

**REPUBLIC OF PANAMA  
NATIONAL CUSTOMS AUTHORITY**

**RESOLUTION 102  
of May 25, 2022**

By which Resolution 062 of April 11, 2022, is modified, establishing the new functions of the Integrated System of Customs Administration (SIGA for its Spanish acronym) and the Foreign Trade and Logistics Technological Portal (PORTCEL for its Spanish acronym), to adjust the requirements established in the load manifest declaration and transportation documents.

**THE GENERAL DIRECTOR OF CUSTOMS  
In exercise of her legal powers,**

**WHEREAS:**

That through Decree-Law 1 of February 13, 2008, the National Customs Authority is created, hereinafter the Authority, as a Public Safety Institution, as a legal entity, with its own assets, autonomy over its internal regime, and jurisdiction throughout all of the national territory;

That the functions of the Authority are to manage policies, directives, and regulations that control the customs system, in accordance to what is established in the law in force regarding the subject, and to guarantee its application; to manage, strengthen, and consolidate customs policies, applying modernization criteria; to generate statistical data related to operations and foreign trade; as well as applying auditing control measures of the different customs regimes and intervene in the international traffic of merchandise and comply with the functions it has been conferred, through the international agreements of which the Republic of Panama takes part;

That through Law 26 of April 17, 2013, the Incorporation Protocol of the Republic of Panama into the Central American Integration Economic Subsystem is approved, which adopts amongst other legal instruments, the Central American Uniform Customs Code (hereinafter CAUCA for its Spanish acronym), and its regulations (hereinafter RECAUCA for its Spanish acronym);

That by means of Cabinet Decree 27 of September 27, 2011, the Integrated Customs Management System (known as SIGA in Spanish) is adopted, protected by principles of good faith and self-determination of the taxpayer of the customs fiscal obligations for all activities related to the practice of international trade;


That by means of Resolution 062 of April 11, 2022, the implementation of new functions are authorized to the Integrated Customs Management System (SIGA) and the Technological Portal for Foreign Trade and Logistics (PORTCEL) to adjust the requirements established in the of load manifest declaration and transportation documents, with the objective of improving the quality of data and set the base for future improvements to the processes of foreign trade;

That this Authority deems necessary the above-mentioned modification, in the sense of indicating in an explicit manner the taxpayers which will be responsible for the expressed liabilities in the referred resolution, with the objective of avoiding confusion at the moment of executing these obligations;

Due to the before stated and in exercise of the legal power over customs, by which normative competence is conferred to the Authority to establish customs procedures and formalities complying

*This document is a true and valid translation of its original in the Spanish language.  
Irma Chewning, Certified Public Translator, Rep. of Panama  
TP 263, September 13, 2001*

Panama, January 10, 2023

  
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Certified Public Translator  
English-Spanish / Spanish-English  
TP. 263 - Sept. 13, 2001

with the legality principle for its proper function, with the objective of optimizing the quality of the customs service.

## RESOLVES

Article 1. Modify Articles 2 and 3 of the decisive part of Resolution 062 of April 11, 2022, which will remain as such:

Article 2. All shipping lines and shipping agencies will have until the term of December 31, 2022, to submit load manifest declarations and transportation documents (bill of lading), issued for electronic transmission of structured messages (by sending the message CUSCAR D 11 A), as well as, by screen shot including the following mandatory additional fields:

- Port of Routing
- Port of exit (port of the ship's departure)
- Destination port or next stopover port
- Identifying code of the port based on the IMO-GISIS standard, of which the listing for Panama will be provided by the National Customs Authority.
- Carrier code (SCAC)
- Service order number issued by the Panama Canal Authority, available in VUMPA for each visit
- IMO ship identification number
- Call sign
- Processing identifier
- Name, identification number (Panamanian identification number, Passport number, or Taxpayer Identification or RUC), and complete address of the importer, exporter, and the parties to be notified
- Reservation number
- Place to deliver the merchandise
- Country / First port of merchandise shipment
- Country / Last port of loading
- Country / Destination port
- Port of merchandise transfer
- Country of origin of the merchandise
- 6-digit customs duty code (harmonized)
- Gross weight of container
- Gross weight of merchandise
- Numbering and Brand of the packages
- Total containers
- Place of cargo reception

The National Customs Authority shall publish, by means of official communication, the implementation guide of the new fields, so that the interested parties can have the required information to adjust their systems.

The shipping lines and agencies that do not comply with the stipulated timing for presenting the load manifest declarations and transportation documents issued through electronic transmissions of structured messages through CUSCAR D 11 A and its variants, will not have the option to access the information system.

Article 3. The shipping lines and agencies that do not comply with what is established in this resolution, once the new fields are implemented for the load manifest declaration and the transportation documents, will be subject to the application of the customs sanctions contemplated under Law 30 of November 8, 1984 and its modifications.

Article 2. **MAINTAIN** in all its parts the remaining stipulations contained in Resolution 062 of April 11, 2022.

Article 3. Provide a copy of this resolution to the Regional Administrations, Office of Internal Auditing, Technical Administration Directorate, Information Technology Directorate of the National Customs Authority, Foreign Service National Directorate, Fiscal and Commercial Incentives of the National Comptroller's Office of the Republic.

Article 4. This Resolution will enter effect on the date of its publication in the Official Gazette of the Republic of Panama.

LEGAL BASIS: Decree-Law 1 of February 13, 2008; C"reabinet Decree 27 of September 27, 2011; Law 26 of April 17, 2013; and remaining similar legislation.

IT IS SO ORDERED TO BE RECORDED, PUBLISHED, AND FULFILLED.

(Digitally signed)  
Sheila Lorena Hernández  
Secretary General

(Digitally signed)  
Teyra Ivonne Barsallo, L.L.M  
General Director