; or
 - (B) A change to subheadings 8483.40 through 8483.50 from subheadings 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90, provided that there is a regional value content of not less than 40 percent under the build up method.
- 115. A change to subheading 8483.60 from any other subheading.
- 116. A change to subheading 8483.90 from any other heading.
- 117. A change to subheadings 8484.10 through 8484.90 from any other subheading.
- 118. A change to heading 8485 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.53

Panama

Chapter 85.

1. (A) A change to subheading 8501.10 from any other heading, except from stators or rotors of heading 8503; or
(B) A change to subheading 8501.10 from stators or rotors of heading 8503, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
2. A change to subheadings 8501.20 through 8501.64 from any other heading.
3. A change to headings 8502 through 8503 from any other heading.
4. A change to subheadings 8504.10 through 8504.23 from any subheading outside subheading 8504.10 through 8504.50.
5. (A) A change to subheading 8504.31 from any other heading; or
(B) A change to subheading 8504.31 from subheading 8504.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
6. A change to subheadings 8504.32 through 8504.50 from any subheading outside subheadings 8504.10 through 8504.50.
7. A change to subheading 8504.90 from any other heading.
8. A change to subheadings 8505.11 through 8505.30 from any other subheading.
9. A change to subheading 8505.90 from any other heading.
10. A change to subheadings 8506.10 through 8506.40 from any other subheading.
11. A change to subheadings 8506.50 through 8506.80 from any other subheading outside that group.
12. A change to subheading 8506.90 from any other heading.
13. (A) A change to subheading 8507.10 from any other heading; or
(B) A change to subheading 8507.10 from any other subheading, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
14. A change to subheadings 8507.20 through 8507.80 from any other subheading.
15. A change to subheading 8507.90 from any other heading.
16. (A) A change to subheadings 8509.10 through 8509.80 from any other heading; or
(B) A change to subheadings 8509.10 through 8509.80 from any other subheading, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.54

Panama

- (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 17. A change to subheading 8509.90 from any other heading.
- 18. A change to subheadings 8510.10 through 8510.30 from any other subheading.
- 19. A change to subheading 8510.90 from any other heading.
- 20. A change to subheadings 8511.10 through 8511.80 from any other subheading.
- 21. A change to subheading 8511.90 from any other heading.
- 22. A change to subheadings 8512.10 through 8512.30 from any other subheading outside that group.
- 23. (A) A change to subheading 8512.40 from any other heading; or
(B) A change to subheading 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided that there is also a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 24. A change to subheading 8512.90 from any other heading.
- 25. (A) A change to subheading 8513.10 from any other heading; or
(B) A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 26. A change to subheading 8513.90 from any other heading.
- 27. A change to subheadings 8514.10 through 8514.40 from any other subheading.
- 28. A change to subheading 8514.90 from any other heading.
- 29. A change to subheadings 8515.11 through 8515.80 from any other subheading outside that group.
- 30. A change to subheading 8515.90 from any other heading.
- 31. A change to subheadings 8516.10 through 8516.50 from any other subheading.
- 32. (A) A change to subheading 8516.60 from any other subheading, except furniture, whether or not assembled, cooking chambers, whether or not assembled, or the upper panel, whether or not with heating or control elements, of subheading 8516.90; or
(B) A change to subheading 8516.60 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.55

Panama

- (2) 40 percent under the build-down method.
- 33. A change to subheading 8516.71 from any other subheading.
- 34. (A) A change to subheading 8516.72 from any other subheading, except from housings for toasters of subheading 8516.90 or subheading 9032.10; or
 - (B) A change to subheading 8516.72 from housings for toasters of subheading 8516.90 or subheading 9032.10, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
- 35. A change to subheading 8516.79 from any other subheading.
- 36. (A) A change to subheading 8516.80 from any other heading; or
 - (B) A change to subheading 8516.80 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
- 37. (A) A change to subheading 8516.90 from any other heading; or
 - (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
- 38. A change to subheadings 8517.11 through 8517.80 from any other subheading.
- 39.
 - (A) A change to subheading 8517.90 from any other subheading; or
 - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 40. (A) A change to subheadings 8518.10 through 8518.21 from any other heading; or
 - (B) A change to subheadings 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 41. (A) A change to subheading 8518.22 from any other heading; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.56

