
Fifth Session Tenth Parliament Republic of
Trinidad and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 5 of 2015

[L.S.]

AN ACT to give effect to the Partial Scope Trade Agreement between the Republic of Trinidad and Tobago and the Republic of Panama and for related matters

[Assented to 1st April, 2015]

WHEREAS the Governments of the Republic of Trinidad ^{Preamble} and Tobago and the Republic of Panama have entered into a partial scope trade agreement (hereinafter referred to as “the Agreement”) with the aim of strengthening the commercial and economic relations between the two countries:

And whereas the purpose of the Agreement is to promote through the expansion of trade in goods and services the harmonious development of the economic relations between the Republic of Trinidad and Tobago and the Republic of Panama; to contribute to the removal of barriers to trade; to enhance the development and expansion of trade; to strengthen cooperation activities in all areas relevant to trade; to provide fair conditions of competition for trade; and to develop mechanisms that facilitate investments of nationals in the respective territories:

And whereas the Government of the Republic of Trinidad and Tobago is obligated to give effect to the Agreement:

And whereas it is necessary, in order to give effect to the Agreement, to enact national legislation:

Enactment	ENACTED by the Parliament of Trinidad and Tobago as follows:
Short title	1. This Act may be cited as the Trinidad and Tobago Panama Partial Scope Trade Agreement Act, 2015.
Commencement	2. This Act comes into operation on such date as is fixed by the President by Proclamation.
Interpretation	3. In this Act— <div style="padding-left: 40px;">“Agreement” means the Partial Scope Trade Agreement between the Republic of Trinidad and Tobago and the Republic of Panama executed on 3rd October, 2013, which is set out in the Schedule;</div> <div style="padding-left: 40px;">“Minister” means the Minister to whom responsibility for trade is assigned.</div>
Provisions of the Agreement to have force of law	4. The provisions of the Agreement shall have the force of law in the Republic of Trinidad and Tobago.
President may grant tariff preferences	5. (1) The President may, by Order grant the tariff preferences set out in Annex B of the Agreement to goods originating in Panama as listed in Annex B of the Agreement. (2) The preferential treatment under subsection (1) shall apply only to goods which satisfy the requirements of Annex C of the Agreement.

6. (1) Where any amendment to the Agreement is accepted <sup>Minister to amend
Schedule</sup> by the Government of the Republic of Trinidad and Tobago, the Minister may, by Order, amend the Schedule by including therein the amendment so accepted.

(2) An Order made under this section may contain such consequential, supplemental or ancillary provisions as appear to the Minister to be necessary or expedient for the purpose of giving effect to the accepted amendment and without prejudice to the generality of the foregoing, may contain provisions amending references in this Act to specific provisions of the Agreement.

(3) An Order made under this section shall be subject to affirmative resolution of Parliament.

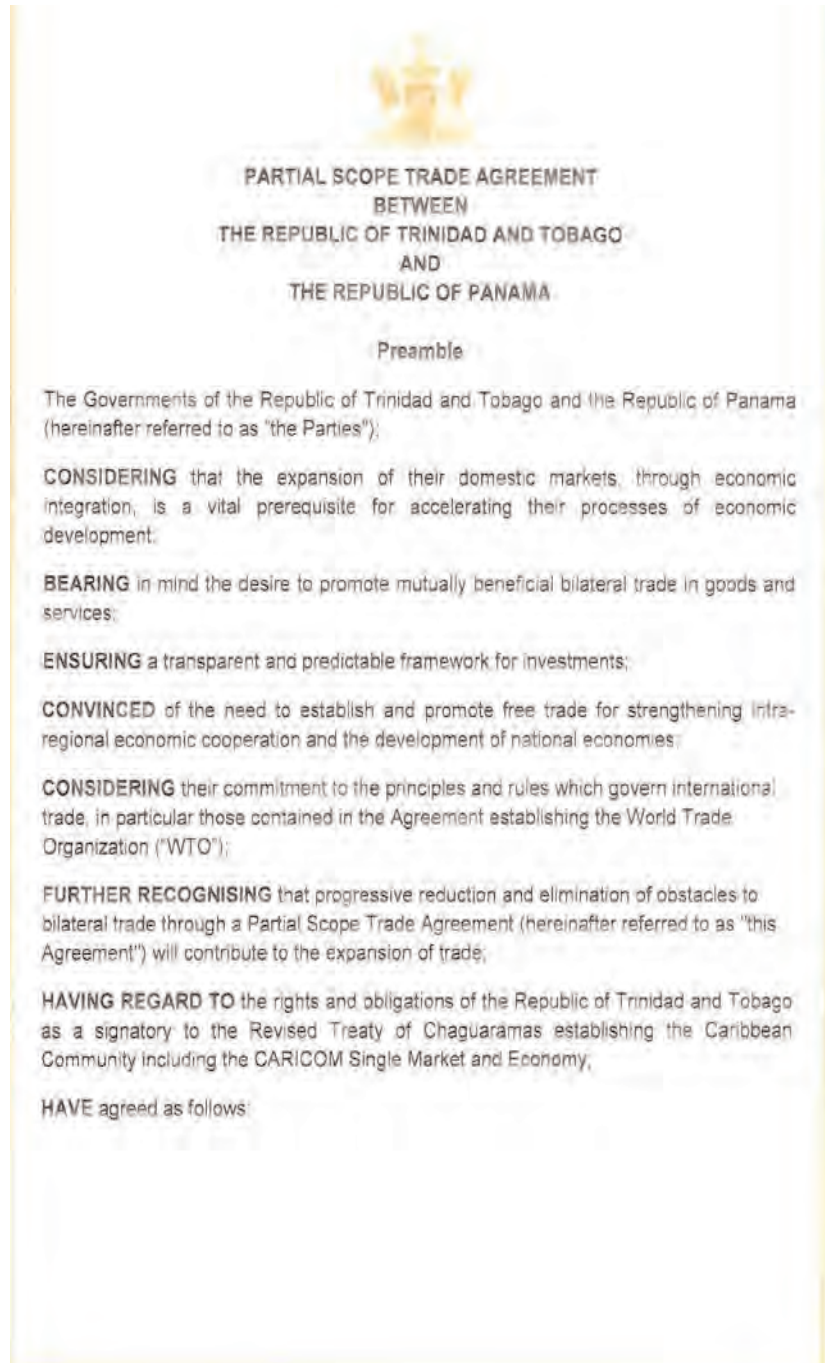
(4) Where the Schedule is amended pursuant to this section, any reference in this Act or any other instrument to the Agreement shall, unless the context so requires, be construed as a reference to the Agreement as so amended.

7. (1) The Minister may make Regulations for giving effect to ^{Regulations} the purposes and provisions of the Agreement.

(2) Regulations made under this section shall be subject to negative resolution of Parliament.

SCHEDULE

(Section 3)



PART I: GENERAL PROVISIONS**Article I
Establishment of a Partial Scope Trade Agreement**

The Parties agree to establish a partial scope trade agreement in accordance with the provisions of this Agreement and with the relevant agreements of the WTO to strengthen the commercial and economic relations between the Parties.

**Article II
Objectives**

The objectives of this Agreement are to:

- (a) promote through the expansion of trade in goods and services the harmonious development of the economic relations between the Parties;
- (b) contribute to the removal of barriers to trade;
- (c) enhance the development and expansion of trade;
- (d) strengthen cooperation activities in all areas relevant to trade between the Parties;
- (e) provide fair conditions of competition for trade between the Parties; and
- (f) develop mechanisms that facilitate investments of nationals of a Party in the territory of the other Party.

**Article III
Definitions and Interpretation**

1. For the purpose of this Agreement:

"**goods of a Party**" mean originating goods as defined in Article 2 of Annex C of this Agreement;

"**measure**" includes any law, regulation, rule, procedure, decision, administrative action or any other form which may be applied to goods and services;

"**tariffs**" mean any customs or import duty and a charge of any kind imposed in connection with the importation of goods, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the General Agreement on Tariffs and Trade 1994 (GATT 1994), in respect to like domestic products;
- (b) safeguard duty;
- (c) any antidumping or countervailing duty applied pursuant to a Party's domestic law, and
- (d) any fees or other charges in connection with importation commensurate with the cost of services rendered;

"the Commission" means the Joint Administration Commission referred to in Article XXIII;

"trade in services" means providing a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to the service consumer of the other Party;
- (c) by a service supplier of a Party through commercial presence in the territory of the other Party;
- (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party.

2. The periods referred to in this Agreement shall be counted in calendar days from the day following the act or fact to which they refer. However, if the period begins or ends on a non working day, the period shall be deemed to be starting or expiring on the following working day.

3. Any reference to the Marrakesh Agreement Establishing the World Trade Organization (WTO Agreement), shall include any successor agreements to which both Parties are party.

Article IV Scope and Coverage

Except as otherwise provided, this Agreement applies to trade in goods, services and investments of a Party.

PART II: TRADE IN GOODS**Article V****Elimination of Tariffs**

1. The Parties hereby agree to establish this Agreement for the purpose of free movement of goods between their countries through elimination or reduction of tariffs in accordance with the provisions of Annexes A and B of this Agreement.
2. On the request of either Party, the Parties shall consult to consider the improvement of treatment set out in their Schedules to Annexes A and B of this Agreement or to include new products to these Annexes.
3. An agreement between the Parties to amend the Schedule for the elimination or reduction of a tariff on a good or to include new products for elimination of tariffs shall supersede any import duty or phasing category determined, pursuant to the Schedules to Annexes A and B of this Agreement for such good when approved by each Party in accordance with its applicable legal procedures.
4. The Parties agree that in accordance with the functions assigned to the Joint Commission in Article XXII), upon the request of either Party, the Joint Commission may meet with the purpose of amending the Schedule for the elimination of a tariff or for including other goods into Annexes A and B of this Agreement.
5. The Parties agree that three (3) years after the entry into force of this Agreement, they shall through the Commission, consider further steps in the process of liberalisation of the trade between the Parties in respect of this Part of the Agreement.

Article VI**National Treatment**

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994.

Article VII**Rules of Origin**

Goods covered by the provisions of this Agreement shall be eligible for tariff reductions provided they satisfy the Rules of Origin as set out in Annex C of this Agreement.

Article VIII
Import and Export Restrictions

Except as otherwise provided in this Agreement and in accordance with Article XI of GATT 1994 neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party, or on the exportation or sale for export of any good destined for the territory of the other Party.

Article IX
Import Licensing

Neither Party may adopt or maintain a measure that is inconsistent with the WTO Agreement on Import Licensing Procedures.

Article X
Consular Fees

Upon entry into force of this Agreement, neither Party shall require consular fees nor consular formalities for originating goods of the other Party.

Article XI
Agricultural Export Subsidies

1. The Parties share the long term objective of establishing a fair and market-oriented agriculture trading system through the reductions of export subsidies with a view to their phasing out, elimination or substantial reduction of trade distorting domestic support measures and substantial improvements in market access with operationally effective special and differential treatment for developing countries under the aegis of the WTO.

2. The Parties agree to work towards the conclusion of the agriculture negotiations within the WTO to secure the elimination of export subsidies.

Article XII
Bilateral Safeguard Measures

1. Either Party may apply temporary bilateral safeguard measures if

- (a) imports of products from any Party are made in such quantities that such products cause or threaten to cause serious injury to the domestic industry producing like or directly competitive products of the importing country; or
 - (b) it is necessary to redress balance of payment deficits or to protect the external financial position of the importing country.
2. A Party shall promptly notify the other Party, in writing on:
 - (a) initiating a safeguard proceeding under this Article;
 - (b) making a finding of serious injury, or threat thereof, caused by increased imports under paragraph 1(a); and
 - (c) taking a decision to apply or extend a safeguard measure.
3. Safeguard measures shall consist of the temporary suspension of the tariff reductions and the reinstatement of the Most Favoured Nation duties for the specific product.
4. Safeguard measures shall be applied for an initial period of no longer than one year. This term may be renewed for an additional year, if the causes that prompted the imposition of the safeguard measure persist.
5. The importing country seeking to impose or renew any safeguard measure shall request a meeting of the Commission in order to have consultations on the imposition or renewal of such measures.
6. Safeguard measures adopted under this Article shall not be subject to the WTO Dispute Settlement provisions.

Article XIII
Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of the GATT 1994 and the WTO Agreement on Safeguards and any other successor agreement which shall exclusively govern global safeguard actions.
2. Safeguard measures adopted under this Article shall be subject to the WTO Dispute Settlement provisions.

3. A Party may not adopt or maintain with respect to the same good at the same time a
- (a) Bilateral Safeguard Measure and
 - (b) Global Safeguard Measure pursuant to Article XIX of the GATT 1994 and the WTO Agreement on Safeguards.

Article XIV
Antidumping and Countervailing Measures

1. The WTO Agreement on Subsidies and Countervailing Measures and the WTO Agreement on the Implementation of Article VI of the GATT 1994 shall govern the rights and obligations of the Parties in respect of the application of antidumping and countervailing measures.
2. Measures adopted under this Article shall be subject to the WTO Dispute Settlement provisions.

Article XV
Technical Barriers to Trade

1. The Parties affirm their existing rights and obligations under the WTO Agreement on Technical Barriers to Trade (TBT Agreement).
2. The provisions of this Article apply to the preparation, adoption and application of all standards, technical regulations and conformity assessment procedures, including those related to accreditation systems of national, local government and non-governmental bodies that may affect the trade in goods between the Parties.
3. The Parties shall strengthen their cooperation in the field of standards, technical regulations, conformity assessment, accreditation and metrology systems, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.
4. The bilateral cooperation shall include opportunities to promote technical cooperation between regulatory agencies such as, information sharing and internship and training programs to facilitate the acceptance of technical regulations and conformity assessment procedures and negotiating mechanisms such as equivalence and mutual recognition arrangements.
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5. Where a particular problem related to standards, technical regulations and conformity assessment procedures, that may affect trade between the Parties arises, the Parties shall inform and consult each other as early as possible, with a view to reaching a mutually agreed solution.

6. To facilitate the implementation of this Article and cooperation between the Parties, each Party shall designate a TBT Coordinator, who will be responsible for coordination with stakeholders in the territory of the Party and communicate with the Coordinator of the other Party in all matters relating to this Article.

Article XVI

Sanitary and Phytosanitary Measures

1. The Parties affirm their existing rights and obligations under the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement).

2. The Parties agree to facilitate the cooperation in the field of the SPS Agreement between them and to promote and develop trade of animals, animal products, plants, plant products, and food products, preventing the introduction or spread of pest or disease, and to enhance plant and animal health and food safety.

3. The Parties agree to exchange information on the application of sanitary and phytosanitary measures such as: regulations, standards, procedures, models of certification and technologies related to animal and plant quarantine, food safety, biosafety, biosecurity, risk management and international standards. Both Parties agree to exchange information and experiences on the implementation of the SPS Agreement and the international standards, guidelines and recommendations developed by the International Office of Epizootics, the International Plant Protection Convention and the Codex Alimentarius.

4. To facilitate the implementation of this Article and cooperation between the Parties, each Party shall designate a SPS Coordinator, who will be responsible for coordination with stakeholders in the territory of the Party and communicate with the Coordinator of the other Party in all matters relating to this Article.

Article XVII

Customs Valuation

On matters related to customs valuation, the Parties shall be governed by Article VII of GATT 1994 and the WTO Agreement on the Implementation of Article VII of GATT 1994.

