



Importing Personal Property into

PANAMA

IMPORTING 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 the amount and kind of articles that in each case can 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 those who come with a contract from the government have franchise privilege 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.
- Shipper must be in Panama at time of customs clearance.

- Businesspeople whose income is U.S. \$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:

- ✓ Returning citizens need proof of residing outside of Panama for at least 2 years. Accepted documents include utility bills (for example: water, electricity and telephone invoices).
- ✓ Shipper's valid passport
- ✓ Residence Visa or letter from attorney and copy of petition for Residence Visa
- ✓ Work Permit
- ✓ Detailed inventory in Spanish or English
- ✓ Inventory list
- ✓ Original Ocean Bill of Lading or Air Waybill
- ✓ Letter confirming employment
- ✓ Visa or work permit
- ✓ Original purchase invoices (for new furniture and household goods)

Special Provisional Visa (Visa de visitante Temporal Especial):

RESTRICTED / PROHIBITED ITEMS; IMPORTING MOTOR VEHICLES AND ANTIQUES/ WORKS OF ART

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 / Airway Bill, Transit Letter and Commercial Invoice.
- 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.

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

IMPORTATION OF MOTOR VEHICLES:

- All automobiles imported into Panama will incur high import taxes, unless the owner is an accredited diplomat, a member of an international organization or is a U.S. contractor. Duty is approximately 27% - 30% of CIF value. Customs clearance takes a long time and demurrage is likely to occur.
- The vehicle must be moved to the principal customs office in order to be appraised.

IMPORTATION OF MOTOR VEHICLES (CONTINUED):

- 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 applying depreciation according to how old the vehicle is.

REQUIRED DOCUMENTS:

- ✓ National Certification of Tax Payment
- ✓ Consular document (legally authorized)
- ✓ Original commercial invoice (legally authorized) or purchase invoice.
- ✓ Valid Passport
- ✓ 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.

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 also applies to bicycles and water vehicles.

IMPORTATION OF ANTIQUES/ WORKS OF ART:

- Antiques and works of art may enter duty-free provided they are forming 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.

IMPORTING PETS

IMPORTATION OF 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.

ACKNOWLEDGMENTS:

- Panama International Packers, 2003.
- 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.