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Editorial Counsellor

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Editorial

Mexico: a country that grows economically and decreases in its democracy

Just after the month of February of this year, economic indicators of Mexico highlight a record in exports and good news that the TESLA company of magnate Elon Musk has expressed to President Andrés Manuel López Obrador, his interest in carrying out a investment in an automobile manufacturing plant in Nuevo León, Monterrey.

Regarding these exports, the most important variations refer to the automotive industry and non-automotive manufacturers, as well as agricultural activity, mining and the oil sector.

In the same order of ideas, imports also reflect a growth that exceeds 16% and they are non-oil intermediate goods.

PEMEX the state giant obtains profits even though it has had ups and downs in recent years.

The proximity to the most important market in the world, allows Mexico to be a magnet to install a multiplicity of companies there, given the differences that exist between the United States and China, added to the fact that the policy of this last country of restrictions for reaching a situation of zero Covid-19, they have reduced their capacity for economic growth.

In other words, Mexico can represent a center of attraction for investments from different origins because production in Mexican territory is close to the United States and Canada, countries with which it shares a free trade

agreement, which was renegotiated a few years ago.

This foreign investment, direct yet, has not materialized with the force that constitutes its potential, since in the last two years that foreign investment has not exceeded US\$2,000,000.00. A tiny number.

However, the Mexican economy itself is recovering strongly because it has an installed capacity, an important vocation for good service and also has activities, both agricultural and industrial, that place it as a leader in Latin America.

It must be borne in mind that its natural competitor Brazil, which is a continent, has suffered the consequences of erratic policies in terms of health, respect for the environment and a very unstable political environment that manifested itself in the recent presidential election and the attack on the entities to the guarantor institutions of the electoral tournament.

This is where we see some shadows regarding respect for democracy, particularly due to the fact that an electoral tournament is approaching in Mexico and proposals have been made to modify the electoral institutionality represented by the INE that have generated reasonable doubt in a sector of the population on the claim of the government of President López Obrador to withdraw several councilors from this electoral entity and may also affect the independence of this electoral body.

Last Sunday there was a civic march in more than 100 cities of the Mexican Republic that were demanding that the government stop the so-called Plan B of electoral reform and the independent judicial system in Mexico.

The demonstrators, who did not belong to any political party, denounced the attempt to delimit the national electoral institute. Immediately there was a reaction from the spokesman for the Department of State of the United States, who expressed the following: "Today in Mexico we see a great debate on electoral reforms, on the independence of electoral and judicial institutions that illustrate the vibrant democracy of the country. We respect the sovereignty of Mexico, we believe that an independent and well-resourced electoral system and respect for judicial independence support a healthy democracy." These are the words of Ned Price.

In the end, when investors analyze the relevance of risking their capital in a country, the conditions of democracy also go through the sieve and in the case of Mexico, the look lies in any claim by a government to maintain political control more beyond the six years established by the constitution. Let us remember that Mexico has had a very unfortunate history, since the institutional revolutionary party (PRI) has been ruling tooth and nail for more than 60 uninterrupted years and that ballast is incorporated into the DNA of Mexicans and they do not want these practices to be repeated.

This also leads us as a country to put our fences to soak, although we are still a year away from the electoral tournament that has not been characterized, neither by transparency, nor by the participation of members of political parties, we must be aware of issues that may weaken the institutionality of the Electoral Tribunal.

It will dawn and we will see...L&E



SUPREME COURT OF JUSTICE RULES ON SAME MARRIAGE IN PANAMA

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Through Resolution of February 16, 2023, Plenary of the Supreme Court of Justice, hears the Warnings of Unconstitutionality, so that they are DECLARED THE UNCONSTITUTIONALITY of the “phrase” between a man and a woman “, contained in article 26 of the Family Code. The expression “persons of same sex”, included in precept 34, numeral 1, of Family Code of the Republic of Panama and provision 35 of Law No. 61 of October 7, 2015, which subrogates the Law N°7 of May 8, 2014, which adopts Code of Private International Law of the Republic of Panama, whose text is as follows: «Marriage between individuals of the same sex is prohibited».

NORMS THAT ARE INDICATED AS UNCONSTITUTIONALS

It is about “Article 26. Marriage is the voluntarily arranged union between a man and a woman, with legal capacity, who come together to make and share a life in common.” «Article 34. People of the same sex cannot marry each other». “Article 35. Marriage between individuals of the same sex is prohibited.” of

the Code of Private International Law of the Republic of Panama.

TRANSGRESSION AND CONCEPT OF INFRINGEMENT

The unconstitutionality of the phrase “between a man and a woman” is noted, to be applied within the Administrative Process of Marriage Registration held abroad, established before the National Directorate of Civil Registry.

The violation of article 4 of the Political Constitution is indicated, since the administrative authority did not comply with canons 24 of Law No. 15 of October 28, 1977 (American Convention on Human Rights) and 7 of the Universal Declaration of Human Rights, which adopt the equality before the Law of all people, without distinction, who, by being part of the Constitutional Block, should be attended. On the other hand, the conformity with the constitutional text of the proscription to marry each other, which contains numeral 1 of canon 34 of said Statute, under the formula “persons of the same sex”, and of

all the provisions in precept 35 of the Code of Private International Law of the Republic of Panama, which states that "Marriage between individuals of the same sex is prohibited." It is your understanding that the regulations warned contravene (in that order), articles 19, 4 and 56 of the Political Constitution. It considers that the constitutional study of the cause at hand must take into account the concept of "family" and the scope of the fundamental protections guaranteed by means of the term "other social condition" under the Inter-American System of Human Rights. Finally, it is expressed, regarding the violation of article 56 of our Fundamental Statute, this occurs directly, by omission, since, in his opinion, preventing same-sex couples from marrying not only denies them, arbitrarily, the essential rights to become the foundation of the family.

OPINION OF THE OFFICE OF THE ADMINISTRATION ATTORNEY

In the opinion of this entity, the subject must be approached from the perspective of what a Secular State entails, which will allow a better treatment to be given to the constitutional question formulated when it comes to resolving it, since the values and principles of respect for the dignity of every person and equal treatment before the Law. Thus, he concludes that the phrase "between a man and a woman", included in canon 26 of the Family Code, although it IS NOT CONTRARY TO THE POLITICAL CONSTITUTION of the Republic of Panama, requires the Supreme Court of Justice to condition its interpretation and consequent application, to the principle of Constitutional Interpretation.

OPINION OF THE OFFICE OF THE PROSECUTOR OF THE NATION

For its part, the Office of the Attorney General of the Nation requests the Supreme Court of Justice to declare that the expressions "between a man and a woman" and "persons of the same sex", incorporated

in articles 26 and 34, numeral 1, of the Family Code, and the entirety of provision number 35 of Law No. 61 of October 7, 2015, which subrogates Law No. 7 of May 8, 2014, which adopts the Private International Law Code of the Republic of Panama, ARE NOT UNCONSTITUTIONAL. It warns that there is a lack of legal support, since it is unaware that article 15 of the Magna Carta establishes that both nationals and foreigners are subject to the Constitution and the laws, which implies that the internal legal system should not be altered at will, by the will of individuals, mainly when it comes to rules of public order and social interest.

SUMMARY OF THE ALLEGATIONS PHASE

A large group of interested persons attended the call made, in the terms established in article 2564 of the Judicial Code, to, together with the plaintiffs, formulate written arguments on the case in which they establish arguments such as the following:

"It is considered that the Warning of Unconstitutionality should be rejected as inadmissible since the Authority had already applied the challenged regulations. It goes on to say that the non-existence of a recognized civil union for the LGBTI community doesn't imply a violation of rights and guarantees since, not even among heterosexuals, marriage is the only, sufficient, and greatest source of rights and obligations among the members. from a family"

"It is considered that the Authority should have made an interpretation based on the pro homine principle. On the other hand, they emphasize that Constitution, in its article 57, speaks of "spouses", without establishing a distinction or differentiation regarding the sexual orientation that said spouses must have. They conclude that homosexual couples in Panama live in a state of complete vulnerability, due to existing institutional and legal discrimination by not allowing them the specific enjoyment of the right to marry, based on article 26 of the Family Code."

"The Warning must be declared non-viable, taking into account that the main norm warned had already been applied by the National Director of the Civil Registry, added to the fact that the legislator, when compiling the articles containing the sentences warned of unconstitutional, had the intention of to conceive of marriage as the voluntary union arranged between a man and a woman in order to procreate children and found a family. It affirms that the norms of international law ratified by our country don't have a constitutional hierarchy and that, only exceptionally, some of these can be part of the Constitutional Block, to the extent that they do not contravene the basic principles of the Rule of Law"

"It is against what is used in the Warning, pointing out that the State has the duty to protect marriage, motherhood and the family, as currently contemplated in our laws; and that Panama, as a sovereign and independent nation, cannot allow foreign currents to be imposed by international organizations, since democracy and the rights of the peoples who live under its rules must be preserved".

"It states that the Fundamental Statute identifies three (3) vital elements in the legal constitution of marriage: its status as the legal foundation of the family, the equal rights of the spouses, and the possibility of its dissolution as provided by Law, with so that the use of the word "spouse" saves any interpretative confusion, given that "spouse" is "who is united in marriage", regardless of their gender".

"He is against what is stated in the Warnings, since, he affirms, the Law does not contemplate unions between people of the same sex, and these are not allowed, not even after filing legal remedies. On the other hand, it brings to the plenary session the provisions of the European Court of Human Rights which, through a Judgment, determined that no State is obliged to include, in its domestic

law, the marriage of same-sex couples, concluding that marriage is the union between a man and a woman, a pronouncement that, although Panama is not forced to abide by, considers it appropriate to study it, due to its great importance, having been issued by a competent Court to hear Human Rights.

"He requests that article 26 of the Family Code be declared not unconstitutional, considering, in essence, that the acceptance of international regulations (Constitutionality Block) is not applicable in this case, since our Political Constitution only recognizes different-sex couples".

PREVIOUS QUESTION

This High Corporation of Justice points out that it must be recognized that, in strict law, in accordance with the constitutional, legal and jurisprudential criteria that model the figure, neither of the two Unconstitutionality Warnings should have passed the admissibility stage; without a doubt, the plaintiffs took the wrong path. Even so, at this point, it is not feasible, nor opportune, to discuss the feasibility of the proposals tested. In addition, through jurisprudence, it has been determined that the rules that do not grant a substantive right to the interested party, and that, consequently, are not suitable to decide the case, cannot be subject to a Warning of Unconstitutionality. It is the case that the relative matter had been decided, in the first instance, by the National Directorate of Civil Registry through Resolution No. 526/DNRC/DPE of September twenty-nine (29), two thousand and sixteen (2016), resolving DENY registration of civil union, later converted to marriage, under UK Law. In other words, the procedure that was carried out in the Civil Registry, the object of these Warnings, consisted of the application for registration of same-sex couples who acquired or constituted their marriage abroad, not in the celebration of their marriages. in the Republic of Panama.

THE ADVISED ISSUE OF UNCONSTITUTIONAL

The position that the norms that have been prevented from being unconstitutional, attenuate against the declaration that Panama makes regarding that it abides by the norms of International Law, break the principle of equality before the Law of all individuals (without distinctions), and incur in discrimination arbitrary due to sexual orientation, preventing them from exercising the essential rights to become the foundation of the family and the social nucleus.

DECISION OF THE PLENARY

This Plenary Chamber will address the charges of violation invoked, providing a comprehensive and systematic response to the matter, sustained in the Principle of Constitutional Unity, provided for in article 2566 of the Judicial Code, and in an interpretation in accordance with the Constitution, to the examination of the Charter Convention on Human Rights (conformed, as is known, by the International Covenants on Civil and Political Rights, and on Economic, Social and Cultural Rights, by the Universal Declaration of Human Rights), and the American Convention on Human Rights adopted in San José, Costa Rica on November 22, 1969, entered into force on July 18, 1978 (in Panama it is Law No. 15 of October 28, 1977, promulgated in the Official Gazette No. 18468 of 30 November 1977). Thus, it will be assumed that: The Panamanian constitutional order does not recognize a fundamental right to marriage between people of the same sex. And, it will be seen that, it is not possible to conclude that it is given by conventional integration. The International Human Rights Treaties, to which the Republic of Panama is a signatory, enshrine marriage between a man and a woman, as the basic institution of the family, a natural and fundamental element of society. The International Human Rights Instruments ratified by Panama do not include same-sex marriage as a universal and inalienable human right and the absence of regulation of an institution called equal marriage (between people

of the same sex), as a way of varying marital status does not imply a violation of the right to equality, and its counterpart, the right to non-discrimination.

WHAT DOES IT MEAN THAT PANAMA FOLLOWS THE RULES OF INTERNATIONAL LAW?

Considering that there is a violation of Article 4 of the Constitution, due to non-observance of the imperative contained therein, specifically, due to the disregard of the provisions of the American Convention on Human Rights and the provisions of the Universal Declaration of Human Rights, specifically in the canons 24 and 7, respectively, regarding equality before the Law. Much of their discomfort stems from the fact that, in administrative proceedings, they were prevented from registering their "civil marriages", which they were arranged (by two male couples), under the Laws of the United Kingdom and the State of Illinois, with which, in their opinion, they are receiving unequal and discriminatory treatment, in violation of human rights; However, the fact that Panama declares in its Political Constitution that it abides by the norms of International Law, what it entails is that its public authorities are obliged to submit to those International Agreements that have been ratified and adopted by the State in full exercise of its sovereignty. , in the sense that, "Every treaty in force binds the parties and must be fulfilled by them in good faith" (principle pacta sunt servanda). Consequently, with the approval of the American Convention on Human Rights, and the Pacts on Civil and Political Rights and on Economic, Social and Cultural Rights of 1966, the Republic of Panama committed itself to not impede the exercise of the rights articulated in those treaties, to take measures that positively facilitate and guarantee their enjoyment (on an equal footing and without discrimination) and their protection, and to restore such rights in the event that their infringement occurs. So, in this framework, the control of conventionality, an ideological theoretical construction whose content

and scope has been shaping the Inter-American Court of Human Rights, through its jurisprudence, as a guide for the States, is considered in domestic law as a scale to which all public authorities (not only judicial ones) must attend, to assess whether their actions and interpretations harmonize with the international commitments acquired by the State, in matters of Human Rights. In the case of the claimed "right to marriage", in order for its recognition to be extended to cohabitation unions that involve couples made up of people of the same sex, when carrying out the corresponding control of conventionality, we find that the conventional texts (binding for Panama), have not conceived this right (to marriage) for those purposes (it is worth anticipating that our Political Constitution does not do so either), but rather, they incorporate the classic or traditional regulation of marriage, even when, in the In reality, due to the evolution of time, this concept has undergone modifications (as has also been the case with the customary notion of family), with great practical importance (which is undeniable), as a result of the right that every human being has to, freely choose, decide and carry out the personal life project that they prefer, in self-determination, what is immanent to the human species (part of their dignity), and, with Consequently, it deserves total respect and recognition. The recognition of human rights is a process that is far from over; and it is a process in which consensus, within each State, plays a leading role, because it is in the essential constitutional process, the culture and idiosyncrasy of each people.

