
**CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION
FOR IMPORTS**

HOUSEHOLD GOODS REMOVAL

A. Documents Required

- Original passport
- Copy of airway bill (air shipment)
- 2 original bills of lading or express release bill of lading (sea shipment)
- Packing list

Diplomat

- Accredited letter from embassy or international organization
- Entrance Allowance from the Foreign Relations Ministry

Non-Diplomat

- Residential visa
- Employment confirmation from Panamanian employer
- Letter from attorney

Citizen

- Proof of residency abroad (utility bills)

Investor Foreign Citizen

- Social contract of the company founded in Panama / deed of investments in the country / properties acquired in Panama
- Bank reference letter
- Letter from attorney
- Notarized copy of resident card

Retired (Pensionado) Foreign Citizen

- Original or notarized copy of the passport (must be done in Panama)
- Original or notarized copy of the Retired ID or Turista Pensionado (must be done in Panama)
- Bank reference letter of the retired foreign citizen's account opened in Panama (requested from Panamanian bank and directed to Dirección Nacional de Aduanas de Panamá)

Special Provisional Visa (Visa de Visitante Temporal Especial)

- Business professionals whose source of income does not originate from the Republic of Panama and who earn USD 1,000.00 or more per month can apply for this visa.
- Business professionals and their families may receive the following benefits:

Panama

- Tax exemption on one shipment of household goods and personal effects up to the sum of USD 3,000,000.
- Exoneration in the payment of taxes or migratory rights once visa has been granted.
- Personal effects must arrive within six month from the date of arrival of owner and cannot exceed two shipments.
- All shipments must be inspected at the port of entry per Panama law.
- However, due to cargo congestion and to avoid mishandling, the inspection can be done at the shipper's residence at the time of delivery. This is a special service and is payable by shipper directly to the government (it is compulsory).

B. Specific Regulations

- Regulations require that wood packing materials arrive in Panama be treated and marked according to ISPM N° 15.
- The approved treatments are either a heat treatment to a minimum wood core temperature of 56 degrees Celsius for a minimum of 30 minutes, or fumigation with methyl bromide (MB).
- Any wood packing material that is not treated and appropriately marked may be subject to immediate export or local fumigation incurring in additional charges.
- For more information on ISPM-15 guidelines, consult the [IAM Wood Packing Material Shipper Guide](#).
- All household goods shipments having wood furniture or any wooden article is subject to a Quarantine Import Permit that must be requested before the shipment arrives in Panama. In order to comply with this regulation, a copy of the bill of lading and packing list must be received one week prior to shipment's arrival.

Non-Diplomat

- Foreigners have the same entitlements as citizens.
- The head of the family must obtain a residential visa before the arrival of their household effects.
- Benefits do not apply to persons holding a migratory or tourist visa.
- New articles are subject to an import tax.

Diplomat

- The following groups of people will not be subject to the usual inspection or examination of household goods:
 - All diplomats and public officials entering the country with a diplomatic or official passport
 - Employees of companies who have a contract with the Panamanian government

Citizen

- Returning Panamanians who have lived abroad for more than two years can import used household goods and personal effects tax free.
- New household goods are subject to import duties of approximately 20% of the CIF value.

Foreign Citizen/Investor Foreign Citizen

Panama

- The foreign citizen should present all required documents to immigration office prior to shipment arrival in order to obtain a working or permanent visa.
- It is not necessary to include the stamped visa in the passport; only a document from the Immigration Office showing that the process has begun is necessary.

Retired (Pensionado) Foreign Citizen

- All required documents must be presented to immigration office prior to arrival in Panama in order to obtain the retired visa.
- It is not necessary to include the stamped visa in the passport. Only a letter from a lawyer showing that the process has begun is necessary.
- The letter from lawyer must be directed to the AUTORIDAD NACIONAL DE ADUANA.

Note: Panamanian authorities are enforcing a new fumigation control procedure on all household goods shipments. This fumigation is a pest control treatment. This means that all steamship containers, land shipments and airfreight coming into Panama are fumigated in the port of entry or terminal bond. This new fumigation procedure will result in additional charges and may delay the delivery of shipments by one or two days. Therefore, the steamship line or carrier seal is removed by the local authorities for fumigation.

MOTOR VEHICLES

A. Documents Required

- Original certificate of ownership
- Original commercial invoice or purchase invoice
- Pollution certificate
- Property letter
- Certificate of environmental control

B. Specific Regulations

- The bill of lading must specify the ocean freight rate to ship the vehicle.
- Imported vehicles are subject to taxes
- Exceptions include:
 - Accredited diplomats
 - Members of international organizations
 - Persons with Retiree Visa
 - U.S. contractors
- These shippers may import only one vehicle duty free.

Retired Foreign Citizens

- Customs has strictly prohibited issuing Vehicle Temporary Circulation Permits as of January 2008.
- Any vehicle imported by a retiree is required to be held with a customs or fiscal bond.
- This is determined by customs until the clearance process has been completed.
- The ITBM tax of 5% on the customs valuation must be paid in full.
- The clearance process generally takes between 3 and 5 months.
- During this period, bond and retention fees will be charged.
- Once the process is completed and charges paid, the vehicle will be released.

Panama

- Vehicles that previously received a Temporary permit, must be delivered to the “Departamento de Control Vehicular” (Vehicles Control Department) before the expiration date of the Temporary Permit; vehicles will remain there until the exoneration process for retirees with “Pensionado Permanente” ID and the ITBM tax of 5% on the customs valuation is paid.
- If the vehicle is not delivered on time and the process completed, a fine of \$ 250.00 will be applied and customs may apply sanctions, fines, and/or deny the exoneration.

RESTRICTED ITEMS

Food and Beverages

A. Documents Required

- Sanitary certificate
- Quarantine allowance for each product
- Commercial invoice

B. Specific Regulations

- Food and beverages can be imported into Panama by obtaining the required documents from country of origin prior to import.
- Duties and taxes must be paid in full on these items.

Weapons and Ammunition

- Permission must be obtained to enter the country.

PROHIBITED ITEMS

- Straw or hay packing in lift-vans
- Narcotics and drugs
- Food (unless prior permission has been obtained)
- Beverages, including alcohol
- Live plants
- Firearms and ammunition
- Weapons (unless prior permission has been obtained)
- New electronic items

CONSIGNMENT INSTRUCTIONS

Recommended: Once the shipment is booked, please fax your pre-alert to the agent office along with a copy of the airway bill / bill of lading, packing list, passport copy, and full contact details of the consignee. As consignment instructions change from time to time, it is prudent to reconfirm the advised consignment instructions prior to shipping particularly if the client will be importing as a diplomat.

Helpful Tips

- Mark the waybills very clearly “Used household goods and personal effects”.
- Packing list should be in English.

Panama

- Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.
- Pre-alert along with the copies of the waybill, packing list, and shipping schedule should be sent well in advance.

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