

# Legislación Economía

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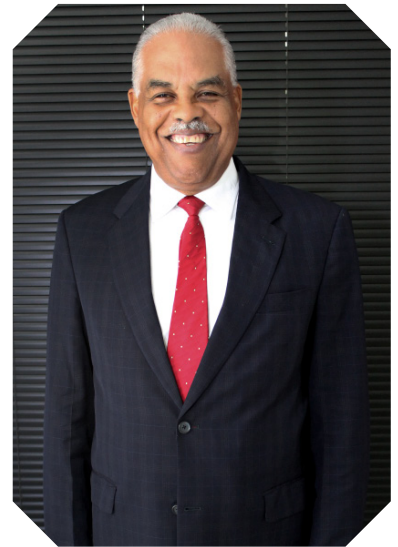


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# Editorial

## SOME LESSONS THAT COVID-19 HAS LEFT US

**E**arlier this year we saw with enthusiasm that the People's Republic of China was preparing to celebrate its new year, which, according to Chinese tradition, 2020 is the year of the rat.

While this was happening, we had the first news about the existence of a rare influenza-like illness that was causing an extraordinary contagion and sudden deaths in a place called Wuhan whose population almost tripled that of our country.

At that time everything looked very distant and nobody thought that this disease

would become a global pandemic..

As is generally known, since 2017 diplomatic relations between Panama and China were reestablished, which is why Chinese presence and investment in the Isthmus has increased and many companies from that country have been participating in public tenders in Panama. They are carrying out infrastructure works and therefore political, cultural, educational, financial and commercial exchanges have grown.

Not even three months have passed since we heard that news and yet this pandemic

called coronavirus or COVID-19 has shaken all the foundations of world civilization.

There has been a whirlwind that has the world practically paralyzed, except for those who are dedicated to scientific research to detect the causes, evolution, mutations and ways of diagnosing the disease and others with a more complex task aimed at developing a vaccine, an effort that will take several months or years to crystallize.

With unexpected speed, COVID-19 has subdued millennial Europe, has shaken Latin America, is present in Africa, Asia and, of course, has also brought countries that hold political hegemony like China, United States and smaller scale to Russia.

This is not the time to delve into the issues of how to cope with the disease, but it is appropriate to reflect on some basic lessons of coexistence in this world, namely:

1. Although the world has reached, through innovation and the technological route, areas never thought of, it is no less true that in the face of a disease situation with the characteristics of COVID-19, we must recognize our weakness. It is for this reason that our invited pen delves into the topic "Microorganisms and epidemics in the era of globalization."

2. The same fracture and therefore the same fragility is seen in the world economy, because there has been a resounding drop in the stock markets, in the world production of fuel, in energy consumption, in the economy of services and squares of the main world capitals are empty for the first time.

3. The carbon footprint has decreased more strongly than the requests made by the young Greta Thunberg to the political leaders of the world, and all this can be seen in a better quality in the global environment.

4. Political leaders, thank God and this pandemic, have had to give up their leading role to be replaced by researchers and academics to take on the guidance of citizens on how to avoid contagion and death. The only exception so far known has been that of President Trump and President López Obrador, neighbors by the way and heads of governments of two of the most populous countries in America, who have irresponsibly downplayed this health situation. respectively citing the importance of maintaining the economic rhythm in the case of the United States and a kind of ancestral strength in the case of Mexico.

5. As there is a serious economic fallout, the entire employment building is in ruins, except the one that has to do with pure research to combat the virus and the food-producing sector because the world is paralyzed in all sectors.

6. Another dramatic lesson has to do with individualism, our cult of accumulation, the possession of goods, because in this crisis nothing is worth the same and it is not possible to buy health.

7. In the midst of the recommendations, we have had to divest ourselves of ancient customs such as hugging, shaking hands, kissing, and even maintaining closeness between our own

and strangers and in the face of a virus that we cannot even see or perceive or identify. We have become aware of the fragility of life.

8. Although it is true that in past centuries mankind experienced crises, pandemics, wars and devastating natural phenomena, it is the first time that an extremely dramatic situation like this affects us all simultaneously and technology allows us to get to know each day in real time the impact, effect and situation in all latitudes.

9. However, there are also positive lessons such as those related to the altruism of health personnel in all medical instances, who without thinking twice and despite the risks, have faced this situation to accompany the sick and their families; who have had the patience to explain very clearly the measures to reduce the impact of this scourge. A lesson in solidarity.

10. I think that collectively the fact that we spend several days reflecting can help us to value the importance of caring for the environment in the same way and with the same desire and dedication that we protect our families..