PART III: TRADE FACILITATION**Article XVIII
Objectives and Principles**

1. With the objectives of facilitating trade under this Agreement and of cooperating to pursue trade facilitation initiatives on a bilateral basis, each Party shall administer its import and export procedures and measures for goods traded under this Agreement on the basis that, to the extent possible

- (a) procedures be efficient to reduce costs for importers and exporters and simplified where appropriate to achieve such efficiency; and
- (b) entry procedures are transparent to ensure predictability for importers and exporters.

2. The Parties shall encourage cooperation, technical assistance and the exchange of information, including information on best practices, for the purpose of promoting the application of and compliance with the trade facilitation measures agreed upon under this Agreement and those agreed upon by the Parties under the guidance of the World Trade Organization and United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT).

**Article XIX
Specific Provisions to Promote Cooperation**

1. The Parties recognize that technical cooperation is fundamental to facilitating compliance with the obligations set forth in this Agreement and for reaching a better degree of trade facilitation.

2. The Parties agree to develop a Technical Cooperation Work Program on trade facilitation matters for the purpose of facilitating compliance with the obligations set forth in this Agreement, on the basis of mutually decided terms relating to issues such as the scope, timing and cost of cooperative measures.

**Article XX
Technical Cooperation Work Program**

1. With reference to the Technical Cooperation Work Program referred to in Article XIX and with the objective of developing further steps to facilitate trade under this

Agreement, the Parties shall consider the inclusion of elements such as:

- (a) the use of automated systems to improve the cross border exchange of trade documentation between both Parties;
- (b) exchange of vessel registry data;
- (c) transshipment of goods;
- (d) goods in international transit; or
- (e) commercial practices.

2. The Parties may periodically review the Work Program referred to in paragraph 1 to decide on new cooperation actions and new measures that might be needed to promote application of the trade facilitation obligations and principles.

3. The Parties shall review relevant international initiatives on trade facilitation, including the Compendium of Trade Facilitation Recommendations, developed by the United Nations Conference on Trade and Development and the World Bank to identify areas where further joint action would facilitate trade between the Parties and promote shared multilateral objectives.

PART IV: TRADE IN SERVICES

Article XXI

Future Liberalization

1. The Parties recognize the importance of trade in services for the development of their respective economies and agree to continue negotiations on the basis of their commitments under the WTO General Agreement on Trade in Services (GATS).

2. The Parties agree to liberalize progressively trade in services in selected sectors of economic interest including Travel and Tourism; Information, Communication and Telecommunication (ICT); Maritime Transport; Financial Services; Education Services; Construction Services; Recreational Services; Health, Wellness and related Services; Cultural Services; Sporting Services; Energy Services; Port Services; Distribution Services; Research and Development Services; Transport Services; and Computer Services and related services.

3. In addition, the Parties agree to identify mechanisms, for the development of trade in services that enable the development and strengthening of such activities at the bilateral level.

4. The Parties agree, within two (2) years of the date of entry into force of this Agreement, to negotiate the committed sectors and the disciplines that shall apply to them.

PART V: INVESTMENT

Article XXII Future Negotiations

1. The Parties recognize the importance of investment in their economies and note that the promotion and protection of investment of investors of either Party in the territory of the other Party should be covered in a separate bilateral investment treaty.
2. The Parties agree to pursue negotiations for the conclusion of a bilateral investment treaty within one year of the date of entry into force of this Agreement.

PART VI: INSTITUTIONAL ARRANGEMENTS

Article XXIII Joint Administration Commission

1. The Parties hereby establish the Joint Administration Commission which shall comprise the Ministers responsible for International Trade or a representative of Ministerial rank of both Parties.
2. The Commission shall:
 - (a) supervise the implementation and administration of this Agreement;
 - (b) review the general functioning of this Agreement;
 - (c) oversee the further elaboration of this Agreement;
 - (d) instruct and supervise the work of all bodies (Committees/subcommittees/working groups) that may be established under this Agreement and where appropriate, adopt their decisions and recommendations;
 - (e) resolve any dispute concerning the interpretation, application or noncompliance with this Agreement which may be referred to it by the Parties in accordance with the Dispute Settlement Procedures as contained in Annex D of this Agreement;

- (f) carry out any other function which may be assigned to it by the Parties; and
- (g) consider any other matter that may affect the operation of this Agreement.

3. The Commission shall meet at least once a year upon the written request of either Party and as required and agreed by members of the Commission, alternately in Trinidad and Tobago and Panama or by any technological means available, as required and agreed by the Commission.

4. The Commission may establish and delegate responsibility to committees, sub-committees and working groups to assist in the execution of its functions under this Agreement.

Article XXIV Agreement Coordinators

1. Each Party shall appoint an Agreement Coordinator and notify the other Party within sixty (60) days following the entry into force of this Agreement.

2. The Agreement Coordinators shall jointly:

- (a) monitor the work of all bodies established under this Agreement;
- (b) recommend to the Commission the establishment of such bodies as they consider necessary to assist the Commission;
- (c) coordinate preparations for Commission meetings;
- (d) follow up on any decision taken by the Commission, as appropriate;
- (e) receive all notifications and information provided pursuant to this Agreement and, as necessary, facilitate communications between the Parties on any matter covered by this Agreement; and
- (f) consider any other matter that may affect the operation of this Agreement as mandated by the Commission.

3. The Coordinators shall meet prior to the annual meeting of the Commission referred to in Article XXIII, and as otherwise required and agreed, by any technological means available.

Article XXV
Settlement of Disputes

Any dispute that may arise in connection with the interpretation, application or noncompliance with the provisions of this Agreement, shall be submitted to the procedure established in Annex D of this Agreement.

Article XXVI
General Exceptions

Nothing in this Agreement shall prevent any Party from adopting measures according to Article XX and Article XXI of the GATT 1994 and Articles XIV and XIV *bis* of GATS.

Article XXVII
Amendments

1. Any modification of this Agreement shall be agreed upon by both Parties in writing.
2. The modifications agreed upon shall enter into force after their approval according to the applicable legal procedures of each Party and shall be made a part of this Agreement.

Article XXVIII
Annexes, Appendices and Footnotes

The Annexes, Appendices and footnotes hereto constitute an integral part of this Agreement.

Article XXIX
Entry into Force

This Agreement shall enter into force on the thirtieth day after the day on which the countries have exchanged their ratification instruments certifying that the procedures and legal formalities have been concluded.

**Article XXX
Termination**

This Agreement may be terminated by either Party by giving notice in writing. It shall cease to be in force six (6) months after the date of receipt of that notice.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE in duplicate at *Panama City*, this 3rd day of *October 2013*, in the English and Spanish languages, each version being equally authentic.



FOR THE REPUBLIC
OF TRINIDAD AND TOBAGO



FOR THE REPUBLIC OF PANAMA

ANNEX A

Panama's List of Products for Trinidad and Tobago

Explanatory Notes to Annex A

- (a) The tariff preferences on the products included in Annexes A and B shall be determined on the basis of the applied Most Favored Nation (MFN) tariff.
- (b) Where an HS numerical code is qualified by the term, "Ex", the associated preferential treatment applies only to products falling under the specific description.
- (c) In the event of phased reduction of duties, the duties on products listed in the Annexes shall be removed in equal annual stages beginning on the date of entry into force of this Agreement. Such products shall be duty-free effective on the anniversary date¹ in the last year of the phased period indicated in the respective Annex.

¹ "anniversary date" means the anniversary date of the entry into force of the Agreement.

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
17041000	1704.10.00	Chewing gum, whether or not sugar-coated	15%	100%
18061000	1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	10%	100%
18062000	1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings holding more than 2 kg	15%	100%
18063210	1806.32.00	Hard caramels covered chocolate	5%	100%
18063220	1806.32.00	Boiled sweets and pastilles	5%	100%
18063230	1806.32.00	Dietetic products containing 50% or more by weight of cocoa	5%	100%
18063290	1806.32.00	Other	5%	100%
19042010	1904.20.00	Flakes, cones and the like obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled maize (corn) flakes	10%	100%
19042090	1904.20.00	Other	10%	100%

¹ The preferential treatment will be granted according to the codes and descriptions of the country which confers the concession.

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
19049090	1904.90.00	Other	15%	100%
19059010	1905.90.90	Communion wafers	Free	100%
20081110	2008.11.00	Roasted	10%	100%
20081120	2008.11.00	Peanut butter	10%	100%
20081190	2008.11.00	Other	10%	100%
20081911	2008.19.90	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	10%	100%
20081912	2008.19.10	Mixtures, in which groundnuts are the main ingredient by weight	10%	100%
20081913	2008.19.90	Glazed Almonds	Free	100%
20081919	2008.19.90	Other	15%	100%
20081921	2008.19.90	Of toasted almonds, with no added sugar or other sweetener	Free	100%
20081922	2008.19.90	Of sesame seeds, toasted	10%	100%
20081929	2008.19.90	Other	15%	100%
20081990	2008.19.90	Other	10%	100%
20083000	2008.30.10 2008.30.20 2008.30.90	Citrus fruit	15%	100%
20089930	2008.99.20	Other, of tropical fruits	15%	100%

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
21023000	2102.30.00	Prepared baking powders	10%	100%
21033020	2103.30.20	Prepared mustard	10%	100%
22011020	2201.10.20	Aerated water	10%	100%
22019010	2201.90.90	Ice and snow	10%	100%
22019020	2201.90.10	Drinking water	10%	100%
22019090	2201.90.10	Other	15%	100%
22019090	2201.90.90	Other	15%	100%
22060011	2206.00.90	With an alcoholic strength of 20% or less by volume	15%	10 years
22060019	2206.00.90	Other	15%	10 years
22060020	2206.00.90	Cider	15%	10 years
22060030	2206.00.90	Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, and with an alcoholic strength of not more than 5.0% by volume	15%	10 years
22060040	2206.00.90	Other fermented beverages based on apples with an alcoholic strength of not more than 20% by volume	15%	10 years
22060091	2206.00.90	With an alcoholic strength of over 20% by volume	15%	10 years

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
22060099	2206.00.10	Other	15%	10 years
22060099	2206.00.90	Other	15%	10 years
22089011	2208.90.90	"Tequila" and "mescal" (in original containers for retail sale)	10%	25%
22089012	2208.90.90	Other, with an alcoholic strength of over 60° GL (in original containers for retail sale)	15%	25%
22089049	2208.90.90	Other	15%	25%
22089091	2208.90.90	With an alcoholic strength of no more than 20% (in original container for retail sales)	15%	25%
22089092	2208.90.90	Concentrates for the industrial preparation of alcoholic beverages	15%	25%
22089099	2208.90.10 2208.90.20	Other	15%	25%
22089099	2208.90.90	Other	15%	25%
27081000	2708.10.00	Pitch	10%	100%
27101992	2710.19.83	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	10%	10 years
27101993	2710.19.83	Nationally produced lubricating oils	15%	10 years
27101995	2710.19.83	Lubricating greases	5%	10 years

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
27132000	2713.20.00	Petroleum bitumen	10%	100%
27139000	2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	100%
27141000	2714.10.00	Bituminous or oil shale and tar sands	10%	100%
27149000	2714.90.10 2714.90.20	Other	10%	100%
27150090	2715.00.90	Other	10%	100%
28041000	2804.10.00	Hydrogen	5%	100%
28043000	2804.30.00	Nitrogen	5%	100%
28044000	2804.40.00	Oxygen	15%	50%
30042010	3004.20.30	For veterinary use	Free	100%
30042090	3004.20.40	Other	Free	100%
32100011	3210.00.10	Water or distempers	6%	50%
32100019	3210.00.20	Other	6%	50%
32100021	3210.00.30	For leather	6%	100%
32100022	3210.00.40	Insulating materials for electrical installations	6%	100%
32100023	3210.00.50	For artists	6%	100%

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
32100029	3210.00.60	Other	6%	100%
32129021	3212.90.20	Dyes of the household type for dyeing textiles of a kind manufactured in Panama (excluding natural indigo for washing)	6%	100%
32129022	3212.90.20	Dyes of the household type for dyeing footwear of a kind manufactured in Panama	6%	100%
32129023	3212.90.20	Dyes of the household type not manufactured in Panama	6%	100%
32129029	3212.90.20	Other	6%	100%
34022021	3402.20.40	Preparations for pre-washing or soaking; bleaching agents for clothes	5%	10 years
36050000	3605.00.10 3605.00.20 3605.00.30 3605.00.40	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15%	100%
39172111	3917.21.00	For "Tetra pack" containers	Free	100%
39172119	3917.21.00	Other	15%	50%
39172120	3917.21.00	With a diameter not exceeding 4 inches, except for irrigation systems	10%	50%
39172130	3917.21.00	Specially for irrigation systems	Free	100%

