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Administrative Litigation of Nullity, presented by the Office of the Comptroller General of the Republic





José Javier Rivera - Attorney jj.rivera@rbc.com.pa

Editorial

Great challenges and little candidatures

n our periodic publication of "Updates", corresponding to the week of September 3 to 7 we will present to you a chronology of events of great importance that occurred worldwide during the year 1968; among them the following:

- 1. The spring of Prague and its crushing
- 2. Rise and failure of the Chinese cultural revolution
- 3. The French May
- 4. Computer networks and the conquest of

the moon

- 5. The massacre of Tlatelolco
- 6. The 1968 coup in Panama

Fifty years later, our country is experiencing a delicate situation that may shake the foundations of democracy, since the axes of the system are marked by a poor performance that has generated a distrust of the citizenship on the effectiveness of the three organs of the State: Executive , Legislative and Judicial. The same happens with political parties that are debating in a kind of collapse because their structures and their representatives at the local level and in the Assembly of Deputies have used millionaire resources for personal purposes of mere personal enrichment and dilapidation of public funds in ghost works.

The economic growth that once served to create a fantasy of permanent bonanza that has collapsed in the eyes of all social extracts and the economic model is also under scrutiny, because it has caused abysmal inequality.

Education that could be an opportunity to provoke an orderly rise of the great national majorities, has become a barrier of entry for many, a waste of time for others who do not find it relevant to solve their daily needs and then generates a new gap between the young population that deserts from classrooms to become teenage mothers and fathers, causing a vicious circle of poverty and dependency.

Regarding the environment, although we have a surplus of natural resources, including water and forests, there is no articulated policy for the efficient use of these resources and according to the needs of a modern country.

As far as the administration of justice is concerned, old structures, both materially and legally, make this fundamental organ of the State very vulnerable; To make matters worse, the lack of a willingness to put into operation the judicial career and a small public budget make the system inoperative, creating a feeling of helplessness.

In social areas such as public health, urban planning and public transport, the results are not in line with expectations of the population that feels frustration due to lack of medical attention, supplies and technology to fight diseases, high transport costs and inequality in what corresponds to housing solutions.

Everything seems to have accumulated in a single moment and bearing in mind election of main public offices, citizens also complain about the absence of integral proposals to tackle the great challenges that the country has, among which are:

1. Reform of the Political Constitution.

2. Reforms to the health system and the Social Security Fund

- 3. Educational reform
- 4. Financial reforms

5. Management of our geographical position, restructuring of the economic model and administration of natural resources

The country has seen a campaign flourish that seeks the re-election of the current positions of representatives and deputies, therefore, the central government, still doesn't exist in the scenario a proposal that has the capacity to undertake a comprehensive reform in the country.

Panama has been a democracy that has been characterized by going to social dialogue to provoke transcendental changes and there are enough social, economic, financial and political data to achieve a civilized transition.

An urgent call for all sectors of society is required to establish this agenda that allows our country to avoid situations of breakdown of the democratic system or a further deterioration of our democratic system.

We have a semester to achieve these results because the elections will be held in May 2019. I have faith that we will find the light at the end of this tunnel. \pounds

It will dawn and we will see.



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Invited Writer

THIRD COURT ROOM DECLARES ILLEGAL REDUCTION OF THE MANGROVES OF THE CHAME BAY

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hrough a recent Judgment of August 9, 2018, the Third Chamber of the Court declared null and void as illegal, Resolution No. AG-0462-2013 of July 19, 2013 issued by the National Environmental Authority.

Our law firm RIVERA, BOLÍVAR AND CASTA-ÑEDAS, fulfilling its community responsibility with the environment filed a nullity claim against Article 4 of the aforementioned Resolution No. AG-0462-2013, which reduced from 8,899 hectares to 6,774 hectares on protected area of the mangroves of Chame Bay.

In the claim for nullity, the Firm considered that Resolution No. AG-0462-2013, violated some standards, such as:

1) Article 1 of Law 41 of July 1, 1998, "General of

Environment of the Republic of Panama, which indicates that it has been infringed by the contested administrative act, because by reducing the limits of a protected area, ANAM fails to comply with the principles of protection, conservation and recovery of the environment enshrined in it.

2) The numeral 4 of article 52 of the Law 38 of 2000, that regulates e [general administrative procedure, noting that the norm has been violated, since the resolution accused of being illegal was based on the Technical Report of January 28, 2013, elaborated by the Regional Administration of Panamá Oeste, whose results are not framed in any of the cases that make the modification of a protected area viable, which at the discretion of the plaintiff causes an absolute omission of fundamental procedures. According to said report, the need to modify the

limits of the Mangrove protected area of Chame Bay was due to the fact that at the time of its creation, these were not correctly established in the field; However, the defendant entity ended up reducing said limits, which leads it to affirm that this was the true intention, that is, to reduce the limits of the protected area.

3) The numeral 1 of article 4 of the Convention on Wetlands of International Importance, especially as a habitat for waterfowl (Ramsar Convention), approved by Law 6 of January 3, 1989, since with the reduction of the protected area the commitment assumed by Panama to promote the conservation of wetlands and waterfowl is jeopardized, because, every time land is taken from nature, all the animals that inhabit these areas are affected, giving rise to its disappearance.

4) Article 1 of the Convention for the conservation of biodiversity and protection of priority wild areas in Central America, approved by Law 9 of April 12, 1995, since with the approval of the aforementioned Resolution it is contrary to the objective described in this standard.

5) Article 14 of Resolution AG-0619-2012 of November 8, 2012 "By which the process for the creation of protected areas is regulated, the modification of declared protected areas and other provisions are issued", by virtue of which to modify a protected area must meet any of the criteria provided in it, none of which was configured in the legal business in question, according to the technical report of January 28, 2013, prepared by the Regional Administration of Panama West.

It is important to note that the Court, in a precautionary manner before deciding on the merits of the proceeding, by order of August 26, 2014, ordered the provisional suspension of the effects of Resolution No. AG-0462-2013 of July 19, 2013.

Upon entering the analysis of the merits of the contested act, the Third Chamber of the Court considered that for the purposes of reducing the protected area of the Chame mangrove, the procedure established in Articles 14 and 15 of Resolution No. AG wasn't observed. -0619 of November 8, 2012, which refers to the possibility of modifying the area of a mangrove protected by: i) inconsistency in the regulations that create them or overlaps in their limits; ii) by unification of protected areas; iii) incorporating underrepresented systems; iv) Incorporate areas for the propagation of wildlife species, especially those that are endangered, among others.

For its part, the then National Environment Authority to modify the protected mangrove area wielded that, in spite of the 8,899 hectares, the management plan that was prepared at that time was for 5,957 hectares, so there were 3,000 hectares in excess, that allowed the modification to its criterion.

Regarding the aforementioned, the Court noted that the appropriate thing was to modify the management plan to include the 3,000 hectares, and not to do otherwise, that is, to reduce the protected area of the mangrove.

The Third Chamber of the Court coincided with us, in the sense that the variation in more than 2,000 hectares of the mangrove area of Chame, violated Article 1 of Law 41 of 1998 (General Law of the Environment) since the principles were disregarded of protection, conservation and recovery of the environment contained in said regulations.

The Court went on to explain that the lack of protection of the marine-coastal area established within the protected area would expose the wetland to activities incompatible with the protection and conservation of natural resources, listing a series of predation elements of such resources such as logging, extraction and other important number of activities that would affect the ecosystem of that area.

The Court even went so far as to indicate that reduction of Chame mangrove area could violate the Constitution that protects a healthy environment as provided for in articles 118 and 119 of the Fundamental Charter, as well as international treaties of which Panama is a signatory. the one on wetlands of international importance.

Based on the foregoing, the Court has reached the conclusion that the defendant's act violates Article 14 of Resolution AG-0619-2012, therefore it is sufficient reason to declare Resolution AG-0462-2013 of July 19 as illegal. 2013, since the limits of the protected area of the Mangroves of Chame Bay had been reformed.

Judge Efrén Tello saved his vote stating that he considered that there had been no violation of legal provisions invoked as infringed by the plaintiff, which is why he considered that contested administrative act is not illegal, since by reducing total surface area of the protected area, doesn't mean that the area excluded from it is devoid of protection and environmental protection, since being an area with mangrove vegetation intermittently, it will become the responsibility of the Aquatic Resources Authority.

We believe that the ruling is an important precedent in environmental conservation, for the protection of wetlands and coastal areas of our country because they have the difficult task of surviving in the face of climate changes that we are experiencing daily and the constant damage that the human being produces with construction, garbage, felling and burning, etc. *L&T*



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aw 39 of August 8, 2018 was recently enacted, whose objective is to regulate the creation of associations of public interest in our country and repeals Executive Decree No. 1099 of December 31, 2010, norm by which governed the associations of public interest.

Among the reforms introduced by Law 39, we can mention among others that associations should have an internal observer, supervised by the Board of Directors, who will have the function of advising and giving opinions on the achievement of the association's objectives and on the operational practice.

On the other hand, it has been established that funds from competitions, cooperation agreements or self-management, where natural or legal non-governmental entities, including associations of public interest, will be considered private funds so that their management will be as such, even if they come from public source including merit hiring call funds. Regarding the dissolution and liquidation that the public funds of the association deposited in the commercial bank accounts at the time of the dissolution, as well as the movable property, equipment and vehicle fleet must be transferred to the Ministry of Economy and Finance. Before the reform, they were in favor of the public institution that had the legal representation and the Board of Directors and was granted a term of six (6) months to claim the transfer, if they did not, they would go to the national treasury account.

Another aspect to mention, is that with the entry into force of Law 39 public interest associations recognized by the Ministry of Government, should adjust their respective statutes and other internal procedures to the new standard, for which they will have a term of one (1) year to formalize the adaptation.

Finally, the Executive will regulate the law in a term of six (6) months. $\mathcal{L}\&\mathcal{I}$

LEGAL FRAMEWORK FOR THE INTEGRAL APPROACH OF HIV

ith the approval of Law 40 of August 14, 2018, Law 3 of January 5, 2000 is repealed and the new legal framework of the social and institutional system for education, welfare, defense of rights, prevention and comprehensive care of sexually transmitted infections and/or human immunodeficiency virus, as well as family members, relatives and people at risk of exposure.

Law 40 aims to promote, respect and defend the human rights of people with STIs and / or HIV, their relatives, of the population at greatest risk of exposure to HIV, as well as the rest of the population in the framework of the response to the epidemic. Another objective is to incorporate civil society and/or nongovernmental organizations in all processes related to public policies on STIs and / or HIV, based on the principle of greater involvement of people affected by the epidemic.

The standard in question, is based on the prin-

ciples of confidentiality, human dignity, equality before the law and not discrimination, social inclusion, access to information, comprehensiveness, responsibility and universality.

