

List of reportable jurisdictions for the year 2023 under the Common Reporting Standard for the exchange of information for tax purposes.



The Ministry of Economy and Finance through **Executive Decree No.9 of June 28, 2023** has published in Official Gazette No. 29814 the list of reportable jurisdictions for the year 2023, on information for tax purposes corresponding to the fiscal period 2022.

This list was published pursuant to the provisions of **Law 51 of October 27, 2016** and **Executive Decree 124 of May 12, 2017**, which establishes the regulatory framework for the implementation of the Exchange of Information for Tax Purposes.

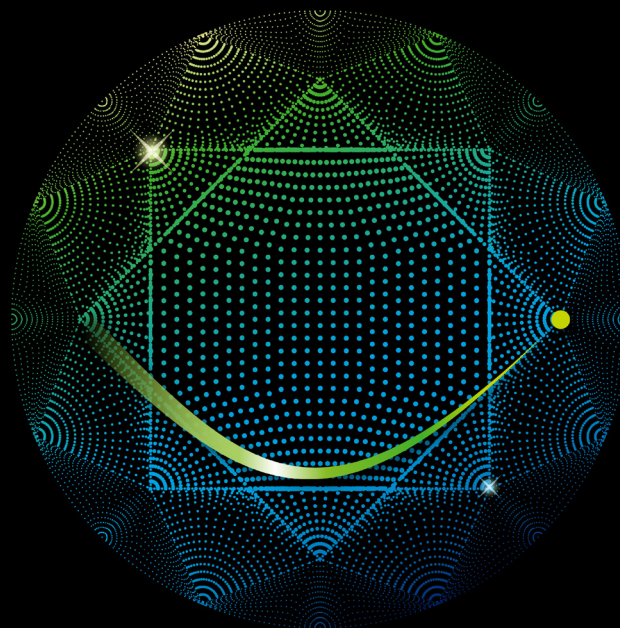
There are 73 countries on the list, two of them were added in this year 2023: Federation of St. Kitts and Nevis and Republic of Turkey. The complete list can be seen in the following link: [List of reportable jurisdictions for 2023.](#)

It is important to mention that numeral 30 of **Law 51 of October 27, 2016** defines "reportable jurisdiction" as that jurisdiction with which there is an agreement and which is identified in the list that, for such purposes, will be published by the Executive Branch.

The above responds to the official commitment assumed by the Government of the Republic of Panama in 2016 with the automatic exchange of financial information for tax purposes, in accordance with the Common Reporting Standard promoted by the Global Forum on Transparency and Exchange of Information for Tax Purposes.

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Contacts

Michelle Martinelli

Partner Tax & Legal
mmartinelli@deloitte.com

Tania Aguilar

Senior Manager Tax
tanaguilra@deloitte.com

Marissa González Ruíz

Manager Tax & Legal
mgonzalezruiz@deloitte.com

Yira Cobos

Partner Tax
ycobos@deloitte.com

Juan Mendoza

Senior Manager Transfer Pricing
jumendoza@deloitte.com

Juan Fábrega

Manager Legal
jufabrega@deloitte.com

Desiree Esáa

Partner Tax
desaa@deloitte.com

Katiushca Navarro

Manager Tax
kanavarro@deloitte.com

Marilyn Fernández

Manager Tax
marifernandez@deloitte.com



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