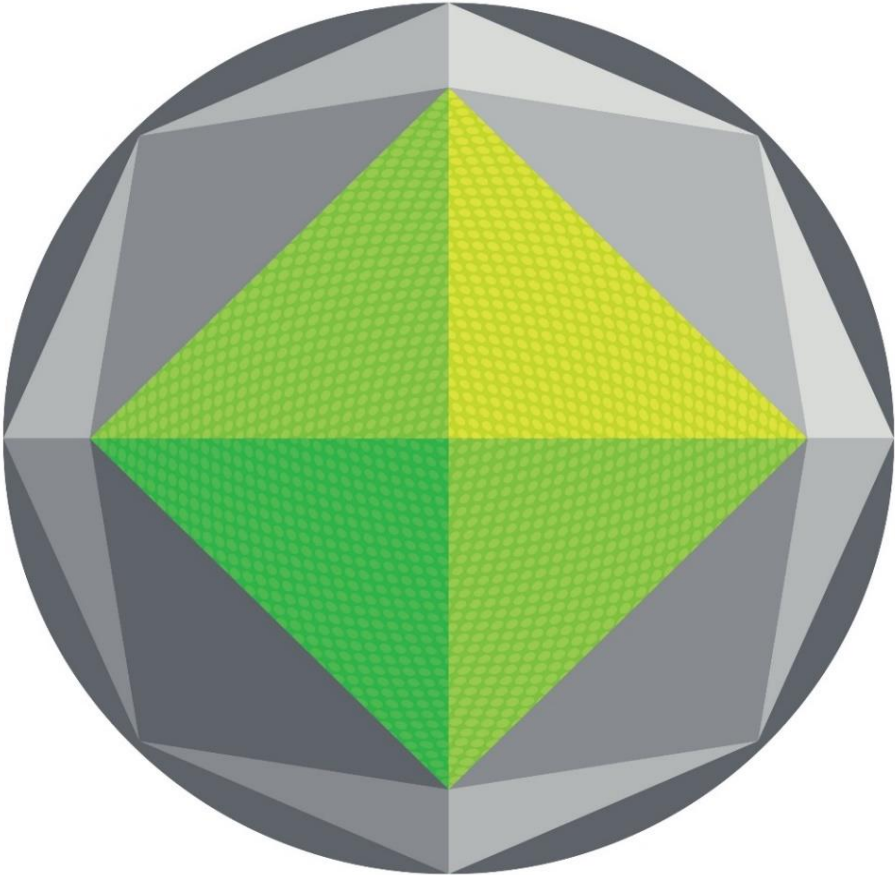


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Panama Tax News

December 2022

Changes in the requirements to apply for the Tax Residence Certificate for both Natural and Legal Persons

By means of Resolution No. 201-8433 of 18 November 2022, published in the Official Gazette No. 29672-A of 29 November 2022 (the "Resolution"), changes are made to the requirements and documents necessary to apply for the Tax Residence Certificate (the "CRF").

The CRF application must be submitted by the applicant, accompanied by evidence of tax residence.

Documents must be submitted in original or authenticated copy.

The certifications or declarations issued by the applicant must be authenticated before a Notary Public.

In this connection, the applicant must attach to his application the following documentation:

1. Notarized Power of Attorney;
2. Original certificate from the Public Registry of Panama, of the applicant, with date of issuance within 3 months prior to the submission of the application, in the case of legal entities;
3. Copy of the applicant's full identity card or passport, duly authenticated before a Notary, in the case of natural persons;
4. Authenticated copy of the identity card or passport of the legal representative, in the

case of legal persons;

5. Original certification of migratory movement of entries and exits to Panamanian territory granted by the National Migration Service in favor of the applicant for tax residence, in the case of natural persons;
6. Other relevant evidence.

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