



Importing Personal Property Into PANAMA

HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

- Panamanian citizens returning to the country after residing abroad for at least 2 years or foreigners with Residence Visas may import household goods/personal effects duty-free.
- Effects should arrive no later than 6 months after the shipper's arrival.
- Furniture that has been in the possession of the shipper for at least 12 months and is used can be imported duty and tax-free. New furniture is subject to import tax.
- It is the Executive Power who determines, in each case, the amount and kind of articles that may be imported duty-free.
- Household and electrical appliances may also enter duty-free, provided they are used. All new articles are subject to taxation.
- All diplomats and public officials entering with a diplomatic or official passport, or shippers with a contract from the government have franchise privilege and will not be subject to the usual inspection or examination of household goods.

Notes:

- All shipments must be inspected at port of entry, but this is usually done at the shipper's residence at the time of delivery. This service is payable by the shipper directly to the government, at a cost of US \$225.00, if performed in Panama City. Additional charges apply if inspection is conducted elsewhere.
- It is recommended that the shipper be present when the container is opened for customs clearance.
- A Phytosanitary Certificate will be issued by the government once the shipper has declared that no restricted items are included in the shipment. The bill of lading or airway bill, along with US \$25.00 is necessary to obtain this document.
- Customs processing for shipments in containers entering at Chiriqui Province are handled at David Customs' warehouse.

Special Provisional Visa (Visa de visitante Temporal Especial):

- Businesspeople whose income is US \$1000 or more per month and is derived outside of Panama, can apply for a special provisional visa. This visa allows for the following special benefits:
 - Exemption from tax for one shipment of household goods and personal effects.
 - Exemption from tax on one automobile every 2 years for family use.
 - Exoneration from payment of taxes or migratory rights.

Notes: Personal effects should arrive within 6 months of the businessperson's arrival in Panama and is not to exceed two shipments.

Required Documents for Household Goods and Personal Effects:

- ✓ For Returning Citizens:
 - ✓ Proof of residing outside of Panama for at least 2 years. Accepted documents include utility bills (e.g.: water, electricity, and telephone invoices).
 - ✓ Original passport or copies of passport's data page, photo page and last entry into Panama. These pages must be notarized by a Notary Public in Panama.
 - ✓ Notarized copy of the cedula.
- ✓ For Foreigners Coming to Work in Panama:
 - ✓ Original passport or copies of passport's data page, photo page and last entry into Panama. These pages must be notarized by a Notary Public in Panama.
 - ✓ Letter from international or Panamanian company stating that the shipper is employed by them in Panama.
 - ✓ Letter to Direccion Nacional de Aduanas stating shipper's attorney is responsible for obtaining the working or permanent visa for the shipper. Before shipment arrives in Panama, all documents required to obtain the working or permanent visa must be presented to the Immigration Office.
- ✓ For Retired (Pensionado) Citizens:
 - ✓ Original passport or copies of passport's data page, photo page and last entry into Panama. These pages must be notarized by a Notary Public in Panama.
 - ✓ Original or notarized copy of the shipper's Retired ID (Turista Pensionado ID). If in process, a letter to the Direccion General de Aduanas de Panama, declaring that the shipper's attorney is in charge of obtaining this ID, is necessary.
 - ✓ Bank certification of an account in the name of the retiree, obtained from shipper's bank in Panama. Letter should be addressed to Direccion General de Aduanas de Panama.
 - ✓ Before shipment arrives in Panama, all documents required to obtain the retiree visa must be presented to the Immigration Office by the shipper or the shipper's attorney.
- ✓ Residence Visa or letter from attorney and copy of petition for Residence Visa
- ✓ Work Permit
- ✓ Detailed inventory in Spanish or English
- ✓ Original packing list
- ✓ 2 original ocean bills of lading or air waybills with freight charges
- ✓ Visa or work permit
- ✓ Original purchase invoices (for new furniture and household goods)

Diplomatic Removals:

- Diplomatic imports are a lengthy process that requires the diplomat to be in regular contact with Foreign Relation Ministry.
- Equipment demurrages and storage charges are to be expected.
- Phytosanitary Certificate requires a copy of the bill of lading or airway bill at least 6-days prior to the shipment's arrival in Panama. The certificate costs US \$25.00.

Required Documents:

- ✓ 2 original ocean bills of lading or air waybills with freight charges
- ✓ Original packing list
- ✓ Original diplomatic passport or copies of the passport's data page, photo page and shipper's last entry into Panama. These pages must be notarized.
- ✓ Accredited letter from the Embassy or International Organization stating the position of the diplomat.

