

GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

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ACCESSION OF COSTA RICA

Decree No. 17774-MEC temporarily modifying the customs duties provided for in the Central American Import Tariff for the headings indicated in the Decree is reproduced below for the information of contracting parties. The Decree was published in the Official Gazette of Costa Rica on 7 October 1987.

DECREE

No. 17774-MEC

THE PRESIDENT OF THE REPUBLIC
AND THE MINISTER OF THE ECONOMY AND TRADE

Considering

1. That in accordance with Article 26 of the Convention of the Central American Tariff and Customs Régime, in Law No. 6986, the Governments of the Contracting States may unilaterally apply temporary modifications in the import duties established in Annex A of the Convention when a State is confronted with serious balance-of-payments difficulties;
2. That in order to remedy the country's chronic balance-of-payments problems the Government is carrying out an economic adjustment programme aimed at transforming the existing production system into a more efficient one so that the country may gain a better position in international trade, by means of the development of exports;
3. That in order to achieve such transformation of the production system, one of the elements included in the programme is the gradual and selective reduction of tariffs;
4. That having informed the other signatories of the Convention of the Central American Tariff and Customs Régime of the tariff modifications Costa Rica has to undertake;
5. That having convened the Central American Tariff and Customs Council to consider these modifications, and in view of the urgent need for Costa Rica to put the new tariffs into effect;

Therefore,

In accordance with the powers granted to them by Article 140, paragraphs 3 and 18, of the Political Constitution, 28:2(b) and 2 of the General Law of Public Administration, 26 of the Convention of the Central American Tariff and Customs Régime and 10 of Law No. 7017 ratifying Annex A of the aforementioned Convention: Central American Import Tariff,

DECREE:

Article 1. The customs duties provided in the Central American Import Tariff for the headings indicated below shall be modified so that the duty rates shall be as follows:

88-0402

NAUCA	Description of goods	Rate of duty
03.01	Fish, fresh (live or dead), chilled or frozen:	
01	Fresh fish:	
01	Ornamental	45
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:	
02 00	Cod	45
80 00	Other	45
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:	
01 00	Fresh, chilled or frozen	45
02	Dried, salted or in brine; crustaceans, in shell, simply boiled in water:	
02	Shrimps	45
99	Other	45
04.03	Butter:	
80 00	Other	45
04.04	Cheese and curd:	
80 00	Other	54
04.06 00 00	Natural honey	45
04.07 00 00	Edible products of animal origin, not elsewhere specified or included	45
06.03 00 00	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	45
06.04 00 00	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	45

NAUCA	Description of goods	Rate of duty
07.01	Vegetables, fresh or chilled:	
01	Potatoes:	
01	For sowing	54
99	Other	
02 00	Tomatoes	54
03 00	Mushrooms and truffles	54
80 00	Other	54
08.01 00 00	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not	45
08.02 00 00	Citrus fruit, fresh or dried	45
08.03 00 00	Figs, fresh or dried	45
08.04 00 00	Grapes, fresh or dried	45
08.05 00 00	Nuts, other than those falling within heading No. 08.01, fresh or dried, shelled or not	45
08.06 00 00	Apples, pears and quinces, fresh	45
08.07 00 00	Stone fruit, fresh	45
08.08 00 00	Berries, fresh	45
08.09 00 00	Other fruit, fresh	54
08.10 00 00	Fruit (whether or not cooked), preserved by freezing, not containing added sugar)	54
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
80 00	Other	54
08.12 00 00	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	54
08.13 00 00	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	54

NAUCA	Description of goods	Rate of duty
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
01	Coffee:	
03	Coffee substitutes containing coffee	45
80 00	Other	45
09.02 00 00	Tea	45
09.03 00 00	Maté	45
11.08	Starches; inulin:	
01 00	Starches	54
15.13 00 00	Margarine, imitation lard and other prepared edible fats	45
16.01 00 00	Sausages and the like, of meat, meat offal or animal blood	54
16.02 00 00	Other prepared or preserved meat or meat offal	54
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	
80 00	Other	54
16.05 00 00	Crustaceans and molluscs, prepared or preserved	63
17.01 00 00	Beet sugar and cane sugar, in solid form	40
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
80 00	Other	45
17.04 00 00	Sugar confectionery, not containing cocoa	63
18.06 00 00	Chocolate and other food preparations containing cocoa	63