Panama

- (B) A change to subheading 8518.22 from subheadings 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 42. (A) A change to subheadings 8518.29 through 8518.50 from any other heading; or
- (B) A change to subheadings 8518.29 through 8518.50 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 43. A change to subheading 8518.90 from any other heading.
- 44. A change to subheadings 8519.10 through 8519.40 from any other subheading.
- 45. A change to subheadings 8519.92 through 8519.93 from any other subheading outside that group.
- 46. A change to subheading 8519.99 from any other subheading.
- 47. A change to subheadings 8520.10 through 8520.20 from any other subheading.
- 48. A change to subheadings 8520.32 through 8520.33 from any other subheading outside that group.
- 49. A change to subheadings 8520.39 through 8524.99 from any other subheading.
- 50. A change to subheadings 8525.10 through 8525.20 from any other subheading outside that group.
- 51. A change to subheadings 8525.30 through 8525.40 from any other subheading.
- 52. A change to subheadings 8526.10 through 8527.90 from any other subheading.
- 53. A change to subheading 8528.12 from any other subheading, except from subheadings 7011.20, 8540.11 or 8540.91.
- 54. A change to subheading 8528.13 from any other subheading.
- 55. A change to subheading 8528.21 from any other subheading, except from subheadings 7011.20, 8540.11 or 8540.91.
- 56. A change to subheadings 8528.22 through 8528.30 from any other subheading.
- 57. (A) A change to heading 8529 from any other heading; or
- (B) No change in tariff classification is required for subheading 8529.90, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 58. A change to subheadings 8530.10 through 8530.80 from any other subheading.
- 59. A change to subheading 8530.90 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.57

Panama

- 60. A change to subheadings 8531.10 through 8531.80 from any other subheading.
- 61. A change to subheading 8531.90 from any other heading.
- 62. A change to subheadings 8532.10 through 8532.30 from any other subheading.
- 63. A change to subheading 8532.90 from any other heading.
- 64. A change to subheadings 8533.10 through 8533.40 from any other subheading.
- 65. A change to subheading 8533.90 from any other heading.
- 66. (A) A change to heading 8534 from any other heading; or
(B) No change in tariff to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 35 percent under the build-down method.
- 67. A change to subheadings 8535.10 through 8536.90 from any other subheading.
- 68. A change to headings 8537 through 8538 from any other heading.
- 69. A change to subheadings 8539.10 through 8539.49 from any other subheading.
- 70. A change to subheading 8539.90 from any other heading.
- 71. A change to subheading 8540.11 from any other subheading, except from subheadings 7011.20 or 8540.91.
- 72. A change to subheading 8540.12 from any other subheading.
- 73. (A) A change to subheading 8540.20 from any other heading; or
(B) A change to subheading 8540.20 from subheadings 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 74. A change to subheadings 8540.40 through 8540.60 from any other subheading outside that group.
- 75. A change to subheadings 8540.71 through 8540.89 from any other subheading.
- 76. (A) A change to subheading 8540.91 from any other heading; or
(B) A change to front panel assemblies of subheading 8540.91 from any other good, including a good in that heading.
- 77. (A) A change to subheading 8540.99 from any other subheading; or
(B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.58