FROM THE POINT OF VIEW OF THE CONSTITUTIONAL OPTIC

From an international perspective, restricted to the concept of human rights, from the prism of its universal validity (an attribute of the substance of human rights), and in light of conventionality control, such an exercise, nothing makes it possible to conclude that "the right to Equal marriage" is incorporated into our constitutional system, by the conventional route, by step of the voluntary declaration of Panama, insofar as it complies with the norms of International Law. The fact is that the Political Constitution of the Republic of Panama in no way recognizes the "fundamental right to equal marriage." Therefore, the fact that the legislation concerning the matter expresses that "marriage is the union voluntarily arranged between a man and a woman, with legal capacity, who come together to make and share a life in common" (article 26 of the Code of the Family), expressly states that "persons of the same sex cannot marry each other" (canon 34 of the Family Code), and that "marriage between individuals of the same sex is prohibited" (precept 35 of the Family Code). of Private International Law), does not contravene the Fundamental Statute. What has been said leads to the following approach: The Political Constitution of the Republic of Panama does not recognize the "right to equal marriage", primarily, because the "right to marriage", and, therefore, the matrimonial institution, as they are conceived (within the normative framework of protection and preservation of the family), are erected in an objective, superior constitutional value, of public order and of general (social) interest, established to direct life in society. The legal regulation of marriage, as it is currently defined at the constitutional and

legal level, is the stable union between a man and a woman, it is the legal foundation of the family. It is known that in our Political Constitution, the principle of non-discrimination is included in article 19, which establishes that "there will be no jurisdictions or privileges or discrimination based on race, birth, disability, social class, sex, religion or political ideas". However, this principle of non-discrimination (consistent with that of equality before the Law, provided for in canon 20 of the Constitution), cannot be pondered in the abstract, but must be associating it with a specific right (carrying out a harmonic interpretation of the law). constitutional text, within the systematic unit of the Fundamental Statute), and determining whether any category of those identified as suspicious is present, to assess whether it has incurred in treating one person differently from another, despite being found under identical circumstances. In conclusion; the norms that provide that marriage must be arranged voluntarily between a man and a woman, legally capable of uniting, and making, and sharing, a life in common, and those that, concomitantly, prohibit people from marrying each other of the same sex, they are objectively and reasonably justified in the general interest of giving prevalence to those unions with the potential to establish families (in their original conception), give continuity to the human species, and, therefore, to society; the difference in treatment (not discrimination in the pejorative sense

of the word) is based on the immanent purpose of the classical matrimonial institute, and not on the sexual propensities of the people who are recognized (or not), the "right To marriage". There is a reality; Until now, the right to equal marriage is no more than an aspiration, which, although legitimate for the groups involved, does not have the category of human right or fundamental right, since it lacks conventional and constitutional recognition, for which, at least, the general contours of the institution are drawn, even when the definition of its contents and legal scope is assigned to the Law, in terms of the syllabus of rights, duties and obligations of same-sex cohabitants who wish to formalize their union of so that, in addition, effects are derived, not only within the private family sphere, but also before third parties and the State itself.

This High Corporation of Justice, as guardian and final interpreter of the Constitution, does not have the power to decree or proclaim fundamental rights that are not positivized, and influence the effectiveness and validity of the normative content of the Constitutional Text, no matter how many changes occur in the Constitution. reality, even when they have sufficient entity to produce a constitutional mutation. Undoubtedly, here, the interpretative power of the Court finds its limit, a threshold that cannot be. Neither, it is appropriate, to use the constitutional channel to force legislation on a certain situation (in this case a possible innovation in the modalities of civil status, if viable), based on an unconstitutionality by omission that, ostensibly, does not exist in our legal system. Such a drastic and profound transformation in the family public order of Panamanian society, under no circumstances, can occur through jurisprudential work, replacing the legislative one, or even worse, the

¹Thus, in accordance with the parameters and interpretation criteria of the Inter-American Court of Human Rights, I conclude that the phrases "between man and woman" of article 26 of the Family Code; "persons of the same sex" of article 34, numeral 1 of the Family Code and "Marriage between individuals of the same sex is prohibited" of article 35 of the Code of Private International Law of the Republic of Panama, are in violation of articles 1.1, 2, 11.1, 17.1, 17.2, 24, 29 of the American Convention on Human Rights, as well as articles 17, 18, 19, 56 and 57 of the Political Constitution of the Republic of Panama, for which they should have been declared unconstitutional. Page 15, page 18 of the Salvage of Vote.

constituent one; Otherwise, it would entail a patent usurpation of functions. For all of the above, THE PLENARY OF THE SUPREME COURT OF JUSTICE, DECLARES THAT THE phrase "between a man and a woman" contained in article 26 of the Family Code of the Republic of Panama is NOT UNCONSTITUTIONAL. The expression "persons of the same sex", included in precept 34, numeral 1, also of the Family Code of the Republic of Panama. Provision 35 of Law No. 61 of October 7, 2015, which subrogates Law No. 7 of May 8, 2014, which adopts the Code of Private International Law of the Republic of Panama, whose text is as follows : "Marriage between individuals of the same sex is prohibited."

Salvage of Vote of Judge Angela Russo de Cedeño

The Salvation vote of Judge Angela Russo de Cedeño, raised her disagreement about the decision taken by the majority of the Judges that make up the Plenary of said Justice Corporation, since she considers that the petition should have been accepted and declared that they are unconstitutional the phrases "between man and woman" of article 26 of the Family Code; "persons of the same sex" of article 34, numeral 1 of the Family Code and "Marriage between individuals of the same sex is prohibited" of article 35 of the Code of Private International Law of the Republic of Panama. Sustaining said position in that said norms are in violation of articles 1.1, 2, 11.1, 17.1, 17.2, 24, 29 of the American Convention on Human Rights, as well as articles 17, 18, 19, 56 and 57 of the Political Constitution of the Republic of Panama.

It considers that in the ruling a biased analysis has been made to the detriment of human dignity, far removed from the evolution of times and society, without making an evolutionary interpretation, as the Inter-American Court has been indicating.

In the Salvage of Vote, Judge Russo analyzes the sentences demanded in accordance with the application of the International Conventions on Human Rights that are part of the Inter-American System for the Protection of Human Rights, Panama being part of them, and in the same way carries out the analysis taking into account the criteria for the interpretation of international human rights standards, of the Inter-American Court of Human Rights, within the framework of its functions.

In the same order of ideas, reference is made to the obligation of the Panamanian State to respect and guarantee the fundamental rights of all persons, who are under its jurisdiction, without discrimination based on race, sex, religion, among other conditions, as a result of having ratified without reservation the American Convention on Human Rights (Law No.15 of October 28, 1977 and Article 4 of the Political Constitution).

The responsibility assumed by the States is highlighted, when signing the International Conventions on Human Rights, making it clear that a series of obligations are assumed, from which responsibilities derive in the event that said rights are violated. He cites the author

²Manuel Quinche Ramírez in his work Colombian Constitutional Law, the obligations acquired by the States when signing the International Conventions on Human Rights, are limited to the following:

- 1) Obligations of respect and abstention (the State cannot implement policies or actions that directly or indirectly violate fundamental rights, it can limit them, but subject to the criteria of reasonableness and proportionality).
- 2) Obligations to provide and protect (the State must promote and direct its actions to guarantee that people can exercise and enjoy the rights that assist them, through the establishment of the conditions that help to fulfill this task).
- 3) Obligation to regulate (the State must issue laws to regulate fundamental rights and freedoms with regard to their protection and scope, as well as suppress all laws that prevent, hinder or hinder the full exercise and enjoyment of rights or fundamental freedoms)
- 4) Obligation of guarantee or satisfaction (the State must ensure to every person that the adjustments made in the different areas and the establishment of the conditions, achieve the task of the full exercise of fundamental rights and freedoms, that is, that they are effective, thus avoiding that the actions implemented for this purpose are illusory), (ps. 95-100)" Page 2169, page 3 of the Vote Salvage.

Manuel Quinche Ramirez, who refers to the obligations acquired by the States when signing these agreements, in his work on Colombian Constitutional Law.

Having made these considerations, Judge Russo makes it clear that, by signing these agreements, people are the final recipients of the protection that the State must guarantee their fundamental rights and freedoms, taking into account that the "person" is every human being. who is born with dignity, with inalienable rights and fundamental freedoms. All this, to conclude that "this fundamental right is the one through which every person decides autonomously, the way in which he directs his life, individually and socially, according to preferences, convictions and beliefs..."

Once the aspects related to human rights have been developed, as an antecedent of what was sustained, in the rescue, the core legal situation raised in the unconstitutionality claim is addressed, specifically the infraction of the constitutional order by the accused sentences, for which Two people of the same sex are prevented from marrying and starting a family.

The magistrate specifies the concepts of marriage and family, as institutions that have a direct link, in accordance with the provisions of articles 12 and 13 of the Family Code.

In this regard, he comes to the conclusion that the concept of family has undergone an evolution over time, as a consequence of changes in society, hence all types of family (single-parent, assembled, composed). He cites a series of rulings, which refer to the concept of the family and indicate that this is not reduced solely to marriage and must cover de facto family ties where the parties live in common outside of marriage (Atala Riffo y Niñas vs. Chile case – Inter-American Court of Human Rights). The Inter-American Court seems to have the same orientation in Advisory Opinion OC-

24/17 of November 24, 2017. In said ruling it was specified that the American Declaration of the Rights and Duties of Man; the Additional Protocol to the American Convention on Human Rights in the area of Economic, Social and Cultural Rights "Protocol of San Salvador", the American Declaration on the Rights of Indigenous Peoples, don't contain a definition of family.

Before said affirmations, it is concluded that according to the Protocol of San Salvador, all people have the right to form a family, without alluding to sex, gender, sexual orientation, nor to comply with a particular family modality, therefore that, the right to form a family assists every person without distinction.

He mentions as a basis for his position, that our Political Constitution in article 56 indicates that the State protects marriage and the family without limitations or exceptions, and, therefore, it must be understood that the right to marry and the right to form family, must be safeguarded to every human being.

Regarding the right to form a family and marriage, he points out that human rights have evolved and are characterized by their dynamism, therefore, when interpreting the regulations that protect them or when analyzing legal situations that imply their protection, they must always be clarified in the interest of respect the rights inherent to human dignity, as conceived in article 17 of the Political Constitution.

The "por homine" principle that determines that the rights and guarantees that are enshrined are minimal, therefore, others that are not expressly defined cannot be excluded; therefore, it considers that, under this precept, they must be interpreted broadly, always in favor of the person.

Among his considerations, which he considers to have a legal basis in the Political Constitution and

³Art. 17 of the Political Constitution of the Republic of Panama. "The authorities of the Republic are instituted to protect in their life, honor and property the nationals wherever they are and the foreigners who are under their jurisdiction; ensure the effectiveness of individual and social rights and duties, and comply with and enforce the Constitution and the Law.

⁴"Pro homine principle" Principle by virtue of which one must resort to the broader norm or the more extensive interpretation when it comes to recognizing protected rights and, conversely, to the more restricted norm or interpretation, when it comes to establish limits to the exercise thereof.

Agreements on Human Rights, there is no reason to deny the right to people who want to marry another of the same sex, existing between them an affective bond with a spirit of stability. and permanence, in conditions of singularity in the interest of having a common life.

Final considerations

- Judge Russo emphasizes that the law must become a means of adapting domestic law in the interest of materializing and making effective the rights and freedoms contained in the American Convention on Human Rights and all international human rights instruments signed and ratified by the Panamanian State, in order to expand its protection and scope in the face of the dynamism that characterizes them and by virtue of a pro homine interpretation.
- It also refers to the report prepared by the Inter-American Commission on Human Rights called "Advances and Challenges towards the recognition of the rights of LGBTI people in the Americas", of the year 2018, which contains guidelines for the construction of a more fair, based on respect for sexual orientation.
- That the decision adopted has neglected the obligations acquired in the international field of human rights, therefore, the argument of sexual orientation should not be used to not recognize fundamental rights.
- Rule No. 20 of the 100 Basel Rules approved by the Supreme Court of Panama has not been observed.
- Furthermore, the objective of the gender justice access policy is lost sight of, is to "comply with the obligations established in the international instruments for the protection of human rights, as well as with internal legal regulations", being one of the the guiding principles of this institutional policy, diversity, which requires "taking into account the different needs and interests or realities of the user of judicial services regardless of gender, sex..., preference or sexual orientation,... between others"-, like that. as non-discrimination, conceived as "the elimination of all distinction, exclusion and restrictions based on sex... sexual preference... that has the purpose or result of impairing or annulling the recognition, enjoyment or

exercise of human rights and fundamental freedoms." (Agreement No. 626 of October 15, 2009. (By which the Institutional Policy of Access to Justice and Gender of the Judicial Branch is approved)

- Considers that the Panamanian State, as part of the Universal System for the Protection of Human Rights, having ratified the conventions, has the obligation to comply with them.

Judge Russo's Salvage of Vote concludes that human rights belong to every person, they are inherent to human dignity, hence they are inalienable and it is the duty of the State to safeguard them.

He considers that same-sex marriage should be recognized and therefore to form a family, which in no way can be conceived as a new human right, under the premise that it is not positive, nor is it limited by "sexual orientation" (which evidences a reason for discrimination); these considerations, which clearly ignore the constitutional mandate provided in article 17 of the Constitution.

Separate Opinion of Magistrate Olmedo Arrocha Osorio in the ruling of Unconstitutionality on the phrases "Between a man and a woman" of article 26 of the Family Code; "Persons of the same sex" of article 34, numeral 1 of the Family Code, and "Same-sex marriage is prohibited" of article 35 of Law No. 61 of October 7, 2015, which subrogates Law No. May 7 of 8, 2014, which adopts the Code of Private International Law of the Republic of Panama. As is generally known, the Plenary of the Supreme Court of Justice indicated its decision that the phrase "between a man and a woman", contained in article 26 of the Family Code of the Republic of Panama, nor the expression "persons of the same sex", included in precept 34, numeral 1, also of the Family Code of the Republic of Panama, in a ruling dated February 16, 2023.

The Supreme Court of Justice also declares that Article 35 of Law No. 7 of October 2015, which subrogates Law No. 7 of May 8, 2014, which adopts the International Private Law Code of the Republic of Panama, whose text is as follows: "Marriage between individuals of the same sex is prohibited."

However, Judge Angela Russo indicated that her vote was saved and, on the other hand, Judge Olmedo Arrocha Osorio indicated that it was a reasonable vote on her part.

The reasonable vote is one that is used when it coincides with the meaning and arguments of the sentence; but it is intended to clarify additional issues.

In this sense, Judge Olmedo expresses that in his variant of the perspective in said resolution it should have been indicated:

1. The non-viability of the constitutional causes, at the time the two warnings of Unconstitutionality, which were promoted on purpose or administrative procedures related to requests for registration of marriages celebrated abroad by two same-sex couples, shouldn't have been admitted nor processed, given the following reasons:

a. Because some of the censored norms, due to their unconstitutionality, had already been applied. Which is a budget of admissibility in our judicial system for any case of this nature.

b. Because some or all of the rules applied weren't necessary for the Civil Registry to make the decision in one of the cases to deny registration and because in the other case the procedure had not even been admitted, the processing institution hastening to send it to the Court.

c. Because the concept of constitutional infraction,

developed by the constitutional activators, focused on what they consider a discriminatory legal prohibition regarding people of the same sex being able to marry in Panama and not on the registration of a marriage of this type carried out abroad.

2. In his concept it was a discussion without entity of efficacy and aptitude.

The development of the argument, the confusion between the principle of universality, which is what obliges the Court to review and review the entire Constitution, in order to verify that it is not another constitutional norm, different from that argued by the plaintiff, that is violated and the dispositive principle that obliges the plaintiff to clearly establish and expose the reasons for his vision of how and why the unconstitutionality occurs.

In Panama there are no preventive reviews of constitutionality as such, nor diffuse control that allows inapplicability of contested rule or act for a specific case on a temporary basis; being, here, the effect of the declaration of unconstitutionality the absolute nullity, extinction and expulsion from legal life.

This being the case, Judge Olmedo indicates that there is a suspicious limit if what is really being dealt with in the lawsuit is a warning of unconstitutionality or a protection of guarantees against the Civil Registry, since in the reading of the constitutional challenge initiatives, they can be seen ambiguous, confusing and sometimes contradictory arguments, including,

but not limited to, that the plaintiffs state the absence of a law that protects them on equal terms, which is related to the institution of Unconstitutionality by Legislative Omission, an argument that supposes a discussion scenario different from that of a discriminatory treatment of the current law.

In its argumentation, the Court should have fully identified the grounds for inadmissibility at the time, without acting accordingly, the process should have been interrupted in a timely manner, before entering the merits, declaring both constitutional challenge initiatives NOT VIABLE. However, this decision behaves exhausted after 7 years of having promoted the respective actions, and it is for this reason that the Plenary, aware of this, abandoned the procedural rigor to allow a pronouncement on an issue that, in its opinion without place to. Without a doubt, it produces a social division and that requires a definition. In the understanding that it is not about being homophobic, if the claim is not granted; but neither, anti-family if granted.