Solidarity among all human beings is the only way to overcome the pandemic.

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



# Invited Writer

## EXCEPTION TO THE PRINCIPLE OF LEGALITY AND LEGAL TAX RESERVATION IN PANAMA

**S**  
ummary:

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*“The flexibility or exception to the principle of tax legality provided for in the Constitution is embodied in the powers assigned to the Executive Branch in customs matters (import tax), but within the general principles indicated by the Legislative Branch, are based on Attention, that the executive body has the possibility of making decisions such as, for example, reductions or exemptions of taxes and extension of the terms of the law with greater speed or in an expedited manner, which is crucial, in the face of a state of emergency, urgency, force majeure, or any circumstance that endangers the national economy, these being the same reasons on which articles 9 and 78 of Law 76 of 2019 (Code of Tax Procedure of Panama) are based for purposes of national taxes.”*

As a consequence of the situation in the country, due to COVID-19 pandemic, they introduced bill No. 251, which had already been proposed in the national assembly called EXTENSION OF THE TAX AMNESTY (EXTENSION OF MORATORIUM), with the aim of giving a longer period to taxpayers to avail themselves of the tax benefits of reducing interest rates and surcharges, for taxes caused and owed, the proposal to advance articles of Law 76 of 2019 that created the Code of Panama's Tax Procedure, which is characterized by introducing norms that modernize the Panamanian tax system and comes into full force in January 2021.

As it turns out, this bill became this March 20 in Law 134 of 2020, which modifies Law 99 of 2019 (Amnesty or Moratorium on National Taxes) and with these articles to which we refer, which were proposed to advance its entry into force of Law 76 of 2019 (CPT) and which are the following:

### Articles 9 and 78 of Law 76 of 2019

**Article 9.** “Exception to the principle of legality. The Executive Branch may suspend, in whole or in part, the application of taxes of any type or species, deferring



their payment on a temporary basis throughout the national territory or in certain regions, in cases of legally declared state of emergency." The highlight is ours.

**Article 78.** "Extensions or installments. The President of the Republic, with the intervention of the Minister of Economy and Finance, may, by means of an executive decree, grant extensions or installments and deadlines for the payment of expired or unexpired obligations, when normal compliance by taxpayers subject to the tax obligation is seen prevented under exceptional circumstances of fortuitous event or force majeure, which affect the economy of a district, province or the entire country." The highlight is ours.

Given this, an event that creates a new legal order, there have been many who point out the INCONSTITUTIONALITY of said articles lightly, because, according to their conclusions, these articles violate the principles of tax legality and legal reserve, pointing directly to the following articles of the Political Constitution of Panama.

### Articles 52 and 159 (10) of the Political Constitution of Panama

**ARTICLE 52.** "No one is obliged to pay a contribution or tax that is not legally established and whose collection is not made in the manner prescribed by law."

**ARTICLE 159.** "The legislative function is exercised through the National Assembly and consists of issuing the laws necessary for the fulfillment of the purposes and the exercise of the functions of the State declared in this Constitution and especially for the following:

...

10. Establish national taxes and contributions, incomes and official monopolies to serve public services.

...

"

The principle of tax legality is attributed to the provisions of our article 52 of the constitution, in the sense that it makes it clear that the creation of national taxes can only be carried out by means of the instrument of Law, and not a lower hierarchy norm like an Executive Decree or a Resolution.

On the other hand, it is considered that principle of legal tax reserve in Panama is enshrined in article 159 number 10, where it was established that original tax power to create national taxes is exclusive to National Assembly of Panama, therefore, it excludes this power from any other state organ such as Executive Branch.

However, it should be noted that when the supposed unconstitutionality of a Law or part of it is pointed out, the so-called principle of universality or the principle of integral interpretation of the Constitution must be considered, which indicates that when a norm is demanded or cited of the constitution as violated, the analysis should not focus on that single norm, but with all the articles of the constitution.

This principle is found in our legal system provided in article 2566 of Judicial Code.

**Article 2566.** "In these matters, Court will not limit itself to studying the provision deemed unconstitutional only in light of texts cited in application, but must examine it, confronting it with all the provisions of the Constitution that they deem pertinent."

As such, Dr. Edgardo Molino Mola points out in his work THE CONSTITUTIONAL JURISPRUDENCE OF PANAMA, IN A COMPARATIVE LAW STUDY, first edition 1998, Dike Law Library, on page 114, when it indicates:

"The Supreme Court of Panama applies this principle

of constitutional universality or comprehensive interpretation of the Constitution, constantly, and there are not few occasions in which it has decided the unconstitutionality of a law, based on a constitutional provision not alleged as violated by the applicant. Likewise, in the operative part of its decisions, the application of this principle can be seen when it states that the accused norm doesn't violate the constitutional provision cited in the application, as well as no other constitutional norm." State of Emergency "urgency" and the Principle of Tax Legality.