NAUCA	Description of goods	Rate of duty
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:	
02 00	Homogenised preparations of a kind used as infant food, put up in packings of a net capacity of not more than 250 g.	40
04 00	Prepared mixtures for the manufacture of bakers' and pastrycooks' wares	45
80 00	Other	54
19.03	00 00 Macaroni, spaghetti and similar products	54
19.05	00 00 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	54
19.07	00 00 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communi... wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	54
19.08	00 00 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	54
20.01	00 00 Vegetables and fruit prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	54
20.02	00 00 Vegetables prepared or preserved otherwise than by vinegar or acetic acid	54
20.03	00 00 Fruit preserved by freezing, containing added sugar	54
20.04	00 00 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	54
20.05	00 00 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	50

NAUCA	Description of goods	Rate of duty
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar or spirit:	
01 00	Homogenized preparations of a kind used as infant food, put up in packings of a net capacity not exceeding 250 g.	40
80 00	Other	54
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:	
02 00	Fruit nectars or juices	54
80 00	Other	54
21.02 00 00	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	63
21.03	Mustard flour and prepared mustard:	
02 00	Prepared mustard	45
21.04 00 00	Sauces; mixed condiments and mixed seasonings	54
21.05	Soups and broths, in liquid, solid, or powder form; homogenized composite food preparations:	
01 00	Homogenized preparations of a kind used as infant food, put up in packings of a net capacity not exceeding 250 g	40
80 00	Other	54
21.07	Food preparations not elsewhere specified or included:	
02 00	Powders for the preparation of table creams, jellies, ice cream and similar edible preparations, whether or not sweetened	45
80 00	Other	45
22.01 00 00	Waters, including spa waters and aerated waters; ice and snow	45
22.02 00 00	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	54

NAUCA	Description of goods	Rate of duty
22.03 00 00	Beer made from malt	63
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
80 00	Other	68
22.06 00 00	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	68
22.07 00 00	Other fermented beverages (for example, cider, perry and mead)	68
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
80 00	Other	54
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
01 00	Compound alcoholic preparations (known as "concentrated extracts")	54
02 00	Spirits (other than those of heading No. 22.08)	54
03	Spirits, whether or not aged:	
99	Other	54
80 00	Other	54
22.10 00 00	Vinegar and substitutes for vinegar	54
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	
80	Other:	
01	Preparations of a kind used in feeding dogs, cats, birds (except poultry) and fish	45
24.01 00 00	Unmanufactured tobacco; tobacco refuse	45

NAUCA	Description of goods	Rate of duty
24.02 00 00	Manufactured tobacco; tobacco extracts and essences	45
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
01	Hydroxides:	
01	Sodium hydroxide (caustic soda), solid	90
02	Sodium hydroxide in aqueous solution (soda lyes)	90
33.06 00 00	Perfumery, cosmetic and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	45
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:	
80 00	Other	45
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
03 00	Washing preparations; detergent preparations put up for retail sale	45
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:	
02 00	Polishes and creams for footwear; waxes for wooden floors	40
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:	
02	Soluble or roasted starches:	
99	Other	54
03 00	Glues	54
36.06 00 00	Matches (excluding Bengal matches)	54

NAUCA	Description of goods	Rate of duty
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloracetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives. coumarone-indene resins):	
05	In the primary forms referred to in Note 3 (c) and (d) to this Chapter:	
05	Straight tubes and pipes of PVC the greatest cross-sectional dimension of which is 400 mm. or less	40
06	Straight tubes and pipes of C-PVC the greatest cross-sectional dimension of which is 26 mm. or less	40
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
01	Articles of apparel and clothing accessories:	
99	Other	54
02	Carboys, demi-johns, bottles, flagons, flasks, boxes, pots, cases, sachets and the like, and bungs, stoppers, lids, caps and other similar closures:	
02	Sachets, flagons and the like, other than multilaminated or extruded cryovac sachets	40
03 00	Articles of tableware or kitchenware (dishes, cutlery, tablecloths, napkins, glasses, cups, etc.)	54
04 00	Household articles (bins, buckets, food boxes, etc.); sanitary or toilet articles (hand basins, baths, soap dishes, etc.) and furnishing articles (curtains, chair covers, etc.)	54
05 00	Chandeliers, lampshades, lanterns and similar articles for lighting, whether or not electrically equipped	54
06	Tubes, pipes and fittings therefor, rods, bars, profile shapes, mouldings, etc., other than those referred to in Note 3 to this Chapter:	
01	Tubes and pipes of PVC the greatest cross-sectional dimension of which is 400 mm. or less	45
02	Accessories of PVC the greatest cross-sectional dimension of which is 110 mm. or less	45
03	Tubes and pipes of C-PVC the greatest cross-sectional dimension of which is 26 mm. or less	45