3. Of the propositions that support the motivation of the decision. Among the indicated, I indicate that the decision of the Judgment is structured or motivated, which would be the following:

a. That the conventional statutes on human rights, signed by Panama, do not recognize the human right to same-sex marriage.

b. That, in any case, international and conventional

statutes and treaties define and establish the scope of the legal institution only between a man and a woman.

c. That the same thing happens with our Political Constitution.

d. That there is no regulation on a legal institution called "equal marriage".

4. Of the conventional interpretation of the Judgment.

It is here where Judge Olmedo disagrees with his peers, he does not share the methodological approach that they have given him and it is that an interpretation of the literal text of the conventional instruments and treaties is made, losing sight of jurisprudential evolution that the Court Inter-American Human Rights has developed on the subject. From his point of view, they should refer to conventional instruments and treaties under the understanding that it is not a hierarchical relationship, nor a vertical relationship, but as a dialogue and source of orientation and interpretive guide.

Judge Olmedo then exposes the jurisprudential background of the Inter-American Court of Human Rights, with which he states that in some way he qualifies marriage as a right, but at the same time recognizes that there are other legal institutions that have been developed with the same objective of protecting legally same-sex couples, but in his opinion that the recognition of access to marriage for same-sex couples "would be the easiest

means." In his opinion and his judgment, there is a lack of sufficient legal argumentation entity to be taken as a mandatory recipe. Finally, an opinion is given, which states that "it may be necessary for States to modify existing figures, through legislative, judicial or administrative measures".

He mentions that the analysis given is taken as an inventory benefit since it was not included as part of the Concept of the Infringement of any of the activators, and it is not possible to replace the plaintiff's argumentation.

Judge Olmedo then returns to the Constitutional Controversy that, from his point of view, it was appropriate to ask: Would the Panamanian civil registrar, when making the decision on the refusal to register marriages, do so because of a stereotype or discriminatory prejudice related to the orientation sexual or in application of the law or current regulation? In his opinion, it is clear that there is no evidence of such discriminatory criteria, nor is there a hint that the registrar made his decision subjectively, motivated by a stereotype or prejudice based on the sexual orientation of applicants for registration. On the contrary, the decision was made based on the existence of a regulation, even different from the one that is being challenged, that indicated to the registrar decision to make. In fact, arbitrariness would have been to ignore it and omit its application. The importance of asking this question and acquitting it is for him to orient himself, as a dialogue, and not as a hierarchical relationship, as a hermeneutic canon

and not as a legal precept of imperative application.

This is how Magistrate Olmedo reaches two conclusions, the first being the following:

1. Even reviewing the jurisprudential background, which is related to discussions on Sexual Orientation and Non-Discrimination as a complement to the decision whose operative part accompanies it, none of them is related to the claim of discrimination based on sexual orientation given the impossibility that same-sex couples get married. Because, in addition, the registrar applied the objective regulations and there is no evidence that it acted based on discriminatory prejudices. Because, even if the attacked norms will be declared Unconstitutional, this would not have the virtue of automatically providing the legal effects that the plaintiffs seek to obtain and neither would the entity, said decision to reach, by extension, other regulations that would subsist, which would also prevent it from registering and which weren't the subject of the claim. And because, what really prevents the achievement of the protection and protection that the activators aspire for due to the absence of legislation, as they themselves acknowledge in part of their argumentation.

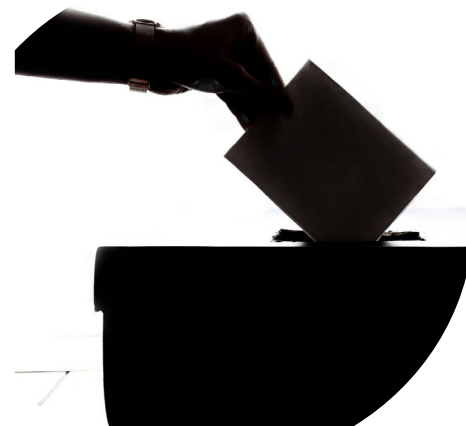
2. From their perspective, there is no constitutional impediment to legislate an institution or legal figure that legally protects and protects the rights and obligations that arise from unions that constitute same-sex couples. However, this perspective is not incorporated in the Judgment.

From the perspective of Magistrate Olmedo, the constitutional reproach was not based on considering what has been called “equal marriage” as a human right. In fact, this is an argument that has been introduced in his opinion with an Advisory Opinion that was declared Not viable because it was inopportune. His reading in the argumentation of the demand, is that it was claimed that based on the conventional interpretation, issued by the Commission and the Inter-American Court of Human Rights, on the scope of article 24 in accordance with article 1 numerals 1 and 2, in matter of right to equality and non-discrimination in relation to sexual orientation, making a control of conventionality, the court had to conclude by adapting the constitutional text to declare unconstitutional the norms of the family code and the private international law code of Panama, object of challenge. He then considers that the legal argumentation of the decision shouldn't come close to or be distracted at times from a “defense of the family against something” or from placing marriage as the only way to form a family. It is rather a question of studying whether or not the sector of the population that maintains a certain sexual orientation also has the right to have their genuine unions, based on sincere affection, singularity and stability, as a life project, be able to form a family in all the extension of the term and not only its legal and traditional acceptance. And, based on this first response, consider whether they have or should have legal support or protection, offering them legal effects, so as not to be invisible before the Law. *L&E*



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Normas de INTERÉS

MODIFICATION TO THE ELECTORAL CODE

M

Through Law 356 of February 1, 2023, articles 71, 72, 90, 91, 92, 147, 205, numerals 2 and 3 of article 365, numeral 11 of article 434 and articles 435, 436, 323, 612 are modified, 615 and 620 of the Electoral Code.

The modifications focus on the following topics:

1. Electoral Administrative Prosecutors and their functions. 2. Registration of the members of the political party. 3. Import free of liens and taxes of vehicles, equipment and materials necessary for the operation of the Tribunal and the Electoral Prosecutor's Office. 4. Public financing of political parties. 5. Scrutiny at the polling stations. 6. Electoral Administrative Courts.

With respect to articles 71, 72, and 93, they are related to the functions of the administrative prosecutor, in the sense of attributing functions that previously belonged to the electoral general prosecutor's office, and articles 90 and 91, functions are attributed to the National Directorate of Electoral Organization.

For the purposes of article 147, a paragraph is added that provides that the Electoral Tribunal and the Electoral Attorney General's Office are exempt from payment of the transfer tax on movable tangible property and the provision of services, when they hire all types of advertising.

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The term is reduced from 60 days to 30 days, at the latest after the opening of the electoral process, so that political parties and candidates for free nomination communicate to the Electoral Tribunal their intention to participate in said process and receive the contribution of the State.

Regarding the nomination of candidates for free nomination to the office of president, deputies, mayors, corregimiento representatives and councilors will have until July 30 of the year prior to the elections to obtain a number of signatures supporting 2% of the votes. valid issued in the last election. Before the reform, the term was until July 31, that is, the term was reduced by one day.

On the other hand, it is introduced in the Code that as of the 2029 general election, each and every one of the scrutinized ballots will be digitized and published immediately after finishing the count of votes from the polling station.

Among the electoral crimes, voting more than once in the same election was included and to be an electoral administrative judge, it is no longer required to have a postgraduate or master's degree in constitutional, administrative, electoral or procedural law. *L&E*



REGULATORY FRAMEWORK FOR GROUND TOURISM TRANSPORTATION

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With the enactment of Law 359 of February 2, 2023, the regulatory framework for tourism transport is established, by providing that the certificates of operations for the special tourism service will be granted by the Land Transit and Transportation Authority (ATTT) to people who meet the requirements.

Within the requirements demanded we can mention among others: 1. Automobile insurance policy with personal accident coverage for the driver and all the occupants of the vehicle and civil liability policy. 2. Certificates of tourism courses and public relations with clients, approved by the Tourism Authority.

As well as, in addition to vehicle inspection, vehicle that holds certificate must comply with an aesthetic inspection carried out by a company recognized by the ATTT.

Once the requirements are met, the ATT will issue the petitioner an operation certificate to provide the

Special Tourism Service.

It is worth mentioning that the driver and the licensee of the operation certificate will be jointly and severally responsible for the faults they incur in the provision of the service that infringe the rights of third parties due to the breach of the obligations emanating from the law.

It will correspond to the ATTT, prior consultation with the Tourism Authority, to regulate a maximum controlled rate system from the Tocumen international airport to the city center, as well as other areas where international airports operate.

These areas are considered as tourist service areas in which only vehicles duly identified with the SET plate, which must be white, can provide individual or collective transport services.

Finally, although Law 359 came into force on February 3, 2023, it is pending regulation by the Executive Branch. *L&E*



ALL PEOPLE IN FIELD OF MENTAL HEALTH HAVE THE RIGHT TO BE TREATED WITH RESPECT AND DIGNITY INHERENT TO ALL HUMAN BEINGS

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In recent days, Law 364 of February 6, 2023 was sanctioned, whose purpose is to develop human right to mental health and guarantee its coverage and care at the national level through the promotion, prevention and treatment of mental illnesses.

Among the objectives of Law 364, we can mention:

1. Provide protection to people's mental health and well-being.
2. Guarantee respect for the dignity of people with mental illnesses.
3. Guarantee access to quality services for mental health care.
4. Ensure non-discrimination against people with mental illnesses.
5. Prevent mental health conditions.
6. Reduce suicide rates.
7. Reduce stigmas and prejudices related to mental health.
8. Incorporate a human rights perspective in mental health care.

Law 364 provides that the Panamanian State recognizes mental health as a human right for every person without any distinction, enforceable in accordance with the Political Constitution of the

Republic and applicable international standards.

It should be noted that Law 364 contemplates that insurance companies may not discriminate against people with mental health conditions when contracting a life or health insurance policy.

In this context, it is established that public and private educational institutions of all academic levels, government organizations and public entities will plan and carry out educational programs that promote mental well-being, the prevention of mental deterioration and awareness of people with mental health problems. mental health and rehabilitation processes, especially when it comes to children and adolescents.

Finally, the Executive will regulate Law 364 of February 2023 in a period not exceeding six months, counted from its promulgation in the Official Gazette. *L&E*



THE NON-LETHAL CAPTURE OF MARINE MAMMALS IS PERMITTED WHEN NECESSARY FOR THEIR SUPERVISED MEDICAL REHABILITATION

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Through Law 365 of February 6, 2023, articles are modified and added to Law 13 of 2005 that establishes the Marine Corridor of Panama, to prohibit the capture of marine mammals for recreational or educational purposes.

In this regard, a paragraph is introduced in article 114, which only allows the capture of non-lethal capture of marine mammals for captivity when their medical rehabilitation supervised by the competent authorities is necessary, which

must be done within their natural habitat.

For the purposes of scientific research that require the capture of a marine mammal in Panama, it will be allowed for a maximum period of twenty-four hours and always in its natural habitat.

It will correspond to regulate the procedure to authorize the non-lethal capture of mammals for scientific study purposes to the Steering Committee of the Marine Corridor of Panama. *L&E*



JUNE 3 OF EACH YEAR DAY OF NON-VIOLENCE AGAINST THE PANAMANIAN EDUCATOR

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Through Law 367 of February 7, 2023, June 3 of each year is declared the day of non-violence against the Panamanian educator, therefore, the official and private educational centers of the country will carry out various cultural orientation activities and training for teachers and students on issues related to non-violence.

Law 367 establishes that to enter official and private educational centers in the country, parents or any other person must have prior, verbal or written authorization from the director or manager of the

educational center, or having been previously summoned, who upon entering the educational center will go only to the place, department or classroom to which they were summoned.

We emphasize that the Silvia Esther Godoy Nuñez medal is created, which will be awarded to teachers who work in areas of difficult access and demonstrate nobility, courage, vocation, dedication, sacrifice and love for their profession. *L&T*

BUSINESS VOLUNTEER PROGRAM TO IMPROVE STUDENT TRAINING

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Law 367 of February 7, 2023, creates Business Volunteer Program for Improvement of Student Training and Support for Educational Infrastructure, which will come into force six months after its promulgation, that is, in the month of August of 2023.

Its objective is that private companies contribute to improvement of Panamanian education, in compliance with principle of corporate responsibility, through development of different activities aimed at student training, teacher training and the construction of school infrastructure in the centers. official educational institutions of the country.

It has been established that the Program will be sustained with the support of the business sector to the Ministry of Education.

It will be aimed at encouraging the participation of private companies in the education of students at the level of primary, secondary and secondary schooling

and of teaching staff, through training, as well as contributing to the construction of infrastructures in educational centers. in a complementary way.

Starting from this point we will see:

1. What does it consist of?:

In which private companies participate jointly with Government, through the Ministry of Education, developing activities, workshops and projects through volunteering aimed at encouraging improvement of education in educational centers belonging to the sector where they operate, as well as may transfer this types of activities to the different provinces of the interior of the country, giving students the opportunity to have educational workshops, and businessmen to contribute volunteering and support to the State, in compliance with their corporate responsibility.

2. Objectives:

They are: 1. **Develop programs together with the Government that contribute to improving the development of education.** 2. **Strengthen through the development of training, in different subjects, the teachers of the educational centers.** Assist in the improvement of school infrastructures, in conjunction with the Ministry of Education. 4. **Comply with the principle of corporate responsibility through the development of special projects that contribute to encourage improvement in the quality of education.** 5. **Generate improvements in school processes at the local, regional and national level.** 6. **Put into practice, on an experimental basis, new technologies from open sources to facilitate the delivery of education in communities with difficult access.** 7. **Help create conditions for permanence in school, the strengthening of education and the generation of social welfare.**

3. Execution of the Program:

Based on the principle of corporate social responsibility, the companies that participate in the development of the Program, in order to contribute to the well-being of the communities where their company maintains a presence, will develop projects aimed at strengthening the capacities for teaching teachers in the classroom. class, focusing on areas such as mathematics, language, environmental education, and civic and socio-emotional skills.

In the same way, it will contribute to the improvement of school infrastructures with the supply of energy and water, to contribute to the generation of healthy, safe and dignified environments for Panamanian students in official educational centers.

It is worth mentioning that companies will develop local and/or regional corporate social responsibility initiatives that contribute to the social development of the country, through reflection and advocacy on public policies and the promotion of actions aimed at strengthening school management and quality. education in general, hand in hand with the Ministry of Education.

4. Benefit for participating companies:

The companies participating in this program will receive publicity and official recognition as sponsors of Panamanian education in return for their commitment to social assistance by the State, highlighting their commitment and help in strengthening education.

On the other hand, in the month of November of each year, the national government will hold a contest for sponsors and sponsors and will choose a winner from among all the participating companies, which will be chosen based on the results of the volunteering of their company and the help and projects developed in educational centers that have the greatest impact and numbers of beneficiaries.

In such a way that the company that wins said contest will receive formal recognition from the national government for its work and corporate social responsibility, this will be advertised on television channels and national radio stations that broadcast advertisements for state advances. *L&E*



ACQUIRED AND INHERITED DISEASES, DISORDERS AND CONDITIONS OF THE SKIN

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Through Law 370 of June 7, 2023, diseases, disorders and acquired and inherited conditions of the skin and its annexes are declared of national interest.

It has been provided that Law 370 is intended to guarantee and promote comprehensive care, treatment and protection of people suffering from diseases, disorders and acquired and inherited conditions of the skin and its annexes, which includes hair, nails and mucous membranes, which are treated by a doctor specializing in dermatology. With the entry into force of the Law, it will be called a dermatologist.

It contemplates the norm in reference that, diseases, disorders and acquired and inherited conditions of the skin and its annexes will be understood as the wide range of conditions that affect the skin of the human being, including within these diseases those caused by autoimmune, immunological reactions , bacterial infections, viral infections, fungal infections, allergic reactions, cancers, parasites, due to hereditary

or unknown causes, and these must have a prior diagnosis or opinion from a specialist dermatologist.