Panama

78. (A) A change to assembled semiconductor devices, integrated circuits or microassemblies of subheading 8541.10 through 8542.90 from unmounted chips, wafers or dice of subheading 8541.10 through 8542.90 or from any other subheading; or
- (B) A change to any other goods of subheading 8541.10 through 8542.90 from any other subheading; or
- (C) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
- (1) 30 percent under the build-up method, or
- (2) 35 percent under the build-down method.
79. A change to subheadings 8543.11 through 8543.19 from any other subheading outside that group.
80. A change to subheadings 8543.20 through 8543.30 from any other subheading.
81. A change to subheadings 8543.40 through 8543.89 from any other subheading outside that group.
82. A change to subheading 8543.90 from any other heading.
83. A change to subheading 8544.11 from any other subheading, provided that there is a regional value content of not less than:
- (A) 35 percent under the build-up method, or
- (B) 45 percent under the build-down method.
84. A change to subheading 8544.19 from any other subheading, provided that there is a regional value content of not less than:
- (A) 35 percent under the build-up method, or
- (B) 45 percent under the build-down method.
85. (A) A change to subheading 8544.20 from any subheading outside subheading 8544.11 through 8544.60, except from headings 7408, 7413, 7605 or 7614; or
- (B) A change to subheading 8544.20 from headings 7408, 7413, 7605 or 7614, whether or not there is also a change from any other subheading, provided that there is also a regional value content of not less than:
- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.
86. A change to subheading 8544.30 from any other subheading.
87. A change to subheadings 8544.41 through 8544.49 from any other subheading, provided that there is also a regional value content of not less than:
- (A) 35 percent under the build-up method, or
- (B) 45 percent under the build-down method.
88. A change to subheadings 8544.51 through 8544.59 from any heading.
89. A change to subheadings 8544.60 through 8544.70 from any other subheading, provided that there is also a regional value content of not less than:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.59

Panama

(A) 35 percent under the build-up method, or

(B) 45 percent under the build-down method.

90. A change to subheadings 8545.11 through 8545.90 from any other subheading.

91. A change to heading 8546 from any other heading.

92. A change to subheadings 8547.10 through 8547.90 from any other subheading.

93. A change to heading 8548 from any other heading.

Chapter 86.

1. A change to headings 8601 through 8602 from any other heading.

2. (A) A change to headings 8603 through 8606 from any other heading, except from heading 8607; or

(B) A change to headings 8603 through 8606 from heading 8607, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

3. A change to subheadings 8607.11 through 8607.12 from any subheading outside that group.

4. (A) A change to axles of subheading 8607.19 from parts of axles of subheading 8607.19; or

(B) A change to wheels, whether or not fitted with axles, of subheading 8607.19 from parts of axles or parts of wheels of subheading 8607.19; or

(C) A change to subheading 8607.19 from any other subheading; or

(D) No change in tariff to a good of such subheadings is required, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

5. A change to subheadings 8607.21 through 8607.99 from any other heading.

6. A change to headings 8608 through 8609 from any other heading.

Chapter 87.

1. No change in tariff classification to a good of headings 8701 through 8706 is required, provided that there is a regional value content of not less than:

(A) 35 percent under the build-up method,

(B) 50 percent under the build-down method, or

(C) 35 percent under the net cost method.

2. (A) A change to heading 8707 from any other heading; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.60

Panama

- (B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method,
 - (2) 50 percent under the build-down method, or
 - (3) 35 percent under the net cost method.
- 3. (A) A change to subheadings 8708.10 through 8708.99 from any other subheading; or
- (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method,
 - (2) 50 percent under the build-down method, or
 - (3) 35 percent under the net cost method.
- 4. (A) A change to subheadings 8709.11 through 8709.19 from any other heading; or
- (B) A change to subheadings 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 5. A change to subheading 8709.90 from any other heading.
- 6. A change to heading 8710 from any other heading.
- 7. (A) A change to heading 8711 from any other heading, except from heading 8714; or
- (B) A change to heading 8711 from heading 8714, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 8. (A) A change to heading 8712 from any other heading, except from heading 8714; or
- (B) A change to heading 8712 from heading 8714, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 9. A change to heading 8713 from heading 8714, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.61

Panama

10. A change to headings 8714 through 8715 from any other heading.
11. (A) A change to subheadings 8716.10 through 8716.80 from any other heading; or
(B) A change to subheadings 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
12. A change to subheading 8716.90 from any other heading.

Chapter 88.

1. A change to subheadings 8801.10 through 8803.90 from any other subheading.
2. A change to headings 8804 through 8805 from any other heading.

Chapter 89.

1. (A) A change to headings 8901 through 8902 from any other chapter; or
(B) A change to headings 8901 through 8902 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
2. A change to heading 8903 from any other heading.
3. (A) A change to headings 8904 through 8905 from any other chapter; or
(B) A change to headings 8904 through 8905 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
4. A change to headings 8906 through 8908 from any other heading.

Chapter 90.

