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Indirect Tax Alert

News from EY Americas Tax

Panama's National Customs Authority establishes temporary procedure for importation of certain goods for humanitarian aid due to COVID-19

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In light of the World Health Organization's declaration of the COVID-19 pandemic and the increasing number of affected persons in Panama, the National Customs Authority (the Authority) issued Resolution No. 118 of 2020, implementing a temporary procedure that allows goods to be imported under the special "emergency dispatch (aid and humanitarian assistance)" method.

The temporary importation procedure applies to certain goods, such as: vehicles and other means of transportation, food, medicine, clothing, blankets, tents, prefabricated houses, or other "first-need" goods and/or any goods imported as aid to persons affected by the state of national emergency. Vaccines and medicines, human organs, blood and plasma, medical devices, radioactive materials and perishable materials for the immediate or indispensable use of individuals or hospitals also qualify for the temporary importation procedure.

The Authority will issue guidelines providing details of the temporary importation procedure.

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