

PANAMA

Items	Needed Documents	Customs Regulations	Notes
Moved goods	 Original Bill of Lading or Airway Bill Inventory list. Must also be presented: Job certification. Passport Visa or proof specifying that a visa be in process, signed by a lawyer. 		No special regulations as long as items are used.
Diplomatic goods	 Original Bill of Lading or Airway Bill Passport Packing list. Diplomat's Identification 	Permitted for free importation without undergoing inspection. The Embassy or the corresponding agency involved must present the petition to the Ministry of Public Treasury (Ministerio de Hacienda Y Tesoro). The exonerated Customs settlement must be presented in order to withdraw the merchandise.	
Bridal Clothes Heirlooms/ Bequest	 Proof of Purchase(original) Original Bill of Lading or Airway Bill Passport Marriage certificate. An inventory certified by a Notary and shipment 	If used, no restraint exists. If new, it is possible that the items may require tax payment. Is subject to taxation depending to the Inspector's	
nemoonis, bequest	documents.	assessment.	
New furniture and household effects	Proof of Purchase(original)Passport.	As a new article, is liable to payment of tax as appraised by the inspector.	
Artwork, antiquity	Passport. Proof of Purchase(original) Original Bill of Lading or Airway Bill	If the shipment is maritime or by air freight, the following documents are needed: Proof of Purchase(original) Original Bill of Lading or Airway Bill	Taxes must be paid if deficient documentation is presented, as well as undergoing examination at Customs.
Valued metal articles (jewels, money)	Proof of Purchase(original)Packing or inventory list.Original Bill of Lading or Airway Bill	Liable to payment of import tax.	It is not advisable to send these objects together with the shipment, since a risk of loss exists.
Household appliances, electrical devices	 Lawyer's letter of certification. Letter of certification from the client's employing company. Original Bill of Lading or Airway Bill Packing list 	If used, no particular prerequisite. All documents presented must be originals. All new articles are liable to taxation.	
Gifts, Memorabilia	SEE HOUSEHOLD APPLIANCES	Liable to payment of Import tax.	



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Rugs	Proof of Purchase(original)Original Bill of Lading or Airway BillInventory	If used, there are no particular requirements if sent as part of the shipment. If new, liable to payment of import tax.	
Motor vehicles and other vehicles (bicycles, water vehicles)	 Passport. Pollution certificate. Proof of Purchase(original) Original certificate of title and other documents of the car. 	The vehicle must be moved to the principal Customs office in order to be appraised. All documents presented must be originals.	If documents pertaining to the vehicle are not originals, a surcharge of 5% of the value of the car as assessed by Customs is applied.
Machines, appliances, spare pieces	SEE WORKS OF ART	An import tax must be paid in order to withdraw the machine or spare parts.	
Wine	SEE REMOVAL GOODS	Liable to import taxation.	
Liquor	Does not require any document if part of personal effects and in reasonable quantity. SEE REMOVAL GOODS	Liable to payment of tax. Import tax must be paid if the alcohol is shipped in large quantities and separate from the personal effects.	
Canned goods and food	SEE ALCOHOL		Also subject to consent from Ministry of Health.
Arms, munitions, dangerous items	Authorization from pertinent authorities.	Arms importation is very restricted and importation of ammunition and dangerous objects is not allowed.	Importation NOT advisable.
Medications, Narcotics, drugs	For medicines, SEE REMOVAL GOODS	Authorization from the Ministry of Health and other legal department such as FARMACIA or MIDA (Ministerio de Desarrollo Agropecuario - Ministry of Agricultural Development). Importation of drugs and narcotics is PROHIBITED.	
Plants		Previous authorization must be granted by the Ministry of Agricultural Development (Ministerio de Desarrollo Agropecuario). Restricted, even PROHIBITED.	Importation NOT advisable.
Pets (Cats and dogs)	 Original Bill of Lading or Airway Bill Certificate of health. Proof of Rabies vaccination Approval of importation granted by Ministry of Agriculture. 		For 40-days quarantine period.
Other pets	SEE PETS		