Another aspect to mention is the creation of the National Commission for the Promotion of Health and Care of Acquired and Inherited Skin Diseases, Disorders and Conditions and their Annexes, of a multisectoral nature, in charge of collaborating with the Ministry of Health, in the promotion of health, prevention, diagnosis, comprehensive care and research of these diseases.

It is established on February 5 of each year to raise awareness at the national level about diseases, disorders and acquired and inherited conditions of the skin and its annexes, for which promotion, dissemination and awareness actions will be carried out on this type of diseases.

However, the aforementioned Law 387 will be regulated by the Executive Branch. *L&E*

EXPERT DISCREPANCIES WITHIN REQUESTS OF NON-APPLICATION OF THE CAIR

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The Alternate Calculation of Income Tax, or CAIR for its acronym, is the calculation established by Panamanian tax legislation for those companies whose taxable income is greater than B/.1,500,000.00 per year. The taxpayer must pay the amount that is greater between the usual method and the CAIR, which consists of 4.67% of the net taxable income.

Sometimes companies incur losses when the CAIR is applied to them, or reflect an effective income tax rate of more than 25%, therefore, in these cases, they can make a formal request for the non-application of the CAIR, whose Presentation must be made in a period not exceeding 5 business days from the day the affidavit of income is presented

BACKGROUND

The legal person in question in this case submitted, through its legal representatives, a request for non-application of the CAIR for fiscal periods from 2013 to 2016. Within the request, it announced the existence of an effective rate of 34.62% for the year 2013: that is, a rate greater than the 25% allowed.

All the arguments and evidence were analyzed by the CAIR Evaluation Unit of the General Directorate of Revenue, who issued an Inspector's Report in which they recommended rejecting the taxpayer's request based on objections related to foreign purchases declared for rent and purchases. import and costs according to Annex No. 7 of the financial statements provided by the taxpayer.

As indicated by the Evaluation Unit in its report, apparently a reported difference of B/.535,597.41 was reflected in excess of rents that were objected to and added to the taxable income. Once this is done, the applicant would not have an effective rate greater than 25%, which is why article 699 of the Fiscal Code was not met, at the discretion of the unit, to benefit from the non-application of the CAIR.

After the report of the Evaluation Unit, the General Directorate of Revenues issued Resolution No. 201-196 of October 13, 2014, through which it decided to accept the criteria of the Evaluation Unit, reiterating the difference of B/.535,597.41 with respect to a comparative analysis between

foreign purchases and import purchases declared for income by the taxpayer through Annex No. 7.

Based on the arguments outlined above, the tax administration decided to reject the request for non-application of the CAIR, under the concept that as a result of the inconsistencies that originate an alleged difference, the taxpayer maintains an effective rate of 23.39%, that is, lower to that required for the CAIR not to be applied.

CONTROVERSY

After the resolution rejecting the request was issued, the taxpayer filed a reconsideration appeal in which it indicates that all the requirements required by article 133-E of Executive Decree 170 of 1993 were presented, therefore the objection on the difference of B/.535,597.41 carried out by the General Directorate of Revenues is in violation of due process, since they did not request any additional information requirements to clarify any doubts they had before issuing the resolution.

Additionally, the taxpayer rejects the existence of the supposed difference of B/.535,597.41 between the objection of purchases-foreign and import purchases, since the value of foreign purchases reported in the income statement includes added values, such as the customs broker service, customs settlements, and cargo transportation expenses. In other words, these expenses cannot be excluded from costs of sale.

At this stage of the process, the practice of accounting expert evidence was admitted; in which inconsistencies were observed both by the taxpayer's expert and by the General Directorate of Revenues. These inconsistencies were with respect to the foreign purchase figures, being inconsistent with each other and making it difficult to provide new elements that help to clarify the initial objection of the Evaluation Unit.

For the above reasons, being impossible to clarify the accounting differences of the auditors, the General Director of Revenues decides to maintain the rejection of the request for non-application of the CAIR.

COURT CONSIDERATIONS

The full court begins its presentation by referring to article 699 of the Fiscal Code, with the purpose of clarifying any doubt that may exist about what the CAIR is, when it should be applied and when it should not be applied.

According to the Court's considerations, it is true that the taxpayer provided simple copies that were correctly rejected according to the provisions of articles 833 and 857 of the Judicial Code. However, the Court considers that the prosecutor should also have considered the special request for expert evidence made by the taxpayer in his reconsideration brief and its results.

The purpose of the expert evidence was for the experts to verify the original documentation in order to determine the real calculation of the costs of purchases-foreign, on which objections have been raised throughout the process as a result of the initial analysis of the Unit of CAIR evaluation of General Directorate of Revenues.

Despite the fact that in the expert evidence there were inconsistencies between the final amounts, both experts ultimately verified the existence of all purchases made abroad by the taxpayer. Consequently, the discrepancy in the expert reports should not have been a reason for the tax authorities to maintain the rejection, since the existence of the objected expenses is indeed being demonstrated.

According to report of the taxpayer's expert, effective rate applied is 29.53%, and according to tax expert, the effective rate is 32.75%; in both cases higher than the 25% established by law as a ceiling. Therefore, the full court decided to revoke the decisions of the

tax administration, and order the acceptance by the tax authorities of the non-application of the CAIR for the 2013 fiscal period in favor of the taxpayer.

OPINION

In order to contribute our comments to the decision of the respected Tribunal, it is important from our perspective, to remember that the objected amounts should not have been dismissed by the Treasury, since according to articles 62 and 65 of Executive Decree 170 of 1993, these are part of the purchase price as inventory.

The tax authorities could even have violated the basic principles of costs and expenses that may be deductible for the taxpayer, since all the costs indicated in this case are undoubtedly essential to obtain income from the sales made and declared.

In our opinion, for the prosecutor, an expert quantitative discrepancy should not be enough to dismiss the universe of evidence provided, since it can be reflected as an act of disinterest in trying to clarify the existence or not of a right, which, under the threshold of the doubt, ended up hurting the taxpayer in this case.

Finally, the Court correctly used all the probative material available to ascertain a reality that was previously demonstrated as a result of the expert practices. In all words, it was always evident that the effective rate was higher than 25%.*L&E*



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THE ALTERATION OF WORKING CONDITIONS MUST BE ALLEGED WITHIN TWO MONTHS FOLLOWING THE EVENT HAPPENED

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By means of a Judgment of January 18, 2023, the Third Chamber of Administrative and Labor Litigation of the Supreme Court of Justice, under the presentation of magistrate María Cristina Chen Stanziola, had the opportunity to hear the labor cassation appeal filed by the worker against the Judgment of January 12, 2022 issued by the Superior Labor Court of the First Judicial District.

The worker promoted a common work process against the company, with the purpose that it was sentenced to pay him the sum of B / .17,820.00 in concept of labor benefits that he stopped receiving due to the deterioration of working conditions.

The plaintiff, based its claim, alleging that the employment relationship began on May 28, 2001, exercising the position of first flight officer, with a salary of B/.1,500.00 per month and in the month of June 2007, was promoted to captain with a monthly salary of B/.3,500.00, plus B/900.00 for travel expenses.

However, in June 2008, the worker is designated with the position of Route Inspector (ID) within the

EMBRAER fleet, earning a base salary of B/.525.00, plus B/.10.00 per hour of instruction, whose salary is maintained until August 2015. For the year 2015, the defendant company modifies the form of payment, that is, it eliminated the payment base per instruction of B/.525.00 and the payment of B/.30.00 per hour of instruction was established.

He adds that, on June 6, 2018, the company unfairly and arbitrarily decided to remove him from the IDR position, altering the worker's working conditions.

The company sues, in defense, denied the claim of the lawsuit and, in turn, argued exception of prescription and expiration for the claim, based on the fact that the alleged alteration occurred on June 6, 2018, alleging the worker that he They made claims, in this regard, directly to the company on July 18 and September 12, 2018.

It maintains that, as it is a claim for alleged alteration of working conditions, article 197 of the Labor Code establishes that, given the case, the worker may request, at his option, compliance with the original contractual conditions or give up terminated the

contract for reasons attributable to his employer.

The defendant points out that the worker chose to claim compliance with the alleged working conditions that the company modified, as it alleges, he had a period of two (2) months to file that claim, which expired.

In order to resolve the dispute raised, the Fourth Labor Judge of the first Section, by means of Judgment No. 92 of August 31, 2021, decides to declare the exception of expiration of the worker's right proven and to acquit the company of the lawsuit filed in its against.

Said Judgment No. 92 was subject to filing of an appeal, which was resolved by Superior Labor Court of First Judicial District, confirming the judgment of the primary judge, since it is the criterion that the worker let the time expire had to act, since the alleged deterioration in working conditions was caused, either to request compliance with the original conditions, or to resign for reasons attributable to the employer.

It should be noted that the cassationist considers that the contested Judgment violates article 197 of the Labor Code for lack of application, considering that the right to claim compliance with the agreed conditions expired, by analogically applying article 13 which provides that It expires within two months for the worker to leave work with justification.

It adds in its favor that the working conditions changed in a way other than the collective agreement or mutual consent will be ineffective, which in law means that they will not be applied, but by extensively interpreting Article 13, the challenged sentenced person allows and makes effective the change in working conditions.

The Chamber indicated that, after examining the appeal in its form, they consider that, although it has not been fully structured with the full requirements listed in article 926 of the Labor Code (expression of the concept of the offence), without a lot of effort, in a concise way, the object of the controversy is noticed.

The magistrates indicate that the plaintiff indicates that the second instance sentence has violated articles 197, 138 and 525 of the Labor Code, since the Superior Labor Court of the First Judicial District forced an interpretation of article 13 of the Labor Code and avoided, for the benefit of the employer and to the detriment of the worker, analyzing the material facts that gave rise to the claim.

In this regard, the Chamber maintains that they coincide with the criteria expressed by the second degree judge, given that it has always been the position of the Court, that the right of the worker to opt either for compliance or restoration of the agreed working conditions or to terminate the employment relationship.

The Chamber considers that the two-month period established by the rule is objective, unrelated to any personal consideration of the employer or worker, that is, it begins to run from the moment the events occurred, in this specific case, from the June 6, 2018.

Once the term that causes the expiration expires, the right is extinguished, so the worker legally loses the opportunity to verify and prove that, indeed, there was an alteration in working conditions and, therefore, the claim for labor benefits as a consequence. of it.

While proposing a claim outside of that period, it becomes impossible to verify the alleged alteration, since the scope of coverage has expired. In the same way, for example, dismissing a worker after the term established for it, becomes the illegality of the act; while, for the worker, he loses the right to justifiably leave the job or, as is the case at hand, demand compliance with the working conditions that he alleges have been altered.

The Chamber considers that, if article 197 of the Labor Code is analyzed, it is easy to understand that although it contains a right in favor of the worker, such as the restoration or fulfillment of the labor conditions previously agreed upon and that, in its opinion, have been altered, it also requires that the

exercise of this right be exercised within a term of 2 months, counted from the moment “the events occurred”; and, in this sense, there is no limitation for the Judge, who must verify compliance with the legal formalities and the requirements established for the recognition of the alteration of working conditions, to examine whether the action was brought within the term timely established by Law and developed by the jurisprudence of this Chamber. Precisely, that is one of the cardinal functions of the judge, that of rejecting any request that is notoriously inappropriate or untimely.

Taking into consideration the aforementioned, the Chamber does not annul the Judgment This Labor Justice Corporation considers that the facts that led to the alleged alteration are perfectly contemplated in the cases provided for in article 13, in accordance with the provisions of article 197 of the Labor Code; Therefore, its application, by the lower Court, corresponds to factual circumstances duly proven in the process and that the norm establishes, which has produced the recognition of the expiration invoked by the defendant.

Issue that this Collegiate Court also recognizes and adds that the arguments made in the second instance do not require any objection. Meanwhile, the infringement invoked by the cassationist does not prosper. And, therefore, it is irrelevant to get to know the rest of the infractions presented by the cassationist; given that it has been fully established in the process, that the expiration has operated so that the worker can demand compliance with the working conditions from his employer.

As stated in the contested resolution, Judge Ad-quem assessed the amount of evidence rationally, in

accordance with the Law, logic and experience, thus applying the rules of sound criticism, thus arriving at the recognition of the revocation invoked by the defendant.

We believe that, due to the very nature of the process in question, the aforementioned decision results for some as guidance for some and for others to reaffirm concepts that are fundamental in the development of the employment relationship, such as the term of expiration in labor matters.

The Third Chamber, in its capacity as court of labor cassation, has reiterated in this ruling and makes it known, the criterion that they have maintained with regard to the expiration term, which they consider to begin to run from the moment in which the events occur that give rise to alleging the alteration of working conditions. However, we believe that the criterion is not only limited to working conditions, but also covers all circumstances or events that may occur during development of the relationship.

Said expiration term is applicable to both the worker and the employer, which is why the employer must be certain of the times when applying a disciplinary sanction to a worker or the termination of the employment relationship. Given that it will depend on it and as Sala points out, whether or not the merits of the controversy are known.

It is worth mentioning that, if the term has expired, the judge could not enter into the dispute and it is considered that the action taken either by the employer or the worker is ineffective or does not have its legal effects, for having been executed outside the established term. *L&E*

THE TAX ADMINISTRATIVE COURT REMEMBER THAT THE LAWS AND REGULATIONS ARE MANDATORY COMPLIANCE

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The lawyer acting on behalf of the taxpayer with RUC filed an appeal against Resolution No. 201-11552 of December 15, 2021 through which it was decided to maintain the fine of five thousand balboas with 00/100 (B/. 5,000.00) to his client, based on article 756 of the Fiscal Code, imposed by Resolution No. 201-0727 of February 3, 2021; both issued by the General Directorate of Income of the Ministry of Economy and Finance.

BACKGROUND

Through presentation letter No. 713000000324 of May 28, 2020, the Tax Administration informs the company now with RUC of the comprehensive audit to verify compliance with tax obligations for the periods 2005 to 2020. In addition, it is required the aforementioned company, on different occasions, to present certain documentation as a complement to the audit plan and after the deadline, the requested documentation was not received, in breach of the provisions of article 756 of the Tax Code. Due to the foregoing, the General Director of Revenue through Resolution No. 201-0727 of February 3,

2021, based on article 756 of the Fiscal Code, resolved to sanction the taxpayer with RUC with a fine of five thousand balboas with 00/100 (B/. 5,000.00), for not delivering the required documentation within the provisions of the presentation letter No. 713000000324 of May 28, 2020. Opportunely, the lawyer supported the appeal in second instance, raising the same defense arguments exposed with his reconsideration, on this occasion pointing out first, that the General Directorate of Revenue is unaware of the excellent collaboration of his client during the tax audit; second, that his representative keeps his accounting books and keeps the supporting documentation of the accounting entries as established by law; third, that his client has always kept at the disposal of the General Directorate of Revenues the "computer equipment" where the accounting, records and accounting vouchers are recorded and has been available for inspection at the taxpayer's facilities or offices for audit purposes; and fourth, that the alleged lack of collaboration of his client that has caused "no substantial progress in the audit process" is false. Likewise, he reiterated

the request that the sanction imposed be revoked.

COURT CONSIDERATIONS

The controversy focuses on determining the existence or not of a violation of tax regulations, given that the taxpayer did not submit the required documentation within the provisions of cover letter No. 713000000324 of May 28, 2020, communicated through process minutes No. 04837 of July 7, 2020 and reiterated through process minutes No. 04838 of July 16, 2020 and No. 04839 of July 23, 2020, also for their lack of collaboration in the audit to verify compliance with tax obligations.

The monetary sanction to which it is subject was due to the breach of the obligation to deliver requested documentation at request of the General Directorate of Revenues, for example, legal accounting records such as daily and general ledger, details of income with their respective receipts, details of purchases and expenses, detail of income from commissions, detail of fees for professional services, assets, liabilities; on the occasion of a comprehensive audit of fiscal periods 2014 to 2020.

For reasons noted, it is necessary to remember that laws and regulations are mandatory for all citizens, both national and foreign, and their application doesn't involve jurisdictions or privileges, so all taxpayers have obligation to comply with provisions in legal precepts, consequently it corresponds to confirm Resolution No. 201-0727 of February 3, 2021 and its confirmatory act, through which the taxpayer with RUC was sanctioned with a fine of five balboas with 00/100 (B/. 5,000.00).