Giovana del C. Miranda G. - Attorney

Within this context, we must indicate that Law 40 provides that the State will promote that private insurers and banking and credit entities do not exclude applicants or affiliates from their benefits due to their serological status, therefore, proof of STI and/or HIV or any other technological or telematic means to obtain information.

It is worth mentioning that the standard introduces a chapter on "Labor Scope Responsibilities" which falls primarily on employer and within which they are found.:

1. Every employer is obliged to implement the practical recommendations of the International Labor Organization on STIs and/or HIV, as well as to take all necessary measures to effectively protect the life and health of its workers who live with these conditions...

2. At the request of the worker and after medical verification, the employer will facilitate the change of functions of the worker as long as it does not entail a detriment in his working condition, to protect the worker's health.

3. It is at the discretion of the worker to inform or not that he suffers from STIs and/ or HIV and in case he makes the decision to inform the employer, he must keep strict confidentiality of the worker's condition.

4. The employer can not deny workers the labor economic benefits to which they are entitled by law, as well as deprive them of promotion or promotion within the company, because they have HIV and/or STIs.

5. The worker's health condition can't be grounds for exclusion in relation to bonuses, awards, training, work trips, recreational activities and any other benefit or activity.

6. Grant work permits, which they require to attend to their health and medical treatments. You will be granted up to a maximum of one hundred and forty-four (144) hours, provided that your condition generates a disability duly verified by a qualified doctor.

7. Workers with STIs and/or HIV can not be dismissed without a justified cause, with the authorization of the Ministry of Labor, that is, they are granted immunity due to illness It will correspond to the Ministry of Health to regulate Law 40 in a period of one hundred and eighty (180) days, which seems right since there are several points that must be regulated in a more precise manner, such as the additional hours that are granted for the permissions, does not specify if they are annual and also the faculty that is attributed to the Ministry of Labor to grant the authorization of dismissal. *L&T*



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FISCAL AND CUSTOMS REGIME IN BARÚ IS MODIFIED

ith the approval of Law 42 of August 14, 2018, which modifies an article of Law 19 of 1998 that creates a special tax and customs regime of Tourist Free Zone and MultimoGiovana del C. Miranda G. - Attorney giovana.miranda@rbc.com.pa

dal Logistic support in Barú extends the perimeter of Puerto Armuelles to Paso Canoas. Before the reform, special free trade area was within perimeter of Puerto Armuelles. *L&T*

DELETE VISA IN QUALITY OF TOURIST FOR NATIONALS OF CERTAIN COUNTRIES

y Executive Decree No. 521 of August 6, 2018 issued by the Ministry of Public Security modifying Executive Decrees No. 591 of December 28, 2016 and 114 of April 4, 2018, which are related to suppression of visa to enter Panama as a tourist.

The Decree in question states that any person of nationality who requires a visa to enter Panama who has a visa or residence issued by Canada, the United States, the Australian Commonwealth, Korea, Japan, the United Kingdom of Great Britain and Northern Ireland, Singapore and any other country. Giovana del C. Miranda G. - Attorney giovana.miranda@rbc.com.pa

Another State that make up the European Union, may enter the national territory, without having to have the tourist visa of Panama. The reform focuses on the fact that the list of countries is expanding, including Korea, Japan, Singapore and the States that make up the European Union. *L&T*



CHILE EXCLUDED FROM THE LIST OF COUNTRIES THAT DISCRIMINATE

he Ministries of Foreign Affairs, Economy and Finance and Commerce and Industries, issued Resolution No. 003-2018 of July 13, 2018 and published in the Official Gazette 28584 of August 6, which excludes the Republic of Chile from the list of countries that discriminate against the Republic of Panama, the date on which the Resolution enters into force. Giovana del C. Miranda G. - Attorney giovana.miranda@rbc.com.pa

On the other hand, the list of countries that discriminate against Panama and within which are Brazil, Colombia, Ecuador, El Salvador, Peru, Venezuela, Croatia, Slovenia, Estonia, France, Lithuania, Poland, Cameroon, Georgia is maintained. , Russia and Serbia. *L&T*

ACTIONS OR SOCIAL FEES

he Superintendency of Insurance and Reinsurance issued Resolution No. DG-SSRP-002 of June 13, 2018 by which regulated subjects are ordered whose actions or some of them belong or are under legal figures that do not allow issuing shares or social quotas, as required by the insurance law, withdraw stock certificates and place them under legal figures that allow due supervision by the regulatory agent. Giovana del C. Miranda G. - Attorney giovana.miranda@rbc.com.pa

Under these parameters, a period of ninety (90) calendar days is granted for regulated subjects to make the corresponding changes. $\pounds \& \mathcal{I}$



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NULLITY ADMINISTRATIVE CONTENTIOUS CLAIM, SUBMITTED BY THE COMPTROLLER GENERAL OF THE REPUBLIC, TO DECLARE NULL, BY IL-LEGAL, ARTICLE182-B OF THE STATUTE OF THE UNIVERSITY OF PANAMA, THAT KEEPS RELATIONSHIP WITH THE BONUS BY ANTIQUITY OF ITS ACA-DEMIC PERSONNEL

y Resolution of June 11, 2018, the Third Chamber of the Supreme Court of Justice, resolves the Administrative Contentious Appeals for Nullity, presented by the legal representative of the Office of the Comptroller General of the Republic to declare null, as illegal, Article182 -B of the Statute of the University of Panama, as amended by the University General Council in the Extraordinary Meetings N ° 7-16 and 8-16 of June 23 and August 4, 2016. In a resolution of October 10, 2016, the Court agrees to the request made by the plaintiff, on the provisional suspenLidia Domíguez - Legal Assistant lidia.dominguez@rbc.com.pa

sion of the effects of the rule accused of illegal.

MARKED NORM OF ILLEGAL

El Artículo 182-B del Estatuto de la Universidad Article 182-B of the Statute of the University of Panama, added by the Agreements of the meeting No. 1-12, held on February 14, 2012, and modified by the Agreements of the Extraordinary Meetings No. 7-16 and 8 -16 held on June 23, 2016 and August 4, 2016. This Article indicates that only seniority bonuses will be received by

academic staff who leave their position due to resignation, retirement, old-age pension, death, permanent retirement due to disability. lifetime granted by the Social Security Fund, for having terminated their employment relationship with the institution for being 75 years of age or for any other reason approved by the competent government bodies. The seniority bonus is calculated taking into account the average of the compensation earned during the 5 best years worked by the teacher since entering the academic activity in the UP, so after completing 10 years of service will be entitled to 6 months of compensation of bonus 15 years of service will be entitled to 8 months of remuneration. 20 years of service will be entitled to 10 months, 25 years of service will be entitled to 12 months and upon completing 30 years or more of service will be entitled to 15 months of bonus remuneration.

RULES THAT ARE ESTIMATED VIOLATED AND EXPLANATION OF THE CONCEPT IN WHICH THEY HAVE BEEN

It is estimated that Article 182-B of the Statute of the UP violates Article 112 of the Unified Text of August 29, 2008, Law 9 of 1994, which establishes and regulates the Administrative Career. On "the bonus for seniority that is calculated taking into account the years worked.

Only civil servants of the Administrative Career who leave their position due to resignation, retirement, or reduction of force will receive a seniority bonus, and who, upon completing 10 years of services, will be entitled to 4 months of salary per bonus upon reaching 15 years of age.

6 months of salary, with 20 years of service, 8 months of salary and upon completing 25 years of service, entitlement to 10 months of salary as a bonus. On the other hand, article 115 of the Civil Code is cited, it refers to the fact that the civil personality is extinguished by the death of the people and where the plaintiff alleges that if the civilian personality is extinguished by death, the deceased can not be holders of rights or obligations and Article 36 of Law 38 of 2000, on administrative procedure states that "no act may be issued or held in violation of a legal rule in force, although it comes from the same authority that dictates or held the respective act "

BEHAVIOR REPORT SOLD BY THE RECTOR OF THE UNIVERSITY OF PANAMA

The Rector of the University of Panama, submits his report stating the following: At the constitutional level, Panama recognizes University Autonomy in Article 103 of the Fundamental Statute.

In legal framework, it is recognized in Article 3 of Law 48 of 1946; Articles 2 and 4 of the Cabinet Decree No. 144 of 1969; Article 2 of the Statute of the UP (effective June 16, 1970); Article 4 of Law 11 of 1981; Article 3 of Law 24 of 2005 and Articles 4 and 5 of the Statute of the UP (in force on January 15, 2009). In jurisprudential context, the Supreme Court of Justice has recognized the autonomy of the UP, explaining its scope and what autonomy implies in a public institution.

By virtue of the above, based on its normative autonomy, the University of Panama has the power to legislate on aspects related to the full fulfillment of its objectives, with no limitations other than the Political Charter and its Organic Law.

CONCEPT OF THE ADMINISTRATION ATTORNEY

It is requested to declare that Article 182-B of the University Statute is illegal and bases its criteria on the following considerations: The position of the Comptroller General, part of the existence of a void in Law 24 of 2005, Organic of the University of Panama, (special rule) which must be replaced by the Administrative Career Law (general provision). However, such a gap doesn't exist, given that the UP, if it has a regulation on bonus for seniority, but not in its Organic Law or any other that has been issued in that sense, but in Article 182-B of the University Statute, modified by the University General Council in Extraordinary Meetings, so it is not feasible to point out that Law 9 of 1994 must be applied in a supplementary manner.

Consequently, it is of the opinion that the norm accused of illegal does not contravene articles 5 and 12 of Law 9 of 1994, 36 of Law 38 of 2000, 45 of the Civil Code, nor 13 (numeral 1) of Law 24 of 2005, which the plaintiffs consider as violated.

Article 302 of the Constitution establishes that the rights and duties of public servants must be consigned in the Law; and the right to the bonus for seniority has not been included among those contained in Law 24 of 2005, of the UP.

OPINION OF THE THIRD COADYUVANTE, ASSOCIATION OF TEACHERS OF THE UNIVERSITY OF PANAMA (APUDEP)

The Third Chamber is requested to declare that Article 182 B of the University Statute is not void and, therefore, is not illegal; since Academic Career of the UP, has a normative regulation different from that of Administrative Career (Law 9).

ALLEGATIONS

The Office of the Comptroller General alleges that Article 182-B of the University Statute not only conflicts with legal provisions, but also causes a notoriously serious damage to the State's assets, by virtue of which the right to a bonus for seniority of academic staff is recognized. of the UP, expanding, by regulation, scope of legal rule that supplementarily regulates the bonus for seniority, given the absence of a rule that enshrines the right in Law 21 of 2005.

Regarding the coadjutant third party of the Association of Professors of the University of Panama, state that the University Statute comes to constitute a delegated regulation, and based on the regulatory authority, the bonus for seniority is established.