NAUCA	Description of goods	Rate of duty
80	Other:	
09	Ashtrays, clothes-hooks, statuettes and other ornaments of a kind used indoors	54
99	Other	45
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:	
02	Rubber tyres and tyre cases for vehicles falling within Chapter 87 (other than those specified in 40.11 01 above), except for rubber tyres and tyre cases for use with agricultural machinery:	
02	For wheel-rims of a diameter of 25.4 cm. or more (No. 10) but not more than 38.1 cm. (No. 15)	40
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:	
01	Articles of apparel and clothing accessories:	
99	Other	45
42.01 00 00	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	54
42.02 00 00	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, toolcases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, or artificial plastic sheeting, of paperboard or of textile fabric	54
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:	
80 00	Other	54
42.05 00 00	Other articles of leather or of composition leather	54
43.03 00 00	Articles of furskin	63

NAUCA	Description of goods	Rate of duty
43.04	Artificial fur and articles made thereof:	
80 00	Other	63
44.13 00 00	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	45
44.19 00 00	Wooden beadings and mouldings, including moulded skirting and other moulded boards	45
44.20 00 00	Wooden picture frames, photograph frames, mirror frames and the like	54
44.23 00 00	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	45
44.24 00 00	Household utensils of wood	63
44.25 00 00	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood	45
44.27 00 00	Standard lamps, table lamps and other lighting fittings of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	63
44.28	Other articles of wood:	
80 00	Other	63
46.02 00 00	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	54
46.03 00 00	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah	63

NAUCA	Description of goods	Rate of duty
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:	
03 00	Continuous forms consisting of a sheet of paper, transversely folded and perforated at regular intervals	54
48.11 00 00	Wallpaper and linocrusta; window transparencies of paper	54
48.12 00 00	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	54
48.14 00 00	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	54
48.15	Other paper and paperboard, cut to size or shape:	
02	In strips or rolls, of a width of not more than 15 cm.:	
01	Toilet paper and kitchen paper	45
04	Adhesive paper	54
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:	
01 00	Forms and loose printed sheets, whether or not with an intermediate layer of carbon paper, comprising one or several copies	54
80 00	Other	45
48.19 00 00	Paper or paperboard labels, whether or not printed or gummed	45
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
80 00	Other	45
49. 03 00	Children's picture books and painting books	45

NAUCA	Description of goods	Rate of duty
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:	
80 00	Other	45
49.08	Transfers (Decalcomanias):	
01 00	Pressure-sealing or heat-sealing industrial transfers with a basis of transfer paper or the like	40
80 00	Other	45
49.09 00 00	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	63
49.10 00 00	Calendars of any kind, of paper or paperboard, including calendar blocks	63
49.11	Other printed matter, including printed pictures and photographs:	
80 00	Other	63
65.03 00 00	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	54
65.04 00 00	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	54
65.05 00 00	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	54
65.06	Other headgear, whether or not lined or trimmed:	
01	Safety helmets:	
01	Of plastic materials, whether or not reinforced with glass fibre or other materials	45
80 00	Other	54
66.01 00 00	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	45

NAUCA	Description of goods	Rate of duty
66.02 00 00	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	45
67.01 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	54
67.02 00 00	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	54
67.03 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	54
67.04 00 00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	54
68.10	Articles of plastering material:	
80 00	Other	45
69.08 00 00	Glazed setts, flags and paving, hearth and wall tiles	59
70.09	Glass mirrors (including rear-view mirrors), unframed framed or backed:	
80 00	Other	40
70.13 00 00	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	54
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains:	
80 00	Other	45

NAUCA	Description of goods	Rate of duty
70.20	Glass fibre (including wool.), yarns, fabrics, and articles made therefrom:	
02 00	Other glass fibre fabric (including trimmings) and articles of such fabrics	45
70.21 00 00	Other articles of glass	45
71.12 00 00	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	45
71.13 00 00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling in heading No. 71.12	45
71.14	Other articles of precious metal or rolled precious metal:	
80 00	Other	45
71.15 00 00	Articles consisting of, or incorporating, pearls precious or semi-precious stones (natural, synthetic or reconstructed)	45
71.16 00 00	Imitation jewellery	45
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	
01 00	Stoves, ranges and cookers, wood or gas burning	45
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	
80 00	Other	45
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables:	
01 00	Of electrolytic copper	40

