

Importing Replacement Shipments into Panama

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Regarding our Wingtra Invoice for the replacement shipment, we have included clear details stating "*Non-commercial invoice*" with the comment "*Replaced under shipper's warranty! - Free of charge - Value for customs purposes only!*". This explicit information should assist the national customs authorities in correctly identifying the delivery as a shipment eligible for customs duty and VAT relief.

For more comprehensive and up-to-date information regarding customs regulations, duties, and VAT in Panama, we suggest reaching out to Autoridad Nacional de Aduanas de Panama: [Link](#)

It is important to note that if you are importing replacement shipments that are not free under warranty from countries outside of Panama, there may be customs duties or taxes applicable.

In general, when importing goods into Panama, customs duties and taxes, including VAT (Impuesto al Valor Agregado or IVA), are typically applicable. The exact rates and charges depend on various factors, such as the nature of the goods, their declared value, and the corresponding tariff classification.

There are specific customs duty and VAT relief for spare parts, warranty shipments, or similar items for permanent imports, even if they are accompanied by a non-commercial invoice.