The Public Prosecutor of the Administration,

reiterates what was stated in the View N ° 819 of July 31, 2017, of declaring the illegality of the accused norm, and formulates as a special request that in attention to the possible acquired rights, make use of the faculty provided for in article 206 numeral 2 of the Political Constitution, in the sense of "establishing new provisions to replace the challenged ones", so that the academic staff of the University of Panama that has complied with the requirements of law since the University of Panama, despite being regulated in articles 103, 104 and 105 of the Fundamental Statute, is not exempt from constitutional control.

ANALYSIS OF THE THIRD ROOM

This Tuition when examining the charges of illegality formulated by the plaintiff in relation to articles 5 and 112 of Law 9 of 1994 and article 36 of Law 38 of 2000, around which if the bonus for seniority is not regulated in the Organic Law of the UP and the Administrative Career Law must be applied supplementary, when confronting the provisions of article 112 of the Administrative Career Law, on the subject of the bonus for seniority, with the provisions of article 182-B of the University Statute, the latter provides grounds for bonus for seniority and formulas for the calculation of this bonus that are different from those contemplated in the Law of Administrative Career; as well as that the accused norm uses the remuneration term, despite the fact that the Administrative Career Law talks about salary, and increases the number of months of remuneration provided for in the latter.

To respond to the above, it is necessary to go back to the nature of the constitutional, legal and regulatory regime that characterizes the UP as the Official University of the Panamanian State.

The University of Panama, based on normative autonomy, has the power to regulate, without interference from third parties, that is, with full independence its own agreements. It is this power that allows self-regulation through a fundamental norm, such as the University Statute, that is, a normative body that is compulsory applied to the entire university community. The bonus for seniority as a right of academic university staff, are governed by article 39 of Law 24 of 2005.

With regard to the content of this rule, it is necessary to indicate two things: In accordance with the jurisprudence of this Chamber the bonus for seniority "constitutes an additional remuneration or special payment received by the worker, precisely because of his / her years of service in the entity once the employment relationship has ended (Judgment of December 29, 2009).

In short, what determines the right to the bonus for seniority is not the death of the teacher, but the termination of his employment relationship with the public entity, and its seniority (number of years of services rendered to the institution); in such a way that if such an event were registered (death of the teacher), as with the other benefits earned by the deceased teacher, the holders of those rights would be their beneficiaries or their heirs legitimately declared. For the foregoing, this Chamber considers that there has been no violation of numeral 1 of Article 13 of the Organic Law of the University of Panama.

It should be noted that, although it is true that, through the Order of October 10, 2016, this Court ordered provisional suspension of the effects of Article 182-13 of the University Statute, accused of being illegal, especially in view of precautionary principle which must be applied in terms of possible damage to public treasury funds, hence this tuition will proceed to declare that the rule object of reparation is not illegal and, as a result, will order the lifting of the injunction decreed.

For the reasons the Third Chamber of the Supreme Court of Justice, DECLARES THAT IT IS NOT NULL AND, THEREFORE, ARTICLE 182-B of the Statute of the University of Panama, added by the Agreements of the Meeting No.1, is NOT ILLEGAL. -12, held on February 14, 2012, and. recently modified by the Agreements of the Extraordinary Meetings N ° 7-16 and 8-16, held on June 23, 2016 and August 4, 2016, respectively. *L&E*



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SUPERIOR COURT OF LABOR REITERATES THAT THE TARDIES DO NOT CONSTITUTE JUSTIFIED CAUSE OF DISMISSAL

n the thirteenth day of June of the year two thousand 2018 came to the Superior Labor Court from the Board of Conciliation and decision number thirteen the process brought by Mr. PEDRO LUIS HECTOR TORRES vs. COMPAÑÍA PANAMEÑA DE LICORES, S.A., the current one appealed in opportune time judgment n° 084/ PJCD-13-17 of November 30, 2017, which resolved that the dismissal of Mr. PEDRO LUIS HEC-TOR TORRES was totally justified and acquits the company of the charges filed in his against as well as the payment of costs of the lawyers.

Both parties had the opportune time to argue both objections by the plaintiff and the company to present their arguments and the evidence necessary to justify the dismissal of said worker. The background of this process is based on an Ruben Gordillo - Legal Assistant ruben.gordillo@rbc.com.pa

alleged unjustified dismissal by a supervisor not empowered to make this decision, the amount that said worker demanded as compensation and fallen wages amounted to B/. 10,477.73.

The employee's evidence was dismissal letter, internal regulations and conciliation diligence record before administrative labor authority made on May 3, 2017. The company indicated at the hearing that the worker had constant delays in their work and indicated that timely assistance was clearly defined in the work contract entered into by both parties.

As present several proofs including the employment contract, letter of dismissal, settlement, letters of attention, copy of bearings, minutes of conciliation, 4 sheets of attendance record from January 1 to April 13, 2017, copy of sentence of the superior labor court of December 29, 2016 and the testimony of ELENA M. BIENS LEON.

The decision of the Board of conciliation and decision issued the following ruling It is clearly observed the constant delays of up to 29 minutes, and the lack of probity of the worker to want to be paid the minutes not worked without justified excuse and where clearly gives a bad example to his colleagues.

In article 126 of the labor code, numeral 1 establishes the obligation of the workers to carry out the work agreed upon between the parties, and with what has been stated in this process it has been clear that the worker also failed to comply with the agreement in his contract. The worker's lawyer argued that the Board of Conciliation and Decision acquitted the company, despite vices of nullity as missing pages at the time of the hearing in addition to the letter of dismissal didn't comply with the due process and didn't verify what was said in said letter and internal regulations were provided demonstrating compliance in Article 49.

The main reason for the dismissal was the constant failure to comply with their work schedule, despite warnings and calls for attention, the employee showed no interest and delayed the daily work of the company. The underlying issue is to determine if the delays are causes of justified dismissal.

The norm establishes in numerals 5 and 10 of section a, article 213 of the labor code being these: ... 5 "to incur the worker, during contract in serious breaches of probi-

ty or honesty or the commission of crimes to the detriment of the employer ... 10 "disobey the worker, without just cause and the employer's injury the orders given by this address to the work to be done in the contract.

However, under the concept of probity, delays are not a dishonest behavior of the worker and the company also did not indicate that their activities had been affected, the worker's schedule was agreed upon in his contract, that is, it wasn't a direct order from the employer, therefore there is no lack The worker's schedule is not an order, it is an agreement between the parties.

The sentence appealed did not indicate how they reached the conclusion or what evidence they presented for the collection of the minutes not worked by the worker.

In the facts refers to the dismissal and internal rules and the employer's answer not even mentioned so it can not be included as a topic of the process aspects that were not alleged.

In the article 49 of the internal regulation of the company it establishes sanctions applicable to the workers which indicates sanctions of not enjoyment of salary for 3 days for 5 delays therefore that was the applicable sanction, reason why it was decided to revoke the adopted decision and the dismissal is declared unjustified and the company is ordered to pay the worker the sum of B/. 10,477.73 corresponding to the compensation and lost wages. The costs were set at 15% for both instances.

The speaker is the Lic. ORLANDO E. TOVARES P. *L&E*

COMPETENCE: TAX ADMINISTRATIVE COURT

PARTIAL EXISTENCE OF THE OBLIGATION

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efore the Tax Administrative Court there was an Incident of partial non-existence of the obligation, against the Executive Order of Payment Order for the sum of Six hundred and eighty-nine thousand nine hundred twenty balboas with seventy-one hundredths (B/. 689,920.71), which break down as follows:

- Legal income, and payment arrangement
- Retention of Salary,
- Complementary Tax,
- Operation Notice, ITBMS
- Single Rate
- ITBMS fine, plus interest at the date of cancellation and the additional twenty percent (20%) surcharge.

The Tax Administrative Court (TAT) observed the arguments presented by the legal representative of the taxpayer who stated the following: It is an inaccurate obligation and therefore does not recognize it as enforceable, gualifies as inaccurate, does not recognize the line on wage retention, or may deduct from the required amount, does not recognize it as exact and enforceable and asks for clarification of said tax obligation. He also points out that he does not understand how the taxpayer is required to only have access to a payment arrangement, if he pays the total amount of the ITBMS, B/. 418,237.53 balboas, this makes it impossible to reach a payment arrangement and also reach a possible compliance with the obligation.

I also state that there are inconsistencies in the figures of the ITBMS, which makes it invoke an inaccurate obligation, in various amounts and that merits an adjustment on the amount.

Finally, he pointed out that his client's company is 35 years old, a payroll of more than 100 employees and that over the years he has respected the tax rules and regulations, and requests that the adjustments be made.

Decision of the Court:

The Court proceeded to resolve the Incident of exception of partial non-existence of the obligation, filed via incident by the taxpayer against the Executive Order of Payment Order, Debt Certification - document that provides Executive Merit.

An individual analysis of each tax was made:

Income Tax: it is appropriate to remember that the obligation to pay the income tax arises once the taxpayer presents his annual income sworn statement, which quantifies the tax that he must pay. In this case we can see that the taxpayer didn't pay this and other taxes in a timely manner.

Withholding of Salary: Regarding the Withholding of Salary the legal representative indicated that it is inaccurate that it doesn't recognize it and therefore it is not enforceable, that it doesn't specify what has to do with the income owed by the company and what this amount refers to and asks for clarification of said tax obligation.

Tax for the Transfer of Movable Personal Property and the Provision of Services (ITBMS) Regarding the Tax on the Transfer of Movable Personal Property and the Provision of Services (ITBMS), the taxpayer indicated that he doesn't understand how his principal is required to have access to a payment arrangement only, if he pays the total of the amount owed by B/. 418,237.53 balboas, which makes it impossible to reach a payment arrangement that makes possible a possible fulfillment of the obligation.

The taxpayer is responsible for withholding and responding to the General Directorate of Revenue for collection and payment of tax caused when taxable events are carried out. When verifying debt certification, we have in relation to ITBMS a debt that includes from September 2012, until February 2017.

When verifying account status it was possible to appreciate that the obligation for payment of Single Rate disappeared, by virtue of the payment made by the taxpayer, and in the case of the Income Tax (Payment Agreement), the taxpayer made partial payments that were made lower the amount that was owed.

The Court considered it important to note that the person alleging the exception must present evidence that serves to demonstrate that there is no obligation, as established in Article 1247-E of the Tax Code:

RESOLUTIVE PART:

The TAX ADMINISTRATIVE COURT, represented in FULL and in exercise of the powers conferred by the Law, resolves: DECLARE PARTIALLY PROVEN the exception of partial non-existence of the obligation against the Executive Order of Payment Order. *L&E*



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LUCK THAT SUFFERED POLITICAL PARTIES REMOVED TO DR. ARNULFO ARIAS MADRID

Politics

Rafael Fernández Lara - Independent Lawyer rbcweb@rbc.com.pa

Without a doubt, Dr. Arnulfo Arias Madrid has been one of the most significant political leaders in our country, regardless of the opinion of many of his detractors who also, with his justified reasons, considered him an arbitrary and authoritarian politician in his political management

he political activity of Arnulfo Arias Madrid physicist properly begins when he joined the Community Action Movement in 1930. This movement had a nationalist character that invoked to preserve the feelings of love of the country, protecting the preservation of our traditions, morality, our language and customs. It was organized in Panama on August 19, 1923, and was initially formed by notable professionals such as Ramón Mora, Víctor Florencio Goytía, Rubén D. Conte, José Pezet Arosemena, José Manuel Quirós y Quirós among others.