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PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39172190	3917.21.00	Other	6%	100%
39172211	3917.22.00	For "Tetra pack" containers	Free	100%
39172219	3917.22.00	Other	15%	50%
39172220	3917.22.00	With a diameter not exceeding 4 inches, except for irrigation systems	6%	100%
39172230	3917.22.00	Specially for irrigation systems	Free	100%
39172290	3917.22.00	Other	10%	100%
39172311	3917.23.00	For "Tetra pack" containers	Free	100%
39172319	3917.23.00	Other	15%	50%
39172320	3917.23.00	With a diameter not exceeding 4 inches, except for irrigation systems	6%	10 years
39172330	3917.23.00	Specially for irrigation systems	Free	100%
39172390	3917.23.00	Other	6%	10 years
39172911	3917.29.00	For "Tetra pack" containers	Free	100%
39172919	3917.29.00	Other	15%	50%
39172920	3917.29.00	Specially for irrigation systems	Free	100%
39172990	3917.29.00	Other	11%	100%
39173210	3917.32.10	Sausage casings	Free	100%
39173220	3917.32.10	Specially for irrigation systems	Free	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39173290	3917.32.10	Other	6%	100%
39232920	3923.29.00	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	Free	100%
39232940	3923.29.00	Silo bags or other bags used for ensilage (other than bags for refuse or gardening waste)	Free	100%
39233010	3923.30.90	Transparent carboys made of polycarbonate or PET, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres)	Free	100%
39233020	3923.30.90	Babies' feeding bottles	Free	100%
39233030	3923.30.90	Feeding bottles for rearing calves	5%	100%
39233040	3923.30.90	Sterilised carboys	Free	100%
39233050	3923.30.90	Bottles, flasks and similar articles for cosmetics	Free	100%
39233060	3923.30.90	Preforms made of PET	Free	100%
39235010	3923.50.10	Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles	Free	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39235040	3923.50.10	Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes, and reducing lids	Free	100%
39235090	3923.50.10	Other	15%	10 years
39241010	3924.10.10	Disposable plates	15%	10 years
39241020	3924.10.10	Disposable cups of 6 to 14 ounces	15%	10 years
39241030	3924.10.10	Disposable spoons and forks	15%	10 years
39241040	3924.10.10	Decorative trays, containers with "Tupperware" type press-on lids	10%	10 years
39241051	3924.10.20	For "Tetra pack" containers	Free	100%
39241059	3924.10.20	Other	15%	100%
39249011	3924.90.10	Clothes pegs	15%	10 years
39249012	3924.90.10	Clothes hangers	15%	10 years
39249013	3924.90.10	Water buckets and washbowls	5%	10 years
39249015	3924.90.10	Rubbish bins and waste paper baskets, laundry baskets and similar items	5%	10 years
39249016	3924.90.90	Sponges and scourers	10%	25%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39249019	3924.90.90	Other	5%	100%
39249021	3924.90.90	Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures	10%	100%
39249029	3924.90.90	Other	6%	100%
39249090	3924.90.20	Other	6%	100%
39249090	3924.90.90	Other	6%	100%
39251000	3925.10.10 3925.10.90	Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres	3%	100%
39253010	3925.30.00	Screens and sheets made of plastic suitable for protecting against insects	Free	100%
39253020	3925.30.00	Vinyl cords for screens and windows	10%	100%
39253031	3925.30.00	Blinds, including Venetian blinds	6%	10 years
39253039	3925.30.00	Parts	Free	100%
39253040	3925.30.00	Curtains for cold rooms	3%	100%
39253090	3925.30.00	Other	6%	100%
39259010	3925.90.90	Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be	6%	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
		permanently attached or built in during construction		
39259020	3925.90.10	Bars, rods, sticks, profiles, mouldings and beadings	Free	100%
39259020	3925.90.90	Bars, rods, sticks, profiles, mouldings and beadings	Free	100%
39259040	3925.90.90	PVC sheets shaped like wooden tongue-and-groove boards	10%	100%
39259050	3925.90.90	Translucent plastic sheets containing glass fibre, flat or corrugated	10%	100%
39259060	3925.90.90	Acrylic sheets	10%	10 years
39259070	3925.90.90	Floors and grids (grates) for pig pens	3%	100%
39259090	3925.90.20	Other	6%	100%
39259090	3925.90.90	Other	6%	100%
39261000	3926.10.00	Office or school supplies	6%	100%
39262011	3926.20.00	Cloaks	5%	100%
39262019	3926.20.00	Other	5%	100%
39262021	3926.20.00	Workers' protective clothing	6%	100%
39262029	3926.20.00	Other	6%	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39262030	3926.20.00	Belts	6%	100%
39262090	3926.20.00	Other	6%	100%
39269030	3926.90.90	Diving suits and respirators, including ear muffs	6%	100%
39269050	3926.90.90	Seat covers and protective linings for furniture and vehicles	15%	50%
39269060	3926.90.90	Hand fans	6%	100%
39269070	3926.90.90	Geomembranes and geogrids for filtering or containing earth or for agricultural use	Free	100%
39269080	3926.90.90	Accessories for decorative panels or racks (for exhibitors), special clothes hangers (used in commercial premises)	5%	100%
39269091	3926.90.90	Moulded flexible foam for making chairs	Free	100%
39269092	3926.90.90	Meshes for ponds	10%	100%
39269093	3926.90.90	Air curtains for cold rooms	Free	100%
39269094	3926.90.90	Bow ties, shapers, stays, clips for attaching labels	Free	100%
39269095	3926.90.90	Boot and shoe lasts	Free	100%
39269098	3926.90.90	Drinking and feeding troughs for animals	3%	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
39269097	3926.90.90	Plastic meshes for candle holders	6%	100%
39269098	3926.90.90	Rooting and germinating trays and support or anchor clamps for horticultural use	Free	100%
39269099	3926.90.40 3926.90.70	Other	6%	100%
39269099	3926.90.90	Other	6%	100%
48025621	4802.56.10	Not printed, in squared or rectangular sheets of 50.8 cm or more one side and of 76.2 cm or more on the other side, not folded (not less than 20" x 30")	Free	100%
48025629	4802.56.10	Other, not folded	10%	25%
48025631	4802.56.10	Not printed, in squared or rectangular sheets of 50.8 cm or more one side and of 76.2 cm or more on the other side, not folded (not less than 20" x 30")	Free	100%
48025639	4802.56.10	Other, not folded	15%	25%
48025641	4802.56.10	Not printed, in squared or rectangular sheets of 50.8 cm or more one side and of 76.2 cm or more on the other side, not folded (not less than 20" x 30")	Free	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
48025649	4802.56.10	Other, not folded	10%	25%
48171010	4817.10.00	without printed indications	15%	25%
48171020	4817.10.00	with printed indications	15%	25%
48184010	4818.40.20	Napkins, whether or not for adults (Article 80, Law 8-2010)	5%	100%
48184020	4818.40.10	Sanitary towels (Sanitary napkins)	15%	100%
48184030	4818.40.10	Tampons	15%	100%
48203010	4820.30.00	Accordion files	15%	50%
48203020	4820.30.00	Ring binders (portfolios) (1-10)	10%	50%
48203031	4820.30.00	Of the hanging type	15%	50%
48203032	4820.30.00	Presentation types, other than manila	15%	50%
48203039	4820.30.00	Other (1-10)	10%	50%
48203040	4820.30.00	Document covers, other than book covers (1-10)	10%	50%
48203090	4820.30.00	Other	15%	50%
48211020	4821.10.00	Twin check labels for photographic development	Free	100%
48234010	4823.40.00	For horse racing docket vending machines	5%	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
48234090	4823.40.00	Other	Free	100%
48239095	4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	15%	100%
48239096	4823.90.30	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	15%	100%
49100011	4910.00.00	With educational illustrations	Free	100%
49100020	4910.00.00	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15%	10 years
49100030	4910.00.00	Compound or perpetual calendars	15%	10 years
61099010	6109.90.10	White and not printed	10%	10 years
61099090	6109.90.10	Other	10%	10 years
68042200	6804.22.00	Of other agglomerated abrasives or of ceramics	3%	100%
68101100	6810.11.00	Building blocks and bricks	10%	100%
68109910	6810.99.10	Statuettes and other ornamental articles	15%	100%
69041010	6904.10.00	Of earthenware	10%	25%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
69041090	6904.10.00	Other	10%	100%
69049010	6904.90.10	Of earthenware	10%	25%
69049010	6904.90.90	Of earthenware	10%	25%
69049090	6904.90.10	Other	10%	100%
69049090	6904.90.90	Other	10%	100%
69051000	6905.10.00	Roofing tiles	10%	25%
69059010	6905.90.00	Of earthenware, whether or not glazed, enamelled or varnished	15%	25%
69059091	6905.90.00	Of porcelain or faience	15%	100%
69059099	6905.90.00	Other	15%	100%
69071010	6907.10.10	Of earthenware	10%	25%
69071020	6907.10.20	Stoneware	10%	100%
69071090	6907.10.20	Other	10%	100%
69081010	6908.10.10	Of earthenware	10%	25%
69081090	6908.10.10	Other	10%	100%
73083000	7308.30.00	Doors, windows and their frames and thresholds	10%	25%
73129000	7312.90.00	Other	10%	25%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
73231090	7323.10.20 7323.10.90	Other	5%	25%
74040000	7404.00.00	COPPER WASTE AND SCRAP	10%	100%
76101010	7610.10.00	Frames for doors and windows and thresholds for doors	10%	25%
76101020	7610.10.00	Doors and windows, with or without glass	15%	25%
76101090	7610.10.00	Other	10%	25%
82080000	8206.00.10 8206.00.90	TOOLS OF TWO OR MORE OF THE HEADING NOS. 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	10%	100%
84148000	8414.80.00	Other	3%	100%
84439910	8443.99.00	Other auxiliary machines	3%	100%
84439920	8443.99.00	Parts of printing machines for printing plates, characters, inkjet and other printing components	Free	100%
84439930	8443.99.00	Parts of printing machines that can connect to a network	Free	100%
84439940	8443.99.00	Parts of facsimile machines	Free	100%
84439990	8443.99.00	Other	15%	100%
85043100	8504.31.00	Power less than or equal to 1kv	3%	100%

ANNEX A

LIST OF PRODUCTS FROM TRINIDAD AND TOBAGO
ON WHICH PANAMA WILL GRANT PREFERENTIAL TREATMENT¹

PANAMA CODE	COMMON EXTERNAL TARIFF	PANAMA DESCRIPTION	RATE OF DUTY	PREFERENCE
85045000	8504.50.00	Other Inductors	Free	100%
85371000	8537.10.00	For a voltage not exceeding 1 000 V	10%	100%
85444200	8544.42.00	Fitted with connectors	10%	100%
94054010	9405.40.00	Searchlights or spotlights of any kind	15%	100%
94054020	9405.40.00	Other, of plastic	10%	100%
94054030	9405.40.00	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	100%
94054041	9405.40.00	Of porcelain or faience	15%	100%
94054049	9405.40.00	Other	10%	100%
94054050	9405.40.00	Other, of base metal	10%	100%
94054090	9405.40.00	Other	15%	100%

ANNEX B**Trinidad and Tobago's List of Products for Panama****Explanatory Notes to Annex B**

- (a) The tariff preferences on the products included in Annexes A and B, shall be determined on the basis of the applied Most Favored Nation (MFN) tariff.
- (b) Where an HS numerical code is qualified by the term, "Ex", the associated preferential treatment applies only to products falling under the specific description.
- (c) In the event of phased reduction of duties, the duties on products listed in the Annexes shall be removed in equal annual stages beginning on the date of entry into force of this Agreement. Such products shall be duty-free effective on the anniversary date² in the last year of the phased period indicated in the respective Annex.

² "anniversary date" means the anniversary date of the entry into force of the Agreement.

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
0104.10.10	01041010	For breeding	Free	100%
0104.20.10	01042010	For breeding	Free	100%
0105.11.10	01051110	For breeding	Free	100%
0202.10.00	02021000	Carcasses and half-carcasses	10%	100%
0202.30.10	02023000	Tenderloin	15%	50%
0202.30.20	02023000	Sirloin	15%	50%
0202.30.30	02023000	Minced (Ground)	15%	50%
0202.30.90	02023000	Other	15%	10 years
0203.19.00	02031910 02031920 02031990	Other	40%	50%
0206.10.00	02061000	Of bovine animals, fresh or chilled	5%	100%
0206.22.00	02062200	Livers	5%	100%
0206.29.00	02062900	Other	5%	100%
0206.41.00	02064100	Livers	5%	100%
0206.49.10	02064900	Pig trotters	5%	100%
0206.49.90	02064900	Other	5%	100%

¹ Note: The preferential treatment will be granted according to the codes and descriptions of the country which confer the concession

