

# **ANALYSIS AND CONTROL TEAM (FIO-AC)**

## **EXEMPTIONS AND CUSTOMS PROCEDURES**

### **General Considerations**

The Panama Canal Authority (ACP) is exempt from taxes related to the import and export of goods. Accordingly, on July 12, 2000, the ACP and the General Directorate of Customs of Panama established a special procedure for managing exemptions applicable to cargo imported or exported to or from the ACP.

### **Applicable to All Requests**

All requests related to exemptions, re-exports, clarifications, or other customs procedures must be sent to the official email: **ACP-Exoneraciones@pancanal.com**

If the transport documents or commercial invoices are not consigned to the ACP, the signatory of the purchase order (contractor, their legal representative, or assignee) must endorse them in favor of the ACP, in accordance with Article 325 of RECAUCA.

### **ACP Exemptions and Customs Procedures Office Contact Information**

**Location:** Ancón District, Building 710, Balboa, George Goethals Roundabout and Morgan Avenue, ground floor.

**Office Hours:** Monday to Friday, 7:00 a.m. to 3:30 p.m.

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## 1. FULL EXEMPTION REQUEST PROCESS

The contractor must attach the following documents in PDF format (each file must not exceed 15 MB), in accordance with Article 321 of RECAUCA:

- Transport documents with detailed freight and release.
- Original commercial invoice.
- ACP purchase order (Signed by the contractor, their legal representative, or assignee).
- Commercial Movement Document (DMC settlement), if the goods come from a special zone or the Colón Free Zone, with the corresponding tax payment.

### Important:

- The **consignee** must be the ACP or the contractor, including the physical address of the requested administrative unit.
- The **consignor** must be the contractor or the shipper.

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## 2. PARTIAL EXEMPTION REQUEST PROCESS

In cases of consolidated shipments (part for the ACP and part for the contractor), the contractor or their freight agent must:

- Submit the corresponding customs pre-declaration.
- Indicate in the request email the number of packages and weight corresponding to the ACP.

### Required Documentation (PDF, max 15 MB per file):

- Transport documents with detailed freight and release.
- Original commercial invoice.
- Details of goods consigned to the ACP:
  - Affected line of the purchase order.
  - Quantity of units.
  - Monetary value.
  - Weight (kg).
  - Number of packages.
- ACP purchase order (Signed by the contractor, their legal representative, or assignee).
- DMC settlement with tax payment, if applicable.

**Important:**

- The **consignee** must be the ACP or the contractor, including the physical address of the requested administrative unit.
  - The **consignor** must be the contractor or the shipper.
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### 3. DOCUMENT RETURN PROCESS

The contractor must submit the following documents to the Exemptions Office to initiate the invoice payment process:

**Required Documents (Articles 324 and 325 RECAUCA):**

- Simplified declaration with customs officer's stamp, date, and signature.
  - Original transport documents with detailed freight and release.
  - DMC settlement.
  - Original commercial invoice (not a quote or proforma).
  - ACP purchase order (Signed by the contractor, their legal representative, or assignee).
  - Proof of registration of the bill of lading in SIGA (not the manifest).
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### 4. RE-EXPORT PROCESS

**4.1. Contractor Opts for Re-export Regime (Article 537 RECAUCA):****Required Documents (Articles 324 and 325 RECAUCA):**

- Non-acceptance communication issued by the ACP.
- ACP purchase order (Signed by the contractor, their legal representative, or assignee).
- Commercial invoice:
  - For **full re-export**: the same invoice used for imports may be used.
  - For **partial re-export**: an invoice must be submitted detailing the exact quantity and commercial value of the goods to be re-exported. The item quantity and description must match the non-acceptance communication issued by the ACP.
- Transport documents.

**Important:**

- The **consignee** must be the company to which the goods will be re-exported.
- The **shipper** must be the ACP and must include the physical address of the requested administrative unit.

**Post-Re-export Obligation:**

Once re-exported, the contractor must submit the following to the ACP Exemptions and Customs Procedures Office:

- **Original re-export document**, duly stamped by the National Customs Authority, with the responsible official's name and inspection date.
  - Original transport documents used in the re-export.
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**4.2. ACP as Re-export Requester**

The ACP may request a re-export in the following cases:

- When the **warranty has expired**.
- When **calibration or repair** is required, with the intention of re-importing the item later.

**Required Documents:**

An ACP-authorized employee must submit the following to the ACP Exemptions and Customs Procedures Office:

- Transport documents, including:
  - Detailed freight and release.
  - **Consignee**: must be the external contractor (original contractor) or the shipper.
  - **Consignor**: must be the ACP or the internal (national) contractor, including the physical address of the requested administrative unit.
- Commercial invoice issued by the ACP, detailing the items requiring replacement due to expired warranty, calibration, or other reasons.
- ACP purchase order (Signed by the contractor, their legal representative, or assignee).

**Post-Re-export Obligation:**

Once re-exported, the ACP employee or freight agent must submit the following to the ACP Exemptions and Customs Procedures Office:

- **Original re-export document**, duly stamped by the National Customs Authority, with the responsible official's name and inspection date.
- Original transport documents used in the re-export.

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## 5. OTHER SITUATIONS

### 5.1. Contractor Does NOT Opt for Re-export Regime

#### Contractor Declares the Goods:

If the contractor decides **not to opt for the re-export regime** and wishes to retrieve the goods, they must submit the following documents to both the ACP warehouse and the ACP Exemptions and Customs Procedures Office:

- ACP-issued non-acceptance communication.
- ACP purchase order (Signed by the contractor, their legal representative, or assignee).
- Final customs declaration.
- Tax payment receipt or proof of payment to the National Customs Authority.
- Transport documents.
- Commercial invoice detailing quantity, item description, unit price, and total cost.