The Civic Action Community Movement had a

prominent participation in the rejection of Kellogg-Alfaro Treaty on the Panama Canal, which was signed between governments of the United States and Panama on July 28, 1926 and rejected by National Assembly of Deputies on the 25th. January 1927. Dr. Harmodio Arias Madrid, spokesman for Community Action in National Assembly, had an outstanding participation, which consolidated prestige of this movement.

For the four-year term of the government of Engineer Florencio Harmodio Arosemena, 1928-1932, Acción Comunal and other sectors join persistent criticism of the administration of President Arosemena and in the early hours of January 2, 1931, Acción Comunal, led among others by Dr. Arnulfo Arias Madrid, with only 30 years of age, depose the government of President Arosemena and force him to resign, thus constituting the first coup d'etat recorded in our republican history.

Subsequently, Dr. Arnulfo Arias Madrid enrolled in the Liberal Doctrinary Party, which led to the electoral triumph of his older brother, Dr. Harmodio Arias Madrid for the four-year period 1932-1936. During this period he was chosen by his brother to occupy the position of Secretary (Minister) of Agriculture, Development and Public Works in 1935. In the month of September of that same year, 1935, Dr. Arnulfo Arias Madrid organized and founded his first political party, the National Revolutionary Coalition, and three months later it became the National Revolutionary Party, a group related to the Liberal Doctrinary Party that longed to represent the militant groups of Communal Action, inspired by the ideals of the Revolution of January 2, 1931, who then proclaimed the presidential nomination of Dr. Juan Demóstenes Arosemena Barreati, who had played an important role in the election of Dr. Harmodio Arias Madrid to be a presidential candidate in the 1932 electoral tournament and then be elected President of the Republic, after controversial elections, held on June 7, 1936, which produced a recount of votes that ultimately favored the candidat or presidential presidential, Dr. Juan Demóstenes Arosemena who achieved 41,827 votes on Domingo Díaz Arosemena with 39,982 and Dr. Belisario Porras Barahona with 7,302 votes. In those elections the National Revolutionary Party, founded by Arnulfo Arias, individually won nine (9) deputies in the National Assembly.

During administration of the President of the Republic Dr. Juan Demóstenes Arosemena Ba-

rreati, Dr. Arnulfo Arias Madrid was appointed as Minister Plenipotentiary to the governments of Germany, England, France, Sweden and Denmark where he remained until 1939. He also served as Delegate to the Society of nations.

On October 23, 1939, National Convention of the National Revolutionary Party in Santiago de Veraguas proclaimed Dr. Arnulfo Arias Madrid as the presidential candidate for period 1940-1944. On June 2, 1940, general elections were held and as a sole candidate, Dr. Arnulfo Arias Madrid was elected President of the Republic.

He was a sole candidate because on May 26, 1940, Dr. Ricardo J. Alfaro, the adversary of Dr. Arias Madrid, withdrew his presidential candidacy because he didn't offer enough guarantees to participate in an honest electoral tournament. When the opposition did not participate, the party groups that supported the candidacy of Dr. Arnulfo Arias Madrid also won all the seats in the Legislative Assembly of Deputies.

On December 15, 1940 the government of Arnulfo Arias held a plebiscite and a new national constitution was approved with 98.38% of the votes cast and the previous Magna Carta of 1904 was declared abolished, beginning the validity of the new one from 2 January 1941

On October 9, 1941, while out of the country, Dr. Arnulfo Arias Madrid was overthrown through a coup led by one of his relatives and member of his cabinet among others, not allowing his entry into the country, banished to Nicaragua, then to Mexico, Venezuela, Brazil and finally Argentina.

During the administration that replaced the government of Dr. Arnulfo Arias Madrid in 1941, led by his former Minister of Government, Ricardo Adolfo de la Guardia, a repudiation of the de facto government was experienced, which was on the rise day by day, defying his continuing claims to his government, which led him to convene a National Constituent Assembly that was held on May 6, 1945.

On June 15, 1945, the Constituent Assembly appointed Enrique Adolfo Jiménez as the new Provisional President. The National Revolutionary Party founded by Dr. Arnulfo Arias Madrid participated in the election of the National Constituent Assembly, occupying the second place with 28,146 votes and 11 delegates in the National Constituent Convention. On October 13, 1945, after more than three years of exile, he returned to the country before a new government of President Don Enrique Adolfo Jiménez.

As for the fate of his political party that he had created in 1935, the National Revolutionary Party, now controlled by those he called "traitors", led him to found a new political organization, the so-called Authentic Revolutionary Party, after called the Authentic Revolutionary Party (PRA).

After approval and promulgation of the new National Constitution of 1946, general elections were held on May 9, 1948, in which Dr. Arnulfo Arias Madrid again participated as a presidential candidate with his second new party, being in second place.

Hissecond new political organization, the Authentic Revolutionary Party, was the second most voted individually with 71,180 votes out of a total of seven parties that attended and also the second in largest number of elected deputies, with 12.

The first party that had founded and was taken from Dr. Arias, the National Revolutionary Party, also participated in that 1948 electoral tournament against Dr. Arias Madrid, being individually in fourth place, with only 17,100 votes and three deputies. elected, supporting presidential candidacy of Don José Isaac Fábrega.

Subsequently, the titular president Domingo Díaz Arosemena, favored in the elections of 1948, died on August 23, 1949. His First Vice President, Dr. Daniel Chanis, replaced him and dismissed the Chief of the National Police, a measure that was rejected by the military institution; the Second Vice President, Mr. Roberto Chiari Remón, assumes the position and after a few days resigned, creating great uncertainty in the country. This means that the top hierarchy of the National Police recognizes Dr. Arnulfo Arias Madrid as the winner of the 1948 elections through a controversial vote count. Thus, on November 25, 1949, Arnulfo Arias Madrid took office as President of the Republic, proclaiming it the National Assembly of Deputies and was obviously also recognized by the National Police.

Then the administration of President Arias created a negative atmosphere against his government for the actions taken in the exercise of his office, including the repeal of the National Constitution of 1946 to enforce the Magna Carta of 1941, the dissolution of the Assembly National deputies and declaring the interim of the members of the Supreme Court of Justice, which provoked a coup d'etat by the National Police on May 10, 1951.

He was also prosecuted by the National Assembly of Deputies for violating constitutional rules and was dismissed and sentenced to the loss of his political rights in perpetuity. This decision was ratified by the Supreme Court of Justice. Dr. Arias Madrid was replaced by his First Vice President, Don Alcibiades Arosemena, who was also a member of his party, the Authentic Revolutionary.

In the presidential elections convened for May 11, 1952, Colonel José Antonio Remón Cantera was elected, supported precisely by the two

political parties founded by Dr. Arnulfo Arias Madrid, the National Revolutionary Party and the Authentic Revolutionary Party, which merged with others Three parties gave rise to the National Patriotic Coalition on March 15, 1953.

In the course of the government of President Remón Cantera, in February 1953, the Legislative Body, controlled mainly by the Government of Remón, passed a law that established at least 45,000 adherents for political parties, which limited the nomination of candidates for political parties. that they would have achieved that number of votes in the 1952 tournament, with only two political parties remaining in force: the National Patriotic Coalition and the National Liberal Party. The political parties founded by Dr. Arias, the National Revolutionary Party and the Authentic Revolutionary Party disappeared from the political scene because they didn't reach that number of votes in the 1952 elections.

Nine years later, on October 3, 1960, at the beginning of the government of Mr. Roberto Francisco Chiari, the Legislative Body, through a resolution approved by 38 votes in favor and 13 against, decided to restore the political rights of Dr. Arnulfo Arias Madrid, thus recovering his suitability to participate as a candidate for the First Magistracy of the Nation, which he did in the electoral tournaments of 1964 and 1968. In the 1968 elections Dr. Arias was a presidential candidate with the organization of his new political party, "EL PANAMEÑISTA", which individually was the most voted political organization in both elections processes mentioned.

On May 12, 1968, opposition candidate, Dr. Arnulfo Arias Madrid, is elected President of the Republic and only 11 days into office he is overthrown by a military coup. By Cabinet Decree No. 58 of March 3, 1969, military abolished all political parties. Sixteen years later the military allowed the registration of political parties and then, in the 1984 elections, Dr. Arnulfo Arias with his party again registered, the "PANAMEÑISTA AUTENTICO", participated as a presidential candidate. Once again his party was the most voted individually although he wasn't favored to occupy the Presidency of the Republic. It is important to note that also in these elections of 1984 their political opponents and some former supporters registered a party called "Panameñista" that opposed Dr. Arnulfo Arias, having a reduced participation in his flow of votes in those elections.

Dr.	Arnulfo		Arias		died	on	Au-
gust	10,	1988	at	87	years	of	age.

After the fall of the military regime on December 20, 1989 and the death of Dr. Arias in 1988, politicians loyal to Dr. Arias Madrid refounded the party with the name of "Arnulfista Party" and later "Panameñista Party" that until the date has ruled the country on three separate occasions, including a presidential term headed by his widow, Mrs. Mireya Moscoso.

With the above, it is evident the personal character that during his life had the political organizations organized by the three times Ex-President of the Republic, Dr. Arnulfo Arias Madrid.

All the political parties that Dr. Arnulfo Arias Madrid founded and reorganized in life and that due to a series of circumstances properly exposed in our republican history were snatched from their control using all kinds of tricks, suffered an uncertain future and a deterioration that at end of accounts culminated in his disappearance of political activity, simply because they did not have the support and backing of their founding leader. *L&T*

Panamanian

CONOMY

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THE SOCIAL SECURITY CRISIS

n 2005, with the law 51 of December 27, the Organic Law of Social Security was modified for the last time. From that moment, in general terms, those who today are over 45 years old are still in the Solidarity System (called Defined Benefit) and those who are less than 45 years old are in the Individual System (called Mixed).

Those registered in the Mixed System are not in crisis, since the amount of their retirement is largely what they have deposited in their own account.

The Solidarity System has the problem because there are more and more retirees and less contributors to the fund. Raising the retirement age to this group only serves so that the current taxpayers donate more to those who retired years ago and have charged many times what they contributed, especially the beneficiaries of special retirements: teachers, nurses, teachers, doctors, police, firemen, telegraph employees, public prosecutor and judicial organism, who retired with 25 years of service, that is between 43 and 50 years old with their last salary.