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
0209.00.00	02090011 02090012 02090019 02090021 02090029	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	5%	100%
0210.19.10	02101910	Salted or in brine	5%	100%
0302.69.10	03026900	Alewives, saithe, pollock, and hake, for processing	Free	100%
0303.42.10	03034200	For processing	Free	100%
0303.75.00	03037500	Dogfish and other sharks	40%	10 years
0303.79.10	03037900	Alewives, saithe, pollock, and hake, for processing	Free	100%
0304.99.00	03049900	Other	40%	10 years
0305.41.00	03054100	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	5 years
0305.59.10	03055900	Mackerel	Free	100%
0305.59.20	03055900	Herring, alewives, saithe, pollock, haddock and hake	Free	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
0305.59.90	03055900	Other	20%	100%
0306.14.00	03061400	Crabs	40%	100%
0306.29.10	03062910	Live, for breeding or rearing	Free	100%
0307.10.10	03071010	For breeding or rearing	Free	100%
0307.10.90	03071010 03071020 03071090	Other	40%	10 years
Ex 0307.49.00	03074910	Other	40%	10 years
0307.99.10	03079911 03079919	Sea-eggs	40%	100%
0307.99.90	03079911 03079919 03079920 03079930	Other	40%	100%
0406.10.00	04061010 04061090	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	100%
0406.20.00	04062010 04062090	Grated or powdered cheese, of all kinds	5%	100%
0406.30.00	04063000	Processed cheese, not grated or powdered	5%	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
0406.40.00	04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5%	100%
0406.90.00	04069011 04069019 04069020 04069090	Other cheese	5%	100%
0407.00.10	04070010	Hatching eggs, for breeder flock	Free	100%
0407.00.20	04070010	Hatching eggs, not for breeder flock	Free	100%
0511.99.00	05119930	Other	Free	100%
0603.11.00	06031100	Roses	40%	10 years
0603.12.00	06031200	Carnations	40%	10 years
0603.13.00	06031300	Orchids	40%	10 years
0603.14.00	06031400	Chrysanthemums	40%	10 years
0603.19.10	06031900	Anthuriums	40%	10 years
0603.19.30	06031900	Gerberas	40%	10 years
0603.19.40	06031900	Heliconias (<i>Heliconia</i> spp)	40%	10 years
0603.19.90	06031900	Other	40%	10 years
0603.90.00	06039000	Other	40%	10 years
0604.99.00	06049900	Other	40%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
0704.90.90	07049090	Other	40%	June - December
0705.19.00	07051900	Other	40%	June - December
0706.10.90	07061020	Other	40%	June - December
0706.90.10	07069091	Bee's	40%	June - December
0706.90.90	07069099	Other	40%	June - December
0714.90.10	07149090	Arrowroot	40%	10 years
0714.90.90	07149090	Other	40%	June - December
0801.11.00	08011100	Desiccated	40%	10 years
0807.19.10	08071900	Cantaloupes	40%	10 years
0807.19.20	08071900	Muskmelons	40%	10 years
0807.19.90	08071900	Other	40%	10 years
0904.20.10	09042000	Paprika	Free	100%
0904.20.90	09042000	Other	Free	100%
Ex 0910.10.00	09101020	Crushed Ginger	40%	10 years
1005.90.00	10059090	Other	Free	100%
1101.00.10	11010010 11010020	Of Duram Wheat	Free	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
1404.90.00	14049010 14049094	Other	Free	100%
1502.00.10	15020010	Tallow	Free	100%
1504.20.00	15042000	Fats and oils and their fractions, of fish, other than liver oils	Free	100%
1511.90.10	15119000	Palm stearin	Free	100%
1603.00.00	16030010 16030090	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	Free	100%
1604.11.00	16041110 16041190	Salmon	20%	10 years
1604.19.00	16041920	Other	20%	10 years
1604.20.00	16042020	Other prepared or preserved fish	20%	10 years
1605.20.00	16052000	Shrimps and prawns	20%	10 years
1605.90.00	16059000	Other	20%	10 years
1701.99.10	17019990	Icing sugar	25%	10 years
1703.90.00	17039990	Other	15%	10 years
1804.00.00	18040000	Cocoa butter, fat and oil	Free	100%
1905.32.10	19053200	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
1905.32.20	19053200	Sealing wafers, rice paper and similar products	Free	100%
2005.51.10	20055190	In packages not less than 50 kg	Free	100%
2009.12.10	20091200	For infant use, in packages put up for retail sale	10%	5 years
2009.19.10	20091900	For infant use, in packages put up for retail sale	10%	5 years
2009.21.10	20092100	For infant use, in packages put up for retail sale	10%	5 years
2009.31.12	20092100	For infant use, in packages put up for retail sale	10%	5 years
2009.31.21	20092100	For infant use, in packages put up for retail sale	10%	5 years
2009.41.11	20094100	For infant use, in packages put up for retail sale	10%	5 years
2009.49.10	20094900	For infant use, in packages put up for retail sale	10%	5 years
2009.50.10	20095000	Concentrated, not in retail packages	Free	100%
2009.71.10	20097100	Concentrated, not in retail package	5%	100%
2009.71.11	20097100	For infant use, in packages put up for retail sale	10%	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
2009 80 30	20098032 20098033 20098091 20098092 20098093 20098094	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	10%	100%
Ex 2009 80 90	20098032 20098033 20098092 20098093 20098094	Pear, apricot and peach or apricot Juices	20%	100%
2009 90 50	20099021 20099029 20099040 20099040	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	100%
2103.10.00	21031000	Soya sauce	20%	10 years
2104.10.10	21041091 21041092 21041093 21041094 21041095 21041096	In liquid form	20%	10 years
2104.20.10	21041011 21041030	Preparations for infant use, put up for retail sale	10%	100%
2104.20.90	21042011 21042030	Other	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
2301.20.00	23012010	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	100%
2501.00.10	25010030	Table salt in retail packages of not more than 2.5kg	20%	10 years
2501.00.20	25010030	Other table salt	15%	10 years
2501.00.40	25010020	Pure sodium chloride	Free	100%
2501.00.90	25010010 25010040 25010091 25010099	Other	Free	100%
2710.19.83	27101993	Lubricating oils	30%	10 years
2824.10.00	28241000	Lead monoxide (litharge, massicot)	Free	100%
2833.22.00	28332200	Of aluminium	15%	5 years
3204.13.00	32041311	Basic dyes and preparations based thereon	Free	100%
3215.19.00	32151900	Other	15%	10 years
3304.30.00	33043000	Manicure or pedicure preparations	20%	50%
3304.91.00	33049110 33049120 33049190	Powders, whether or not compressed	20%	50%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
3305.20.00	33052000	Preparation for permanent waving or straightening	20%	5 years
3305.30.00	33053000	Hair lacquers	20%	5 years
3305.90.00	33059011 33059012 33059019 33059020 33059090	Other	20%	5 years
3306.90.00	33069010 33069020 33069090	Other	20%	5 years
3307.10.00	33071021 33071022 33071029 33071090	Pre-shave, shaving or after-shave preparations	20%	10 years
3405.10.00	34051000	Polishes, creams and similar preparations for footwear or leather	20%	10 years
3405.90.90	34059090	Other	20%	10 years
3406.00.10	34060090	Candles of tallow	20%	5 years
3406.00.20	34060090	Decorative candles of paraffin wax	20%	5 years
3406.00.40	34060090	Other candles	20%	5 years
3406.00.90	34060090	Other	20%	5 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
3808.91.90	38089199	Other	Free	100%
3917.23.00	39172319 39172320 39172390	Of polymers of vinyl chloride	15%	10 years
3920.51.00	39205190	Of poly (methyl methacrylate)	15%	10 years
3920.71.00	39207190	Of regenerated cellulose	15%	10 years
3921.90.00	39219030	Other	15%	10 years
3923.10.10	39231020	Egg boxes	Free	100%
3923.10.90	39231090	Other	15%	10 years
3923.21.00	39232190	Of polymers of ethylene	15%	10 years
3923.30.90	39233090	Other	Free	100%
3923.50.90	39235090	Other	15%	10 years
3923.90.10	39239090	Cups	15%	10 years
3923.90.90	39239060 39239090	Other	15%	10 years
3924.10.10	39241010 39241020 39241030	Cups, forks, knives, plates, spoons and tumblers	20%	10 years
3924.10.90	39241040 39241090	Other	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
3924.90.10	39249012 39249015	Ashtrays, buckets, coat-hangers and dustbins	20%	10 years
3925.30.00	39253031	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	10 years
3925.90.90	39259060	Other	15%	10 years
4407.29.10	44072900	Caribbean cedar (<i>Cedrela odorata</i>)	15%	10 years
4407.29.20	44072900	Greenheart	15%	10 years
4407.29.30	44072900	Mora	15%	10 years
4407.29.90	44072900	Other	15%	10 years
4409.29.10	44092990	Caribbean cedar (<i>Cedrela odorata</i>)	15%	10 years
4409.29.20	44092990	Greenheart	15%	10 years
4409.29.30	44092990	Mahogany	Free	100%
4409.29.40	44092990	Mora	15%	10 years
4409.29.90	44092990	Other	15%	10 years
4421.90.30	44219050	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture;	15%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
		dowel pins		
4421.90.40	44219060	Capacity measures: ladders and steps	15%	10 years
4421.90.90	44219099	Other	20%	10 years
4802.54.00	48025419 48025429 48025439 48025499	Weighing less than 40 g/m ²	Free	100%
4802.58.00	48025819 48025829 48025839 48025849 48025899	Weighing more than 150 g/m ²	Free	100%
4810.99.00	48109990	Other	Free	100%
4818.90.00	48189090	Other	20%	10 years
4819.20.00	48192020	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	100%
4819.50.10	48195020	Egg boxes and trays	15%	10 years
4819.60.00	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
		like		
4821.10.00	48211010 48211020 48211030 48211090	Printed	15%	10 years
4821.90.00	48219010 48219090	Other	15%	10 years
4823.69.00	48236910 48236920 48236990	Other	20%	10 years
4823.70.00	48237010 48237090	Moulded or pressed articles of paper pulp	Free	100%
4901.99.10	49019990	Brochures and pamphlets	Free	100%
4901.99.90	49019990	Other	Free	100%
4902.90.00	49029029	Other	Free	100%
4905.91.00	49059100	In book form	Free	100%
4908.90.00	49089000	Other	Free	100%
4910.00.00	49100019	Calendars of any kind, printed, including calendar blocks	20%	10 years
4911.10.00	49111030 49111040 49111099	Trade advertising material, commercial catalogues and the like	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
4911.91.00	49119111 49119119 49119130 49119190	Pictures, designs and photographs	20%	5 years
4911.99.90	49119910 49119920 49119930 49119990	Other	20%	10 years
6104.22.00	61042200	Of cotton	20%	10 years
6104.43.00	61044310 61044320	Of synthetic fibres	20%	10 years
6104.62.00	61046200	Of cotton	20%	10 years
6104.63.00	61046300	Of synthetic fibres	20%	10 years
6105.10.00	61051000	Of cotton	20%	10 years
6105.90.00	61059000	Of other textile materials	20%	10 years
6107.21.00	61072110 61072120	Of cotton	20%	10 years
6108.31.00	61083110 61083120	Of cotton	20%	10 years
6108.32.00	61083210 61083220	Of man-made fibres	20%	10 years
6108.39.00	61083910 61083920	Of other textile materials	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
6109.90.10	61099010 61099090	T-shirts	20%	10 years
6109.90.20	61099010 61099090	Singlets and other vests	20%	10 years
6115.10.00	61151000	Graduated compression hosiery (for example, stockings for varicose veins)	20%	10 years
6115.21.00	61152190	Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	10 years
6115.30.00	61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	10 years
6115.95.10	61159500	Socks and ankle-socks	20%	100%
6115.95.90	61159500	Other	20%	100%
6115.96.10	61159600	Socks and ankle-socks	20%	100%
6115.96.90	61159600	Other	20%	100%
6202.12.00	62021200	Of cotton	20%	5 years
6203.31.10	62033110	Shirt-jac suits	20%	10 years
6203.31.90	62033110	Other	20%	10 years
6203.32.10	62033210	Shirt-jac suits	20%	10 years
6203.32.90	62033210	Other	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
6204.23.00	62042319	Of synthetic fibres	20%	10 years
6204.32.00	62043200	Of cotton	20%	10 years
6204.39.00	62043900	Of other textile materials	20%	10 years
6204.63.10	62046329	Trousers and shorts	20%	10 years
6204.63.90	62046329	Other	20%	10 years
6207.11.00	62071110 62071120	Of cotton	20%	10 years
6207.19.00	62071910 62071920	Of other textile materials	20%	10 years
6208.22.00	62082210 62082220	Of man-made fibres	20%	10 years
6208.99.10	62089991 62089992	Négligés, bathrobes, dressing gowns and similar articles	20%	10 years
6208.99.90	62089911 62089912 62089921 62089929	Other	20%	10 years
6209.90.10	62099000	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	10 years
6209.90.90	62099000	Other	20%	10 years
6211.12.00	62111200	Women's or girls'	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
6212.10.00	62121000	Brassières	20%	10 years
6212.30.00	62123000	Corselettes	20%	100%
6302.22.00	63022210 63022220 63022230 63022240 63022250 63022260 63022290	Of man-made fibres	20%	10 years
6304.92.90	63049220	Other	20%	10 years
6306.19.10	63061900	Tarpaulins	Free	100%
6306.19.20	63061900	Awnings	20%	10 years
6306.19.90	63061900	Sunblinds	20%	10 years
Ex 6404.19.10	64041910	Dancing Shoes	20%	100%
6404.19.90	64041910	Other	20%	10 years
6913.90.00	69139091	Other	20%	10 years
7308.30.00	73083000	Doors, windows and their frames and thresholds for doors	Free	100%
7308.90.00	73089040	Other	Free	100%
7309.00.10	73090010 73090090	Petrol, oil and gas tanks	Free	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
7309.00.20	73090010 73090090	Water tanks	Free	100%
7309.00.90	73090010 73090090	Other	Free	100%
7311.00.00	73110010 73110020 73110090	Containers for compressed or liquefied gas, of iron or steel	Free	100%
7313.00.10	73130020	Barbed wire, of iron or steel	15%	10 years
7314.50.00	73145020	Expanded metal	Free	100%
7318.15.00	73181500	Other screws and bolts, whether or not with their nuts or washers	Free	100%
7612.90.10	76129092	Cans	Free	100%
7801.10.00	78011000	Refined lead	Free	100%
7801.91.00	78019100	Containing by weight antimony as the principal other element	Free	100%
8309.90.10	83099090	Bottle caps	15%	10 years
8309.90.90	83099090	Other	Free	100%
8418.30.00	84183011 84183019 84183090	Freezers of the chest type, not exceeding 800 litre capacity	20%	10 years
8418.40.00	84184011 84184019 84184090	Freezers of the upright type, not exceeding 900 litre capacity	20%	10 years

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
GRANT PREFERENTIAL TREATMENT¹

COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
8418.50.00	84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	100%
8503.00.00	85030000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85 01 OR 85 02.	Free	100%
8504.21.00	85042100	HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 650 kVA	Free	100%
8504.22.00	85042200	HAVING A POWER HANDLING CAPACITY EXCEEDING 650 kVA but not exceeding 10,000 kVA	Free	100%
8504.23.00	85042300	HAVING A POWER HANDLING CAPACITY EXCEEDING 10,000 kVA	Free	100%
8548.10.00	85481000	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	10 years
8707.90.10	87079019 87079029	Bus bodies	Free	100%

ANNEX B

LIST OF PRODUCTS FROM PANAMA ON WHICH TRINIDAD & TOBAGO WILL
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COMMON EXTERNAL TARIFF	PANAMA CODE	TRINIDAD & TOBAGO DESCRIPTION	RATE OF DUTY	PREFERENCE
8707.90.90	87079019 87079029	Other	Free	100%
8716.80.10	87168090	Wheelbarrows	10%	100%
8716.80.90	87168090	Other	Free	100%
9401.40.00	94014010	Seats other than garden seats or camping equipment, convertible into beds	20%	10 years
9403.30.00	94033090	Wooden furniture of a kind used in offices	10%	10 years
9403.60.10	94036019	Of a kind used in schools, churches and laboratories	20%	10 years

ANNEX C**Rules of Origin****Section I****General Provisions****Article 1: Definitions**

For the purpose of this Annex:

"**aquaculture**" means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seed stock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding or protection from predators;

"**chapters, headings and subheadings**" mean the chapters, the headings and the subheadings (two, four and six digit codes respectively) used in the nomenclature which makes up the Harmonized System (HS);

"**CIF**" means the value of the good imported that includes cost of the good, freight and insurance up to the port or place of entry in the country of importation;

"**customs value**" means the value as determined in accordance with the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Agreement on Customs Valuation);

"**FOB**" means free on board regardless of the mode of transportation, at the point of direct shipment by the seller to the buyer;

"**fungible materials**" mean materials that are interchangeable for commercial purposes and whose properties, qualities or characteristics are essentially identical;

"**goods**" mean any merchandise, materials, products and articles;

"**Harmonized System**" or "**HS**" means the nomenclature comprising the headings and subheadings and their related numerical codes, the section, chapter and subheading notes and the general rules for the interpretation of the Harmonized System, set out in the Annex to the Harmonized System Convention;

"mariculture" means aquaculture conducted in a marine environment;

"material" means a good that is used in the production of another good;

"non-originating material" means a material that does not qualify as originating under this Annex;

"production" means growing, mining, extracting, raising, harvesting, fishing, trapping, gathering, collecting, capturing, hunting, manufacturing and processing of a good;

"territory" means:

- (a) in the case of Panama, the land, maritime, and air space under its sovereignty, and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law; and
- (b) in the case of Trinidad and Tobago its land territory, air space, internal waters, archipelagic waters and territorial sea under its sovereignty and its exclusive economic zone as determined by its domestic law, consistent with Part V of the United Nations Convention on the Law of the Sea, done on 10 December 1982 (UNCLOS) and its continental shelf as determined by its domestic law, consistent with Part VI of UNCLOS; and

"vessel" means any ship engaged in commercial fishing or commercial exploitation of marine products on high seas registered or recorded with a Party and entitled to fly its flag.

Section II**Criteria for Originating Goods****Article 2: General Requirements**

Except as otherwise provided in this Annex, a good shall originate in the territory of a Party where:

- (a) the good is wholly obtained or produced in the territory of one or both Parties, as defined in Article 4 of this Annex;
- (b) each of the non-originating materials used in the production of the good undergoes a change in tariff classification as set out in Appendix I of this Annex as a result of production occurring entirely in the territory of one or both Parties, or the good otherwise satisfies the requirements of that Appendix where no change in tariff classification is required, and the good satisfies all other requirements of this Annex; and
- (c) the good is produced entirely in the territory of one or both Parties from originating materials.

Article 3: Accumulation

For the purpose of the origin requirements, materials or products originating in the territory of a Party, incorporated in particular goods in the territory of the other Party, shall be considered as goods originating in the Party where final production takes place.

Article 4: Wholly Produced or Obtained Products

The following shall be considered as wholly produced or obtained in the territory of a Party:

- (a) minerals and other non-living natural resources extracted in or taken from the territory of one or both Parties;
- (b) plants and plant products harvested in the territory of one or both Parties;
- (c) live animals born, and raised in the territory of one or both Parties;
- (d) goods obtained from live animals in the territory of one or both Parties;
- (e) goods obtained from hunting, trapping, fishing or aquaculture including mariculture, in the territory of one or both Parties;

- (f) fish, shellfish or other marine life taken from the sea, seabed or subsoil outside the territory of one or both Parties by a vessel or a vessel leased by a company established in the territory of a Party;
- (g) goods produced on board a factory ship from the goods referred to in subparagraph (f), provided the factory ship is registered or recorded with a Party, or leased by a company established in the territory of a Party, and entitled to fly its flag;
- (h) waste and scrap resulting from utilization, consuming or manufacturing operations conducted in the territory of any of the Parties, provided they are fit only for the recovery of raw materials, and
- (i) goods produced in any of the Parties exclusively from the products specified in subparagraphs (a) to (h) above.

Article 5: Processes or Operations Considered as Insufficient to Confer Originating Status

Except as provided for in Article 2, or as specified in a product-specific rule of origin in Appendix I of this Annex, goods shall not be treated as originating, if they are produced by any operation or process which consists only of one or more of the following:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage such as airing, drying, refrigerating as well as immersing in salty or sulphured water or in water added with other substances, extracting damaged parts and other similar operations;
- (b) dilution in water or in any other substance that will not alter the product's initial characteristics;
- (c) simple operations such as removal of dust, sifting, screening, sorting, classifying, grading, matching, washing, painting, husking, stoning of seeds, slicing and cutting;
- (d) simple formation of sets of goods;
- (e) repackaging either by breaking-up packages or assembling new packages;
- (f) simple packing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

- (g) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (h) simple cleaning, including removal of oxide, oil, paint or other coverings;
- (i) simple assembly of parts to constitute a complete article or, disassembly of products into parts, in accordance with General Rule 2a of the Harmonized System;
- (j) slaughter of animals;
- (k) simple mixing of products, provided the characteristics of the obtained product are not essentially different from those of the mixed products;
- (l) operations which consist solely of welding, soldering, fastening, riveting, bolting and the like or otherwise putting together of finished parts or components to constitute a finished product;
- (m) oil application; and
- (n) the combination of two or more of the above operations.

