



## **Panama Tax News**

Resolution 201-9673 which approves the issuance of the Tax Residency Certificate electronically in the Republic of Panama

October 2021

# Resolution 201-9673 of October 11, 2021 approving the issuance of the Tax Residency Certificate electronically in the Republic of Panama

Resolution 201-9673, to improve and facilitate the submission and receipt of the Tax Residency applications and supporting documentation, approves the digitalization of the Tax Residency Certificate (TRC) and regulates the current process by electronic means.

In this sense, the following is established:

- Approve the request, reception, and issuance of Tax Residency Certificates electronically, through the ETAX 2.0 platform of the General Revenue Directorate (DGI) of the Ministry of Economy and Finance (MEF).
- Issuance of the TRC electronically, without prejudice to any subsequent investigation or audit that may be carried out by the DGI in accordance with the Law.
- Incorporation of a validation system to the electronic TRC, which may be verified in the DGI's computer system.
- Modify the first article of Resolution 201-10860 of 2013, which sets out the model of the tax residence certificate of the Republic of Panama, as established in annex of Resolution 201-9673.
- To maintain for a period of one (1) month the reception in person of the applications for Tax Residency, as of the promulgation of this resolution.
- When the DGI issues an administrative act ordering the correction of the file, all documents must be submitted in person at the designated unit and, once received and analyzed, the process will continue electronically
- All information contained in the electronic CRF that rests in the electronic system of the DGI shall have full legal validity and shall be presumed to be true, without prejudice of the legal solemnities that are required for the presentation of the document outside the Republic of Panama.
- The resolution shall be effective as of its publication in the Official Gazette and no administrative appeal may be filed against it.



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