These retirements, with the exception of firefighters and police, no longer exist, but this platoon that retired before that eliminated this privilege, is charging many years ago. Some have been charging for more than 40 years and didn't contribute 10% of the salary. That means that their contribution didn't cover more than 2 and a half years of retirement, so they have received



more than 15 times what they paid and continue to receive contributions, not from all those who work, but only from those who have more of 45 years, those of the Solidarity System. Logically, there is less and less contributing to this fund, so at some point the money runs out.

Contrary to expectations, currently the contributions of those who are not retired and who are over 45 years old instead of falling continues to grow, mainly due to the reduction of unemployment and wage growth due to the development of the economy in recent years. In 2016, the Social Security Fund had revenues from this group of insured for approximately 1,400 million dollars, higher than 1,350 in 2015, but lower than the 1,450 million expected in 2017.

However, starting in 2023, approximately, the incomes begin to be reduced because at that momentthenon-retired contributors will have at least more than 50 years. Recall that at that time those who are 50 years old or less will be contributing to their own individual account in general terms.

What is rising steadily are the expenditures, since it increases both the number of retires and life expectancy, so there are fewer and fewer people carrying more in this System. In 2015, expenditures were calculated for 1,350 million, in 2016 for 1,400 million and in 2017 for approximately 1,500 million dollars.

In 2017, outlays of Solidarity System are greater than revenues and therefore the reserve of more than 6,000 million dollars of the fund begins to be reduced. Without the state contribution the reserve expires in 2022. As the state makes annual contributions for more than 500 million dollars, this reserve runs out between 2025 and 2027. At that time there will be no money to pay the retirees located in the Solidarity System but those of the Mixed System, who at that time will be 55 years old or less, will own something like 15,000 million dollars in their retirement fund.

If today we raise the retirement age to those who are carrying the Solidarity System retirees or if we raise the quota, the only thing we achieve is that a large part of these retirees who retired with the advance and the special laws, because instead of charging for 30 years, maybe 40 years of collection is guaranteed, but in the end those who retire at 62 years of age or more if the age rises, will be without retirement a couple of years after their retirement. That is, a higher level of sacrifice for the same to remain without retirement.

We therefore have two programs: the old 100% Solidarity denominated of Defined Benefit and the Mixed that enters the scene in 2005 with the law 51. The old one, by natural tendency remains without contributors, while the Mixed System has more and more contributors, but will continue without having retired, until



that generation younger than 35 years old in 2006 turns 57 years old women and 62 men, provided that the retirement age doesn't change. This is between the year 2027 and 2032.

The current critical problem is the generation that continues paying Social Security, but it will be found between 2025 and 2030 that the funds were exhausted, consumed by the generation that is already retired, many of which took special pensions, where they were able to retire from 43 years. Although during the period of their special retirement until their effective age of 57 or 62 their retirements were covered by the state, these beneficiary groups stopped contributing throughout this period and now they will remain charging for a period of 25 years more on average.

To cover this critical deficit, which can rise to 3,500 million dollars in one year, we can, as some argue, raise the retirement age of the group that continues to pay, but this only benefits the current retirees who have enjoyed retirement. for many years, to guarantee their collection until the day of their physical disappearance, that is, the crisis will be postponed for many years as the age of the current contributors increases, but at the time of retirement they will not see their sacrifice converted into retirement for them. The same happens if you raise the quoted percentage that is currently 22% of salary, of which 13.5% is transferred to the retirement program. This measure would also have an inflationary effect.

On the other hand, the increase of the contribution and the retirement age of the contributors

of the Mixed System who are now less than 45 years old will not have much effect since they contribute to this System only on the first 500 dollars of their salary, so that the increase in the quota would happen mostly to its own account. An increase of two points in the contribution would represent barely 10 additional dollars per month for the Solidarity System in crisis. This unless it is proposed to return to the Solidarity System 100% and pass the funds from the Mixed System to the Solidarity System. This would postpone the crisis until 2038 but at that time the deficit would be such that the state would have to reduce in an impressive way the amounts paid to retirees to avoid financial collapse, not from Social Security but from the country.

The Mixed System, where part of the contributions go to your individual account, have as a convenient element that discourages the contributors to seek to benefit from special pensions, covered by the rest of the contributors, since the amounts received for retiring at a young age they would be so low that the insured would prefer to continue contributing for more time, knowing that it is their own fund and that they do not lose income by avoiding taking out the deposits before. However, it must be taken into account that this System is Mixed because it transfers from the contribution for retirement currently 13.5% of the first 500 dollars of salary to the Solidarity System.

In 2005, when law 51 was passed, the minimum wage was almost half of the current one, so all those who earned minimum wages and many

of those who doubled it were still guaranteeing their income proportional to the salary. When the minimum wage is raised and inflation indexation is not applied, more and more participants are above these 500 dollars. This amount then had to be variable and not fixed to prevent it from happening in Panama what happens now with the pension fund in Chile, where many retirees retire with less than half of the minimum wage.

We must, in my opinion, go to solve the problem of the Solidarity System or Defined Benefit now, less than ten years after its collapse, without modifying the Mixed System, except for the 500 destined to the Solidarity, which must be a variable amount, subject to the variation of the minimum wage, postponing the discussion of the modification of the retirement age after the resolution of this problem, which is eminently financial.

After resolving this issue we can return to discuss the retirement age for the insured of the Mixed System and letting them see the figures that would correspond if they insist on retiring at an early age. I do not believe that we should include in any case the increase of the quota except by means of the sovereign and unilateral decision of the insured who wishes to increase his contributions in the individual component voluntarily.

The European Union disburses between 10% and 13% of its Gross Domestic Product (GDP) in pensions. Panama in 2016 disbursements 1,367 million dollars in retirement and other benefits plus 170 million in the program 120 to 65, which totals about 1,537 million. This means that the country disburses its retirees or senior citizens approximately 3% of GDP, much of which was previously deposited by the insured.

The time has come to move from analysis to solutions. That is why I submit for your consideration a proposal to initiate the resolution of the problems of the Social Security Fund while carrying out a comprehensive reform of the System.

Despite the well-intentioned nature of the proposal, I must affirm my disagreement with the division of the Fund into two institutions, since it duplicates the already enormous bureaucracy of the Fund with more deputy directors, bodyguards, drivers, secretaries, etc. bulking up expenses unnecessarily.

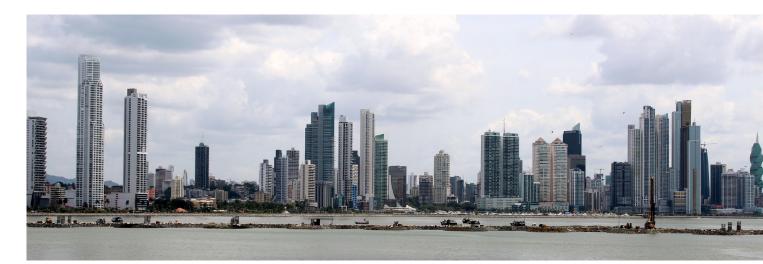
In 2019 the deposits of the old System's pensioners, the Solidarity, will begin to be lower than the disbursements granted to the current retirees, therefore the deficit begins, where the funds of the reserve will have to be used. In 2026 the reserve runs out. The problem is to establish the source of the funds to pay the retirees of this System whose last survivor is expected to die in 2062.

Our proposal is for the state to do it. For this you must start a contribution whose amounts do not need to be so high that they complicate the national budget. In the 2,032 for example, the retirees of the Solidarity System must be disbursed around 3,000 million dollars. As of that year the tendency lowers.

However, remember that the other system, the Mixed System, its first contributors began in 2006, therefore, its first retirees will start charging in 2027. All this time Mixed System will be fattening their coffers for the contributions of their young contributors Therefore, at time of largest disbursement of the Solidarity System already broken, Mixed System will have around 20,000 million dollars in its reserves.

My proposal is for the state to start depositing from now on the Solidarity fund to cover the retirement of the generations that have been victims of the System change. These contributions, which should begin with 400 million dollars in the first year will not be enough, therefore, I propose that the Solidarity System request and receive a loan to the Mixed System fund with the necessary funds to complete the retirement payments at a of market interest, which will be convenient for the Mixed System to raise these funds when their retirees require them.

The figures and full screenings can be seen in the book "Crisis of Social Security The Final Collapse" for sale at amazon.com $\pounds \& T$



THE MONTHLY INDEX OF ECONOMIC ACTIVITY (IMAE)

he experts point out that the Monthly Index of Economic Activity (IMAE) and the Gross Domestic Product Quarterly (PIBTRIM), are two economic indicators that allow us to approximate the path of economic growth in the country.

Under these parameters, we can tell you that from the review of data provided by the Comptroller General of the Republic, it can be concluded that the Panamanian economy continues to fall and as of June reflects a growth of 2.83% in comparison with the June of the year 2017. In relation to the cumulative variation from January to June, the growth of the Panamanian economy was 3.21% compared to the same period of 2017.

Thus we have that from January-June period, main categories of economic activity that showed an increase were: transport, storage and communications, electricity and water, financial intermediation, fisheries, public administration and trade. Source: Contraloría General de la República

Transportation and communications services performed well, mainly through the Panama Canal, international passenger transport by air, and telecommunications. The supply of electricity and water remained positive due to greater generation of renewable energy, hydroelectric, wind and solar.

The activities that showed a negative impact were leisure and entertainment activities, private health services, construction, and mining and quarrying. According to the experts, there is a decrease in economic growth that puts the alerts that we must make the corrective measures that are required in order to achieve an economic rebound at the levels of previous years.

From this point of view, the Center of Economic Studies of the Chamber of Commerce, Industries and Agriculture of Panama (CEECAM), has indicated that the Panamanian economy is reflecting a growth to the loss, reason why it estimates that for this year it will close between 4.2% to 4.5%.

The economy moves with lower growth, which is reflected in the increase in the total unemployment rate that according to data from the Comptroller's Office for March 2018 was 5.8% and for the same month of 2017 it was 5.6% which denotes an increase by 0.2 percentage points.

So we have, also that foreign investment fell by 17%, which represents USD 1,098.5 million in the first quarter of this year.

Although it is true that the situation is not favorable, we must bear in mind that we are a country whose economy is driven by both internal and external consumption, which is nothing else, than foreign investment, we must remember that we are at doors of the negotiation of an FTA with China which could represent benefits for our country, as well as the reactivation of some projects.

In this regard the economist Manuel Ferreira believes that "We shouldn't think negatively, Panama has many investment opportunities, since some companies are investing in the gas area, and that business generates multiple activities. In addition, sectors such as mining, the expansion of Tocumen Airport, the Panama Canal are contributing to the dynamism of the economy, "said Ferreira. "We require changes and actions to boost the dynamism of the economy and the Chamber of Commerce acts in this case, with our Country Agenda project," concluded the director of Economic Affairs of the CCIAP.

