



Panama Tax News

Resolution 201-5761 Modifies the Capital Gains Tax Return Form for the Application of International Tax Treaties for the Avoidance of Double Taxation.

September 2021

Resolution 201-5761 of June 30, 2021 amending the form for the filing of the capital gains tax return in application of the benefits under International Tax Treaties to Avoid Double Taxation on Income Taxes

Resolution 201-5761 adopts and amends Form 933 Version 1, for the filing of the capital gains tax return in application of benefits under tax treaties.

- Form 933 Version 1 has been enabled in the platform of the General Revenue Directorate (DGI).
- It is advised that taxpayers and users of this form must submit it duly signed by the legal representative for validation

before the Tax Agreements Department of the DGI.

- It is indicated that the form will have the following paragraph, in accordance with article 710-A of the Tax Code:

"The taxpayer, under oath, declares that, when allocating a cost, expense or income from both Panamanian source and exempt or foreign source, does so in compliance with all legal,

regulatory and any other type of provisions in force in the Republic of Panama, including all withholdings on payments made directly, through an intermediary or by any other means, to beneficiaries based abroad."



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