



# REGULACIONES ADUANALES/CUSTOMS REGULATIONS

## PANAMÁ

### CUSTOMS REGULATIONS FOR IMPORTING USED HOUSEHOLD GOODS AND PERSONAL EFFECTS TO PANAMA

Updated: October 2025

## 1. GENERAL REQUIREMENTS

### 1.1. Mandatory Documentation

- **Original Bill of Lading (OBL) or Air Waybill (AWB)**
- **Valid Passport Copy** (diplomatic passport for diplomats)
- **Detailed Inventory List** in Spanish, specifying quantities, descriptions, and values
- **Original Packing List**
- **Contact Information** and delivery instructions

### 1.2. Additional Documents by Immigration Category

#### Returning Panamanian Citizens:

- Copy of Panamanian Cédula
- Proof of residence abroad for **minimum two (2) years** (utility bills, rental agreements, employment records)
- **CAUCA/RecauCA Declaration Form** for duty-free import

#### Foreign Nationals with Residency Visas:

- **Work Visa:** Employment letter addressed to Panamanian Customs, work permit, immigration carnet
- **Pensionado/Jubilado Visa:** Approved visa resolution, retirement letter legalized by Panamanian consulate
- **Investor Visa:** Certificate of incorporation, social pact (pacto social), investor carnet
- **Self-Solvency Visa:** Bank reference letter confirming six-figure account balance
- **Power of Attorney** notarized and authenticated, granting customs clearance authority to appointed agent

#### Diplomatic Personnel:

- Diplomatic passport copy
- Official letter from Embassy/Consulate to Dirección General de Aduanas
- Note Verbal from Ministry of Foreign Relations

## 2. KEY REGULATORY FRAMEWORKS

### 2.1. CAUCA (Código Aduanero Único Centroamericano)

- **Unified Customs Code** applicable across Central American countries
- Standardized customs procedures and tariff classifications
- **Digital processing** through VUCE platform (Ventanilla Única de Comercio Exterior)



## REGULACIONES ADUANALES/CUSTOMS REGULATIONS

### 2.2. RecauCA (Reglamento al Código Aduanero Único Centroamericano)

- **Electronic Declarations:** All customs declarations must be submitted digitally
- **Advanced Cargo Information:** Required 24 hours before shipment arrival
- **Risk Management System:** Automated profiling for customs inspections
- **Electronic Payments:** All duties and fees payable through authorized banking platforms

## 3. SPECIFIC IMPORT CONDITIONS

### 3.1. Eligibility for Duty-Free Import

- Goods must be **used** and show evidence of previous use
- Maximum **two shipments** permitted within six months of owner's arrival in Panama
- **Personal effects only** – no commercial items mixed with household goods
- Owner must be physically present in Panama during customs clearance process

### 3.2. Inspection Procedures

- All shipments subject to potential inspection at **Port of Entry** or **Bonded Warehouse**
- **Residence inspections** possible within Panama City limits (additional government fees apply)
- Diplomats and international organization personnel exempt from routine customs inspections

### 3.3. Wood and Packaging Materials

- **ISPM 15 Compliance Mandatory** for all wood packaging materials
- **Quarantine Import Permit** required for wooden furniture (submit documents 7 days prior to arrival)
- Non-compliant materials subject to **re-export or destruction** at owner's expense

## 4. PROHIBITED AND RESTRICTED ITEMS

### 4.1. Absolutely Prohibited

- Narcotics and controlled substances
- Weapons, firearms, and ammunition (except authorized personnel with permits)
- Right-hand drive vehicles
- Counterfeit goods and pirated materials

### 4.2. Restricted Items (Require Special Permits)

- Food products and beverages (including alcohol)
- Live plants and agricultural products
- New electronics (subject to commercial import regulations)
- Pharmaceuticals and medical devices
- Cultural artifacts and antiques

## 5. PROCESSING TIMELINES AND FEES



## REGULACIONES ADUANALES/CUSTOMS REGULATIONS

### 5.1. Standard Clearance Timeline

- **Electronic Pre-processing:** 3-5 business days (document review)
- **Customs Clearance:** 7-10 business days from complete document submission
- **Delivery:** 1-2 business days after clearance obtained

### 5.2. Storage and Handling

- **7 free days** of storage at bonded warehouse from arrival date
- **Storage fees:** Apply after free period (varies by warehouse provider)
- **Handling charges:** Applicable for warehouse operations and document processing