For its part, ECLAC estimates that Panama's economic growth for 2018 will be 5.2%, lower than the 5.6% it had previously estimated. What is true, that with this projection we would cease to be the country with the highest growth in the region. \pounds



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PRICE INDEX FOR THE URBAN NATIONAL CONSUMER

he groups that showed decreases in the National Urban CPI for July with respect to June 2018 were: Transportation with -0.8%; Communications, Recreation and culture, and Miscellaneous goods and services all with -0.1%.

The decrease reflected in the Transport group was due to the decrease in three of its seven classes. The largest variation was in the class "Passenger transport by air" with 14.2%, due to the reduction in the price of airfare.

The group Communications recorded a reduction in one of its two classes, "Telephone equipment" with -1.1%. The decrease observed in the group Recreation and culture, was due to the decrease reflected in six of its sixteen classes. The class with the greatest variation was "Sports Team" with -2.0%. The group Miscellaneous goods and services presented reduction in one of its ten classes, "Other appliances, articles and products for personal attention" with -0.3%, due to the decrease in the price of personal care items.

The groups Clothing and footwear, Education, and Restaurants and hotels remained unchanged. The groups with positive variations were: Housing, water, electricity and gas with 0.4%; Food and non-alcoholic beverages and Alcoholic beverages and tobacco both with 0.3%, Health with 0.2%, and Furniture, articles for the home and for the ordinary conservation of the home with 0.1%.

The increase observed in the group Housing,

water, electricity and gas, was due to the increase registered in four of its eight classes. The class with the greatest variation was "Effective rent paid by the tenants" with 1.1%, due to the increase in the price of the housing rental service.

The group Food and non-alcoholic beverages presented increases in ten of its eleven classes. The class with the greatest variation was "Fruits" with 1.3%. The increase reflected in the group Alcoholic beverages and tobacco, was due to the increase in three of its four classes. The greatest variation was in the "Tobacco" class with 1.0%, as a result of the increase in the price of cigarettes.

The Health group showed an increase in two of its seven classes. The class with the greatest variation was "Pharmaceutical products" with 0.5%, due to the increase in the price of medicines. The group Muebles, articles for the home and for the ordinary conservation of the home presented rise in three of its eleven classes. The largest variation was in the "Non-durable household goods" class with 0.5%, due to the increase in the price of cleaning and conservation products.

The National Urban CPI of July 2018 with respect to its similar of 2017 reflected a variation of 1.3%. When comparing the National Urban CPI of July 2018, with its similar of 2017, the following increases were observed: Transportation 5.5%; Education 3.7%; Restaurants and hotels 2.9%; Alcoholic beverages and tobacco 1.8%; Housing, water, electricity and gas 0.8%; Health and Miscellaneous goods and services both 0.7%; Recreation and culture 0.3%.

The group Furniture, articles for the home and for the ordinary conservation of the home remained unchanged.

Thegroupsthatshoweddecreaseswere:Clothing and footwear -0.8%; Communications -0.7%, and Food and non-alcoholic beverages -0.3%. *L&T*



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Source: Banco Interamericano De Desarrollo

COMPARATIVE ANALYSIS OF LOGISTIC PERFORMANCE

iven that trade and logistics are related to numerous areas of an economy, it is difficult to obtain the complete picture of a country's performance. That is why the logistic performance index (IDL), included in the biennial report Connecting to Compete (i) evaluates countries on the basis of a series of indicators.

The index, which takes into account factors such as competence and logistics skills, the quality of the commercial infrastructure, the price of international shipments and the frequency with which freights arrive on time to their destination, helps governments to monitor their progress over time and compare their performance with respect to similar countries.

In the case of certain countries, logistic performance is key to their economic growth and competitiveness. Inefficient logistics increases the cost of doing business and reduces the potential for its integration with global value chains. The damage can be particularly high for developing countries trying to compete in the world market. Governments can use the IDL to better understand the link between logistics, trade and growth, and to determine which laws they must enact to compete globally.

IDL 2018: main conclusions

• The 10 countries with the best performance have been practically the same in recent years and this group includes high-income countries in Europe. Of the 30 countries with the best performance, 24 are members of the OECD.

• The 10 countries with the worst performance are mainly low and medium-low income countries. These are fragile economies affected by armed conflicts, natural disasters and political instability, or landlocked countries that, due to their geography or economies of scale, have problems connecting to global supply chains.

• In the IDL, the score for high-income countries is 48% higher, on average, than that of low-income countries.

• Among the countries of the low middle income group, large economies such as India and Indonesia and emerging economies such as Vietnam and Côte d'Ivoire obtain the best performance. Most of these countries have access to the sea or are close to the main transport centers.

• There is currently a labor shortage in the logistics sector in both developed and developing countries. In developed countries more workers are needed, such as truck drivers, while in developing countries more employees are needed at the managerial level.

• A greater number of countries perceive that threats to cybersecurity are a risk for logistics. However, while 78% of high-income countries have increased their preparation, only 26% of low-income countries have done the same.

• Given that 23% of all CO2 emissions related to energy can be attributed to transport, the environmental sustainability of logistics is a new important trend. Those countries with the best logistic performance are the ones that are most likely to seek environmentally-friendly shipping alternatives. Among those in the top quintile of the IDL, 28% of respondents indicated that carriers often or almost always request green freight options. In the lower quintile, this percentage reaches only 5%. *L&T*





ECLAC AND EUROPEAN UNION LAUNCH TECHNICAL ASSISTANCE TO THE ORANGE CHAIN OF COLOMBIA, COSTA RICA AND PANAMA

he Economic Commission for Latin America and the Caribbean (ECLAC) and the European Union (EU) will initiate technical assistance activities to support the strengthening of the digital animation chain, belonging to the orange economy, of Colombia, Costa Rica and Panama and promote integration in the Mesoamerican region, within the framework of the EUROMIPYME Project carried out by the regional organization of the United Nations.

The so-called "orange chain or economy" includes those sectors where the value of goods and services is based on creativity and intellectual property and can range from crafts and architecture to film and fashion production.

This proposal of technical assistance focuses on the sectors of the orange chain that have higher levels of digitalization and use of high technology: music, video games and multimedia, production of videos (movies, television series, video clips) and other forms of animation digital. In particular, its objectives are focused on designing policy proposals to strengthen the value chain of digital animation. These policies are intended to promote the productive linkage of companies operating in this area, promote their productivity and competitiveness through innovation and the adoption of new technologies, especially in the digital sphere, and boost trade within the Mesoamerican region.

Technical assistance emerged in the context of the 5th Mesoamerican Forum of SMEs of the Mesoamerica Project, held in November 2017 in Panama, following the request made to ECLAC by the countries of Colombia, Costa Rica and Panama, with the interest of consolidating its chain of the orange industry at a national and Mesoamerican level, thus promoting integration in this region.

The assistance, which will last 18 months from its launch, expects to generate a diagnosis of the value chain of each of the countries involved, as well as development of plans to improve value chain for its development. national and Mesoamerican level.

The main beneficiaries will be micro, small and medium enterprises belonging to orange industry chain, institutions, technical and higher education schools, research and laboratory centers, and regulatory agencies.

The work methodology is based on a participatory approach, since the analyzes carried out, the actions that are developed and the priorities that are established will be discussed and agreed with the beneficiaries of the initiative. *L&T*



¿Quieres estar actualizado en cuanto a información legal?





Source: OIT

CREATE SAFE SPACES FOR YOUNG PEOPLE IN THE WORLD OF WORK

ecently, in the framework of an ILO survey on young people and the future of work, young people were asked how they imagined their working life in the next 10 to 15 years. Many said they saw the future "with fear" or "with uncertainty", and this response was more frequent in developed countries.

Almost 64 million young people are unemployed, and one in four young people do not have a job, don't study or don't follow training. These data don't take into account neither underemployment nor the challenges of surviving in the informal economy, situations in which many of them live. Young people want jobs with decent salaries that offer both opportunities to have a better life, a training that opens the doors to access those opportunities and social protection that allows them to achieve their goals. In the same way, young people also want to make their voices heard.

While there are many young people who are successful and thrive, there are also many more who are stagnating and have no opportunities or guidance or possibilities to grow. Young people should be able to channel and express their energy and creativity, and it would be a great loss for all if we do not support them to achieve this goal. It is necessary to create safe spaces for young people in the world of work.

This would be an important step to help us de-

velop an environment in which young people can face various challenges, ranging from employability to entrepreneurship, through the possibility of organizing and respecting their rights.

These safe places must be inclusive and guarantee a dignified and respectful treatment for all young people, regardless of differences of race, gender, religion, nationality or ideology.

This requires a spirit of innovation, renewed commitments, concerted actions and, above all, an involved participation of young people.

Governments, trade unions, employers and their organizations, as well as communities and other actors can contribute a lot to support and develop spaces that offer young people the physical and psychological conditions to learn, improve their skills and share ideas and experiences in a constructive atmosphere Through social dialogue, they can engage with young people to address issues that are fundamental to their present circumstances and future prospects, in order to find solutions that suit their needs.

On the occasion of International Youth Day, if we all work together, we can intensify actions to promote the creation of safe spaces for young people to increase their opportunities to access decent work. $\mathcal{L}\&\mathcal{T}$

ILUSTRIOUS People

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THERESA MAY and her challenges to leave the European Union

Theresa Mary May was born on October 1, 1956 in Eastbourne, Sussex. May was educated in state elementary and middle schools, as well as a short period in an independent Catholic school. She went to the University of Oxford. where he studied geography, with a graduating BA (Hons) in 1977.

She is currently a British politician, leader of the Conservative and Unionist party and is the current Prime Minister of the United Kingdom.

Between 1977 and 1983 May worked at the Bank of England, and from 1985 to 1997 as a financial consultant and advisor on international affairs at the Association of Payment Compensation Services. She served as a councilor in London for Merton 1986-1994, where she was president of education (1988-1990) and deputy leader of the Group and housing spokesperson (1992-1994).

She has been a member of the British Parliament since 1997, she has held various

positions within the cabinets in the shadow of Jain Duncan Smith. Michael Howard and David Cameron, including the shadow leader of the House of Commons and secretary in the shadow of State for work and pensions. She was also president of the Conservative Party between July 2002 and November 2003.



After the victory of the Conservative party in the general elections of 2010, May was appointed Minister of the Interior and Minister of Women and Equality. During her tenure as Minister of the Interior, May was characterized by her tough policy on immigration, the fight against terrorism, surveillance and abuse of minors.

Theresa May assumed the position of prime minister on July 13, 2016, after Cameron announced that she would resign before October 2016, immediately May announced her candidacy and left as a favorite; then the other candidate, Andrea Leadsom, announced her resignation from the candidacy as a conservative leader and remained as the only candidate.