In this sense, to review constitutionality or not of aforementioned norms, they must also be confronted with articles 55 and 282 of the Political Constitution of Panama, in light of the state of emergency recently decreed by the Panamanian State.

**ARTICLE 55.** "In the event of foreign war or internal disturbance that threatens peace and public order, the entire Republic or part of it may be declared in a state of emergency and temporarily suspend, in whole or in part, the effects of the articles 21, 22, 23, 26, 27, 29, 37, 38 and 47 of the Constitution.

The State of emergency and the suspension of the effects of the mentioned constitutional norms will be declared by the Executive Organ by decree agreed in the Cabinet Council.

The Legislative Body, in its own right or at the request of the President of the Republic, must know of the declaration of the referred state if it lasts for more than ten days and confirm or revoke, totally or partially, the decisions adopted by the Cabinet Council, related to the state of emergency."

In other words, the Cabinet Decree No. 11 of March 13, 2020 must be verified, through which the

declaration of "state of emergency" is made, which also, for some, becomes unconstitutional, because a state of "urgency" but of "emergency", especially by the provisions of article 9 of Law 76 of 2019, which expressly enshrines in our legal system the so-called exception to the principle of tax legality, which for some scholars and investigators of taxation in Panama, has already been considered by our Supreme Court of Justice when it has been debated about the establishment of ways to collect national taxes through executive decrees and not through law, despite the provisions of the article 52 of the Constitution when it indicates "and whose collection is not made in the manner prescribed by law", since said article 9 bases said exception on the basis of a declaration of a state of emergency "legally declared".

On the other hand, article 78 of Law 76 of 2019 grants extraordinary powers to the executive body, due to exceptional circumstances of fortuitous event or force majeure, that affect the economy of a district, province or the entire country, which I do not think You have to be an expert in Constitutional Tax Law or Economist to understand what situation the country is experiencing due to the COVID-19 pandemic, it is a CAUSE OF FORCE MAJEURE that is already severely affecting the country's economy.

It is important to highlight that the State has the responsibility to guide, direct, regulate, replace or create, according to social needs and within the rules of this Title, the exercise of economic activities in accordance with article 282 of the political constitution of Panama.

**ARTICLE 282.** "The exercise of economic activities corresponds primarily to individuals; but the State will guide, direct, regulate, replace or create them, according to social needs and within the norms of this Title, in order to increase national wealth and ensure its benefits for the greatest

possible number of the country's inhabitants.

The State will plan economic and social development, through specialized agencies or departments whose organization and operation will be determined by Law." The highlight is ours.

That is, although it is true, economic activity corresponds mainly to private companies, but according to the social needs that concern us, the State must regulate through provisions that facilitate immediate and expedited action that guarantees to increase national wealth and ensure its benefits to the as many of the population as possible, and if this implies adopting a fiscal policy through extraordinary powers granted to a body other than that which the political constitution in "normal" times contemplates as is the original tax power to the executive body on a temporary basis, we consider it perfectly applicable, as an exception to the principle of tax legal reserve.

Exception to the Principle of Tax Legality and Legal Reserve in the Political Constitution of Panama.

Framework law and customs regime (Import Tax). Article 159(11) of the Political Constitution establishes that it corresponds to the Legislative Assembly:

***"Dictate the general or specific rules to which the Executive Branch must abide ..... for ..... fix and modify the tariffs, rates and other provisions concerning the customs regime".***

For its part, Article 200 (7) of the same, determines that they are functions of the Cabinet Council:

***"..... fix and modify tariffs, rates and other provisions concerning customs regime, subject to the rules provided in the Laws referred to in number 11 of Art. 159."***

The spirit of the aforementioned constitutional provisions has always been to grant necessary flexibility to customs regime, without for this reason the "principle of tax legality" clearly established in Article 52 of the Constitution being left aside, stating that "No one is obliged to pay taxes or contributions that are not legally established and whose collection is not made in the manner prescribed by the Laws."

The flexibility provided for in the Constitution is embodied in the powers assigned to the Executive Branch in customs matters, but within the general principles indicated by the Legislative Branch, given that the executive body has the possibility of making decisions with greater speed or expeditiously, which is crucial, in the face of a state of emergency, urgency, force majeure, or any circumstance that endangers the national economy or for reasons of public safety or health.

