It is permitted the importation of **USED** household goods and personal effects free of duties and taxes to:

1. Returning Panamanians
2. Foreign citizens with working visa
3. Foreign citizens with retiree or pensionado visa
4. Foreign citizens with diplomatic visa
5. Foreign citizens with investor visa
6. Foreign citizens with reforestation visa
7. Foreign citizens with self-solvency visa

**RETURNING PANAMANIANS**

Panamanian returning citizen who have been living abroad the country for at least 2 years can bring used household goods and personal effects without paying duties and taxes. New items are subject to duties and taxes around 22% based on the CIF (cost-insurance-freight) value.

- Original bill of lading or airway bill. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Color copy of the Panamanian Cedula (ID)
- Copy of invoices that can proof that the customer has been living outside Panama for two (2) years or more. (Water, Electricity, Telephone Invoices, Account Statement or Driver License)

Please contact our Traffic Department as soon as you arrive to the Country.
FOREIGN CITIZEN WITH WORKING VISA

Foreign citizen with working visa can bring used household goods and personal effects without paying duties and taxes. New items are subject to duties and taxes around 22% based on the CIF (cost –insurance-freight) value.

- Original bill of lading or airway bill. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Working letter by the employer in Panama addressed to AUTORIDAD NACIONAL DE ADUANA.
- Notarized copy of the Immigration ID or original letter from the lawyer stating that the process to obtain the visa has begun addressed to AUTORIDAD NACIONAL DE ADUANA. This step is done at a public notary in Panama
- The foreign citizen should go to the immigration office before the shipment arrives to port in order to obtain the working visa. It is not necessary that the visa is stamped in the passport. We only need the document issue by the immigration office that states that the visa is in process. The customer should contact our office as soon as arrived to Panama

The foreign citizen with the working visa should present to Immigration Office in Panama, before the shipment arrives to port, all required documents in order to obtain the working visa. They will issue a certification that the process has begun at immigration. We do not need the stamped visa in the passport. If the customer already had it, this will be a plus.

Please contact our Traffic Department as soon as you arrive to the Country.
FOREIGN CITIZEN WITH RETIRADO OR PENSIONADO VISA

Foreign citizen with pensionado visa can bring used household goods and personal effects without paying duties and taxes. New items are subject to duties and taxes around 22% based on the CIF (cost–insurance-freight) value.

- Original bill of lading or airway bill. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Notarized copy of the Retired Carnet (Turista Pensionado ID) or original letter from the lawyer stating that the process to obtain the visa has begun addressed to AUTORIDAD NACIONAL DE ADUANA. This step is done at a public notary in Panama

The foreign citizen with the Retired Carnet (Turista Pensionado ID) should present to Immigration Office in Panama, before the shipment arrives to port, all required documents in order to obtain the Retired Carnet (Turista Pensionado ID). They will issue a certification that the process has begun at immigration. We do not need the stamped visa in the passport. If the customer already had it, this will be a plus.

Please contact our Traffic Department as soon as you arrive to the Country.

DIPLOMATIC VISA

Diplomats and Public Officials who enter to Panama with diplomatic and official passports and those who are contract by the Panamanian Government will not be subject to inspection by custom but will have to pass quarantine inspection as well as fumigation.

FOREIGN CITIZEN WITH DIPLOMATIC VISA

- Original bill of lading or airway bill. Express release is also allowed
• Original packing list. It can be sent by e-mail
• Clear copy of the official or diplomatic passport
• Letter from Embassy or International Organization addressed to AUTORIDAD NACIONAL DE ADUANA, requesting free entry of the goods under a Customs Permit (Permiso Previo). (Should be done by the customer/organization)

RETURNING CITIZEN WITH DIPLOMATIC VISA

• Original bill of lading or airway bill. Express release is also allowed
• Original packing list. It can be sent by e-mail
• Clear copy of the official or diplomatic passport
• Original letter from Foreign Relation Ministry addressed to AUTORIDAD NACIONAL DE ADUANA, where they allowed the goods to enter to the Country (Should be done by the customer)

FOREIGN CITIZEN WITH INVESTOR VISA

• Original bill of lading or airway bill. Express release is also allowed
• Original packing list. It can be sent by e-mail
• Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
• Notarized copy of the investor resident card or original letter from the lawyer stating that the process to obtain the visa has begun addressed to AUTORIDAD NACIONAL DE ADUANA. This step is done at a public notary in Panama
• Copy of the Certificate of Incorporation of the Panamanian company
• Copy of the Social Agreement (Pacto Social)
• Original bank reference letter addressed to AUTORIDAD NACIONAL DE ADUANA, It must be requested to the bank in Panama (account opened in Panama)