Article 6: Accessories, Spare Parts and Tools

An accessory, spare part or tool delivered with the good that forms part of the good's standard accessories, spare parts or tools, is an originating good. The accessory, spare part or tool is disregarded in determining whether all the non-originating materials used in the production of the good satisfy the requirements set out in Appendix I of this Annex if:

- (a) the accessories, spare parts or tools are not invoiced separately from the good; and
- (b) the quantity and value of the accessories, spare parts or tools are customary for the goods.

Article 7: Fungible Materials

For the purpose of determining whether a good is an originating good, if:

- (a) originating and non-originating fungible materials are used in the production of a good, the determination of whether the fungible material is originating may be made in accordance with an inventory management method recognized in, or

otherwise accepted by, the Generally Accepted Accounting Principles of the Party in which the production takes place; and

- (b) originating and non-originating fungible goods are physically combined or mixed in inventory at a Party and exported in the same form to the other Party, the determination of whether the good is an originating good may be made in accordance with an inventory management method recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party from which the good is exported.

Article 8: Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all goods contained in the set qualify as originating goods. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating provided that the value of the non-originating goods does not exceed ten percent of the FOB value of the set.

Article 9: Packages and Packing Materials for Retail Sale

Notwithstanding any provision herein to the contrary, a packaging material or container in which a good is packaged for retail sale is disregarded in determining whether:

- (a) the non-originating material satisfies the applicable requirements set forth in Appendix I of this Annex; or
- (b) the good meets the requirements established in Article 2.

Article 10: Containers and Packing Materials for Transport

Packaging materials and containers in which the good is packed for shipment shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification of the said product.

Article 11: Neutral Elements or Indirect Materials

1. "Neutral Elements" or "Indirect Materials" mean, goods used in the production, testing or inspection of goods, but not physically incorporated into the goods, or goods used in the maintenance of buildings or the operation of equipment associated with the production of goods, including

- (a) energy and fuel;
- (b) plant and equipment;
- (c) tools, dies, machines and moulds;
- (d) parts and materials used in the maintenance of plant, equipment and buildings;
- (e) goods which do not enter into the final composition of the product;
- (f) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (g) equipment, devices, and supplies used for testing or inspecting the goods;
- (h) lubricant grease, compounding material or other material used in the production or operation of equipment or buildings; or
- (i) catalysts or solvents.

2. Each Party shall provide that an indirect material shall be considered to be an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the export product.

Article 12: Direct Transport, Transit and Trans-shipment

1. In order for goods to benefit from the preferential tariff treatment provided under this Agreement, they shall be subject to direct consignment from the exporting Party to the importing Party.

2. For the purpose of paragraph 1, the following shall be considered as direct consignment:

- (a) goods transported without going through third countries;
- (b) goods transported in transit through one or more third countries, with or without transshipment or temporary storage, under the surveillance of customs authorities of such countries, provided that:
 - i. the transit is justified by geographical reasons or by considerations related to international transport requirements;
 - ii. they are not intended for domestic trade or consumption in the transit country and

- iii. they do not undergo during transportation or storage any operation other than unloading, reloading or any operation necessary to preserve them in good condition.

3. The importer shall supply evidence to the customs authority of the importing country that the conditions set out in paragraphs 1 and 2 have been fulfilled by the presentation of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authority of the country of transit:
 - i. giving an exact description of the products;
 - ii. stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
 - iii. certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Section III

Proof of Origin

Article 13: Certification of Origin

1. In order for the products to benefit from the preferential treatment contemplated under this Annex, the Parties have established a single Certificate of Origin for the declaration of origin as set out in Appendix I) of this Annex.

2. The Certificate of Origin, referred to in paragraph 1, is the document that certifies that products meet the origin requirements. The certificate is valid for one year from the date of issue.

3. The Certificate of Origin shall include:

- (a) a declaration by the exporter or a final producer that the origin requirement prescribed in this Appendix has been met; and

(b) a certificate by the certifying authority of the exporting country that the declaration by the exporter or the final producer is accurate.

4. Where the exporter is not the final producer of the goods or products, the exporter shall present the declaration of origin to the certifying authority.

5. In every case the Certificate of Origin shall be prepared by an exporter in the country of final production.

6. The competent authority of the exporting Party shall carry out such control as is necessary to permit the certification provided for in this Article and shall confirm all the data set out in the Certificate of Origin.

7. The Certificate of Origin shall have affixed the signature of an official notified by the certifying authority of the exporting Party pursuant to Article 14.

8. The date of the Certificate of Origin may not precede that of the relevant commercial invoice.

Article 14: The Functions and Obligations of the Certifying authority to carry out Certification

1. The certifying authority of the Parties required to carry out Certification will:

(a) verify the accuracy of the declaration presented to them by the final producer or the exporter by way of systems or procedures which ensure the accuracy of the data; and

(b) provide to the other Party the administrative co-operation required for the control of documentary proof of origin.

2. The certifying authority of the Parties will, no later than thirty (30) days after entry into force of this Agreement, transmit through, in the case of Panama to the Ministry of Commerce and Industry or its successor and in the case of Trinidad and Tobago to the Ministry responsible for trade and industry and Agreement Coordinator, the approved list of the certifying authority to issue the certificates mentioned in this Annex, along with a list of authorized signatories, the authorized signatures and the stamps of the authorized bodies.

3. Any changes to such listings shall enter into force thirty (30) days after receipt of notification.

Article 15: Obligations Relating to Importation

1. Each Party shall require an importer in its territory that claims tariff treatment according to the Annexes A and B of this Agreement for a good imported into its territory from the territory of the other Party to:

- (a) make a written declaration in the importation document established according to their legislation, based on a Certificate of Origin, that the good qualifies it as an originating good;
- (b) have the Certificate of Origin at the time of the declaration referred to in paragraph (a) and
- (c) provide a copy of the Certificate of Origin to the customs authority of that Party at their request.

2. Each Party shall provide that, if an importer in its territory fails to comply with the requirements established in this Annex, it will be denied the tariff reduction for goods imported from the territory of the other Party.

3. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the Parties territory shall maintain, for a period of five (5) years after the date of importation of the good, a Certificate of Origin or other information demonstrating that the good qualifies as originating, and other documents that the Party may require relating to the importation of the good.

Article 16: Refund of Customs Duty

Each Party shall provide that in those cases in which no preferential tariff treatment is requested for an imported good into the territory of the other Party that qualifies as originating, the importer of the good could request the refund of the customs duties paid in excess as not having given preferential tariff treatment to the goods, within no longer than a year since the date of importation, provided that the application be accompanied by:

- (a) a written declaration stating that the goods qualified as originating at the time of importation;
- (b) the Certificate of Origin; and
- (c) any additional documentation relating to the importation of goods as required by the customs authority.

Article 17: Obligations Relating to Exportation

1. Each Party shall make provisions to ensure that their exporter or producer completes and signs a Certificate of Origin and deliver a copy of the Certificate to the customs authority upon request.

2. Each Party shall prescribe that an exporter or producer having made a declaration on the Certificate of Origin in accordance with Article 13, and who has reason to believe that the Certificate of Origin contains incorrect information, shall promptly notify in writing any change which may affect the accuracy or validity of the Certificate of Origin or written declaration to:

- (a) all persons who have received the certificate;
- (b) their certifying authority; and
- (c) their customs authority in conformity with its laws and regulations.

Article 18: Mutual Assistance

In order to ensure the proper application of this Annex, the Parties, shall assist each other, through the competent authority, in checking the authenticity of the Certificate of Origin, and the correctness of the information given in this document.

Article 19: Information exchange and confidentiality

Any information communicated in whatsoever form pursuant to this Annex shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Parties that received it.

Article 20: Requirement to maintain Records and Documents

1. Each Party shall require the exporter or final producer who completes and signs a Certificate of Origin to keep all the records and documents pertaining to the origin of the goods for five (5) years from the date of the Certificate and to produce these records and documents as requested by the competent authority, in accordance with national legislation.

2. The records related to the origin of the goods for which preferential tariff treatment was claimed in the territory of the other Party include those referring to:

- (a) any procurement, cost, value and payment of all goods including materials indirectly used in the production of goods exported from the territory, and
- (b) the production of goods in the manner in which such goods are exported from its territory.

3. The Certifying authority of the exporting Party which issued the Certificate of Origin shall maintain all documentation relating to the issuance of the Certificate for a period of five (5) years as of the date the Certificate was issued.

Section IV

Control and Verification of Origin

Article 21: Origin Verification

1. For purposes of determining whether goods imported into its territory from the territory of the other Party qualify as originating goods, the importing Party may conduct a verification procedure in the following order as required:

- (a) the submission to the competent authority of the exporting Party of requests for information including written questionnaires to be completed by exporters or producers of the territory of the other Party;
- (b) verification visits to the premises of an exporter or producer in the territory of the other Party to examine the records and documents and inspect the premises used in the production of goods; and
- (c) other procedures agreed upon by the Parties whenever necessary.

2. Prior to conducting a verification procedure pursuant to paragraph 1, a Party shall notify the customs authority of the exporting Party of its intention to carry out a verification. Within fifteen (15) days of receipt of this notification, the customs authority of the exporting Party shall notify the exporter and/or the producer of the goods.

3. The verification procedure shall commence from the first written and electronic request for information, including questionnaires, from the competent authority of the importing Party to the competent authority of the exporting Party. In order to submit the information pursuant to paragraph 1(a), the competent authority of the exporting Party shall provide the requested information to the competent authority of the importing Party within thirty (30) days from the date of receipt of the electronic request. Within this period, the exporter may, through the competent authority of the exporting Party, submit a written

and electronic request to the importing Party for an extension, which the competent authority of the Importing Party may extend for no longer than thirty (30) days.

4. Prior to conducting a verification visit, pursuant to paragraph 1(b), a Party shall through its competent authority provide a maximum of thirty (30) days notice in writing, to the competent authority of the exporting Party, of its intention to carry out such a visit. Within fifteen (15) days of dispatch of this written notification, the competent authority in the exporting Party shall notify the exporter and/or the producer of the goods.

5. The written notification referred to in paragraph 4, shall include:

- (a) the identity of the designated entity issuing the notification;
- (b) the name of the exporter or producer whose premises are to be visited;
- (c) the date and place of the proposed verification visit;
- (d) the object and scope of the verification visit, including specific reference to the goods which are the subject of the verification;
- (e) the names and designation of the officials who will carry out the visit; and
- (f) the legal basis for the verification visit.

6. The competent authority of the importing Party shall obtain the written consent of the exporter or producer of the goods whose premises are to be visited. Within fifteen (15) days of receipt of written consent of the exporter or producer of the goods whose premises are to be visited, the competent authority of the exporting Party shall notify the competent authority of the importing Party and provide this written consent to the competent authority of the importing Party.

7. A Party may deny preferential tariff treatment to an imported good where:

- (a) the exporter, producer, or importer fails to respond to a written request for information or questionnaire within a reasonable period, as established in the importing Party's law;
- (b) after receipt of a written notification for a verification visit to which the Parties have agreed, the exporter or producer does not provide its written consent within a reasonable period, as established by the importing Party's law; or
- (c) the Party finds a pattern of conduct indicating that an importer, exporter, or producer has provided false or unsupported declarations that a good imported into its territory is an originating good.

8. The competent authority of the exporting Party may, at the request of the Party carrying out a verification visit pursuant to paragraph 1(b), call on the producer or the exporter to make available, inter alia, relevant documentation and accounting records, and permit inspection of materials, production facilities and processes.

9. Where a verification visit has been notified, any modification of the information referred to in this Article shall be notified in writing to the competent authority of the exporting Party, who in turn shall immediately notify the modifications to the producer or the exporter. Such modifications shall be notified by the importing Party no later than fifteen (15) days after the initial notification.

10. Each Party shall provide that, where its competent authority receives notification of the intention to carry out a verification visit, the competent authority may, within fifteen (15) days of receipt of the notification, inform the competent authority of the other Party, in writing, of its intention to postpone the proposed verification visit for a period not exceeding thirty (30) days from the date of such receipt or for such longer period as the Parties may agree. The verification visit may only be postponed once.

11. A Party may not refuse preferential tariff treatment to goods based exclusively on the postponement of the verification visit pursuant to paragraph 10.

12. The Parties shall permit an exporter or a producer whose goods are the subject of a verification visit to designate two observers to be present during the visit. The said observers shall not participate in a manner other than as observers. The failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

13. The procedure to verify origin performed by the competent authority of the importing Party, as set out in this Article, shall be completed within a maximum term of three hundred and sixty-five (365) days. Notwithstanding the above, in cases duly justified, such term may be extended for one time only as the Parties may agree.

Article 22: Findings of the Verification

1. The Party conducting a verification shall provide the exporter or producer whose goods are the subject of the verification with a written determination of whether or not the goods qualify as originating goods, including findings of fact and the legal basis for the determination, within twenty-one (21) days of the conclusion of the verification exercise.

2. Each Party shall provide that if within the terms set out in paragraph 1 its competent authority does not issue the findings of the origin determination, the good or goods subject to the origin verification shall have the right to preferential tariff treatment.

3. Each Party shall provide that where its competent authority, at the conclusion of the verification procedure as set out in Article 21, determines that a certain good imported into its territory does not qualify as an originating good, the Party's determination shall not become effective until it notifies its determination in writing to both the importer of the good and the competent authority of the exporting Party. Upon the dispatch of such notification the importing Party may deny tariff treatment in accordance with Annexes A and B of this Agreement, to goods which would have been the subject of such determination.

4. If a Party denies preferential tariff treatment to a good, pursuant to a determination made under the preceding paragraph, it shall postpone the effective date of the denial for a period not exceeding ninety (90) days where the importer of the good, or the exporter who made the declaration on the Certificate of Origin for the good, demonstrates it has relied in good faith to the detriment on the tariff classification or value applied to such materials by the customs authority of the Party whose territory the good was exported.

Article 23: Guarantee of Payment of Revenue

1. In no case shall the customs authorities of the Parties interrupt an import procedure of the products covered by a Certificate of Origin. However, the customs authority of the importing Party, in addition to requesting the appropriate additional information from the competent authority of the exporting Party, may adopt any action it deems necessary to safeguard its fiscal interests.

2. The customs authority of the importing Party shall take appropriate action with respect to any financial security given to protect the fiscal interest based on the determination of the verification.

Article 24: Appeals

Each Party shall establish procedures for the review of decisions by the relevant authorities regarding the origin verification procedures.

Article 25: Penalties

Each Party, in its legislation, shall provide penalties for breaches of the provisions of this Annex which shall be similar to those applied for breaches of its laws and regulations in similar circumstances.

Appendix I

Specific Rules of Origin

General Interpretative Note

1. A requirement of a change in tariff classification applies only to non-originating materials.
2. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exempt tariff items at the level of a Chapter, heading or subheading of the Harmonized System, it shall be construed to mean that the materials corresponding to such tariff items must be originating for the good to qualify as originating.
3. When a specific rule of origin is defined using the criterion of change in tariff classification, and the terms "within these subheadings" or "within this subheading" are used, it shall be construed that any production process confers origin, except for those processes set out under Article 5 of Annex C.
4. When a heading or tariff subheading is subject to optional specific rules of origin it is sufficient to comply with one of them.