RESOLUTIVE PART

Based on the foregoing, the TAX ADMINISTRATIVE

COURT, in plenary session, administering justice in the name of the Republic and by authority of the Law provides: FIRST: CONFIRM Resolution No. 201-0727 of February 3, 2021 and its confirmatory act contained in Resolution No. 201-11552 of December 15, 2021.

SEPARATE VOTE

Judge ANEL JESÚS MIRANDA states that, despite sharing the decision adopted in the operative part of the resolution indicated above, which provides for CONFIRM, Resolution No. 201-0727 of February 3, 2021 and its confirmatory act contained in Resolution No. 201-11552 of December 15, 2021, however, partially disagrees with the motivating part raised in Resolution No. TAT-RF-012 of January 30, 2023. In this sense, although the reasoning and Analysis of the file reveals the non-compliance of the taxpayer, by not delivering the documentation requested by the Tax Administration, I must clearly state that the taxpayer submitted part of the required information and not all the information as mentioned by the legal representative. Judge Miranda states that there is no record of process No. 04837 of July 7, 2020 in the file, which according to the audit report was sent by email to the attorney, nor does there exist record of process N° 04838 of July 16, 2020 and the record of processes No. 04839 of July 23, 2020. In said report it is described that the documentation requested in the cover letter corresponds to: - Newspaper and general ledger of 2014, this being the year of start of operations until June 2020. - Detail of income with their respective vouchers, contracts for services rendered, invoices for services rendered and details of other income received. - Detail of the income from commissions on internal and external operations with their supporting documents for the aforementioned periods. - Detail of income from professional fees on internal operations. - Detail of local purchases, imported purchases with their respective customs clearances. - Detail of assets,

liabilities and depreciation table. - Detail of the expenses and supporting documents, selectively or totally, according to the inspector's requirement (include details of other expenses). - Detail of other expenses paid; as well as documentation that proves the need for the expense. It is also noted that, according to the taxpayer's lawyer, the following information was sent to the General Directorate of Revenues by email: - Financial Statements (1008K) and the File with the Income Tie (86K) for fiscal year 2018; - Detail of income (472K), all invoices (165K) and all Affiliation and Online Payment data (2628K) for Fiscal Year 2018; - Detail of 2019 Income (29K); - Liquidation of Income Tax of 2019 (110K); - Detail of purchases for fiscal year 2018 (320K); - Tie of Financial Statements 2019 (24K); - Reconciliation of expenses vs Income for fiscal year 2018 (118K); - Affidavit of Income Tax for fiscal year 2019 (20K); -and the detail of ITBMS of purchases of the fiscal year 2019. Thus, within the background file there is an impression of the email sent by the inspector to the taxpayer where she indicated that; "... The information you sent us was already verified with the income statement, however, the 2017 balance sheet was needed, as well as the moorings, in turn I also ask you to send us the general ledger for the 2017 and 2018 periods In the same way, I will detail the documentation that is established in the cover letter, and to the extent that you can obtain the information, send it to me by this means. -

After seeing the accounting information or documentation required by the General Directorate of Revenue; what was provided or sent by the taxpayer, as well as what was alleged by the inspector

regarding what was reviewed and the reiteration of the request for accounting information, the Magistrate concludes that it is not true that the taxpayer provided all the information requested, as stated the legal representative, a contrario sensu, there is no doubt that he only provided part of the documentation required by the Tax Administration, as described in previous paragraphs. In merit of the foregoing, Judge ANEL DE JESUS MIRANDA presents his SEPARATE OPINION.

OPINION

Article 756 of the Tax Code states that all public officials will be penalized as well as private, natural or legal persons whom the competent tax authority requires the presentation of reports or documents of any kind related to the application of this tax and not the provide or present within the reasonable period indicated to them. Notwithstanding the other corresponding sanctions, whoever fails to comply with any of the obligations described will be sanctioned with a fine of one thousand balboas (B/.1,000.00) to five thousand balboas (B/.5,000.00), the first time, and with fines of five thousand balboas (B/.5,000.00) to ten thousand balboas (B/.10,000.00) in case of recidivism.

In this sense, I don't share the Court's decision since in this case there was no recurrence, likewise the Court should have taken into consideration that the taxpayer provided part of the documentation requested by the Tax Administration, in this sense it should have been taken the lowest monetary sanction of one thousand balboas with 00/100 (B/.1,000.00) as indicated in article 756 of the Tax Code. *L&E*

NEW DECREE REGULATING THE ENVIRONMENTAL IMPACT ASSESSMENT PROCESS

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On March 1, the Ministry of the Environment issued Executive Decree No. 1 of March 1, 2023, which regulates the Environmental Impact Assessment process. This new decree, repeals the previous Executive Decree 123 of 2009 and its respective modifications, incorporates an important component related to the measures required to mitigate and/or compensate the effects of climate change that any project, work or activity may generate.

Additionally, the new decree brings with it the following changes:

Change of the exhaustive list of projects, works or activities that require an Environmental Impact Study (EslA) prior to the construction and operation of said activities.

- **Now for category II projects it is required to submit technical studies such as (geotechnical studies, geomorphological studies, hydraulic studies among others, studies that were not required for category II.**

- **Deliver together with the presentation of the EslA, all those certifications, permits, authorizations and/or documents approved by public institutions that must be complied with. The foregoing includes, among others: IDAAN certifications, territorial ordering schemes, approved preliminary projects, ASEP provincial license, among others.**

It should be noted that the completion of said studies and certifications if requested, but they were made after the approval of the EslA, now with this new decree all this information must be submitted together with the EslA. The foregoing causes developers to make adjustments to their cash flows and project planning and thus have a planning in accordance with the new reality that we will have in the world of EslAs.

Another aspect to highlight is the increase in the cost of preparing Environmental Impact Studies due to the demand for new aspects and studies that involve more professionals and greater technical depth. *L&E*

Politics



HAS NATO BEEN STRENGTHENED?

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The so-called North Atlantic Treaty Organization, NATO, also called the ATLANTIC ALLIANCE, was founded on April 4, 1949. This is a pact of a political and military nature, whose objective is to militarily contain potential military aggressions by the Soviet Union, today Russia. It was established from the Washington Treaty, signed by 10 founding countries: the United States, France, Canada, Belgium, Denmark, Italy, Iceland, Luxembourg, Norway, the Netherlands, Portugal and the United Kingdom. Their mission: Commit to defend each other in case of armed aggression against any of them. On April 4, 2023, it celebrates its 74th anniversary.

In 1955 communist bloc also created its own military alliance, the Warsaw Pact. As background, Union of Soviet Socialist Republics (USSR), now Russia, tried to join NATO with the purpose, according to them, of preserving peace in Europe but their participation was denied by members of organization. As a corollary to this rejection, the USSR and nations that formed socialist bloc (People's Republic of Albania, Czechoslovak Socialist Republic, Hungarian People's Republic, Polish People's Republic, and Romanian Socialist Republic) joined in the Warsaw Pact, also

called Treaty of Friendship, Collaboration and Mutual Assistance, signed on May 14, 1955 under the command of the USSR. This Pact was dissolved on July 1, 1991.

Three years after the founding of NATO, in 1952, Turkey and Greece joined. West Germany joined in 1955. Spain officially joined in 1982, the sixteenth country to do so. In 1999 Hungary, Poland, Slovakia, Slovenia, Estonia, Latvia, Lithuania and Romania followed. The rapprochement of the latter countries significantly upset Russia. In 2009 Croatia and Albania enter. The last to join were Montenegro in 2017 and North Macedonia in 2020. In addition, NATO has association agreements with approximately 40 countries that collaborate with the alliance on security and defense issues. Currently the permanent headquarters of NATO is located in Brussels, Belgium. Previously, the permanent headquarters were in London, England, in New York City, United States and also in Paris, France.

Other purposes of NATO are the freedom and security of the member countries, through political, diplomatic and military actions, as well as contributing to conflict management, avoiding international crises and promoting a culture of dialogue and cooperation

between the countries of the Euro-Atlantic area.

One of the requirements for joining NATO is that countries must be democratic, take minorities into account in an even-handed way, and force themselves to resolve disagreements peacefully. A country may join NATO if all its members agree. For some countries, this consent requires legislative endorsement, as is the case in the United States. In England they do not require this process. Once countries are accepted, they must provide military backing to the Alliance. NATO members agree to spend 2% of their gross domestic product (GDP) on defense.

Being a member of NATO provides an incomparable opportunity for its partner countries and members to consult on security-related issues and thus promote confidence, helping to avoid future problems. Undoubtedly, NATO has somewhat over time succeeded in discouraging the former Warsaw Pact, and present-day Russia, from attacking Western Europe, primarily its members. Taking into account precisely what is established in Article 5 of the NATO Treaty when stating that "an armed attack against one or more of them (the signatory nations) that takes place in Europe or in North America will be considered as an attack against all they". It should be remembered that Article 5 of NATO was invoked on one occasion and it was after the attacks of September 11, 2001 in New York and Washington DC. The day after the attack, 18 NATO countries requested the application of Article 5 and various anti-terrorism operations in American airspace and surveillance work in the Mediterranean Sea were approved.

For its part, the previous article, Article 4, states that "The parties will consult when, in the opinion of any of them, the territorial integrity, political independence or security of any of the parties is threatened." Thus, NATO was present:

-In the terrorist attack in Lockerbie (Scotland) in 1988, after Libya was linked, through UN sanctions and the surveillance operation AGILE GENIE,

NATO monitored air routes in the Mediterranean.

-In one of its first operations and after the 1990 invasion from Iraq to Kuwait, the Gulf War began in 1991. These operations were requested by Turkey and consisted of maritime and air interventions.

- After the collapse of the Soviet Union in December 1991, NATO conducted airlift operations, consisting of humanitarian aid for Soviet countries..

- After the conflict that ended in the dissolution of Yugoslavia and the conflict in Bosnia and Herzegovina, in 1996 NATO sent troops to the region, which remained until 2004.

- NATO took over the International Security Assistance Force created by the UN after the US invasion of Afghanistan in 2001, these troops remaining until 2011.

- There was a NATO presence in North Macedonia between 2001 and 2003 due to growing ethnic tensions. There was air surveillance in Greece in 2004 and in Latvia in 2005 for major events in those countries.

- NATO trained Iraqi security forces after the fall of Saddam Hussein's regime between 2004 and 2011.

- NATO intervened in Libya in support of the uprising against Gaddafi in October 2011, as a case of protection of the civilian population.

The above are some of the NATO participations that have been based on the objectives for which it was established in 1949.

Like almost all important military organizations, NATO has its enemies, such as Russia, a country governed by its dictator Vladimir Putin, who has the purpose of destabilizing our East and South and therefore is the most considerable and direct threat to the stability of the allies, peace and security in the Euro-Atlantic

area. They have also listed China as a country that threatens NATO's profits, security and values. On the other hand, the Russians point out that NATO needs external enemies to justify its own existence, not seeking the pacification of countries, but activating uncertainty around the world and not defending the same nations that are part of the NATO from external dangers. NATO with the purpose of strengthening Washington's hegemony in Eurasia and Europe, thus weakening its main adversaries and competitors. It remains unbelievable that former President Donald Trump expressed his opposition to his country continuing in NATO, arguing, among other reasons, that other members of the organization should contribute more money to the organization, which created tensions with many of his allies. , for reasons of money. In truth, the issue of the financial burden of NATO has been key in the various NATO meetings and former President Trump has not been the only one to highlight the issue. The reality is that today the United States is more involved militarily on the European continent than ever before. Despite the fact that Trump specifically said in the 2016 presidential campaign that "NATO is obsolete", the truth is that NATO is more important than ever in the current expansionist Russian policy, as in the recent case of the invasion of Ukraine, This is a matter of deep concern for European countries, which don't rule out running the same fate that Europe had during the Nazi regime, when they invaded Poland on September 1, 1939 and in later years invaded 11 countries, achieving German domination of the Hitler government in Europe. Just imagine what would be the fate of Ukraine and possibly other countries if NATO did not exist today.

The Russians express that they do not represent a threat, but, on the contrary, it is NATO that represents a danger for them, referring to the entry or reinforcement of collaboration of two Scandinavian nations, Sweden and Finland with NATO. These countries exercise their sovereign right to seek entry into the European

Union, based on a gradual evolution of their respective security and defense policies, which, like the other members of the European Union, support Ukraine and denounce the illegal and unjustifiable invasion From Russia. Hence, they have joined the shipment of military material to Ukraine and are considering extending sanctions against Russia, despite being aware that it will affect them economically. Before this imminent possibility, the Russians consider that this decision represents doubling the Alliance's border with Russia and this represents a destabilizing factor.

Ukraine is part of the democratic movement that followed the fall of the Soviet Union and the fall of the Berlin Wall, contrary to Putin's fabricated accusations that it is a NATO expansion. NATO is a defensive military organization and its purpose is not to invade Russian territory, but to put an end to Vladimir Putin's genocidal purposes of dominating countries that in the past were part of the Soviet Union and that are currently independent, sovereign nations, free and do not want to be under the yoke of Russian tyranny. Instead, they ask NATO for protection and to join because they know they will remain sovereign. Currently, NATO is a defensive, democratic and military bulwark in the war against the expansion of the imperialist dictatorship of Vladimir Putin.

External enemies, such as Vladimir Putin or those internal enemies such as Donald John Trump, united in their coincidences of character, in mutual admiration and suspicious and complicit friendship, would like annihilation of NATO. Donald Trump's desire to annihilate NATO must be counted as one more of his failures, since NATO, after more than seven decades, has grown stronger, regardless of the challenges it faces and will face, resolutely safeguarding peace. in the world and strengthening the foundations of the organization to fulfill its supremely important mission. *L&E*

CONSUMER PRICE INDEX (CPI): JANUARY 2023

Source:GCRP

The National Urban CPI for January 2023-22 reflected an interannual variation of 2.7%.

The CPI in the districts of Panama and San Miguelito for January 2023-22 showed an interannual variation of 2.4%.

The CPI for the Rest of the City for January 2023-22 registered an interannual variation of 2.8%.

The National Urban CPI for January is estimated at 108.9

Comment of the National Urban CPI of January 2023, in relation to December 2022:

The National Urban CPI January 2023/December 2022 experienced a variation of 0.9%. The groups that presented increases were: Housing, water, electricity and gas at 9.5%; Transportation 0.6%; Education 0.5%; Restaurants and hotels 0.4%; Food and non-alcoholic beverages, and Alcoholic beverages and tobacco both 0.3%; Furniture, items for the home and for ordinary household maintenance 0.2%; and Miscellaneous goods and services 0.1%.

The increase registered in the Housing, water, electricity and gas group was due to the increase in three of its eight classes. The greatest variation is observed in the "Electricity" class at 39.6%, due to the termination of the extraordinary subsidy for the electricity rate due to the effect of the Covid-19 pandemic.

The Transportation group reflected an increase in four of its seven classes, the class with the greatest

variation was "Transportation of passengers by air" at 18.5%, as a result of the growth in the price of airfare.

The increase reflected in the Education group was due to the increase in one of its four classes, "Higher Education (tertiary)" by 1.7%.

The increase observed in the Restaurants and hotels group was due to the growth in one of its two classes, "Restaurants, cafes and similar establishments" by 0.4%, due to the increase in the price of meals and non-alcoholic beverages outside the home, and beverages alcoholics outside the home.

The Food and non-alcoholic beverages group presented an increase in six of its eleven classes. The greatest variation is reflected in the class "Legumes-Vegetables" at 3.5%, due to the rise in the price of tubers and legumes.

The Alcoholic Beverages and Tobacco group showed an increase in three of its four classes. The class with the greatest variation was "Distilled Beverages" at 1.8%.

The growth presented in the Furniture, household items and ordinary household maintenance group was due to the increase in two of its eleven classes, "Non-durable household goods" by 0.7%, due to the increase in the price of products cleaning and conservation, kitchen paper and other non-durable products; and "Small tools and various accessories" 0.1%, due to the rise in the price of light bulbs and batteries.