FOREIGN CITIZEN WITH REFORESTATION VISA

• Original bill of lading or airway bill. Express release is also allowed
• Original packing list. It can be sent by e-mail
• Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
• Working letter by the employer in Panama addressed to AUTORIDAD NACIONAL DE ADUANA.
• Copy of the Immigration ID original letter from the lawyer stating that the process to obtain the visa has begun addressed to AUTORIDAD NACIONAL DE ADUANA. This step is done at a public notary in Panama

FOREIGN CITIZEN WITH SELF ECONOMIC SOLVENCY VISA

• Original bill of lading or airway bill. Express release is also allowed
• Original packing list. It can be sent by e-mail
• Original passport or notarized copies (photo page + the page of the passport that shows the stamp of the last entry to Panama). Photocopies of the passport are not allowed. This step is done at a public notary in Panama
• Original bank reference letter addressed to AUTORIDAD NACIONAL DE ADUANA, where the customer has his/her account with six figure minimum. It must be requested to the bank in Panama (account opened in Panama)
• Notarized copy of the Immigration ID or original letter from the lawyer stating that the process to obtain the visa has begun addressed to AUTORIDAD NACIONAL DE ADUANA. This step is done at a public notary in Panama

Some comments:

• The goods need to be used and look used.
• Shipper needs to be in the Country when the goods arrives
• Due to the reason of custom congestion we suggest to the shipper to pay for a review at residence. This has extra cost. Please ask to your shipment coordinator at Panama International Packers for a quotation for this service.
• Original documents should not be sent by regular mail

PROHIBITED AND RESTRICTED GOODS

Food, alcoholic beverages, ammunitions, weapons, firearms, new electronics and live plants.
QUARANTINE IMPORT PERMIT

All household goods shipments having wood furniture or any other wooden articles are subject to a Quarantine Import Permit that must be requested before the shipment arrive to Panama. It is important to send to our import department a copy of the Bill of Lading (Port of Entry), the Packing List & passport number of the customer.

FUMIGATION POLICY

Fumigation consists of pest control treatment. All containers coming into Panama by ocean, land or air freights are fumigated in the port of entry. This procedure may cause delay in the delivery.

WOOD PACKING

The Republic of Panama has restriction in the use of wood packing materials such as barrels, crates, liftvans and skids. Wood must to be treated and marked. Recommended fumigation with methyl bromide or heat treatment to a minimum wood core temperature of 56 degrees Celsius. Any wood packing not properly marked will have to be done here. This will cause extra charges and demurrages.

VEHICLES

The Republic of Panama Law establishes that any vehicle entering to Panama should pay duties and taxes, except those of Foreign Citizen with diplomatic visa. Foreign Diplomatic personnel can bring ONE car free of duties and taxes and must be accredited at Foreign Relationships Ministry.

The Returning citizen with diplomatic visa only can apply to the tax exemption over the import taxes so must pay 7% of ITBMS and 5% of ISC over the CIF.

Citizens with retiree visa (Permanent ID must be already issued) are exempt to pay import taxes but NO the 7% of ITBMS (local tax) plus 5% of ISC. Please see the requirements below. If they are not compiling by the retiree he/she must pay the taxes.

Any other person must pay duties and taxes.

Documentation needed any other person except Retiree:

- Original Bill of Lading. It must specify the ocean freight charge for the auto
- Original property certificate
• Passport copy
• Pro-form invoice
• Motor / Engine number
• VIN Number

Documentation needed for Retiree:

• Original Bill of Lading. It must specify the ocean freight charge for the auto
• Original property certificate
• Notarized Passport copy
• Notarized copy of the Permanent ID
• PAZ y Salvo, this documents must be get it at DGI (Income General Direction at Panama)
• Original or Notarized copy of Income certification in Spanish
• Pro-form invoice
• Motor / Engine number (at most of the car is NOT the same that VIN)
• VIN Number

Taxes calculations over CIF value according to the car value:

• Until USD$8,000.00 will pay 15% of Import Tax + 7% of ITBMS
• USD$8,001.00 - $20,000.00 will pay 18% of Import Tax + 7% of ITBMS + 5% of ISC
• USD$20,001.00 - $25,000.00 will pay 23% of Import Tax + 7% of ITBMS + 5% of ISC
• USD$25,001.00 and go on, it will pay 18% of Import Tax + 7% of ITBMS + 5% of ISC

Some comments:

• Personal that work in a Transnational Companies can bring ONE car free of import taxes BUT no 7% of ITBMS and 5% of ISC. The clients must already have the Permanent Work ID
• Starting in 2008, custom authority has strictly prohibited issuing Vehicle Temporary Permit
Every vehicle arriving to Panama owned by a customer with Permanent Pensionado Visa, will stay at the custom warehouse, until the process for Exoneration is completed.

- 7% of ITBMS and 5% of ISC tax on the custom valuation has to be paid by this time.
- To complete the process it can take up to 5 months.
- During that period customer has to be aware that he/she will have to pay storage at the customs warehouse as well as any other charges related to the car.
- After this is accomplished, the customer will be able to pick up the car at Fiscal Bond in Panama City directly.