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 1 Live Animals		
01.04 - 01.05	All animals in Chapter 1 should be wholly obtained.	
Chapter 2 Meat and Edible Meat Offal		
02.02-02.10	Manufacture in which all the materials of Chapter 2 used must be wholly obtained.	
Chapter 3 Fish and Crustaceans, Molluscs and other Aquatic Invertebrates		
03.02- 03.04	Manufacture in which all the materials used must be wholly obtained, allowing the use of non-originating fry.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
0305.41	A change from any other chapter, allowing the use non-originating salmon of sub-heading 0303.29.	
0305.59	Manufacture in which all the materials used must be wholly obtained, allowing the use of non-originating fry.	
03.06 - 03.07	Manufacture in which all the materials used must be wholly obtained, allowing the use of non-originating fry.	
Chapter 4 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not Elsewhere Specified or Included		
04.06	A change to 04.06 from any other chapter allowing the use of materials from 0406.90,	
0407.00	Manufacture in which all the materials used must be wholly obtained.	
Chapter 5 Products of animal origin, not elsewhere specified or included		
0511.99	A change to sub-heading 0511.99 from any other chapter.	
Chapter 6 Live Trees and other Plants; Bulbs, Roots and the like; Cut Flowers and Ornamental Foliage		
06.03-06.04	Manufacture in which all the materials used must be wholly obtained.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 7 Edible Vegetables and Certain Roots and Tubers		
07.04 - 07.14	Manufacture in which all the materials used must be wholly obtained	
Chapter 8 Edible Fruit and Nuts; Peel of Citrus Fruit or Melons		
08.01	Manufacture in which all the materials used must be wholly obtained.	
08.07	Manufacture in which all the materials used must be wholly obtained.	
Chapter 9 Coffee, Tea, Mate and Spices		
0904.20	A change to sub-heading 0904.20 from any other sub-heading	
0910.10	Manufacture in which all the materials used must be wholly obtained.	
Chapter 10 Cereals		
1005.90	Manufacture in which all the materials used must be wholly obtained.	
Chapter 11 Products of the Milling Industry; Malt; Starches; Insulin; Wheat Gluten		
11.01	Manufacture in which all the materials used must be wholly obtained.	
Chapter 14 Vegetable Plaiting Materials; Vegetable Products not Elsewhere Specified or Included		
1404.90	Manufacture in which all the materials used must be wholly obtained.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 15 Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes		
15.02	Manufacture in which all the materials used must be wholly obtained.	
15.04	Manufacture in which all the materials used must be wholly obtained.	
1511.90	Manufacture in which all the materials used must be wholly obtained.	
Chapter 16 Preparations of Meat, of Fish or of Crustaceans, Molluscs or other Aquatic Invertebrates		
16.03	A change to heading 16.03 from any other chapter.	
1604.11	A change to sub-heading 1604.11 from any other chapter.	
1604.19 – 1604.20	A change to sub-heading 1604.19-1604.20 from any other chapter.	
1605.20	A change to sub-heading 1605.20 from any other chapter.	
1605.90	A change to sub-heading 1605.90 from any other chapter.	
Chapter 17 Sugars and Sugar Confectionery		
1701.99	Manufacture in which all the materials used must be wholly obtained.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
1704.10		A change to sub-heading 1704.10 from any other heading.
Chapter 18 Cocoa and Cocoa Preparations		
18.04	A change to heading 18.04 from any other heading.	
1806.10		A change to sub-heading 1806.10 from any other heading, except heading 18.03.
1806.20		A change to sub-heading 1806.20 from any other heading, except heading 18.03.
1806.32		A change to sub-heading 1806.32 from any other heading, except heading 18.03.
1806.90		A change to sub-heading 1806.90 from any other heading, except heading 18.03.
Chapter 19 Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products		
1904.20		A change to sub-heading 1904.20 from any other heading.
1905.32	A change to sub-heading 1905.32 from any other heading.	
1905.90		A change to sub-heading 1905.90 from any other heading.

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 20 Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants		
2005.51	A change to subheading 2005.51 from any other chapter.	
2008.11		A change to subheading 2008.11 from any other heading
2008.19		A change to subheading 2008.19 from any other heading
2008.30		A change to subheading 2008.30 from any other heading.
2008.99		A change to subheading 2008.99 from any other heading
2009.12 – 2009.19	A change to subheadings 2009.12 – 2009.19 from any other chapter, except from heading 17.01.	
2009.21	A change to sub-heading 2009.21 from any other chapter.	
2009.31	A change to sub-heading 2009.31 from any other chapter.	
2009.41	A change to sub-heading 2009.41 from any other chapter.	
2009.49	A change to sub-heading 2009.49 from any other chapter.	
2009.50	A change from any other chapter, except from heading 07.02, 20.02.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
2009.71	A change to sub-heading 2009.71 from within these sub-heading, except from heading 17.01.	
2009.80	A change to sub-heading 2009.80 from within these sub-heading, except from heading 17.01.	
2009.90	A change to sub-heading 2009.90 from any other sub-heading excluding the use of non originating orange, grapefruit, and pineapple concentrates ⁸	
Chapter 21 Miscellaneous Edible Preparations		
2102.30		A change to sub-heading 2102.30 from any other heading.
2103.10	A change to sub-heading 2103.10 from any other heading.	
2103.30		A change to subheading 2103.90 within this sub-heading or from any other heading.
2104.10	A change to sub-heading 2104.10 from any other heading.	
Chapter 22 Beverages, Spirits and Vinegar		
2201.10	Production in which all the materials used are wholly produced.	Production in which all the materials used are wholly produced.
2201.90		Production in which all the materials used are wholly produced.

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
22.06		A change to heading 22.06 from any other heading.
2208.90		A change to sub-heading 2208.90 from any other heading.
Chapter 23 Residues and Waste from the Food Industries; Prepared Animal Fodder		
2301.20	A change to sub-heading 2301.20 from any other chapter.	
Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement		
2501.00	A change to sub-heading 2501.00 from any other chapter.	
Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
2708.10		Products under this heading shall be deemed to originate in the country where all the materials are wholly produced or obtained.
2710.19	A change to lubricating oils in subheading 2710.19 within this subheading; or a change in any other goods in subheading 2710.19 from any other heading.	A change to heading 27.10 from any other heading.
2713.20 - 2713.90		A change to sub-heading 2713.20-2713.90 from any other heading.
2714.10 - 2714.90		Products under this heading shall be deemed to originate in the country where all the materials are

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
		wholly obtained or entirely produced.
2715.00		A change to heading 27.15 from any other heading.
Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		
2804.10-2804.40		A change to sub-heading 2804.10 - 2804.40 from any other heading.
2824.10	A change to sub-heading 2824.10 from any other sub-heading.	
2833.22	A change to subheading 2833.22 from any other sub-heading.	
Chapter 30 Pharmaceutical products		
3004.20		A change to sub-heading 3004.20 from any other heading.
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		
3204.13	A change to subheading 3204.13 from any other sub-heading.	
3210.00		A change to heading 32.10 from any other heading.
3212.90		A change to heading 32.12 from any other heading.
3215.19	A change to sub-heading 3215.19 from any other heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 33 Essential oils and resinoids, perfumery, cosmetic or toilet preparations		
3304.30	A change to heading 33.04 from any other heading.	
3304.91	A change to sub-heading 3304.91 from any other heading.	
33.05-33.06	A change to headings 33.05-33.06 from any other heading.	
33.07	A change to heading 33.07 from any other heading.	
Chapter 34 Soap, organic surface-active agents, washing preparations, lubrication preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster		
3402.20		A change to sub-heading 3402.20 from any other subheading.
34.05	A change to heading 34.05 from any other heading.	
34.06	A change to heading 34.06 from any other heading.	
Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
3605.00		A change to heading 36.05 from any other heading, except from wooden match splints of subheading 4421.90.
Chapter 38 Miscellaneous chemical products		
3808.91	A change to subheading 3808.91 from any other subheading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 39 Plastics and articles thereof		
3917.21 - 3917.32	A change to sub-heading 3917.21 - 3917.32 from any other heading.	A change to sub-heading 3917.21 - 3917.32 from any other heading.
39.20	A change to heading 39.20 from any other heading.	
3921.90	A change to sub-heading 3921.90 from any other heading.	
3923.10	A change to sub-heading 3923.10 from any other heading.	
3923.21	A change to sub-heading 3923.21 from any other heading.	
3923.29		A change to sub-heading 3923.29 from any other heading.
3923.30	A change to sub-heading 3923.30 from any other heading.	A change to sub-heading 3923.30 from any other heading.
3923.50	A change to sub-heading 3923.50 from any other heading.	A change to sub-heading 3923.50 from any other heading.
3923.90	A change to heading 3923.90 from any other heading.	
3924.10-3924.90	A change to sub-heading 3924.10 - 3924.90 from any other heading.	A change to sub-heading 3924.10 - 3924.90 from any other heading.
3925.10-3925.90	A change to sub-heading 3925.10-3925.90 from any other heading.	A change to sub-heading 3925.10-3925.90 from any other heading.
3926.10-3926.90	A change to sub-heading 3926.10-3926.90 from any other heading.	A change to sub-heading 3926.10 -3926.90 from any other heading.

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 44 Wood and articles of wood; wood charcoal		
4407.29	A change to sub-heading 4407.29 from any other heading.	
4409.29	A change to sub-heading 4409.29 from any other heading.	
4421.90	A change to sub-heading 4421.90 from any other heading.	
Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard		
48.02	A change to sub-heading 48.02 from any other heading.	A change to sub-heading 48.02 from any other heading.
4810.99	A change to sub-heading 4810.99 from any other heading.	
4817.10		A change to sub-heading 4817.10 from any other heading.
4818.40		A change to sub-heading 4818.40 from any other heading.
4818.90	A change from sub-heading 4818.90 from any other heading.	
4819.20	A change to sub-heading 4819.20 from any other chapter.	
4819.50	A change to sub-heading 4819.50 from any other heading.	
4819.60	A change to sub-heading 4819.60 from any other heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
4820.30		A change to sub-heading 4820.30 from any other heading.
48.21	A change to heading 48.21 from any other heading.	A change to heading 48.21 from any other heading.
48.23	A change from heading 48.23 from any other heading.	A change from heading 48.23 from any other heading.
Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		
4901.99	A change to sub-heading 4901.99 from any other chapter.	
4902.90	A change to sub-heading 4902.90 from any other chapter.	
4905.91	A change to sub-heading 4905.91 from any other chapter.	
4908.90	A change to sub-heading 4908.90 from any other chapter.	
4910.00	A change to sub-heading 4910.00 from any other chapter.	A change to heading 49.10 from any other chapter.
49.11	A change to heading 49.11 from any other chapter.	
Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted		
61.04	A change to heading 61.04 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
61.05	A change to heading 61.05 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
61.07	A change to heading 61.07 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
61.08	A change to heading 61.08 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
61.09	A change to heading 61.09 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	Production from non-originating yarn.
61.15	A change to heading 61.15 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted		
6202.12	A change to sub-heading 6202.12 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
	assembled in the territory of a Party	
62.03	A change to heading 62.03 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
62.04	A change to heading 62.04 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
62.07	A change to heading 62.07 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
62.08	A change to heading 62.08 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
6209.90	A change to sub-heading 6209.90 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
6211.12	A change to sub-heading 6211.12 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party	
62.12	A change to heading 62.12 from any other chapter, provided that the good is cut or knit to shape and sewn or otherwise assembled in the territory of a Party.	
Chapter 63 Other made up textile articles; sets; worn clothing and work textile articles; rags		
63.02	A change to heading 63.02 from any other chapter.	
6304.92	A change to sub-heading 6304.92 from any other chapter.	
6306.19	A change to sub-heading 6306.19 from any other chapter.	
Chapter 64 Footwear; gaiters and the like; parts of such articles		
6404.19	A change to sub-heading 6404.19 from any other chapter.	
6804.22		A change to heading 68.04 from any other chapter
6810.11-6810.99		A change to heading 6810.11-6810.99 from any other chapter.

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 69 Ceramic products		
6904.10		A change to sub-heading 6904.10 from any other chapter.
6904.90		A change to sub-heading 6904.90 from any other chapter.
6905.10		A change to sub-heading 6905.10 from any other chapter.
6905.90		A change to sub-heading 6905.90 from any other chapter.
6907.10		A change to sub-heading 6907.10 from any other chapter.
6908.10		A change to sub-heading 6908.10 from any other chapter.
6913.90	A change to sub-heading 6913.90 from any other chapter.	
Chapter 73 Articles of iron or steel		
7308.30	A change to sub-heading 7308.30 from any other heading.	A change to sub-heading 7308.30 from any other heading.
7308.90	A change to subheading 7308.90 from any other heading.	
73.09	A change to heading 73.09 from any other heading.	
73.11	A change to heading 73.11 from any other heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
7312.90		A change to heading 73.12 from any other heading, except from heading 72.03 and 72.04.
7313.00	A change to sub-heading 7313.00 from any other heading	
7314.50	A change to sub-heading 7314.50 from any other heading	
7318.15	A change to sub-heading 7318.15 from any other heading.	
7323.10		A change to sub-heading 7323.10 from any other chapter.
Chapter 74 Copper and articles thereof		
7404.00		A change to sub-heading 7404.00 from any other chapter.
Chapter 76 Aluminum and articles thereof		
7610.10		A change to sub-heading 7610.10 from any other chapter.
7612.90	A change to sub-heading 7612.90 from any other heading.	
Chapter 78 Lead and articles thereof		
7801.10	A change to heading 78.01 from any other heading	
7801.91	A change to heading 78.01 from any other heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		
8206.00		A change to heading 82.06 from any other heading.
Chapter 83 Miscellaneous articles of base metal		
8309.90	A change to heading 8309.90 from any other heading.	
Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		
8414.80		A change to sub-heading 8414.80 from any other subheading.
8418.30	A change to sub-heading 8418.30 from any other subheading.	
8418.40	A change to sub-heading 8418.40 from any other subheading.	
8418.50	A change to sub-heading 8418.50 from any other sub-heading.	
8443.99		A change to sub-heading 8443.99 from any other sub-heading.
Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		
8503.00	A change to sub-heading 8503.00 from any other heading.	
8504.21	A change to sub-heading 8504.21 from any other sub-heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
8504.22	A change to sub-heading 8504.22 from any other sub-heading.	
8504.31		A change to sub-heading 8504.31 from any other sub-heading.
8504.50		A change to sub-heading 8504.50 from any other sub-heading.
8537.10		A change to heading 85.37 from any other heading.
8544.42		A change to heading 85.44 from any other heading.
8548.10	A change to heading 8548.10 from any other heading	A change to subheading 8548.10 from any other heading.
Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		
8707.90	A change to sub-heading 8707.90 from any other heading	A change to sub-heading 8707.90 from any other heading.
8716.80	A change to sub-heading 8716.80 from any other heading	A change to sub-heading 8716.80 from any other heading.
Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.		
9401.40	A change to sub-heading 9401.40 from any other heading.	
9403.30	A change to sub-heading 9403.30 from any other heading.	

HS CODE	Rules of Origin for Panama's Products	Rules of Origin for Trinidad and Tobago's Products
9403.60	A change to sub-heading 9403.60 from any other heading.	
9405.40		A change to sub-heading 9405.40 from any other subheading.