The Miscellaneous goods and services group

registered growth in three of its ten classes, "Other financial services, n.e.p." by 2.5%, due to the rise in the price of financial services.

The groups that showed decreases were: Health at 0.2%; Clothing and footwear, Communications, and Recreation and culture, all 0.1%. The reduction in the Health group was due to the decrease in one of its seven classes: "Pharmaceutical products" by 0.5%, due to the decrease in the price of medicines.

The decrease observed in the Clothing and footwear group was due to the decrease in three of its four classes, highlighting the greatest variation in the class "Other articles and clothing accessories" at 0.7%, due to the reduction in the price of clothing accessories. dress. The Communications group reflected a decrease in one of its two classes: "Telephone equipment" by 0.8%.

The decrease registered in the Recreation and culture group was the product of the decrease in four of its sixteen classes.

The greatest variation was in the class "Equipment for the reception, recording and reproduction of sounds and images" at 1.0%, due to the drop in the price of the television and DVD player, and sound equipment.

• Interannual variation of the National Urban CPI (January 2023 compared to January 2022):

National Urban CPI showed an interannual variation of 2.7%. Groups that registered increases were: Housing, water, electricity and gas 11.6%; Food and non-alcoholic beverages 5.3%; Restaurants and hotels 4.6%; Alcoholic beverages and tobacco 3.6%; Education 3.1%; Miscellaneous goods and services 2.6%; Furniture, articles for the home and for ordinary household maintenance 0.9%; and Transportation 0.1%. The groups that reflected decreases were: Health at 2.6%; Clothing and footwear 0.6%; Communications and Recreation and culture, both 0.4%.

Below is the graph with the monthly incidence by group of the National Urban CPI for January 2023:



Incidence: Corresponds to the contribution of each group with respect to the total variation of the National Urban Index; therefore, the sum of the incidences results in the variation of the index. *L&T*

CUADRO 1. INCIDENCIA Y VARIACIÓN PORCENTUAL MENSUAL DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO, SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS: ENERO DE 2023
BASE 2013=100

Grupo de artículos y servicios	Ponderaciones	Incidencia	Variación mensual
TOTAL	100.0	0.9	0.9
Alimentos y bebidas no alcohólicas	22.4	0.077	0.3
Bebidas alcohólicas y tabaco	0.7	0.002	0.3
Prendas de vestir y calzado	7.7	-0.007	-0.1
Vivienda, agua, electricidad y gas	8.5	0.720	9.5
Muebles, artículos para el hogar y para la conservación ordinaria del hogar	7.8	0.013	0.2
Salud	3.4	-0.006	-0.2
Transporte	16.8	0.097	0.6
Comunicaciones	4.3	-0.003	-0.1
Recreación y cultura	9.7	-0.009	-0.1
Educación	2.4	0.012	0.5
Restaurantes y hoteles	6.7	0.033	0.4
Bienes y servicios diversos	9.8	0.013	0.1

SEM REGIME ADDS THREE NEW COMPANIES

Fuente: MICI

With the recent incorporation of three new companies to the Special Regime for Headquarters of Multinational Companies (SEM), the generation of B/. 6,276,000.00 in concept of initial investments and the creation of more than 40 direct jobs as a result of its operations.

The multinationals, originating from Luxembourg, China and Panama, received the approval of their licenses at the regular meeting of the Commission

of Headquarters of Multinational Companies.

Said companies will provide administration services, technical assistance, among others, to their business groups, which are linked to the production of clothing, footwear, and sporting goods, as well as engineering, infrastructure construction, and telecommunications activities. *L&E*

SSNF ANNOUNCES DAY FOR MASSIVE REGISTRATION OF RESIDENT AGENTS IN THE SINGLE REGISTRY OF FINAL BENEFICIARIES

Source: SSNF

In order to continue with the effective implementation of the Single Registry of Final Beneficiaries, the Superintendence of Non-Financial Subjects (SSNF) will hold massive registration sessions for Resident Agents during the month of March in Panama City.

The conference is aimed at Resident Agents who have not yet registered on the Single Registry of Final Beneficiaries (RUBF) platform, which must be previously registered on the online SSNF platform, as indicated by Law 124 of 2020.

He also indicated that the registration session will take place at the SSNF, as well as at the National Bar Association. On said day, it has also been contemplated that Resident Agents receive training on the subject of Final Beneficiary.

He added that "all of this is part of the country's strategy to effectively comply with our regulations, as well as the highest international standards, giving the necessary accompaniment to Resident Agents."

Since April 2022, the first phase of implementation

of the RUBF began, which was focused on the registration of law firms and carried out by smaller groups. At the same time, multiple trainings were given to the legal sector at the national level.

The second stage of implementation has begun, which is being focused on Resident Agents, natural persons, and "we are articulating efforts to carry out this event throughout the month of March and thus be able to provide Resident Agents with the accompaniment and technical support to that they can successfully register on the SSNF and RUBF platform.

It is of the utmost importance that the Resident Agents attend this call and register, since the commitment belongs to everyone, said the Superintendent.

The Private and Sole System of Final Beneficiaries, was created by Law 129 of 2020 in order for lawyers who offer the service of resident agents to register and enter the information of current legal entities registered in the Republic of Panama and of its beneficial owners. *L&E*

THE IMPACT OF COVID-19 ON YOUNG PEOPLE AND THE RISK OF LOSING AN ENTIRE GENERATION

Source: World Bank

The pandemic affected cognitive development and lifetime earnings of children and youth; this endangers the well-being of generations and the growth of economies.

The COVID 19 pandemic caused a massive collapse in human capital at key moments in life cycle, negatively altering course of development for millions of children and youth in low- and middle-income countries, according to first analysis of global data on people who were under 25 years old at the start of the pandemic.

Data is analyzed in a new World Bank report, *Collapse and Recovery: How COVID 19 Eroded Human Capital and What to Do About It* (i). on the impacts of the pandemic on young people at key stages of development: early childhood (0-5 years), school age (6-14 years) and youth (15-24 years). This paper concludes that today's students could lose up to 10% of their future income due to the education crises caused by COVID 19. And cognitive deficits in young children today could translate into a decline 25% in income when they are adults.

Human capital – the knowledge, skills and health

that people accumulate throughout their lives – is key to unlocking the potential of children and helping countries achieve a resilient recovery and strong future growth. However, the pandemic caused the closure of schools and places of employment and interrupted other specific services that protect and promote human capital, such as maternal and child health care and job training.

“School closures, related lockdowns, and service disruptions during the course of the pandemic have been a threat that could destroy decades of progress in building human capital. Specific policies to reverse losses in learning, health and basic skills are essential to avoid jeopardizing the development of several generations,” said David Malpass, President of the World Bank Group. “Countries must chart a new course to increase investments in human capital to help citizens become more resilient to the overlapping threats of health crises, conflict, slow

growth and climate change, and to build strong foundations. for faster and more inclusive growth".

Due to the pandemic, preschool children in several countries have lost more than 34% of learning in early language and literacy and more than 29% of learning in mathematics, compared to pre-pandemic cohorts. In many countries, even after schools reopened, preschool enrollment had not yet recovered by the end of 2021; in several cases, it remained more than 10 percentage points below normal. Children have also suffered from increased food insecurity during the pandemic.

For school-age children, on average, for every 30 days of school closures, students lost about 32 days of learning. This is because lockdowns and ineffective distance learning measures meant that students did not learn and even forgot the knowledge they had already acquired. In low- and middle-income countries, nearly 1 billion children lost at least a full year of face-to-face education due to school closures, and more than 700 million lost a year and a half. As a result, learning poverty—already 57% before the pandemic—has further increased in these countries, with an estimated 70% of 10-year-olds unable to understand a basic text.

COVID-19 hit youth employment hard. At the end of 2021, 40 million people who would have had a job under normal conditions (without the pandemic) did not, exacerbating youth unemployment trends. Youth earnings contracted 15% in 2020 and 12% in 2021. New entrants with less education will have 13% lower earnings during their first 10 years in the labor market. Data from Brazil, Ethiopia, Mexico, Pakistan, South Africa and Vietnam indicated that 25% of all youth did not receive education, employment or training in 2021.

The opportunity to address setbacks in human capital accumulation is small, as gaps recorded early in the life cycle tend to widen over time. Unless urgent action is taken, the pandemic also threatens to deepen poverty and inequality. This report highlights evidence-based policy options to recover from current losses and prevent future losses. An approach is also provided to help countries prioritize among different post-crisis recovery policy options.

In the short term, in the case of young children, countries should support specific vaccination campaigns and nutritional supplements; increase access to preschool education, and expand the coverage of cash transfers for vulnerable families. As for school-age children, governments must keep schools open and increase instruction time; assess learning and adjust instruction to student levels; and simplify the curriculum to focus on foundational knowledge. For youth, targeted support for tailored training, job placement, entrepreneurship programs, and new workforce-oriented initiatives are crucial.

In the long term, countries need to build agile, resilient and adaptive health, education and social protection systems that are better prepared for and can respond to current and future crises.

"People under age of 25 today, the hardest hit by erosion of human capital, will make up more than 90% of the prime-age workforce by 2050," said Norbert Schady, chief economist at Development Human at the World Bank and one of the lead authors of the report. "Reversing the impact of the pandemic on them and investing in their future should be one of the main priorities of governments.

Otherwise, these cohorts will not just represent one lost generation, but multiple lost generations."

The World Bank Group is working closely with governments to protect and invest in people as they deal with the pandemic and recover.

World Bank financing to respond to the pandemic reached \$72.8 billion between April 2020 and June 2022, including \$37.6 billion and \$35.1 billion in commitments from the International Bank for Reconstruction and Development and the International Development Association, respectively. Over the same period, human development funding reached \$47.5 billion, supporting 300 projects in low- and middle-income countries. *L&E*

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JOINT DECLARATION BY THE SENIOR OFFICERS OF THE INTERNATIONAL MONETARY FUND, THE WORLD BANK GROUP, THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS, THE WORLD TRADE ORGANIZATION AND THE WORLD FOOD PROGRAM ON THE GLOBAL FOOD AND NUTRITIONAL SECURITY CRISIS

Source: World Bank

The Managing Director of the International Monetary Fund (IMF), Kristalina Georgieva, the President of the World Bank Group (WBG), David Malpass, the Director General of the United Nations Food and Agriculture Organization (FAO), Qu Dongyu, World Trade Organization (WTO) Director General Ngozi Okonjo-Iweala and World Food Program (WFP) Executive Director David Beasley issued the following joint statement calling for urgent action to address the global food and nutrition security crisis.

We wish to express our sincere condolences to the people of Türkiye and the neighboring Syrian Arab Republic, who have suffered from the recent earthquakes. Our organizations are closely monitoring the situation, assessing the scale of the disaster and working to mobilize the necessary support in accordance with each other's mandates and procedures. Globally, poverty and food insecurity are increasing

after decades of development progress. Disruptions in supply chains, climate change, the COVID-19 pandemic, financial tightening through rising interest rates, and the war in Ukraine have caused an unprecedented impact on the global food system, and the most vulnerable are the most affected. Food inflation remains high around the world, with dozens of countries experiencing double-digit inflation.

According to the WFP, 349 million people in 79 countries suffer from acute food insecurity. The prevalence of malnutrition is also increasing, after three years of deterioration. This situation is expected to worsen, with global food supplies projected to fall to their lowest level in three years in 2022 and 2023.

The need is especially pressing in 24 countries that FAO and WFP have identified as hotspots, 16 of which are in Africa. Fertilizer affordability, defined by the

ratio of food prices to food prices, is also the lowest since the 2007/08 food crisis, which is causing lower food production and further affecting small farmers, worsening already high local food prices. For example, the reduction in 2022 production of rice, of which Africa is the world's largest importer, coupled with the prospect of lower stocks, are of great concern. In response to inflation in food, fuel and fertilizer prices, countries have spent more than US\$710 billion on social protection measures covering 1 billion people, of which approximately US\$380 billion is to subsidies.

However, low-income countries have spent just US\$4.3 billion on social protection measures, compared to US\$507.6 billion in high-income countries..

In order to prevent the food and nutrition security crisis from worsening, urgent new measures are required to i) address pockets of hunger, ii) facilitate trade, improve the functioning of markets and strengthen the role of the private sector, and iii)) reform and redirect harmful subsidies with efficiency and careful targeting. As they respond to the crisis, countries must balance short-term urgent interventions with long-term resilience efforts.

1. Addressing pockets of hunger

We urge governments and donors to support country efforts to address needs in hot spots, share information, and strengthen crisis preparedness.

WFP and FAO urgently need funds to immediately reach the most vulnerable people. In 2022, WFP and

partners reached a record number of people (more than 140 million) with food and nutrition assistance, based on record contributions of US\$14 billion, US\$7.3 billion of which came from the US government .

WFP sent more than US\$3 billion in cash transfers to people in 72 countries and supported school feeding programs in 80 countries, benefiting 15 million children through direct support and more than 90 million children through strengthening of the Government's national school feeding programmes.

FAO has invested USD 1 billion to support more than 40 million rural people with urgent agricultural interventions. These activities focused mainly on the 53 countries listed in the global report on food crises.

The World Bank will provide a US\$30 billion food and nutrition security package that will cover the 15 months from April 2022 to June 2023, including US\$12 billion in new projects, which have been committed ahead of schedule. This also includes \$3.5 billion in new financing for food and nutrition security in hot spots.

In addition, the Bank has allocated \$748 million from the \$1 billion International Development Association Crisis Response Service (SRC) early response lending modality to primarily address needs in hotspots, and is mobilizing additional funds for the SRC.

Resources should also be mobilized for the IMF's Poverty Reduction and Growth Trust Fund to provide concessional financing to low-income

countries with balance of payments needs.

So far, the IMF's new Food Shock Window has supported Ukraine, Malawi, Guinea, and Haiti, and the institution has provided financial support to nine countries facing acute food insecurity through new or expanded programs, emphasizing the strengthening of social protection networks and policies to help address the impact of the food crisis.

The Global Alliance for Food Security supports improved crisis preparedness by developing and implementing multi-sectoral food security crisis preparedness plans in 26 countries, which must be supported by governments and donors.

It also continues to monitor the severity of the food crisis and the financing of the global response through the Global Panel on Food and Nutrition Security. We also welcome the efforts of all parties to mobilize more financing for Africa's agricultural transformation, as outlined in the Dakar Declaration, and we want to thank David Beasley, Executive Director of WFP, for the great job he has done during his tenure.

2. Facilitate trade, improve the functioning of markets and strengthen the role of the private sector

Countries must minimize trade distortions, strengthen the provision of public goods, and allow the private sector to contribute significantly to improving food security outcomes. We reiterate our urgent call to countries to i) avoid policies such as export restrictions, which can hinder access to food for poor

consumers in low-income food-importing countries; ii) support trade facilitation measures to improve the availability of food and fertilizers, iii) support trade financing initiatives in a transparent and non-discriminatory manner, and iv) fulfill the commitments made at the 12th WTO Ministerial Conference[6]. While countries have lifted some export bans on wheat and rice, new export restrictions and bans, particularly on vegetables, are hindering availability on world markets.

Global food security can be strengthened if governments support both food producers and consumers in smart and targeted ways, for example by strengthening the provision of public goods so that they improve agricultural productivity sustainably.

Countries can use e-voucher systems for fertilizers and avoid large-scale public procurement and subsidized distribution schemes, whether for agricultural inputs or products, that scare away the private sector.

IFC's \$6 billion Platform for Global Food Security supports farmers to access fertilizer and other critical supplies, and helps private companies make longer-term investments, focusing on improving the resilience of agrifood systems and efficiency in the use of fertilizers.

Countries should follow the FAO International Code of Conduct for the Use and Management of Fertilizers to sustainably manage nutrients for food security.

3. Reform and redirect harmful subsidies with efficiency and careful targeting. Countries should reform and redirect universal general subsidies into temporary and better targeted programs for global food security and sustainable

food systems, taking into account the key aspects of: i) efficiency, ii) fiscal and cost sustainability, iii) flexibility, iv) administrative complexity, v) equity, and vi) strengthening resilience and sustainability.