## 6. VEHICLE IMPORTATION

### 6.1. General Requirements

- **Left-hand drive vehicles only**
- Original title and certificate of ownership
- Commercial invoice from dealership
- Processing time: 3-5 months

### 6.2. Tax Treatment

- Standard import duty: **Approximately 30%** of CIF value
- **Pensionados/Jubilados:** Partial exemption available with permanent carnet
- **Diplomats:** One vehicle exempt from duties and taxes

## 7. PET IMPORTATION

### 7.1. Required Documentation

- Valid vaccination certificate
- Veterinary health certificate (10-day validity)
- Domiciliary quarantine authorization (submit 3 days before arrival)

### 7.2. Arrival Conditions

- Arrival between **9:00 AM - 3:00 PM, Monday-Friday**
- After-hours arrivals subject to additional fees and next-business day processing

---

## 8. COMPLIANCE NOTES

- All documents must be **originals or certified copies**
- **Electronic submission** through authorized customs brokers mandatory
- **False declarations** subject to penalties and shipment seizure
- **Regular updates** to regulations should be verified through Autoridad Nacional de Aduanas



## REGULACIONES ADUANALES/CUSTOMS REGULATIONS

*This document reflects current Panamanian customs regulations as of October 2025. Regulations are subject to change by Autoridad Nacional de Aduanas.*

### Commercial Items Mixed with Household Goods: Definition & Examples

Panamanian Customs authorities strictly distinguish between *bona fide* personal effects and items that have a commercial character. Mixing commercial goods with a household shipment jeopardizes the entire duty-free exemption.

#### 1. Brand New Items in Quantity (Beyond Personal Use)

- **Concept:** Multiple units of the same new item suggest an intention to sell, not for personal use.
- **Personal Use Example:** One new, unopened microwave oven for your new home.
- **Commercial Example:** Five new, boxed microwave ovens of the same model.
- **Commercial Example:** Ten new, sealed smartphones of the same model.

#### 2. Items with Sales-Oriented Packaging or Labeling

- **Concept:** Packaging designed for retail sale indicates the item was not integrated into your household abroad.
- **Personal Use Example:** A watch you wore, now in a personal jewelry box.
- **Commercial Example:** A watch in its original manufacturer's display box with a price tag and barcode.

#### 3. High-Value Items Without Proof of Prior Personal Use

- **Concept:** Expensive goods, especially those subject to high tariffs (like new electronics), must demonstrate they were acquired and used before moving to Panama.
- **Personal Use Example:** A laptop computer with signs of wear, containing your personal data and software.
- **Commercial Example:** A brand new, high-end DSLR camera still in its sealed plastic, without any proof of purchase from before your relocation.

#### 4. Products for Resale or Business Inventory

- **Concept:** Any item intended for commercial activity, even if it's a single unit.
- **Personal Use Example:** A single sewing machine for personal hobbies.
- **Commercial Example:** Ten bolts of fabric, industrial sewing patterns, and five sewing machines, indicating a plan to start a tailoring business.
- **Commercial Example:** A box of brand-new, assorted watches with generic branding, typical of re-sale stock.

#### 5. Restricted or Regulated Goods Requiring Special Import Permits

- **Concept:** Some items are inherently considered commercial or require specific licenses not covered under a household goods exemption.
- **Personal Use Example:** A reasonable quantity of personal medication with a doctor's prescription.



## REGULACIONES ADUANALES/CUSTOMS REGULATIONS

- **Commercial Example:** A large case of various prescription drugs without individual prescriptions, suggesting unauthorized distribution.
- **Commercial Example:** Commercial-grade drones, professional broadcasting equipment, or telecommunications gear that requires a special importer license.

### Summary: The "Reasonable Personal Use" Test

Customs officials apply a **"reasonable personal use"** test. They will ask:

- **Quantity:** Is the quantity of a single item reasonable for one household?
- **Condition:** Are the items used, showing signs of integration into a previous household?
- **Nature:** Are the items typical personal effects, or are they typically used for business?
- **Intent:** Does the overall shipment suggest the goods are for personal use or for commercial gain?

**Consequence of Mixing:** If commercial items are found, the entire shipment can be **reclassified as a commercial import**, making it subject to full import duties (up to 25% of CIF value), taxes, and potential fines. The duty-free privilege for the legitimate personal effects will be lost.

**Recommendation:** When in doubt, exclude the item from the household goods shipment or be prepared to pay duties on it separately. A detailed, honest inventory is the best defense against customs penalties.



## REGULACIONES ADUANALES/CUSTOMS REGULATIONS