PROHIBITED ITEMS

- Firearms, ammunition and dangerous objects
- Drugs and narcotics
- Alcohol
- Foodstuff
- Certain plants are restricted or prohibited; therefore, it is not recommended to include plants in a shipment. The Ministry of Agricultural Development (MIDA) must grant previous authorization.
- Straw and hay packing in lift-vans
- New electronic items

RESTRICTED ITEMS

- Food and beverages are subject to duty and taxes. The following documents must be obtained prior to importation: Sanitary Certificate, Quarantine Allowance per item, Bill of Lading / Air waybill, Transit Letter and Commercial Invoice. Duty is applicable.
- Medicine must have authorization from the ministry of Health and other legal departments such as FARMACIA and MIDA (Ministerio de Desarrollo Agropecuario – Ministry of Agricultural Development).
- Leather goods must be fumigated and accompanied by a document proving fumigation has occurred.
- Jewelry and coins are dutiable.
- All new items are subject to duties and taxes.

MOTOR VEHICLES

- All automobiles imported into Panama will incur duties and taxes, unless the owner is an accredited diplomat personnel or entering with a Retired Visa. A diplomat is allowed 1 car duty and tax-free.
- Shippers entering with Retired Visa “Visa de retirado Pensionado Visa” will not pay duties or taxes, but will pay 5% of ITBM (cost of the car + shipping cost + insurance cost). The clearance process takes a long time, usually 30-45 business days, and can be expensive, since shipper will be responsible for storage charges incurred at the customs’ warehouse.
- Panamanian retirees from a foreign country (panameflow jubilados enel extranjero) and pensioned tourists (turista pensionado) are allowed to import a car duty and tax-free, but will pay 5% of ITBMS or local tax. This is considered a special privilege. The clearance process takes a long time, usually 45-90 business days, and can be expensive, since shipper will be responsible for storage charges incurred at the customs’ warehouse.
- All other shippers, besides diplomats and retirees, will be responsible for duties and taxes.
- Taxes are assessed using the C.I.F. (Cost, Insurance & Freight) value. The actual value of the vehicle is determined by using the MSRP (Manufacturers Suggested Retail Price) from the N.A.D.A. (National Automobile Dealers Association) booklet and by applying depreciation according to the age of the vehicle.

Required Documents for Motor Vehicles:

- ✓ National Certification of Tax Payment
- ✓ Consular document (legally authorized)
- ✓ Pollution Certificate (unless it is a water -craft)
- ✓ Environmental Control Certificate
- ✓ Original Certificate of Title or Certificate of Ownership.
- ✓ Original ocean bill of lading specifying the ocean freight charge for the vehicle.
- ✓ Original commercial invoice (legally authorized) or purchase invoice.
- ✓ Panamanian retirees require: an original and 2 copies of a document stating that he/she has lived outside of Panama for at least 2 years. This document must be notarized in the country of origin and stamped by the Panamanian Consulate. In Panama, this document will be translated into Spanish by an official translator and authenticated by a Public Notary.
- ✓ For Retiree or Pensioned Tourist:
 - ✓ 2 copies of the shipper's ID (Cedula) or Retiree Carnet (Carnet de Turista Pensionada), authenticated by the Civil Register (Registro Civil).
 - ✓ Power of attorney indicating the name, address, telephone and fax numbers of the owner of the car and the owner's attorney.

Note:

- All documents presented must be originals. If the documents pertaining to the vehicle are not the originals, a surcharge of 5% of the value of the vehicle, as estimated by Customs, is applied. This is also applicable to bicycles and water vehicles.

DOGS AND CATS

- Cats and dogs may enter Panama, but will be subject to a 40-day quarantine period at the owner's expense.
- Pets need to be accompanied by a Health Certificate and a Rabies Vaccination Certificate, legalized by a Panamanian Consulate at least 10 days prior to importation.
- Health Certificates can be obtained from a Veterinarian whom you choose to exam your pet. The Certificate must be notarized by a Notary Public. Please make sure that the Veterinarian's name is legible. If it is not legible, be sure to clearly print the Veterinarian's name on a separate sheet of paper to accompany the Certificate.

Required Documents:

- ✓ Air Waybill or Ocean Bill of Lading
- ✓ Certificate of Health
- ✓ Rabies Vaccination Certificate
- ✓ Authorization of Importation granted by the Ministry of Agriculture.

ART AND ANTIQUES

- Antiques and works of art may enter duty-free, provided they are part of a household goods shipment.

Required Documents:

- ✓ Passport
- ✓ Ocean Bill of Lading or Air Waybill
- ✓ Original purchase invoice

Note:

- If documentation is incomplete, taxes must be paid and the shipment will be subject to customs inspection.

ACKNOWLEDGEMENTS

- Panama International Packers, <http://panamainternationalpackers.com/page3a.html>, 2007.
- Panama Packing & Storage Co., Customs Information, <http://www.panamapacking.com/Customs-2.html>, 2003.
- Wholesale International Moving, <http://www.wimmove.com/PA.shtml>, 2003.
- Latin American & Caribbean International Movers Association (LACMA), 2003.
- Household Goods Forwarders Association of America, INC., Commercial Shipper's Guide 1998.

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.