



PANAMA CUSTOM AND QUARANTINE REGULATIONS 2018

Household Goods and Personal Effects

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. Panamanians citizens with diplomatic visa
6. Foreign citizens with investor visa
7. Foreign citizens with reforestation visa
8. Foreign citizens with self-solvency visa
9. Foreign citizens with friendly nations visa

1.- RETURNING PANAMANIAN

Panamanians 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.

- Original bill of lading or airway bill showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. 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)

2.- FOREIGN CITIZEN WITH WORKING VISA

Foreign citizen with working visa can bring used household goods and personal effects without paying duties and taxes.

- Original bill of lading or airway bill showing the freight. Express release is also allowed

- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Original Working letter in spanish by the employer in Panama addressed to Autoridad Nacional de Aduana.
- Notarized copy of the provisional Immigration ID 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
- Delivery instruction with information for the billing process and contact information of the customer 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.

3.- 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.

- Original bill of lading or airway bill showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Notarized copy of the provisional Retired Carnet (Turista Pensionado ID) This step is done at a public notary in Panama
- Delivery instruction with information for the billing process and contact information of the customer
- 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.

4.- FOREIGN CITIZEN WITH 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.

- Original bill of lading or airway bill showing the freight 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)
- Delivery instruction with information for the billing process and contact information of the customer Please contact our Traffic Department as soon as you arrive to the Country

5.- PANAMANIAN CITIZEN WITH DIPLOMATIC VISA

- Original bill of lading or airway bill showing the freight. 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) Delivery instruction with information for the billing process and contact information of the customer Please contact our Traffic Department as soon as you arrive to the Country

6.- FOREIGN CITIZEN WITH INVESTOR VISA

Foreign citizen with investor 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 showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Notarized copy of the provisional investor resident card This step is done at a public notary in Panama
- Copy of the provisional Immigration ID
- 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)
- Delivery instruction with information for the billing process and contact information of the customer ,Please contact our Traffic Department as soon as you arrive to the Country

7.- FOREIGN CITIZEN WITH REFORESTATION VISA

Foreign citizen with reforestation 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 showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Original Working letter by the employer in Panama addressed to Autoridad Nacional de Aduana.
- Copy of the provisional Immigration ID This step is done at a public notary in Panama.

- Delivery instruction with information for the billing process and contact information of the customer
Please contact our Traffic Department as soon as you arrive to the Country

8.- FOREIGN CITIZEN WITH SELF ECONOMIC SOLVENCY VISA

Foreign citizen with self economic solvency 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 showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. 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 provisional Immigration ID This step is done at a public notary in Panama
- Delivery instruction with information for the billing process and contact information of the customer
Please contact our Traffic Department as soon as you arrive to the Country

9.- FOREIGN CITIZEN WITH FRIENDLY NATIONS VISA

Foreign citizen with friendly nations 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 showing the freight. Express release is also allowed
- Original packing list. It can be sent by e-mail
- Original passport or notarized copies all pages. Photocopies of the passport are not allowed. This step is done at a public notary in Panama
- Notarized copy of the provisional Immigration ID This step is done at a public notary in Panama Please contact our Traffic Department as soon as you arrive to the Country



NOTE: Delivery instruction with information for the billing process and contact information of the customer Please contact our Traffic Department as soon as you arrive to the Country.

SOME COMMENTS:

- The goods need to be used
- According to the new customs legislation the process to clear customs is taking between 7 – 10 business days. Please be aware that there will be extra fees as equipment retention and storage.

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 2MARES LOGISTICS 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.

As a company policy 2MARES LOGISTICS does not manage relocations that involve weapons or ammunitions

QUARANTINE LICENSE

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 these documents copy the passport where reflects data client home address and phone number destination address and phone number, email of client , port or airport of entry country of origin.

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 a
- 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

PLEASE LET THE CUSTOMER KNOW THIS!!!

For further information please contact us info@2mareslogistics.com