Most of the global response to inflation in terms of social protection comes in the form of subsidies, half of which are untargeted, inefficient and costly for governments with already limited resources.

Support should be expanded for countries to strengthen and implement comprehensive social protection strategies that are viable and adequately responsive to crises. Policies and reforms supported with financing from the IMF and the World Bank have focused on the transition from general measures to more specific approaches. Countries need to re-examine and reform their support for agriculture, which amounted to some US\$639 billion annually between 2016 and 2018 and has been increasing ever since. Of every dollar spent, only 35 cents ends up with the farmers.

Much of this support encourages inefficient use of resources, distorts world markets, or undermines environmental sustainability, public health, and agricultural productivity..

Without ignoring the difficulties inherent in large-scale regulatory reforms, this financing must be modified and redirected in ways that strengthen the resilience and sustainability of the agri-food system, including through the adoption of good agricultural practices, research and innovation. (referring, for example, to the efficiency of the application of fertilizers and

alternatives to synthetic fertilizers), extension and advisory services, the improvement of infrastructure and logistics, and the use of digital technologies that increase the productivity of sustainable way.

FAO's new science and innovation strategy and the outlook for technologies and innovations in agri-food systems, together with the One CGIAR initiative, play a key role in these areas to generate global benefits from individual reforms. country.

Steps are already being taken to address underlying structural challenges in social protection and in the food and fertilizer markets, but more concerted action is needed in these three key areas to avoid a protracted crisis. We are committed to working together and effectively in terms of impact to support the most vulnerable.

This is the third joint statement by the highest authorities of the International Monetary Fund, the World Bank Group, the Food and Agriculture Organization of the United Nations, the World Trade Organization and the World Food Program on the global security crisis. food and nutrition.*L&E*

THE RELAXATION OF FINANCIAL CONDITIONS PRESENTS A DILEMMA FOR CENTRAL BANKS

Source: IMF

Tobias Adrian, Christopher Erceg
Fabio Natalucci

Last year, central banks raised interest rates sharply as inflation rose to its highest levels in decades. Now, falling energy prices are reducing headline inflation and fueling optimism about a possible easing of monetary policy later this year.

These expectations have caused a sharp decline in long-term interest rates globally and have stimulated financial markets in both advanced and emerging economies.

While it might be tempting to conclude that monetary policy is overly tight and will cause unnecessary economic contraction, it could be that investors are overly optimistic about progressing disinflation. While it is true that headline inflation has decreased, and that core inflation has fallen slightly in some countries, both are still too high. Thus, central banks must stand firm in their fight against inflation and ensure

monetary policy tightening for as long as it takes for inflation to return to its target on a lasting basis.

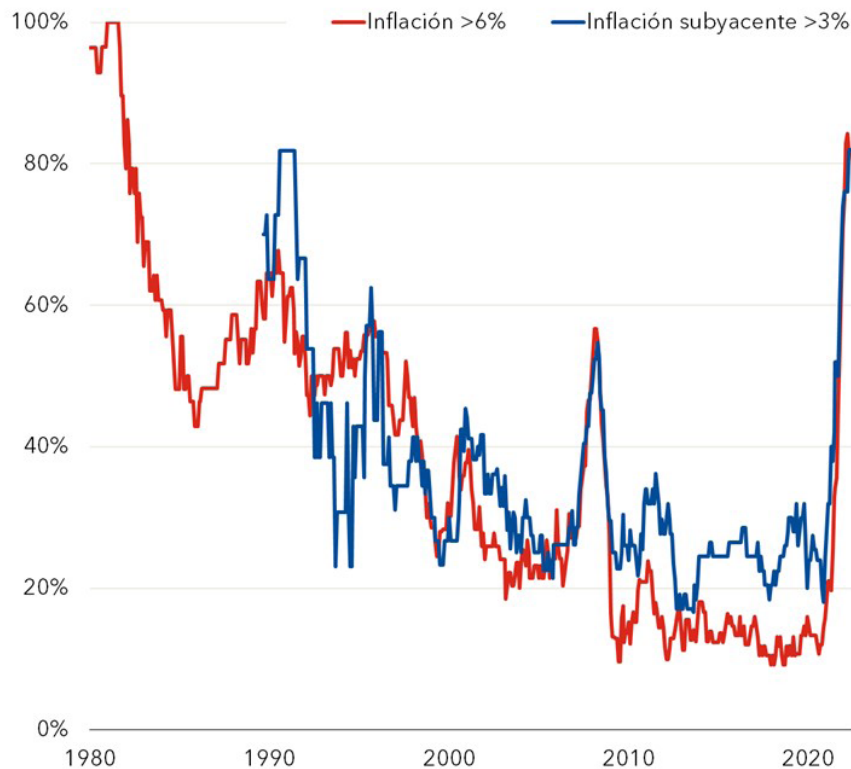
Strong monetary contraction

After many years of being low, the spike in inflation during the post-pandemic recovery came as a surprise. Among the main drivers of inflation are supply disruptions, high energy prices following Russia's invasion of Ukraine, and large fiscal and monetary stimulus that has fueled spending on housing and durable goods. Inflation reached 6% in more than four-fifths of the world's economies, while the increasingly general increase in prices raised expectations of new increases to maximums not seen in decades.

Central banks in emerging markets responded with a sharp tightening of monetary policy in early 2021,

Presiones inflacionarias

El porcentaje de economías que están experimentando incrementos rápidos de precios aumentó el pasado año.



Fuentes: Bloomberg y cálculos del personal técnico del FMI.

IMF

joined by their counterparts in advanced economies. This situation led to the tightening of financial conditions worldwide in the fall of last year. As a result, global economic growth is now expected to slow this year, although views on how much unemployment would have to rise to cool labor markets are mixed.

Investor optimism

However, since late last year, financial markets have rallied strongly following declining energy prices and signs that inflation may have peaked. In some economies, the prices of goods included in core inflation

measures, such as cars and furniture, have fallen. These signs of progress in reducing inflationary pressures, in a context of sustained strength in labor markets, have given reason to believe that the economic authorities have managed to control inflation with little cost to economic growth, which is known as a soft landing.

In United States and euro area, market-based one-year inflation gauges have returned to close to central banks' 2% target, from 6% last spring. Measures for other advanced economies have experienced similar declines. In emerging

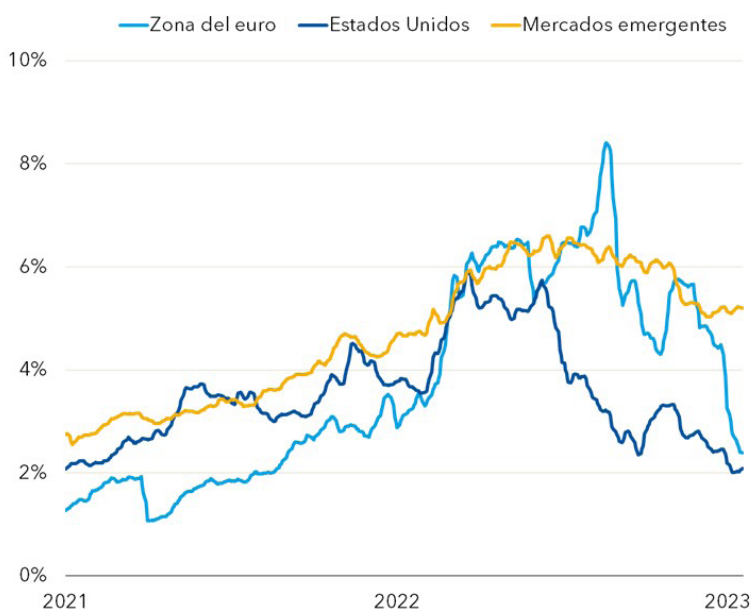
markets, these market-based one-year inflation gauges have also declined, albeit at a slower pace.

Relaxation expectations

These disinflation hopes are accompanied by the growing expectation that central banks will not only end monetary tightening soon, but also cut interest rates relatively quickly. In many economies, this has

Expectativas de inflación

Los indicadores de la inflación a un año basados en el mercado han disminuido con fuerza, en especial en Estados Unidos y la zona del euro.
(promedio móvil de cinco días)



Fuentes: Bloomberg y cálculos del personal técnico del FMI.

Nota: La serie de los mercados emergentes es el promedio de los canjes de cupón cero ligados a la inflación a 1 año de Brasil, Chile, Colombia, México, Polonia, Tailandia y Sudáfrica.

IMF

caused yields on long-term sovereign debt to fall below short-term maturities. Historically, such an inversion of the yield curve is often the precursor to a recession. In fact, analysts' opinions point to a significant risk of recession in many economies, although the expectation is that recessions, if they occur, will be moderate.

Rising expectations of lower interest rates and a shallow economic slowdown have fueled a significant easing of

financial conditions in recent months, despite central banks continuing to raise rates. Markets have reflected this relatively benign situation: equity markets have rallied and credit spreads have narrowed considerably.

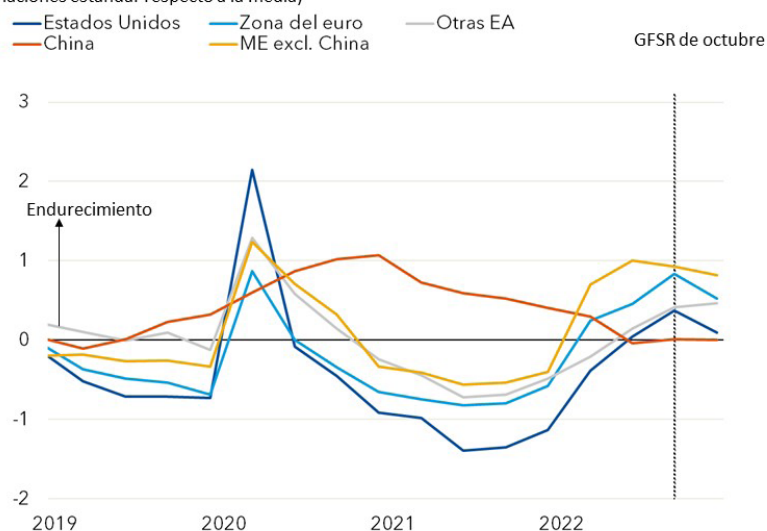
A dilemma for central banks

This easing of financial conditions during the central bank tightening cycle creates a dilemma for monetary

El dilema de las autoridades económicas

Las condiciones financieras se han relajado a nivel mundial, lo que podría contrarrestar el impacto del aumento de las tasas de interés por parte de los bancos centrales.

(desviaciones estándar respecto a la media)



Fuentes: Bloomberg Finance L.P.; Haver Analytics; fuentes de datos nacionales, y cálculos del personal técnico del FMI.

Nota: El índice de condiciones financieras del FMI está diseñado para capturar la valoración del riesgo. Incorpora varios indicadores, que incluyen los precios de la vivienda, y omite los indicadores de crecimiento del crédito y los balances. ME excluye Türkiye y Ucrania. Las desviaciones estándar están calculadas para el período desde 1996 hasta la actualidad. Para más detalles, véase el anexo del Informe sobre la estabilidad financiera mundial (GFSR) de octubre de 2018. EA = economías avanzadas. ME = mercados emergentes.

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authorities.

On the one hand, financial markets are giving signs that disinflation may not imply significant increases in unemployment. The economic authorities adhere to this opinion and, in effect, ratify relaxation of financial conditions. Many observers concerned that central banks are too enthusiastic about tightening monetary policy, and that this will cause an unnecessary painful economic slowdown, endorse this view.

Alternatively, central banks could roll back investor optimism by emphasizing the risk of more persistent than expected inflationary pressures. This risk management approach would require interest rates to remain restrictive for longer, until there is tangible evidence of a sustained decline in inflation.

While doing so could induce a policy path review and a repricing of risky assets in financial markets—possibly

causing equity prices to fall and credit spreads to widen—there are three things: reasons why such an approach is needed to maintain price stability.

History shows us that high inflation is often persistent, and that it could rise again, without decisive and forceful monetary policy measures to reduce it.

- **Although inflation in the prices of goods has decreased, it seems unlikely that the same will happen with services without a significant cooling of the labor markets. It is critical that central banks avoid misinterpreting sharp declines in goods prices and ease policy before slower-adjusting wage and service price inflation have also moderated markedly.**
- **Experience suggests that prolonged periods of rapid price increases make inflationary expectations more susceptible to unanchoring, as this inflationary mindset becomes more entrenched in the behavior of**

households and businesses.

The economic authorities must continue to be firm

Central banks should communicate the possibility that interest rates may need to be kept higher for longer, until there is evidence that inflation, including wage and utility prices, has returned to target on a sustained basis.

Monetary authorities are likely to come under pressure to ease policy as unemployment rises and inflation continues to fall. These challenges could be especially pronounced in emerging market economies.

It is true that this is an unusual period in which there are many special factors that are affecting inflation, and it is possible that it will fall more quickly than the economic authorities contemplate. However, a premature easing would risk a sharp spike in inflation once activity picks up, leaving countries susceptible to further shocks that could un-anchor inflation expectations.

Therefore, it is essential that the economic authorities remain firm and focused on returning inflation to its target without delay. *L&E*





INFORMALITY AND WORK POVERTY HOLD DOWN JOB MARKETS IN LATIN AMERICA AND THE CARIBBEAN

Source: ILO

Latin America and the Caribbean faces a “highly complex and uncertain” labor market in 2023 due to a conjunction of multiple crises that impact labor markets and make it necessary to apply policies to create formal employment, the Office said today. Regional Office of the ILO when presenting a new edition of its report Labor Overview.

“At this moment, it is urgent to implement and strengthen different types of policies that contribute to the creation of formal employment and the maintenance of labor income,” highlighted the Regional Director a.i. of the ILO for Latin America and the Caribbean, Claudia Coenjaerts, when presenting the analysis on the employment situation, which has been prepared annually for 30 years.

The average regional unemployment rate estimated at the end of 2022, of 7.2 percent, “is significantly lower” than that of 2019, before the crisis caused by the COVID-19 pandemic, when it registered a level of 8 percent.

The report highlights that this drop in the unemployment rate was driven by job creation (occupation rate),

which in the third quarter of 2022 had recovered pre-pandemic levels, added to a still incomplete recovery of participation rate levels. employment, which are still slightly lower than those of 2019.

The report highlights that the recovery of employment in 2022 was more intense among women than among men, and among young people than among adults. In both cases, these are groups that had been fiercely impacted in the labor crisis caused by COVID-19. On the other hand, the structural gaps by gender and by age are still present in the labor markets.

The drop in unemployment “is positive news, especially after the large-scale crisis caused by the pandemic,” said Coenjaerts.

But at the same time she said that this year that progress could stall. “The low dynamism of the economy forecast for 2023 will negatively affect the generation of new jobs and that will cause unemployment to register variations in 2023,” reaching levels between 7.2 and 7.5 percent.

The ILO report also states that beyond regional averages

it is important to consider the situations of individual countries. In 9 of 15 countries the employment rate was still below that registered three years earlier, while in only 2 of 15 countries the participation rate exceeded pre-pandemic levels. The unemployment rate fell in 10 of 15 countries in the third quarter of 2022.

The Labor Overview highlights that the region is affected by the conjunction of multiple crises at the global level, such as the persistence of the pandemic or the war between Russia and Ukraine, and at the same time faces the prospect of low economic growth, the consequences of a high inflation, limited fiscal space and high levels of indebtedness.

Coenjaerts said that "in this economic scenario, the most urgent labor problem for the region is the quality of employment and the insufficient labor and total income generated by workers and their families."

The report highlights that the labor recovery has been strongly affected by the increase in informal occupations, which represented between 40 and 80 percent of the jobs created. Although in recent months this trend has eased in favor of formal jobs, the regional informality rate has already reached 50 percent as it was before the pandemic, although in some countries it is much higher.

The reality is that one in two people work in the informal sector, which is usually accompanied by job instability, low income, and no social protection," said Coenjaerts.

The Regional Director explained that according to ILO estimates "informal workers are between 3 and 4 times more likely to be poor than formal workers, at the same time that they explain between 70 and 90 percent of total working poverty."