Appendix II
Certificate of Origin

CERTIFICADO DE ORIGEN / CERTIFICATE OF ORIGIN

ACUERDO COMERCIAL DE ALCANCE PARCIAL ENTRE LA REPÚBLICA DE
PANAMA Y LA REPUBLICA DE TRINIDAD Y TOBAGO /
PARTIAL SCOPE TRADE AGREEMENT BETWEEN THE REPUBLIC OF TRINIDAD
AND TOBAGO AND THE REPUBLIC OF PANAMA

1. EXPORTADOR / EXPORTER'S Nombre / Name:	2. PRODUCTOR / PRODUCER'S Nombre / Name:	3. IMPORTADOR / IMPORTER'S Nombre / Name:
Dirección / Address:	Dirección / Address:	Dirección / Address:
No. Registro / Registration Number	No. Registro / Registration Number	No. Registro / Registration Number
Fax / Facsimile Number	Fax / Facsimile Number	Fax / Facsimile Number
Correo Electrónico / E-mail	Correo Electrónico / E-mail	Correo Electrónico / E-mail
4. CONSIGNATORIO / CONSIGNEE: Nombre / Name:	5. Forma de Transporte y ruta / Mode of Transport and Route	6. Puerto de Embarque / Port of Shipment.
Dirección / Address:		

No. Registro / <i>Registration Number</i>	7. Puerto de Destino / <i>Port of Discharge</i>	8. Número y Fecha de Factura Comercial / <i>Number and Date of Invoice</i>	
Fax / Fascimile Number			
Correo Electrónico / <i>E-mail</i>			
9. Clasificación Arancelaria / <i>Tariff Classification</i>	10. Descripción de las Mercancías / <i>Description of Goods</i>	11. Cantidad / <i>Quantity</i>	12. Valor FOB (US\$) / <i>FOB Value (US\$)</i>
13. Observaciones / <i>Observations</i>			

<p>14. Declaración / Declaration:</p> <p>Yo/nosotros declaramos que las mercancías amparadas por esta Declaración se corresponden con la factura comercial antes señalada y cumplen con las Reglas de Origen estipuladas en el Acuerdo Comercial de Alcance Parcial entre la República de Panamá y la República de Trinidad y Tobago</p> <p>I/We declare that the goods covered by this declaration corresponding to the above-mentioned commercial invoice comply with the Rules of Origin under the Partial Scope Trade Agreement between the Republic of Trinidad & Tobago and the Republic of Panama</p> <p>Nombre y Firma del Exportador/Productor / Name and Signature of the Exporter/Producer:</p> <p>_____</p> <p>_____</p> <p>Lugar y Fecha / Place and Date:</p> <p>_____</p> <p>_____</p>	<p>15. Certificación del Organismo Autorizado / Certification of Authorised Body</p> <p>Yo certifico la veracidad de la presente declaración. Firmo y estampo con el sello del Organismo Autorizado en:</p> <p>I certify the accuracy of the current declaration. I now sign and affix the stamp of the Authorised Body in:</p> <p>_____</p> <p>_____</p> <p>(Pais / Country)</p> <p>Certificado No./Certificate No:</p> <p>_____</p> <p>Firma Autorizada / Authorised Signature:</p> <p>_____</p> <p>_____</p> <p>Lugar y Fecha de Expedición / Place and Date of Issue:</p> <p>_____</p> <p>_____</p>
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Nota: Este formulario no será considerado válido si tiene tachaduras, correcciones o enmiendas. Quien suministre informaciones falsas u obligue a otra persona a hacerlo será penalizada.

Note: This form will not be considered valid if it has erasures, corrections or amendments. Persons who furnish or cause to be furnished untrue declarations render themselves liable to penalties.

**PARTIAL SCOPE TRADE AGREEMENT BETWEEN
THE REPUBLIC OF TRINIDAD AND TOBAGO AND THE REPUBLIC OF PANAMA**

INSTRUCTIONS FOR FILLING OUT THE CERTIFICATE OF ORIGIN

In order to receive preferential tariff treatment, this Certificate must be completely filled out in a legible manner by the exporter of the goods. This Certificate must be tendered by the importer at the time of importation. Please print or type.

- Box No 1: Fill in the full Corporate Name, Address, Registration, Facsimile Number, and E-Mail Address of the Exporter.
- Box No 2: Fill in the full Corporate Name, Address, Registration, Facsimile Number and E-mail Address of the Company producing the goods. Where the exporter and the producer are the same, the word "SAME" may be printed in Box No. 2.
- Box No. 3: Fill in full Corporate Name, Address, Registration, Facsimile Number and E-mail Address of the Importer.
- Box No 4: Enter Consignee's Name, Address, Registration, Facsimile Number and E-mail Address. Where the Importer and the consignee are the same, the word "SAME" may be printed in Box No. 4.
- Box No. 5: Enter mode of Transportation and Route.
- Box No. 6: Indicate Port of Shipment.
- Box No. 7: Indicate Port of Discharge.
- Box No. 8: Enter the Number and Date of the Commercial Invoice.
- Box No. 9: Declare the Customs Tariff Classification of the Harmonised System (HS) at the six digit Level of each good described.
- Box No. 10: Give full Description of Goods.
- Box No. 11: Indicate the Total Quantity of the Goods to be Exported in Commercial Units, indicating the type of Commercial Unit in metric measurement.
- Box No. 12: Register the FOB Value in US\$ of the Goods to be Exported.
-

- Box No. 13: This space can be used by the Authorised Body of the Exporting Country as well as by the Exporter, when clarifying or adding information that is considered necessary.
- Box No. 14: This Box must be filled out and signed by the Exporter/Producer or his/her Legal Representative or Agent.
- Box No. 15: This Box must be filled out by the Authorised Body which issues this document.

**ACUERDO DE ALCANCE PARCIAL DE COMERCIO
ENTRE LA REPÚBLICA DE TRINIDAD Y TOBAGO Y LA REPÚBLICA DE PANAMÁ**

INSTRUCCIONES PARA LLENAR EL CERTIFICADO DE ORIGEN

Con el fin de recibir trato arancelario preferencial, este Certificado deberá ser llenado en forma legible por el exportador de las mercancías. Este certificado debe ser presentado por el importador al momento de la importación. Por favor escriba en letra imprenta

- Casilla No. 1: Escriba el nombre completo de la Compañía, Dirección, Registro, Número de Fax y Dirección de Correo Electrónico del Exportador.
- Casilla No. 2: Escriba el nombre completo de la Compañía, Dirección, Registro, Número de Fax y Dirección de Correo Electrónico de la empresa que produce las mercancías.
- Quando el exportador y el productor sean la misma persona, la palabra "MISMO" podrá ser escrita en la Casilla No. 2.
- Casilla No. 3: Escriba el nombre completo de la Compañía, Dirección, Registro, Número de Fax y Dirección de Correo Electrónico del Importador.
- Casilla No. 4: Escriba el Nombre del Consignatario, Dirección, Registro, Número de Fax y Dirección de Correo Electrónico.
- Quando el Importador y el consignatario sean la misma persona, la palabra "MISMO" podrá ser escrita en la Casilla No. 4.

Casilla No. 5: Escriba la forma de Transporte y Ruta.

Casilla No. 6: Indique el Puerto de Embarque.

Casilla No. 7: Indique el Puerto de Destino.

Casilla No. 8: Escriba el Número y Fecha de la Factura Comercial.

Casilla No. 9: Declare la Clasificación Arancelaria del Sistema Armonizado (SA) a nivel de seis dígitos de cada mercancía descrita.

Casilla No. 10: Haga una Descripción completa de las Mercancías.

Casilla No. 11: Indique la Cantidad Total de las Mercancías a ser exportadas en Unidades Comerciales, indicando el tipo de Unidad Comercial en el sistema métrico.

Casilla No. 12: Registrar el Valor FOB en US\$, de las Mercancías a ser Exportadas.

Casilla No. 13: Este espacio puede ser utilizado por la Autoridad Competente del País Exportador así como por el Exportador, cuando se considere necesario aclarar o añadir información.

Casilla No. 14: Esta Casilla debe ser completada y firmada por el Exportador/Productor o su Representante Legal o Agente.

Casilla No. 15: Esta Casilla debe ser completada por la Autoridad Competente cuando expida este documento.

ANNEX D**Dispute Settlement Procedures****Section I
Scope and Objective****Article 1: Objective**

The objective of this Annex is to avoid and settle any dispute between the Parties with a view to arriving at a mutually agreed solution.

Article 2: Scope

1. Except as otherwise provided for in this Agreement, any dispute that may arise in connection with the interpretation, application or noncompliance with the provisions of this Agreement, shall be submitted to the Dispute Settlement Procedures established in this Annex.

2. Any dispute regarding matters arising under this Agreement that are also regulated in the agreements negotiated at the WTO may be settled in accordance with this Annex or with the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO Dispute Settlement Unit (DSU) at the discretion of the complaining Party.

3. Once a dispute settlement procedure has been initiated under this Annex or under the WTO Agreement, the forum selected shall exclude the other for the same subject-matter of the dispute.

4. For the purpose of paragraph 3, a dispute settlement procedure shall be considered initiated under the WTO whenever the complaining Party requests the establishment of a Panel under Article 5 of the DSU. Likewise a dispute settlement procedure shall be considered initiated under this Annex whenever a Party requests the establishment of an arbitral panel under Article 11.

**Section II
Consultations****Article 3: Consultations**

1. The Parties shall endeavour to resolve any dispute referred to in Article 2 by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. Consultations shall be conducted, in the case of Panama, by the Chief Office of International Trade Negotiations of the Ministry of Commerce and Industry, and in the case of Trinidad and Tobago, by the Ministry with responsibility for trade and industry, or their respective representatives.

Article 4: Request for consultations

The request for consultations shall be submitted to the other Party in writing and shall identify the measure(s) at issue and the reason(s) for the request, as well as provide a brief summary of the legal basis of the dispute. All requests for consultations shall be notified to the other Party, in conformity with Article 22.

Article 5: Consultation Procedure

1. If a request for consultation is made pursuant to Article 4, the Party to which the request is made shall, unless otherwise mutually agreed, reply to the request within ten (10) days after the date of its receipt.

2. The Parties shall provide sufficient information as may be reasonably available in order to facilitate the consultations. The proceedings and all information disclosed during the consultations shall remain confidential. The Parties shall treat any confidential or proprietary information exchanged in the course of consultations in the same manner as the Party providing the information.

3. Consultations shall last no more than thirty (30) days after the date of receipt of the request unless the Parties extend the consultations for a mutually agreed period in order to settle the dispute. Consultations on matters of urgency including those regarding perishable agricultural goods shall last no more than twenty (20) days from the date of receipt of the request.

Section III

Alternative Methods of Dispute Resolution

Article 6: Good Offices, Conciliation or Mediation

The Parties may agree to have recourse to alternative methods of dispute resolution, including good offices, conciliation or mediation. They may begin at any time and be terminated at any time.

Section IV
Intervention of the Commission

Article 7: Request for Intervention of the Commission

1. If consultations fail to settle a dispute within the period established in Article 5(3), the complaining Party may request in writing to the other Party, that a meeting of the Commission be convened with the specific purpose of dealing with the case.
2. The request shall identify the measure(s) at issue and shall state the facts and the legal basis of the dispute, indicating the applicable provisions of this Agreement.

Article 8: Timeframes for Convening Meetings of the Commission

1. The Commission shall meet within thirty (30) days of the date of receipt of the request referred to in Article 7. In matters of urgency, including those regarding perishable agricultural goods, the meeting of the Commission shall commence within ten (10) days from the date of receipt of the request.
2. For the purpose of determining the term mentioned in paragraph 1, the other Party shall notify immediately and no later than five (5) days of the receipt of the request.

Article 9: Consolidation of Requests

The Commission may, by mutual agreement, examine jointly two or more requests under this Section only when, by their nature, they are related.

Article 10: Role of the Commission

1. The Commission shall examine the dispute and give the opportunity to the Parties to present their positions and, if necessary, to give additional information in order to reach a mutually satisfactory solution.
2. The Commission shall issue its recommendations within thirty (30) days of the date of its first meeting. In matters regarding perishable agricultural goods the time period shall be ten (10) days.

Section V
Arbitral Proceedings

Article 11: Request for an Arbitral Panel

If the consultations and the Commission procedures fail to settle a dispute within the timeframes established under Sections II and IV respectively of this Annex or such other period as the Parties may agree, the Party, which made the request for consultations, may make a written request for the establishment of an arbitral panel. The request shall identify the specific measure(s) at issue and provide a brief statement of the legal basis for the request. The arbitral panel shall be established and perform its functions in a manner consistent with the provisions of this Annex.

Article 12: Roster

1. No later than three (3) months after the entry into force of this Agreement, the Parties shall establish and maintain a roster of up to nine individuals, three proposed by Panama, three proposed by Trinidad and Tobago and three of whom must not be citizens of either of the Parties. The roster members shall be appointed for a term of five (5) years.

2. Roster members shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of reliability, and sound judgment;
- (c) be independent of and not take instructions from any Party, and
- (d) comply with the Code of Conduct set out in Appendix I of this Annex.

Article 13: Composition of Arbitral Panels

1. The arbitral panel shall comprise three members.

2. The Parties shall endeavour to agree on the Chair of the Panel and on the other two panelists within fifteen (15) days of the delivery of the request of the establishment of the Panel. If the Parties are unable to agree on the Chair within this period, within five (5) days the Party chosen by lot shall select the Chair, if not the other Party shall designate one. The designated chair shall not be a national of either Party, nor have his or her usual place of residence in the territory of either Party, nor be employed by either Party, nor have dealt with the matter before the arbitral panel in any capacity.

3. Within fifteen (15) days of selection of the Chair, each Party shall select a panelist from the list of panelists proposed by each Party.
4. If a Party fails to select its panelist within such period, the Parties shall choose by lot the panelist from among the roster members who are not citizens of that Party.
5. All efforts shall be made to select panelists from the roster. The Parties may, by consent, select individuals not listed on the roster.
6. The date of establishment of the arbitral panel shall be the date on which the Chair is appointed.

Article 14: Rules of Procedures

1. Unless the Parties otherwise agree, the arbitral panel shall conduct its proceedings in accordance with the Rules of Procedure set out in Appendix II of this Annex and may, after consulting with the Parties, adopt additional procedural rules not inconsistent with this Annex.
2. The Commission may modify the Rules of Procedure.
3. Unless the Parties otherwise agree within seven (7) days from the date of the establishment of the arbitral panel, the terms of reference shall be:

"To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the arbitral panel request and to make findings, determinations and recommendations as provided in Article 16 and to deliver the written reports referred to in Articles 16 and 17"

Article 15: Experts and Technical Advice

At the request of a Party to the arbitral panel proceedings or on its own initiative, the arbitral panel may seek information and technical advice from any person or body that it deems appropriate provided that the Parties to the arbitral panel proceedings so agree and subject to such terms and conditions as Parties may agree. The arbitral panel shall provide the Parties a copy of any information or technical advice submitted and an opportunity to provide comments.