1. (A) A change to subheading 9001.10 from any other chapter, except from heading 7002; or
(B) A change to subheading 9001.10 from heading 7002, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
2. A change to subheadings 9001.20 through 9001.90 from any other heading.
3. A change to subheadings 9002.11 through 9002.90 from any other heading, except from heading 9001.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.62

Panama

4. (A) A change to subheadings 9003.11 through 9003.19 from any other subheading, except from subheading 9003.90; or
(B) A change to subheadings 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
5. A change to subheading 9003.90 from any other heading.
6. (A) A change to subheading 9004.10 from any other chapter; or
(B) A change to subheading 9004.10 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
7. A change to subheading 9004.90 from any other heading, except from subheadings 9001.40 or 9001.50.
8. A change to subheading 9005.10 from any other subheading.
9. (A) A change to subheading 9005.80 from any subheading, except from headings 9001 through 9002 or subheading 9005.90; or
(B) A change to subheading 9005.80 from subheading 9005.90, provided there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
10. A change to subheading 9005.90 from any other heading.
11. (A) A change to subheadings 9006.10 through 9006.69 from any other heading; or
(B) A change to subheadings 9006.10 through 9006.69 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
12. A change to subheadings 9006.91 through 9006.99 from any other heading.
13. (A) A change to subheadings 9007.11 through 9007.20 from any other heading; or
(B) A change to subheadings 9007.11 through 9007.20 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
14. (A) A change to subheadings 9007.91 through 9007.92 from any other heading; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.63

Panama

- (B) No change in tariff classification is required for subheading 9007.92, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 40 percent under the build-down method.
- 15. (A) A change to subheadings 9008.10 through 9008.40 from any other heading; or
- (B) A change to subheadings 9008.10 through 9008.40 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 16. A change to subheading 9008.90 from any other heading.
- 17. A change to subheading 9009.11 from any other subheading.
- 18. (A) A change to subheading 9009.12 from any other subheading, except from subheading 9009.91; or
- (B) A change to subheading 9009.12 from subheading 9009.91, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 19. A change to subheadings 9009.21 through 9009.30 from any other subheading.
- 20. A change to subheadings 9009.91 through 9009.93 from any other subheading outside that group.
- 21. (A) A change to subheading 9009.99 from any other subheading; or
- (B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 22. (A) A change to subheadings 9010.10 through 9010.60 from any other heading; or
- (B) A change to subheadings 9010.10 through 9010.60 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 23. A change to subheading 9010.90 from any other heading.
- 24. (A) A change to subheadings 9011.10 through 9011.80 from any other heading; or
- (B) A change to subheadings 9011.10 through 9011.80 from any other subheading, provided that there is a regional value content of not less than:

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.64

Panama

- (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 25. A change to subheading 9011.90 from any other heading.
- 26. (A) A change to subheading 9012.10 from any other heading; or
(B) A change to subheading 9012.10 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 27. A change to subheading 9012.90 from any other heading.
- 28. (A) A change to subheadings 9013.10 through 9013.80 from any other heading; or
(B) A change to subheadings 9013.10 through 9013.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 29. A change to subheading 9013.90 from any other heading.
- 30. (A) A change to subheadings 9014.10 through 9014.80 from any other heading; or
(B) A change to subheadings 9014.10 through 9014.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 31. A change to subheading 9014.90 from any other heading.
- 32. (A) A change to subheadings 9015.10 through 9015.80 from any other heading; or
(B) A change to subheadings 9015.10 through 9015.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 33. (A) A change to subheading 9015.90 from any other heading; or
(B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.65

Panama

- 34. A change to heading 9016 from any other heading.
- 35. (A) A change to subheadings 9017.10 through 9022.90 from any other subheading; or
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
 - (1) 30 percent under the build-up method, or
 - (2) 35 percent under the build-down method.
- 36. A change to heading 9023 from any other heading.
- 37. (A) A change to subheadings 9024.10 through 9024.80 from any other heading; or
(B) A change to subheadings 9024.10 through 9024.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 38. A change to subheading 9024.90 from any other heading.
- 39. (A) A change to subheadings 9025.11 through 9025.80 from any other heading; or
(B) A change to subheadings 9025.11 through 9025.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 40. A change to subheading 9025.90 from any other heading.
- 41. (A) A change to subheadings 9026.10 through 9026.80 from any other heading; or
(B) A change to subheadings 9026.10 through 9026.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 42. A change to subheading 9026.90 from any other heading.
- 43. (A) A change to subheadings 9027.10 through 9027.80 from any other heading; or
(B) A change to subheadings 9027.10 through 9027.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 44. A change to subheading 9027.90 from any other heading.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.66