Since Theresa May assumed the role of prime minister, her most overwhelming task would be to negotiate the terms under which her country will withdraw from the European Union seeking a balance between minimizing economic damage and respecting the spirit of Brexit (exit In addition, it should also try to keep the United Kingdom's influence on the global stage.

May faces constant tensions over the current structure of the United Kingdom, especially with the intention of Scotland to become independent and the pressure of some Roman Catholics in Northern Ireland who seek to use Brexit as a springboard to unify with Ireland.

Theresa May proposed an option that would keep the UK within much of the European common market. A legal spawn that, although the EU doesn't accept it, did work as a science fiction apparatus for a few hours to show that the British government, two years after the referendum, had achieved a common position between the most pragmatic and the most nationalist.

The least unworthy option is the hard brexit, but it is still an economic nonsense and can break the Union for Scotland and Northern Ireland." The deadline is March 29, 2019, when the United Kingdom will become the first country to leave European Union (EU), but the deal should be closed by the end of October for the British and European parliaments to count. with a few months for its ratification. Although they are expected to gain time by asking for an extension of the deadline to negotiate, something that should be approved unanimously.

British Prime Minister Theresa May asked the European Union a few days ago to answer the proposals included in her "white paper" on brixid. It also demands a new agreement from Brussels to avoid a hard border with Northern Ireland, something that would be "almost inconceivable".

The Government of the British Prime Minister, disclosed 25 technical documents aimed at "minimizing the impact of a 'brexit' without agreement for British firms, citizens, nongovernmental organizations and public institutions", with instructions for businessmen and citizens, among them in banking, pharmaceutical, nuclear research, labor rights and payments for the British agricultural sector.

The documents include instructions for companies on the additional documentation they will have to face, as well as contingency plans in case of a shortage of medicines.

Regarding the banking issue, these documents remind us that "the United Kingdom is an important center of investment banking in Europe" and that "British banks provide financing and investment services through capital markets to companies across the EU", therefore," in the absence of action by the EU, European customers will no longer be able to use the services of investment banks established in the United Kingdom, and these entities will not be able to comply with current contracts outside the British "borders".

The documents also explain that British citizens residing abroad would face the possibility of ceasing to receive their pensions in an orderly manner, and banking transactions or the use of credit cards would become more expensive. The objective of the Conservative Administration is to mitigate the consequences of an absence of agreements in the face of uncertainty about the progress of the current negotiations between London and Brussels on the terms of the British withdrawal in March 2019.

London and Brussels continue the negotiations, but still don't agree on the future commercial relationship and the border between the two Irish, because the goal is to remain invisible so as not to harm the Northern Irish peace process. The Government's priority is to reach an agreement with the EU, but they are clear that they must be prepared to consider a new alternative.

The British government, in a white paper on Brexit published in July, said it should benefit from a full set of equivalence rights after the end of its post-Brexit transition period in 2020. Britain also called for the equivalence to be extended to "cover a wider range of cross-border activities".

The head of EU financial services said that Brussels was open to the discussion of adding more possibilities of equivalence to EU legislation, noting that national governments were negotiating a bill that would clarify access rights for women runners. stock exchange and other investment companies not belonging to the EU.

On the other hand, Theresa May has urged President Donald Trump to take advantage of "the unprecedented opportunity" of Brexit to reach a free trade agreement "that serves to create jobs and encourage growth in the United Kingdom and the United States." However, in an interview with 'The Sun', Trump warned that May's plan for Brexit "will probably kill an agreement" with the United States. "I would have negotiated in a very different way," Trump said. "In fact, I told May how I had to do it, but she didn't listen to me."

Trump assured that May has acted in the end "in the opposite way" to what he recommended and that the results have been "very unfortunate". During a gala dinner at the Blenheim Palace held in recent days, May chose to ignore Trump's veiled criticism of his plans to soften Brexit and challenged him to "break down the bureaucratic barriers that frustrate our economic leaders on both sides. of the Atlantic ".

For his part, former President of the European Council Herman Van Rompuy has warned that there is danger of a breakdown of the United Kingdom if London and Brussels do not reach a Brexit agreement. The issue of an absence of agreement is not only a problem for the United Kingdom and Brussels, but also an existential threat to the United Kingdom.

London proposed last month to the EU the creation of a free trade area for goods after the Brexit, which would prevent customs controls and keep the border with Ireland open. It should be noted that British citizenship is divided, in surveys conducted in recent years the public is not clear if you want to remain in the European Union or if you want to settle your membership permanently.

Given that there are only a few months left until the divorce between the UK and the EU becomes a reality, the Scottish government demands that London unveil its Plan





B on Brexit once and for all, in the event that negotiations with Brussels are not forthcoming. to good port before March 29 next.

The final stretch of the negotiations with Brussels has been contaminated by an internal political battle within the Conservative Party that can derail the best intentions of reaching a good port. On September 30 the Congress of the Tories begins in Birmingham and the eurosceptics come ready to overthrow the leadership of May. A sector of the party has already undertaken its particular campaign to alter the rules of the game and allow Boris Johnson, the former foreign minister and particular nightmare of the prime minister, can enter the competition, but doesn't have sufficient endorsements.

British public opinion moves between boredom, indifference or indignation; the latter especially among those who continue to defend Brexit a machamartillo, before last minute compromises of the Government. To try to convince citizens that any negotiation is good in the face of a chaotic departure, a series of more than 80 "technical notes" have been prepared, with intention of publishing them in installments, which detail practical conseguences of an unpaid withdrawal from EU.

In recent days Theresa May called a special meeting of Government to make preparations in case the United Kingdom doesn't reach a Brexit agreement which will take place on September 13 next. May has convened this meeting becau-

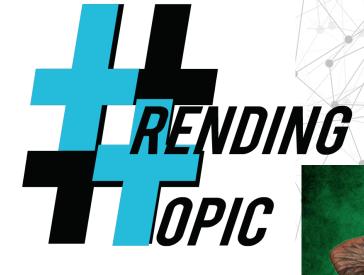
se she fears that internal disputes between the Eurosceptic and pro-European ministers over the 'Brexit' in the government could undermine their negotiating position vis-à-vis Brussels.

The instructions on this meeting were sent to the ministers on August 24 after the Minister of Economics, the pro-European Philip Hammond, warned that the United Kingdom would be economically disadvantaged if there is no agreement in estimating that the country could increase its indebtedness in 80,000 million pounds, 88,400 million euros, annually for 2033.

Finally, it is important to mention that the transitional provisions should apply from the date of entry into force of the Retirement Agreement and shouldn't last beyond December 31, 2020, which is when multiannual financial framework ends. During this period of time, the United Kingdom would maintain all commercial advantages.

Although during this period the British would continue to be part of the European single market and the Customs Union, decision-making in the EU will be "without the United Kingdom", warned the head of the European Council, Donald Tusk. *L&T*





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DELE ALLI CHALLENGE

his month again we have a new Challenge, however, it is less deadly than the last, the new challenge is imposed by the Bamidele Player Jermaine Alli, better known as Dele Alli, is an English footballer who currently plays in the Tottenham Hotspur Premier League.

The peculiar celebration of the soccer player when making a goal the past 11 of August consists of a mimic with the hand supported on the face in which an eye is surrounded by joining the index finger with the thumb. The gesture has gone viral in social networks with many people trying to imitate it, some have achieved it and others are still practicing.

But what is the meaning of this gesture of celebration?

For the Africans, especially for the Nigerians, place from the parents of Dele Alli, as explained by the Nigerian footballer Felix Orode, fellow of Dele Alli of Tottenham, the same makes reference to the harsh reality that is lived in Nigeria.

"Nigeria is governed by a military order where atrocious acts are committed without protection of laws, among the most popular is the removal of eyes that applies to both men and women and children. All those who put themselves where it does not concern them".

As explained by Dele Ali himself: "In modern African 'jargon', civilians who are arrested by the military and manage to leave with their eyes intact make this symbol to show that they survived."

While it is true, the challenge has been imposed with a new level of difficulty doing now with one hand as if you had glasses, do not forget that it really is a call for awareness of what is happening in Nigeria today, it is a gesture of solidarity and way of spreading this atrocity, which also shows the sensitivity, pain and link of Dele Alli with his country of origin. It is a cry to ask the international community for help in the face of so much injustice and barbarism. *L&T*



Capsule port

any times we get to underestimate ourselves, not feel able for certain things. But, the truth is that everything is in the mind, because if we really believe that we can achieve it, we will do it.

The mind is truly powerful, so when we believe that we can reach a goal, we will achieve it, even if there are setbacks along the way and we go to trial and error. It's a matter of having a clear goal. Sportingly we know that the mood of an athlete directly affects their performance. So in the field of play you need leaders, who can help your team stay focused on the matches and keep frustration away and everything that doesn't allow them to give their 100% in the field.

And the beauty of the sport is that it tends to give a rematch and if it was not achieved in the first match, we prepared ourselves better for that second challenge.

Central American and Caribbean Games 2018

The Central American and Caribbean Games were held from July 19 to August 3 in Barranquilla, Colombia. Panama obtained a total of 13 medals:



Panama was chosen as the venue for these games in 2022, this will be its third time, and will leave an important legacy regarding sports facilities as happened in 1938 and in 1970 when Panama hosted these games.

Regarding the economic investment necessary for the realization of these games, it is necessary to consider that the 300 million dollars that were foreseen for 2018 are taken as a reference, when Panama spilled out to be the headquarters. $\mathcal{L}\&\mathcal{I}$

BASEBALL

Baseball World Championship U-15

Panamá se quedó con el segundo lugar del Campeonato Mundial de Béisbol Sub-15 al caer 7 carreras a 1, frente a la novena de Estados Unidos. Cabe destacar que Panamá solo tuvo dos derrotas en el certamen, siendo ambas ante Estados Unidos.



Este Campeonato tuvo lugar en suelo patrio, desde el 10 al 19 de agosto, donde se dieron cita las novenas de República Dominicana, Cuba, China, Japón, Brasil, Alemania, Australia, Holanda y Sudáfrica, Estados Unidos y Panamá. *L*&**F**

Senior Women's Softball Senior League

The Senior League of Women's Softball has as champion team to the capital, who were crowned champions by winning 20-3 to the Azuerenses.

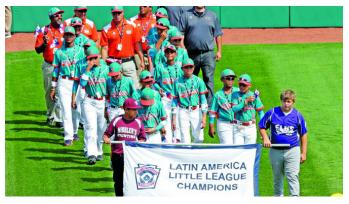
Of this contest the national pre-selection will be formed from where the representative of Panama will leave who will participate in October in the South American to be verified in Aruba. $\pounds\&I$



World Series of Little League Baseball Williamsport (United States)

Panama was eliminated from the World Series of Little League Baseball Williamsport (United States, ending with a win and two losses.) The offensive to the Panamanian team, so it will continue working with the guys to achieve another step to the next Series.