Additionally, the report warns that the real income of workers in the region is being affected by a regional

inflation rate that would have been above 8 percent in 2022 and that caused a loss in the purchasing power of average salaries and wages. minimum wage. In the case of minimum wages, for example, in 9 of the 17 countries analyzed the real value was lower than before the pandemic.

"The impact of informality, added to the loss of purchasing power of wages, is essential to understand why we must be alert to the 'phenomenon of the working poor', that is, of those people who, even having a job, even a formal employment, they may find themselves in a situation of poverty," explained Roxana

Maurizio, labor economist at the ILO Regional Office and coordinator of this edition of the Labor Overview. Maurizio explained that in the region "labor income represents 80 percent of family income," and for this reason it is essential to understand the entry and exit of people living in poverty.

To face this situation, "policies to sustain and create more and better jobs are necessary, especially formal jobs," she added.

The ILO report states that policies are also required to offer income guarantees for those who are most affected by the loss of purchasing power, possibly in connection with active policies to access the labor market.

On the other hand, wage negotiation mechanisms emerge as an imperative need in a context of high inflation that also demands the strengthening of labor institutions, especially the minimum wage and collective bargaining.

"If we want to move towards a region with greater social justice and less inequality, it will be necessary to adopt forceful measures to generate more and better jobs," Coenjaerts concluded. *L&E*



WANTED YOUNG LEADERS FACING CLIMATE CHANGE

Narciso Cubas - Environmental Engineer
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From February 13 to 28, 2023 will be the registration process for the 7th Academy on Climate Change for Young Leaders.

The Climate Change Directorate of the Ministry of the Environment (MiAMBIENTE) announces that the call for those interested in being part of the "Academy on Climate Change for Young Leaders" has begun. It will remain open until 8:00 a.m. on Tuesday, February 28.

The Academy on Climate Change for Young Leaders is an initiative that seeks to create a space for strengthening the capacities of action, participation and leadership of young people in the country on issues related to climate change, with the purpose of increasing the national participation of young people as main protagonists in the construction of sustainable development alternatives that are resilient to climate change.

Applicants should take into account the following points before applying to participate:

1. The call will be available to young nationals and residents between 18 and 35 years of age, who live in the Republic of Panama.
2. They can participate regardless of their academic background. Everyone can learn and act on climate change.
3. The 7th version of the Academy on Climate Change for Young Leaders will be held from April 10 to May 5, with virtual classes from 2:00 p.m. to 3:30 p.m. Additionally, there will be an integration week from April 3 to 7.
4. Upon being selected, participant becomes an INTERN, and must comply with the program assignments, so you must have the time available to participate in the synchronous virtual classes and carry out the final project. The youth who doesn't comply with the assignments will be removed from the program.

5. Those interested in participating in this call can enter the following link and fill out the form: bit.ly/academiacambioclimatico.

The training that the young participants will receive

will allow them to have discernment for the generation of scientific evidence that allows decision-making in the different sectors in which they can work, such as the public and private sectors, academia, international organizations, among others. *L&E*





Psychological

WHAT IS FRONTOTEMPORAL DEMENTIA FROM BRUCE WILLIS AND WHAT ARE ITS SYMPTOMS?

Everything indicates that the actor suffers from a subtype of the disease that causes a special loss of speech and language disorders.

Claudia Cubas - Psychologist
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The Bruce Willis family has confirmed this Thursday that the actor suffers from frontotemporal dementia, a type of disorder that has no cure and whose diagnosis is complex. The disease is caused by a group of disorders that gradually damage the frontal and temporal lobes of the brain, areas generally associated with personality, behavior and language. Due to its symptoms, which can vary depending on the person and the specific area affected, it can be misdiagnosed as a psychiatric problem or Alzheimer's disease. However, frontotemporal dementia tends to present at younger ages. Specifically between the ages of 40 and 65. It is a neurodegenerative disease whose symptoms gradually worsen over time. The most common are changes in behavior and personality.

Frontotemporal dementia symptoms:

- Increasingly inappropriate social behavior.

- Loss of empathy and other interpersonal skills, such as being sensitive to the feelings of others.

- Lack of judgement.

- Loss of inhibition.

- Lack of interest (apathy), which can be confused with depression.

- Repetitive compulsive behavior, such as tapping, clapping, or lip smacking.

- A decrease in personal hygiene.

- Changes in eating habits, usually overeating or developing a preference for sweets and carbohydrates.

- Eating inedible objects.

- Compulsively wanting to put things in the mouth.

- Speech and language problems.

In addition, everything indicates that Bruce Willis suffers from a subtype of frontotemporal dementia that causes a special loss of speech. Primary progressive aphasia, the first diagnosis given to the American actor, is considered frontotemporal dementia.

In Spain, more than 350,000 people suffer from aphasia and each year there are some 25,000 new cases, says the Spanish Society of Neurology (SEN) in a statement. As for frontotemporal dementia, it is estimated that it affects 0.2-0.3% of the population over 65 years of age, of which 20-40% correspond to cases with primary progressive aphasia.

Aphasia is not a disease, it is a symptom that a brain lesion has occurred and the causes can be diverse, explains the SEN. However, the main causes of aphasia are: having suffered a stroke, a head injury, an infection (such as encephalitis), a brain tumor, or some type of neurodegenerative disease (such as Parkinson's or some type of dementia). such as Alzheimer's or frontotemporal dementia).

The approach to the disease is symptomatic, that is, it is aimed at controlling the symptoms, since there is no specific treatment and there is currently no evidence that any treatment can modify the course of the disease. Frontotemporal dementia is the third most common cause of neurodegenerative dementia, after Alzheimer's disease and dementia with Lewy bodies.

Can dementia be prevented?

There are no preventive measures for dementia,

except in those cases in which there is the possibility of preventing the diseases or disorders that cause it.

Perhaps the most important case is that of cardiovascular dementia, caused by the occurrence of small strokes that occur without the patient presenting any type of symptoms and, as a consequence, are not diagnosed. Stroke, like cardiovascular diseases in general, can be avoided by leading a healthy life based on the following aspects:

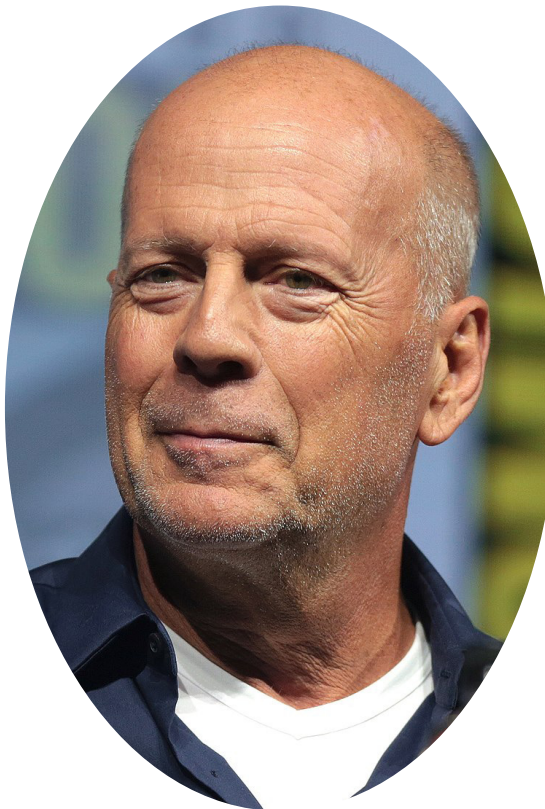
- **A balanced diet and preferably low in saturated fat.**
- **Regular exercise practice.**
- **No Smoking.**
- **Avoid or moderate the consumption of alcohol.**
- **Avoid being overweight.**
- **Avoid stress.**

Even so, with age, many people develop high blood pressure or type 2 diabetes, which are two important risk factors for cardiovascular and cerebrovascular diseases.

Adequately controlling both pathologies reduces the risk of strokes and, therefore, of dementia.

In any case, a healthy diet, exercise and mental activity are factors that improve brain function and slow down cognitive deterioration in older people.

A diet rich in vegetables, fruits and whole grains will provide the necessary amount of antioxidants to counteract the effect that free radicals have on neurons and the general aging process. Omega-3 fatty acids, present in different types of fish, also fulfill a protective function against dementia.



Also exercise and physical activity in general help improve cognitive function. Walking for half an hour a day at a brisk pace is enough to meet this goal, even when starting at an advanced age. In addition, it helps to combat stress.

Stimulating the brain through mental exercises promotes an increase in neural connections and strengthens neurons, which improves cognitive function and slows its possible deterioration over the years.

Examples:

- Reading.
- Resolution of hobbies.
- Do puzzles.
- Table games.
- Listen to music.

Finally, the maintenance of brain functions has an important point of support in social activity, since it has been shown that the most socialized older people have less cognitive deterioration and, therefore, a lower risk of dementia. *L&E*





Agenda Cultural

Por: Mariela de Sanjur
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- West Theater: tustiquetes.com
- The Little Mermaid from February 26 to April 2.
- Ateneo Theater: [tickets ticketplus](http://tickets.ticketplus.com)
- NOEL SCHAJRIS in Concert on March 7.

THEATER

- ABA Theater:
 - Toy Story from January 14 to March 19. (Write by WhatsApp 6090-8950)
 - Save yourself who can until March 19.
 - Pacific Theater: tickets in panatickets.com and <https://teatropacific.net>
 - Poli Cuenta Cuento Acuatric, on March 4 and 5.
 - No one takes my fat one from me on March 3 and 4.
 - Beaty & the Beast from March 10 to 12.
 - National Theater: tickets panatickets.com
 - Maestra Vida The Musical from March 3 to 12.
 - Save the Date from March 24 to 26.
- La Estación Theater: tickets tustiquetes.com
- The Three Marys from March 17 to 19
- Not so alone from March 1.
- La Plaza Theater: tickets panatickets.com
- A night in the dressing room from March 8 to April 1.
- Inida Theater: tustiquetes.com
- Beauty and the Beast on Sundays March 5 and 12.
- Atlapa - Islas de Atlapa: tickets panatickets.com
- International Women's Day With Flamenkofit on March 5 at 9 a.m..
- Atlapa -Anayansi Theater: tickets panatickets.com
- Gipsy Kings / Tour El Origen on March 17.
- Peter Pan On Ice on March 4, tickets at [ticketplus](http://ticketplus.com)
- Royal Couple on March 30, tickets at [ticketplus](http://ticketplus.com).
- Balboa Theater: tickets [ticketplus](http://ticketplus.com)
- Darién: Injustice and Jungle on March 17.

MUSEUMS

- BIOMUSEUM:
 - EduReciclaje Day on Sunday, March 19 from 9:00 a.m. to 5:00 p.m. at 1:00 p.m.
- City of Knowledge:
 - The planetarium returns on March 3. Mandatory registration link: <https://www.eventbrite.com/e/vive-el-planetario-en-ciudad-del-saber-tickets-549530710147>
 - Panama Breathe, Yoga classes, on March 5 and 18 at 8:00 a.m., in front of the Casa Museo (building 173).

CONCERTS, TALKS, FESTIVALS AND FAIRS

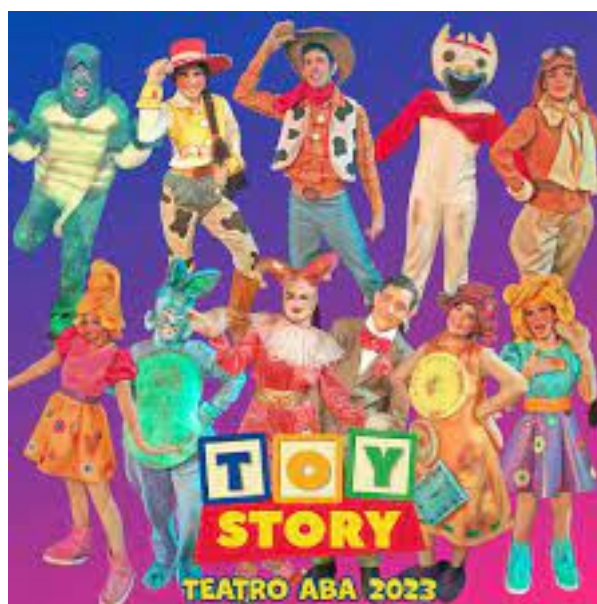
- IL VOLO LIVE Concert on March 27 at the Anayansi Theater, tickets at [Panatickets](http://Panatickets.com).
- Call the Police, on March 14 at the Ateneo de la Ciudad del Saber, [Ticketplus](http://Ticketplus.com) Live tickets.
- Spring Festival 2023, celebrating the Chinese New Year of the Rabbit from January 15 to March 19, 2023.
- Pan American Championship of Dragon Boat Clubs from March 16 to 19 at the Amador Causeway.
- MACROFEST on March 18 and 19 at the City of Knowledge Lakes Park
- Panama Greek Fest 2023 / in the Hellenic Orthodox Community on March 25 at 12:00 noon.
- Keynote Panel on Investment Funds on March 7 at the Innova 109 Auditorium, City of Knowledge, Panama.
- Summit: She invests 2023, on March 29 at the Panama Convention Center
- International Tourism Expo 2023, from March 28 to 30 at the Panama Convention Center, located in Amador.

- Expocomer 2023 from March 28 to 30 at the Panama Convention Center in Amador.
- Carpets to Jesús Nazareno de Atalaya on March 5.
- Chorrerana Cumbia Festival from March 16 to 19.
- International Fair of David, Chiriquí from March 16 to 26.
- La Mitra Folk Festival in La Chorrera from March 16 to 19.
- San José de Tolé Fair from March 16 to 19.
- Santa Fé de Darién Fair from March 2 to 5.
- San Lorenzo-Sur de Soná Fair from March 11 to 13.
- Tonosí-Los Santos Valley Fair from March 16 to 19.
- Citrus Fair and El Café de la Chitra Calobré from March 18 to 20
- Tortí-Chepo Fair from March 30 to April 2
- Expo-Orquideas -Boquete from March 30 to April 9.

IMPORTANT DATES

- March 1: Zero Discrimination Day.
- First Saturday of the month: Wild Feline Day
- March 3: World Wildlife Day.
- March 6: Jesus of Nazareno de Atalaya.
- March 8: International Women's Day.
- March 8: Saint John of God
- March 12: Tree Day.
- March 14: International Day of Action for Rivers.
- March 17: Saint Patrick
- March 19: Men's Day
- March 19: Saint Joseph
- March 20: International Day of Happiness.
- March 20: Spring Equinox.
- March 21: International Day of Forests.
- March 21: International Day for the Fight against Racial Discrimination.
- March 21: International Poetry Day.
- March 21: International Day of People with Down Syndrome.
- March 22: World Water Day.
- March 23: International Meteorologist Day.
- March 24: Tuberculosis Day.
- March 26: World Epilepsy Awareness Day.

- March 27: International Theater Day.
- March 29: Day of good deeds.
- March 30: Day of the Chinese Ethnic Group.
- March 30: Retiree Day. *L&E*





Alianzas alrededor del Mundo

Mitrani, Caballero, Rosso Alba, Francia, Ojam & Ruiz Moreno- ARGENTINA

Guevara & Gutiérrez S. C. Servicios Legales- BOLIVIA

Machado Associados Advogados e Consultores- BRASIL

DSN Consultants Inc- CANADÁ

Lewin & Wills Abogados- COLOMBIA

Rivera, Bolívar y Castañedas- PANAMÁ

Espinosa & Asociados- CHILE

Lawnetworker S.A. Asesores Legales- ECUADOR

Peter Byrne & Associates- ESTADOS UNIDOS

Machado Associados Advogados e Consultores- ESTADOS UNIDOS

Ortiz, Sosa, Ysusi y Cía., S.C.- MÉXICO

Estudio Rubio Leguía Normand & Asociados- PERU

Adsuar Muñoz Goyco Seda & Pérez-Ochoa, P.S.C.- PUERTO RICO

Pellerano & Herrera- REPÚBLICA DOMINICANA

Alvarado & Asociados- NICARAGUA

Torres, Plaz & Araujo- VENEZUELA

Facio & Cañas- COSTA RICA