Panama

- 45. (A) A change to subheadings 9028.10 through 9028.30 from any other heading; or
 - (B) A change to subheadings 9028.10 through 9028.30 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 46. A change to subheading 9028.90 from any other heading.
- 47. (A) A change to subheadings 9029.10 through 9029.20 from any other heading; or
 - (B) A change to subheadings 9029.10 through 9029.20 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 48. A change to subheading 9029.90 from any other heading.
- 49. A change to subheadings 9030.10 through 9030.89 from any other subheading.
- 50. A change to subheading 9030.90 from any other heading.
- 51. (A) A change to subheadings 9031.10 through 9031.80 from any other heading; or
 - (B) A change to coordinate measuring machines of subheading 9031.49 from any other good except from bases and frames for the goods of the same subheading; or
 - (C) A change to subheadings 9031.10 through 9031.80 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 52. A change to subheading 9031.90 from any other heading.
- 53. (A) A change to subheadings 9032.10 through 9032.89 from any other heading; or
 - (B) A change to subheadings 9032.10 through 9032.89 from any other subheading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 54. A change to subheading 9032.90 from any other heading.
- 55. A change to heading 9033 from any other heading.

Chapter 91.

- 1. (A) A change to subheading 9101.11 from any other chapter; or

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.67

Panama

- (B) A change to subheading 9101.11 from heading 9114, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 2. (A) A change to subheading 9101.12 from any other chapter; or
- (B) A change to subheading 9101.12 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 3. (A) A change to subheading 9101.19 from any other chapter; or
- (B) A change to subheading 9101.19 from heading 9114, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 4. (A) A change to subheading 9101.21 from any other chapter; or
- (B) A change to subheading 9101.21 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 5. (A) A change to subheading 9101.29 from any other chapter; or
- (B) A change to subheading 9101.29 from heading 9114, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 6. (A) A change to subheading 9101.91 from any other chapter; or
- (B) A change to subheading 9101.91 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
- 7. (A) A change to subheading 9101.99 from any other chapter; or
- (B) A change to subheading 9101.99 from heading 9114, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.68

Panama

8. (A) A change to headings 9102 through 9107 from any other chapter; or
(B) A change to headings 9102 through 9107 from heading 9114, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
9. (A) A change to headings 9108 through 9110 from any other chapter; or
(B) A change to headings 9108 through 9110 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
10. (A) A change to subheadings 9111.10 through 9111.80 from any other chapter; or
(B) A change to subheadings 9111.10 through 9111.80 from subheading 9111.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
11. (A) A change to subheading 9111.90 from any other chapter; or
(B) A change to subheading 9111.90 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
12. A change to subheading 9112.20 from subheading 9112.90, whether or not there is also a change from any other heading, provided that there is regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.
13. (A) A change to subheading 9112.90 from any other chapter; or
(B) A change to subheading 9112.90 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
14. (A) A change to heading 9113 from any other chapter; or
(B) A change to heading 9113 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.69

Panama

15. A change to heading 9114 from any other heading.

Chapter 92.

1. (A) A change to headings 9201 through 9208 from any other chapter; or
(B) A change to headings 9201 through 9208 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
2. A change to heading 9209 from any other heading.

Chapter 93.

1. (A) A change to headings 9301 through 9304 from any other chapter; or
(B) A change to headings 9301 through 9304 from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
2. A change to heading 9305 from any other heading.
3. A change to headings 9306 through 9307 from any other chapter.

Chapter 94.

1. A change to heading 94.01 from any other heading.
2. A change to subheadings 9402.10 through 9402.90 from any other subheading, provided that there is a regional value content of not less than:
 - (A) 35 percent under the build-up method, or
 - (B) 45 percent under the build-down method.
3. A change to heading 9403 from any other heading.
4. A change to subheadings 9404.10 through 9404.30 from any other chapter.

