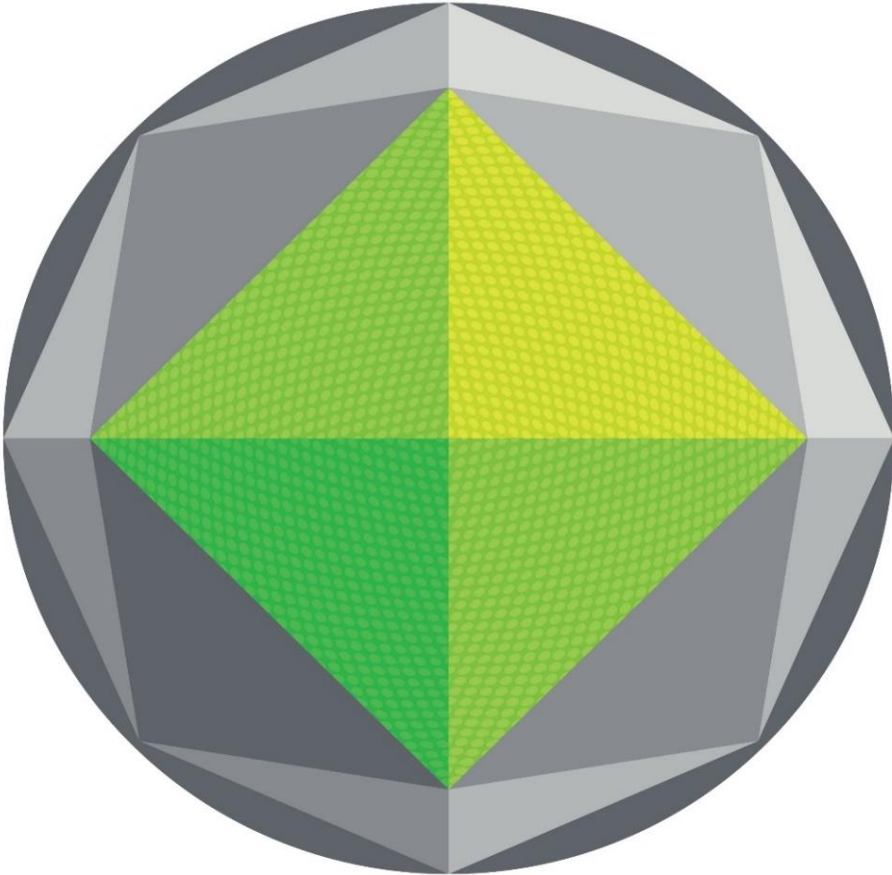


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**Panama Tax News**

January 2023

The procedure to benefit from a payment arrangement or differentiated payment agreement by State of National

## Emergency (the “SNE”) is modified.

Through Resolution No. 201-9305 of December 21, 2022 (the “Resolution”), Resolution No. 201-4845 is modified, by means of which the procedure for payment arrangement requests by SNE is established, through which interest and surcharges will be condoned.

The brief requesting a settlement or differentiated payment agreement by SNE must meet the following requirements:

1. Be addressed to the General Director of Revenue
2. It must contain the general information of the applicant and who represents him, in addition to information related to the current tax domicile.

3. In the case of legal persons, it must be signed by a duly constituted legal representative. In the case of natural persons, it may be signed by the applicant or by a duly constituted legal representative.

4. Concise and supported statement of the reason why they need to take advantage of this type of arrangement or payment agreement, detailing the condition of the taxpayer, economic activity and the proposed arrangement or payment agreement, which would be within their capacity to comply in a term of 48 months.

In addition, the application brief must be accompanied by the following documents:

A) Natural Persons:

1. Copy of current identity card or passport of the taxpayer.
2. Any other document that supports your request.

**B) Legal Entities:**

1. Special power duly granted.
2. Original or collated certification from the Public Registry of Panama where the validity of the company, its directors, dignitaries and legal representative is stated.
3. Original notarized minutes of the board of directors or shareholders' meeting where the payment agreement is authorized and the person who will request said agreement on behalf of the company is designated.
4. Copy of identity card of the legal representative and the applicant
5. Any other document that supports the request.

When considering the request for arrangement or differentiated payment agreement by SNE and the respective proposal for arrangement or payment agreement, the DGI will take into consideration the amount and period to which

the debt reflected in the account statement corresponds and the amount of the debt, payment terms and proposed term; and whose minimum amount will be B/.5,000.00 for a legal person.

In addition, taxpayers who maintain an amnesty or regular payment arrangement that have been arranged as of October 2019, may withdraw from them to take advantage of the payment arrangement or agreement, as long as the initial payment of 25% of the new agreement is made.

In these cases, the payments previously made are considered as a credit to the delinquent balance.

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