Article 16: Initial Report

1. Unless the Parties otherwise agree, the arbitral panel shall base its report on the relevant provisions of this Agreement, on the submissions and arguments of the Parties, and on any other information before it pursuant to Article 15.
2. Unless the Parties otherwise agree, the arbitral panel shall, within ninety (90) days after establishment, present to the Parties an initial report containing:
 - (a) findings of fact, including any findings pursuant to the request under Article 11;
 - (b) its determination as to whether the measure at issue is inconsistent with the obligations of this Agreement; and
 - (c) recommendations to bring the measure into compliance with this Agreement and the reasonable period of time within which to bring the measure into compliance.
3. The Parties may submit written comments on the initial report within fourteen (14) days of its presentation. The arbitral panel may, at the request of a Party, reconsider its report and make any further examination that it considers appropriate after considering such written comments. The final report shall include a discussion of any comments by the Parties.

Article 17: Final Report

1. The arbitral panel shall present a final report to the Parties, including any separate opinions on matters not unanimously agreed, within thirty (30) days of presentation of the initial report, unless the Parties otherwise agree.
2. No arbitral panel may, either in its initial report or its final report, disclose which panelists are associated with the majority or minority of the opinions.
3. The final report of the arbitral panel shall be made publicly available subject to the protection of information designated by either Party for confidential treatment within fifteen (15) days of its delivery to the Parties, unless the Parties agree otherwise.

Article 18: Implementation of Final Report

1. The final report of an arbitral panel shall be binding on the Parties and shall not be subject to appeal. The Party concerned shall implement the decision contained in the final report of the arbitral panel in the manner and within the time-frame that it recommends, unless another period of time for implementation is agreed upon by the Parties.

2. If, at any time up to thirty (30) days prior to the deadline for implementation determined under paragraph 1, the Party concerned considers that it will require further time to comply with the final report of the arbitral panel, it shall inform the complaining Party of the extra period that it requires, and simultaneously shall enter into negotiations with a view to developing a mutually acceptable compensation for this additional period until it comes into compliance with the final report. The Parties may agree to extend the deadline for implementation determined under paragraph 1, any time within twenty (20) days prior to the expiry of the deadline for implementation determined previously.

3. Notwithstanding paragraph 2, where the final report of the arbitral panel states that a measure is not in compliance with this Agreement, the responding Party shall bring its measure in conformity with the provisions of this Agreement.

4. Where there is disagreement as to the existence or consistency with this Agreement of measures taken within the reasonable period of time to comply with the decision of the arbitral panel, such dispute shall be decided through recourse to the dispute settlement procedures in this Annex, including wherever possible by resorting to the original arbitral panel.

5. The arbitral panel shall provide its report to the Parties within sixty (60) days after the date of the referral of the matter to it. When the arbitral panel considers that it cannot provide its report within this time-frame, it shall inform the Parties in writing of the reasons for such delay together with an estimate of the period within which it will submit its report. Any delay shall not exceed a further period of thirty (30) days unless the Parties otherwise agree.

Article 19: Non-Implementation - Suspension of Benefits

1. If the arbitral panel established under Article 18 finds that the measure of the Party concerned is not in compliance with the final report of the arbitral panel under Article 17, the Party concerned, if so requested by the complaining Party, shall immediately enter into negotiations with the complaining Party with a view to reaching a mutually acceptable compensation or solution. If no mutually acceptable compensation or solution has been reached within fifteen (15) days after the request of the complaining Party to enter into negotiations, the complaining Party may suspend the application of benefits of equivalent effect to the responding Party.

2. The suspension of benefits shall last until the responding Party implements the decision of the arbitral panel's final report or until the Parties reach a mutually satisfactory agreement on the dispute.

3. In considering what benefits to suspend pursuant to paragraph 1 the complaining Party may seek to suspend benefits in the same sector(s) as that affected by the measure that the arbitral panel has found to be inconsistent with the obligations prescribed in this Agreement.

4. Upon written request of the Party concerned, the original arbitral panel shall determine whether the level of benefits proposed to be suspended by the complaining Party is not commensurate with equivalent effects pursuant to paragraph 1. If the arbitral panel cannot be established with its original members, the procedures set out in Article 13 shall be applied.

5. The arbitral panel shall present its determination within sixty (60) days from the request made pursuant to paragraph 4. The ruling of the panel shall be final and binding. It shall be delivered to the Parties and be made publicly available.

6. Any suspension of benefits shall be restricted to benefits accruing to the other Party under this Agreement.

Article 20: Expenses

Each Party shall approve and bear the costs of its member of the arbitral panel and of its representation in the arbitral proceedings. The costs related to the Chairman and any other costs shall be approved by the Commission, and shall be borne equally by the Parties.

Article 21: Private Rights

Neither Party may provide for a right of action under its domestic law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement.

Section VI General Provisions

Article 22: Communications

All communications between the Parties shall be transmitted in the case of Panama, to the National Direction for the Administration of International Trade Treaties and Trade Defense of the Ministry of Commerce and Industry or its successor, and in the case of Trinidad and Tobago, to the Permanent Secretary of the Ministry with responsibility for trade and industry, or their respective representatives.

Article 23: Confidentiality

Documents and acts related to the proceedings established in this Annex shall be confidential.

Article 24: Abandonment of or Agreement on Claim

1. At any time during the proceedings the complaining Party may abandon its claim or the Parties may reach an agreement. In either case the dispute shall be closed. The Commission shall be notified in writing in order to take any necessary measures.

2. A Party is deemed to have abandoned its claim under this Annex if it does not pursue its claim under Article 11 within twelve (12) months of the conclusion of consultations under Section II.

Article 25: Reduction, Waiver or Extension of Timeframes

All timeframes stipulated in this Annex may be reduced, waived or extended by mutual agreement of the Parties.

Appendix I

Code of Conduct for Arbitrators, Mediators and Conciliators appointed pursuant to the Dispute Settlement Procedures of Annex D of the Partial Scope Trade Agreement between the Republic of Trinidad and Tobago and the Republic of Panama

Definitions

In this Code of Conduct:

"**Agreement**" means the Partial Scope Trade Agreement between the Republic of Trinidad and Tobago and the Republic of Panama;

"**arbitrator**" or "**member**" means a member of an arbitral panel effectively established under Article 13 of Annex D of this Agreement;

"**assistant**" means a person who, under the terms of appointment of a member, conducts research or provides assistance to the member;

"**candidate**" means an individual whose name is on the list roster referred to in Article 12 of Annex D of this Agreement and who is under consideration for selection as a member of an arbitral panel under Article 13 of Annex D of this Agreement;

"**conciliator**" means a person who conducts a conciliation in accordance with Article 6 of Annex D of this Agreement;

"**mediator**" means a person who conducts a mediation in accordance with Article 6 of Annex D of this Agreement;

"**proceeding**" unless otherwise specified, means an arbitral panel proceeding under this Agreement;

"**staff**" in respect of a member, means a person under the direction and control of the member other than assistants.

Responsibilities to the process

2. Every candidate or member shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved.

Disclosure obligations

3. Prior to confirmation of her or his selection as a member of an arbitral panel a candidate shall disclose any interest, relationship or matter that is likely to affect her or his independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceedings. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters. These disclosure requirements shall not extend to the identification of matters whose relevance to the issues to be considered in the proceedings would be insignificant. They shall take into account the need to respect the personal privacy of those to whom this Code of Conduct applies and shall not be so administratively burdensome as to make it impracticable for otherwise qualified persons to serve on panels.

4. A candidate or member shall communicate matters concerning actual or potential violations of this Code of Conduct to the Commission for consideration by the Parties.

5. Once selected, a member shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 3 of this Code of Conduct and shall disclose them. The disclosure obligation is a continuing duty which requires a member to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The member shall disclose such interests, relationships or matters by informing the Commission, in writing, for consideration by the Parties.

Duties of members

6. Upon selection a member shall perform her or his duties thoroughly and expeditiously throughout the course of the proceedings, and with fairness and diligence.

7. A member shall consider only those issues raised in the proceedings and necessary for a ruling and shall not delegate this duty to any other person.

8. A member shall take all appropriate steps to ensure that her or his assistant and staff are aware of, and comply with, paragraphs 2, 3, 4, 5, 17, 18 and 19 of this Code of Conduct.

9. A member shall not engage in ex parte contacts concerning the proceedings.

Independence and impartiality of members

10. A member shall be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.
11. A member shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of her or his duties.
12. A member shall not use her or his position on the arbitral panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence her or him.
13. A member shall not allow financial, business, professional, family or social relationships or responsibilities to influence her or his conduct or judgment.
14. A member shall avoid entering into any relationship or acquiring any financial interest that is likely to affect her or his impartiality or that might reasonably create an appearance of impropriety or bias.

Obligations of former members

15. Former members must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision or ruling of the arbitral panel.
16. Former members shall comply with the obligations established in paragraphs 17, 18 and 19 of this Code of Conduct.

Confidentiality

17. No member shall at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

18. A member shall not disclose an arbitral panel ruling or parts thereof prior to its publication in accordance with this Agreement.

19. A member shall not at any time disclose the deliberations of an arbitral panel or any member's view.

Expenses

20. Each member shall keep a record and render a final account of the time devoted to the procedure and of her or his expenses, such expenses to be reasonably incurred.

Mediators and Conciliators

21. The disciplines described in this Code of Conduct as applying to members or former members shall apply, *mutatis mutandis*, to mediators and conciliators.

Appendix II

Rules of Procedures

General provisions

1. For the purposes of this Agreement and this Annex:

"**arbitral panel**" means an arbitral panel established pursuant to Article 13 of Annex D of this Agreement;

"**complaining Party**" means a Party that requests the establishment of an arbitral panel under Article 11 of Annex D of this Agreement; and

"**responding Party**" means a Party that has been complained against pursuant to Article 11 of Annex D of this Agreement.

Notifications

2. Any request, notice, written submission or other document shall be delivered by either Party or the arbitral panel by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram, electronic mail or any other means of telecommunication that provides a record of the sending thereof.

3. A Party shall provide a copy of each of its written submissions to the other Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.

4. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitral panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

Initial submissions

5. The complaining Party shall deliver its initial written submission no later than twenty (20) days after the composition of the arbitral panel. The responding Party shall deliver its written counter-submission no later than twenty (20) days after the date of delivery of the initial written submission.

Operation of arbitral panels

6. The Chair of the arbitral panel shall preside over all of its meetings.
7. Except as otherwise provided in these rules, the arbitral panel may conduct its own activities by any means, including telephone, facsimile transmissions or computer links.
8. The drafting of any report shall remain the exclusive responsibility of the arbitral panel. Only arbitrators may take part in the deliberations of the arbitral panel.
9. Where a procedural question arises that is not covered by the provisions of this Agreement or these Rules, the arbitral panel, after consulting the Parties, may adopt an appropriate procedure compatible with this Agreement and these rules, and which ensures an equal treatment of the Parties.

Replacement of arbitrators

10. If an arbitrator appointed under this Agreement dies, resigns or otherwise becomes unable to act, a successor arbitrator shall be appointed within fifteen (15) days in accordance with the selection procedure as prescribed for the appointment of the original arbitrator and the successor shall have all the powers and duties of the original arbitrator.
11. Where a Party considers that an arbitrator does not comply with the requirements of the Code of Conduct and for this reason should be replaced, this Party shall notify the other Party within ten (10) days from the time at which it came to know of the circumstances underlying the arbitrator's violation of the Code of Conduct.
12. If the Parties fail to agree on the need to replace an arbitrator, any Party may request that such matter be referred to the Chair of the arbitral panel, whose decision shall be final. If the Chair finds that an arbitrator does not comply with the requirements of the Code of Conduct, she or he shall within five (5) days of such finding, select a new arbitrator from the roster of panelists who are not citizens of either Party established in accordance with Article 12 of Annex D of this Agreement.
13. Where a Party considers that the Chair of the arbitral panel does not comply with the requirements of the Code of Conduct, this Party shall notify the other Party within ten (10) days from the time at which it came to know of the circumstances underlying the Chair's material violation of the Code of Conduct. The Parties shall consult and, if they so agree, replace the Chair in accordance with Article 13(2) of Annex D of this Agreement.

14. If the Parties fail to agree on the need to replace the Chair of the arbitral panel, any Party may refer the matter to the Commission, whose decision shall be final. Where the Commission finds that the Chair did not comply with the Code of Conduct, the Commission shall appoint a new Chair from the roster of panelists who are not citizens of either Party established in accordance with Article 12 of Annex D of this Agreement.

15. The arbitration panel proceedings shall be suspended for the period taken to carry out the procedures provided for in paragraphs 10, 11, 12, 13 and 14 of this Appendix, and will conclude on the date the replacement is selected.

Hearings

16. The arbitral panel shall fix the date and time of a hearing in consultation with the Parties. The Chair shall notify in writing to the Parties the date and time of the hearing.

17. Unless the Parties otherwise agree, the hearing shall be held in the responding Party's territory. The responding Party shall be in charge of the logistical administration of dispute settlement proceedings, in particular the organization of a hearing, unless otherwise agreed.

18. The arbitral panel may convene additional hearings if the Parties so agree.

19. All arbitrators shall be present at hearings. No later than five (5) days before the date of a hearing, each Party shall deliver a list of the names of its representatives or advisers who will be attending the hearing. The hearings of the arbitral panels shall be held in closed session, unless the Parties decide otherwise. The arbitral panel shall conduct the hearing in the following manner: argument of the complaining Party; argument of the responding Party; rebuttal arguments of the Parties; the reply of the complaining Party; the counter-reply of the responding Party. The arbitral panel may set time limits for oral arguments to ensure that each Party is afforded equal time.

20. Within ten (10) days after the date of the hearing, each Party may deliver a supplementary written submission responding to any matter that arose during the hearing.

21. The arbitral panel shall arrange for a transcript of each hearing to be prepared and delivered within five (5) days from the last date of the hearing to the Parties.

Questions in writing

22. The arbitral panel may at any time during the proceedings address questions in writing to one or both Parties. Each Party shall receive a copy of any questions put by the arbitral panel.

23. A Party to whom the arbitral panel addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitral panel. Each Party shall be given the opportunity to provide written comments on the reply within five (5) days after the date of delivery.

Confidentiality

24. The Parties shall maintain the confidentiality of the arbitral panel hearings. Each Party shall treat as confidential the information submitted by the other Party to the arbitral panel which that Party has designated as confidential. Where a Party to a dispute submits a confidential version of its written submissions to the arbitral panel, it shall also, upon request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public. Nothing in these rules shall preclude a Party from disclosing statements of its own positions to the public.

Role of Experts

25. On request of a Party, or on its own initiative, the panel may seek information and technical advice from a person or body that it deems appropriate, subject to paragraphs 26 and 27 and such additional terms and conditions as the Parties may decide.

26. Before the panel seeks information or technical advice under paragraph 25, it shall notify the Parties of its intention to seek information or technical advice and provide them with an adequate period of time to submit comments.

27. The arbitral panel shall provide to both Parties, a copy of any information or technical advice received. Each Party shall transmit its comments to the Chair of the panel within five (5) days of receipt of the information or technical advice.

28. When the panel takes into consideration the information or technical advice received under paragraph 25 for the preparation of its report, it shall also take into

Ex parte contacts

29. The arbitral panel shall not meet or contact a Party in the absence of the other Party. No Party may contact any arbitrator in relation to the dispute in the absence of the other Party or other arbitrators. No arbitrator may discuss an aspect of the subject matter of the proceeding with a Party or both Parties in the absence of the other arbitrators.

Working language

30. The working language of the dispute settlement proceedings shall be English.

Passed in the House of Representatives this 30th
day of January, 2015.

Clerk of the House

Passed in the Senate this 10th day of March, 2015.

President of the Senate