Subheading rule: A textile good of subheading 9404.90 shall be considered originating if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Panama or of the United States, or both, and if the component that determines the tariff classification of the good is wholly of:

- (i) one or more fabrics listed in U.S. note 39 to subchapter XXII, chapter 98 of the tariff schedule;
- (ii) one or more fabrics or knit-to-shape components formed in the territory of Panama or of the United States, or both from one or more of the yarns listed in such U.S. note 39 to subchapter XXII, chapter 98; or
- (iii) any combination of the fabrics referred to in subparagraph (i), the fabrics or knit-to-shape components referred to in subparagraph (ii) or one or more fabrics or knit-to-shape components originating under such U.S. note 39 to subchapter XXII, chapter 98.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.70

Panama

The originating fabrics or knit-to-shape components referred to in subdivision (iii) of this rule may contain up to ten percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in such U.S. note 39 to subchapter XXII, chapter 98 of the tariff schedule. Any elastomeric yarn contained in an originating fabric or knit-to-shape component referred to in subdivision (iii) must be wholly formed and finished in the territory of Panama or of the United States, or both.

5. A change to subheading 9404.90 from any other chapter, except from headings 5007, 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407 through 5408 or 5512 through 5516 or subheading 6307.90.
6. (A) A change to subheadings 9405.10 through 9405.60 from any other chapter; or
(B) A change to subheadings 9405.10 through 9405.60 from subheadings 9405.91 through 9405.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
7. A change to subheadings 9405.91 through 9405.99 from any other heading.
8. A change to heading 9406 from any other chapter.

Chapter 95.

1. A change to heading 9501 from any other chapter.
2. A change to heading 9502 from any other heading.
3. (A) A change to headings 9503 through 9508 from any other chapter; or
(B) A change to subheading 9506.31 from subheading 9506.39, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Chapter 96.

1. A change to headings 9601 through 9605 from any other chapter.
2. (A) A change to subheading 9606.10 from any other heading; or
(B) No change in tariff to a good of such subheading is required, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
3. (A) A change to subheadings 9606.21 through 9606.29 from any other chapter; or
(B) A change to subheadings 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.71

Panama

4. A change to subheading 9606.30 from any other heading.
5. (A) A change to subheadings 9607.11 through 9607.19 from any other chapter; or
(B) A change to subheadings 9607.11 through 9607.19 from subheading 9607.20, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
6. A change to subheading 9607.20 from any other heading.
7. (A) A change to subheadings 9608.10 through 9608.20 from any other chapter; or
(B) A change to subheadings 9608.10 through 9608.20 from subheadings 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than 30 percent under the build-down method.
8. (A) A change to subheadings 9608.31 through 9608.50 from any other chapter; or
(B) A change to subheadings 9608.31 through 9608.50 from subheadings 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
9. A change to subheading 9608.60 from any other heading.
10. A change to subheading 9608.91 from any other subheading.
11. A change to subheading 9608.99 from any other heading.
12. (A) A change to subheadings 9609.10 through 9609.90 from any other heading; or
(B) A change to subheadings 9609.10 through 9609.90 from subheading 9609.20, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
13. A change to headings 9610 through 9611 from any other heading.
14. A change to subheading 9612.10 from any other chapter.
15. A change to subheading 9612.20 from any other heading.
16. (A) A change to subheadings 9613.10 through 9613.80 from any other chapter; or
(B) A change to subheadings 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

GN p.72

Panama

17. A change to subheading 9613.90 from any other heading.
18. A change to subheading 9614.20 from any other subheading, except from subheading 9614.90.
19. A change to subheading 9614.90 from any other heading.
20. (A) A change to subheadings 9615.11 through 9615.19 from any other chapter; or
(B) A change to subheadings 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
 - (1) 35 percent under the build-up method, or
 - (2) 45 percent under the build-down method.
21. A change to subheading 9615.90 from any other heading.
22. A change to heading 9616 from any other heading.
23. A change to heading 9617 from any other chapter.
24. A change in heading 9618 from any other heading.

Chapter 97.

1. A change to subheadings 9701.10 through 9701.90 from any other subheading.
2. A change to headings 9702 through 9706 from any other heading.