NAUCA	Description of goods	Rate of duty
74.17 00 00	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	45
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	
80 00	Other	45
74.19	Other articles of copper:	
02 00	Decorative articles	45
76.12 00 00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	40
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	
80 00	Other	45
83.03 00 00	Armoured or reinforced safes, strong-boxes, strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	50
83.04 00 00	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	45
83.06 00 00	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal	45
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal, (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22):	
01 00	For electric lighting	45

NAUCA	Description of goods	Rate of duty
84.15	Refrigerators and refrigerating equipment (electrical or other):	
01	00 Refrigerators and freezers	45
90	Parts:	
01	01 Furniture	45
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery; fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	
02	00 Clothes washing and drying machinery of a dry linen capacity of not more than 10 kg.	45
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:	
01	00 Furniture specially designed for sewing machines	45
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors other than those of carbon:	
04	00 Ovens, hot-plates and electric cookers	45
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
90	Parts:	
02	02 Wooden cases and cabinets	45

NAUCA	Description of goods	Rate of duty
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:	
02	Fluorescent tubes, with a minimum power of 14 W and a maximum power of 215 W:	
01	Straight tubes, of a minimum power of 14 W and a maximum power of 215 W	50
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:	
01 00	Medium or high frequency amplifiers; synchronisers	45
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:	
01 00	Wire and cable of copper or of aluminium and their silicon, magnesium and manganese alloys, of a maximum capacity of 5 000 V, whether or not for telephones, (other than lacquered, enamelled or anodized co-axial cables and submarine wire and cable)	45
87.10 00 00	Cycles (including delivery tricycles), not motorized	45
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:	
02	Of the vehicles falling within heading No. 87.10:	
01	Frames, including forks and cranks; mudguards, chain guards; luggage racks; rims (of metal only); spokes	45
87.13 00 00	Baby carriages and parts thereof	45
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
01 00	Trailers and semi-trailers, for use as dwellings or for camping of the caravan type	54
80 00	Other	40

NAUCA	Description of goods	Rate of duty
92.12	Gramophone records and other sound or similar recordings: matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
02	Printed or recorded media for sound and similar recording:	
03	Scientific or educational records and tapes, other than those falling within sub-heading 92.12 02 02	40
99	Other	40
03	Printed and recorded media for image and sound recording, on tape of a width of 12 mm:	
02	Recorded, scientific or educational	40
99	Other	40
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:	
01 00	Wooden cabinets and cases	45
94.01 00 00	Chairs and other seats (other than those falling within heading No. 94.02) whether or not convertible into beds, and parts thereof	45
94.03 00 00	Other furniture and parts thereof	45
94.04 00 00	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	45
95.05 00 00	Worked tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials	45

NAUCA	Description of goods	Rate of duty
95.08	Worked vegetable and mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:	
80 00	Other	45
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom and brush making; paint rollers, squeegees (other than roller squeegees) and mops:	
80 00	Other	45
97.02 00 00	Dolls	45
97.03 00 00	Other toys; working models of a kind used for recreational purposes	45
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
03 00	Coin-operated games	54
04 00	Electronic games	54
80	Other:	
99	Other:	54
97.05 00 00	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	54
97.08 00 00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses; travelling menageries and travelling theatres	

NAUCA	Description of goods	Rate of duty
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:	
01 00	Ball-point pencils	40
80 00	Other	45
90	Parts:	
99	Other	45
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailor's and billiards chalks:	
01 00	Wooden pencils with a rigid protective coating	40
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:	
80 00	Other	54
98.11	00 00 Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	54
98.12	00 00 Combs, hair-slides and the like	54
98.14	00 00 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	54
98.16	00 00 Tailor's dummies and other lay figures; automata and other animated displays of a kind used in shop window dressing	45

Article 2. This Decree shall have effect for thirty days and its validity may be extended until such time as the Central American Tariff and Customs Council takes the appropriate decision.

Article 3. It shall come into force upon publication.

Done at the Office of the President of the Republic, San José, on the thirtieth day of September nineteen hundred and eighty-seven.

OSCAR ARIAS SANCHEZ

Minister of the Economy and Trade a.i.
ANTONIO BURGUES TERAN