Panama will once again host the Little League Latin American Children's Championship, which willbeplayedin Aguadulce, province of Coclé. *L&T*



Torneo Panamericano Sub-12

The Pan-American U-12 tournament has us full of enthusiasm, as we start our novena to compete for this tournament, which awards four spots for the 2019 World Cup.

This tournament is played in Aguascalientes 2018 from August 25 to September 2 and Panama is in the group with Brazil, the United States, Cuba, Colombia and Honduras, while in the other group are Argentina, Aruba, Mexico, Nicaragua, Dominican Republic and Venezuela. *L*&**T**



FLAGFOOTBALL

Flag Football World Championship

The Flag Football World Championship was full of emotions, being Panama, host country of this global commitment, where the national male branch managed to reach the quarterfinals, who were defeated by Denmark.

While for the women's side, Panama reached the final undefeated, however fell to a resounding United States team and staying with the Sub Championship.

The United States won the Championship in both the male and female branches. $\pounds\& \mathcal{I}$



RUGBY

Panama won the Central American Rugby Championship, in which Honduras and El Salvador participated. *L&T*



SOCCER

After the last FIFA World Cup, interim technical director Gary Stempel has already selected those invited to the next friendly match with Venezuela on September 11. Among the list are seven figures who represented us at the World Cup in Russia and four debutants. *L*&*T*



Goalkeepers

Luis Mejía - Nacional (URU). Marcos Allen - CD Plaza Amador (PAN).

Defenses

Michael Amir Murillo - New York Red Bulls (EU). Fidel Escobar - New York Red Bulls (EU). Francisco Palacios - San Francisco FC (PAN). Román Torres - Seattle Sounders (EU). Chin Hormechea - Dep. Árabe Unido (PAN). Guillermo Benítez - CD Plaza Amador (PAN). Kevin Galván - Sporting SM (PAN).

Middlemen

Aníbal Godoy - San Jose Earthquakes (EU). Miguel Camargo - Mineros de Guayana (VEN). Cristian Martínez - Columbus Crew (EU). Adalberto Carrasquilla - Tauro FC (PAN) José Luis Rodríguez - KAA Gent (BEL). Édgar Yoel Bárcenas - Real Oviedo (ESP).

Strikers

Ángel Orelién - Sporting SM (PAN). Gabriel Torres - Huachipato FC (CHI). Rolando Blackburn - The Strongest (BOL).

USA Cup

The Panama City team took the USA Cup, after winning 3-1 at Minneapolis United. The Panamanian team in the group stage had two victories and one defeat, precisely with Minneapolis United.

The USA Cup took place at the National Sport Center Stadium in the city of Minnesota. $\mathcal{L}\&\mathcal{T}$



Sub 20

The Sub 20, directed by Jorge Dely Valdés, has had blanket games with the Dominican Republic, in preparation for the Under 19 Uncaf Tournament and later the Concacaf Under 20 Championship in November. *L&T*

Concacaf League

The University Sports Club of Panama had a last difficult match with Sport Herediano of Costa Rica falling 3-0, which complicates the passage to the quarter, depend on the second leg.

On the other hand, Tauro FC took the victory with a 3-1 to face Walter Ferretti of Nicaragua. Although with a victory that leaves much to be desired by Tauro, as far as the level is concerned, the Taurino team is still on its way to the quarterfinals. The winner of the Concacaf League will win a ticket to the Concachampions. *L&T*





Female

The National Women's Soccer team is playing the Central American qualification of Concacaf. $\pounds \& \mathcal{I}$

BASKETBALL

The national basketball team is in training for the second round of qualifying for the World Cup in China 2019, led by the Spanish Manuel Hussein.

The next matches will be on September 14 against Puerto Rico and on Monday September 27 against the United States on home soil, Arena Roberto Duran.

The quintet will have a friendly match prior to their first match, it will be with Chile on September 8.



Panama starts the second round tied in the last place of Group E with Mexico, both with a 3-3 record.

Argentina (5-1) and United States (5-1) appear as leaders, while Puerto Rico (4-2) and Uruguay (4-2) are ranked equal in the third position.

From here they advance to the China World Cup 2019 the best three of each group, plus the best fourth place of the two keys. $\pounds\&\mathcal{I}$

TABLE TENNIS

The Panamanian tennis player Jacobo Vahnish won, for the second time in a row, the Latin American Tournament of the Cadets division (U15), which took place in Costa Rica.

In addition, the Panamanian qualified for the Cadet World Championship, which will be held in Japan.

The Panamanian is currently the number 3 in the world in table tennis. $\pounds \& \mathcal{I}$



FASHION



THE FEMININE EMPOWERMENT Breaking gender barriers

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ince a few years ago, the term empowerment, specifically, feminine empowerment, has constantly resonated.

The concept of empowered women was used for the first time during the Fourth World Conference on Women, held in Beijing, China, organized by the United Nations in 1995. This conference addressed the issue of increasing the participation of women women in those processes that involved decision-making and access to power.

The writer Margaret Shuler defines feminine empowerment as follows:

"Make a strong or powerful individual or disadvantaged social group "

Empowerment is a way to eradicate discrimination and violence. The principles for the empowerment of women are:

• Promote gender equality at all levels

• Treat all women and men equally at work; respect and defend their human rights and nondiscrimination.

• Ensure the health, welfare and safety of all workers.

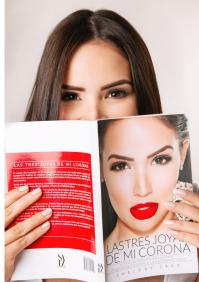
• Promote education, training and professional development for women.

Taking this into account, we can define an empowered woman as one who is self-sufficient, preparing herself by her own means, maintains high self-esteem and sets goals, in order to fulfill her goals.

It does not seek to be more than man, rather, we have seen how in recent years the idea that, as women, we must be respected and treated on an equal footing in all areas, be it labor, personal or political.

Many years ago, as women we did not have rights within society, even in the family, our place was reserved for home care and raising children. Today, we have the right to vote and even participate in politics, we are allowed to work and actively participate in various social issues.

Women have managed to succeed by demonstrating success in various areas, are entrepreneurs in their own businesses, a very clear example in our country, we have it in the former Miss Panama 2011, Sheldry Sáez, who years after participating in the Miss Universe pageant , undertook the challenge of writing his own book, specifically aimed at empowerment, as it focuses on teaching us that as women there is nothing that prevents us from being successful, as long as there is desire and above all attitude, currently launched his second book, oriented to children and likewise, launched its Inspire 2019 agenda, this is a clear sign of improvement and how women can get into land that in principle, was dominated by men.







We conclude that the participation of women is essential for the growth not only of women, but the country, to build equal opportunities, focused on preparing and train for full development in the society. *L&E*

Cultural Capsule



• Teatro en Circulo: My domestic life from August 28 to September 2.

• ABA Theater: Those who follow it get it until September 16th.

• ABA Theater: A toy adventure until September 9.

• La Estación Theater: The mother who bore me until September 30.

• La Estación Theater: The Hunting lies of the Galaxies until September 30.

• El Ángel Theater: A little dog in the air until September 4.

• El Ángel Theater: The Princess of the Sea until September 2.

• La Plaza Theater: The last five years from August 30 to September 15.

• La Plaza Theater: The monologues of the vagina on September 10 and 17.

• Ascanio Arosemena Theater / ACP: Alexandra The Musical on September 5th and 6th.

• Teatro Ascanio Arosemena Theater / ACP: Mama Mia 2018 from September 19 to 22.

Mariela de Sanjur mariela.sanjur@rbc.com.pa



- Flower Fair of the Holy Spirit Las Minas de Herrera from August 30 to September 2.
- Feria del Mar 12 to 16 of September 2018 in Bocas del Toro.
- Boquerón Fair in Chiriqui from September 28 to 29.
- National Festival of the Marjoram and festivities of the Virgen de las Mercedes from September 16 to 30 in Guararé.
- El Perote in Santo Domingo de Las Tablas on September 1.
- Guate Fair in Atalaya from August 30 to September 2.
- Fair of Changuinola Bocas del Toro 25 to September 30.
- ICARO Panama Film Festival 2018 from September 21 to 26.



Martes a Sábados 8:00pm - Domingos 5:00pm y 7:00pm



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CONCERTS AND PRESENTATIONS

• World Music Panama 2018: Trio Titanium on Thursday September 20 at the Athenaeum of the City of Knowledge, 8:00 p.m.

• 7th ACAMPADOC International Documentary Film Festival in Villa de los Santos from September 6 to 15.

• Ballet Concert at the Balboa Theater on September 5.

• Parking lot land at Amador Convention Center on Saturday, September 1.

• Soy Luna Live at the Amador Convention Center on September 13.

• Wow, Contemporary Dance at the Inida Theater on September 19 and 20.

• Marko Tour at the Hotel Riu on September 29 and 30.



ATENEO, CIUDAD DEL SABER. 8:00PM

CINEMA

- Mile 22: The escape.
- The vigilante 2.
- Yo no me llamo Ruben Blades



SEMINARS, CONFERENCES, TALKS, COURSES AND EXPO

• Panama Expo Graphic 2018 from September 14 to 16 at ATLAPA.

• 1st Festival of Emerging Photography of Panama - Photolab Panamá 2018 from September 12 to 15.

• Panama Ferretera International Fair Expo 2018, in Atlapa from September 20 to 22.

• Capac Expo Habitat 2018 Atlapa from September 5 to 9.

• Panama Restaurant Week 14 to September 28.

• Inauguration of the exhibition of indigenous migrant women in the Plaza de la Ciudad del Saber on September 5.

• Lemons Workshop Experience at the Intercontinental Miramar Hotel on September 22nd in the Miramar room.

VARIOUS ACTIVITIES AND FESTIVITIES

- · Indigenous women's day September 5
- Signature of the Torrijos Carter treaties September 7, 1977
- Nativity of the Blessed Virgin Mary September 8
- Our Lady of the Prado, Tolé
- International Literacy Day September 8
- · Santa María La Antigua September 9
- World Family Day September 10
- International Day of Democracy September
 15
- International Day for the Prevention of the Ozone Layer September 16
- International Day of Peace September 21
- Alzheimer's Day September 21
- Book Week September 22 to 29
- Virgen de la Merced, September 23
- Saint Vincent de Paul, September 27
- World Tourism Day, September 27
- Feast of the Holy Angels (San Miguel, San
- Rafael and San Gabriel), September 29
- World Heart Day September 29
- International Translator Day September 30.

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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.- MËXICO Estudio Rubio Leguia Normand & Asociados- PERU Adsuar Muñiz Goyco Seda & Pérez-Ochoa, P.S.C.- PUERTO RICO Pellerano & Herrera- REPÚBLICA DOMINICANA Alvarado & Asociados- NICARAGUA Torres, Plaz & Araujo- VENEZUELA Facio & Cañas- COSTA RICA

