

Merchant Marine Circular

Panama Maritime Authority
General Directorate of Merchant Marine
Control and Compliance Department

MERCHANT MARINE CIRCULAR MMC-259

To: Ship-owners/Operators, Company Security Officers, Legal Representatives of Panamanian Flagged Vessels, Panamanian Merchant Marine Consulates and Recognized Organizations (ROs).

Subject: Annual Taxes Receipt (ATR).

Reference: Law No. 55 of December 5, 1979.
Law No. 57 of August 6, 2008.

- 1. Purpose:**
To inform all users of the Panamanian Registry about our policy in regards to carrying on board the Annual Taxes Receipt.
- 2. Scope:**
All the Panamanian flagged vessels.
- 3.** Our Administration requires all Panamanian flagged vessels to carry on board the Annual Taxes Receipt. Nonetheless, in the past, confusion has been raised in regards to whether it was required to have the original document or if a copy of the Annual Taxes Receipt would be sufficient.
- 4.** In this sense, we would like to clarify that in case of not having the original Annual Taxes Receipt; a copy of the same is entirely acceptable.
- 5.** Furthermore and given to the shortage of the long version shortage of the Annual Taxes Receipt, the short version of it, is also acceptable.
- 6.** We kindly request all ASI inspectors to take note of the above information.

November, 2023 – Reference added.
December, 2012.

Inquiries concerning the subject of this Merchant Marine Circular or any other request should be forward to:

Navigation and Maritime Safety Department
General Directorate of Merchant Marine
Panama Maritime Authority

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