Although it is true that as indicated, import taxes (tariffs) can be important instruments of economic policy, same potential offers and perhaps with much greater force national taxes, but this instrumental use (such as, for example, discounts or exemptions). of taxes and extension of terms of law) should always be expressly established by Law, until now that Law 76 of 2019 facilitates this endorsement of the original power to create or modify national taxes to the executive body.

Flexibility to the Principle of Tax Legality in the Panamanian tax and other tax laws of Panama "in force".

The recognition of flexibility to the principle of tax legality and legal reserve constitutes the power granted to the executive body so that in emergency, urgent or force majeure situations, in order to protect the national economy, issuing decrees with force of law for a limited time and with fixed objectives, which is not new in Panama in tax matters, since to this day,

we can mention, among other decrees, Cabinet Decree 109 of 1970, through which the General Directorate was reorganized of Income, and that the Supreme Court of Justice of Panama, instituted and validated its force of Law, and in this norm the majority of the powers of the Tax Administration of Panama are included to this day and until, until it enters into force in integrity of the Tax Procedure Code of Panama.

The recent Law 66 of 2017 that modernized the fiscal regime of the property tax, in its article 19, grants this power to the executive in times of national emergency.

**Article 19.** "When for reasons of force majeure, the Executive Body, through the Cabinet Council, declares an emergency zone or area, due to fortuitous cases or force majeure or natural disasters that affect the home, the improvements built or the surface cavity of a property, deteriorating its value or causing the loss of this or part of it, will issue a resolution, through the competent authority, to forgive, defer or exempt, totally or partially, the payment of property tax to the taxpayer or affected taxpayers, provided that they are subject to tax, in proportion to the affectation of the farms and their improvements, if any. With this norm, the exception to the principle of legality by the will of the National Assembly of Panama in situations of national emergency is established since 2019, the year in which Law 66 of 2017 entered into force.

Constitutionality of articles 9 and 78 of Law 76 of 2019 (Tax Procedure Code).

In our personal conclusion, there is no doubt about the importance of the principle of tax legality which is relevant in NORMAL conditions, but to argue it in EXCEPTIONAL moments, how are we living today? Hard to understand.

The Supreme Court of Justice of Panama has carried

out an extensive and complete development on the consecration The PRINCIPLE OF LEGAL RESERVATION IN TAX MATTER, which does not correspond on this occasion to the validity of articles 9 and 78 of the new Tax Procedure Code ( Law 76 of 2019).

**"ADMINISTRATIVE CONTEMPTUAL DEMAND OF NULLITY FILED BY THE LICDO. JORGE OMAR BRENNAN C. ACTING ON HIS OWN NAME AND REPRESENTATION, TO BE DECLARED NULL, UNLAWFUL, THE SENTENCE "TAXPAYERS RECEIVING REPRESENTATION EXPENSES WILL BE IN THE OBLIGATION TO FILE THE INCOME STATEMENT, TO PAY THE DIFFERENCE IN," FINAL PART OF THE PARAGRAPHS IN ARTICLES 138 AND 139 OF EXECUTIVE DECREE No. 170 OF OCTOBER 27, 1993, AMENDED BY DECREE No. 143 OF OCTOBER 27, 2005, ISSUED BY THE MINISTRY OF ECONOMY AND FINANCE, PUBLISHED IN THE OFFICIAL GAZETTE No. 25,419 OF NOVEMBER 1, 2005. SPEAKER: ADÁN ARNULFO ARJONA L. PANAMÁ, TWENTY-SEVEN (27) FEBRUARY TWO THOUSAND SEVEN (2007)."**

"Its express consecration at the constitutional level, reaffirms the special interest of the Constituent in giving it full respect and effectiveness, so that, from the process of creating the taxes themselves to the configuration of its essential elements, it must be subject unfailingly to the dictates of the formal Law, so that both its recognition and its enforceability are fully protected from any attempt at arbitrariness by the authorities in charge of its collection.

On numerous occasions, the jurisprudence established by this Corporation has had the opportunity to reiterate the prevalence of the principle

of Tax Legal Reserve before certain initiatives that sought to introduce provisions on essential aspects of the tax or the powers of regulatory interpretation regarding the meaning and scope of the regulations. taxes by administrative authorities.

Thus, the Plenary of the Supreme Court of Justice, by decision of January 3, 1995, highlighted the validity of the principle of legal reserve in tax matters, by reaffirming that it is a legislative function to establish how the collection of contributions should be carried out or taxes, and which does not have constitutional legitimacy, the hypothesis of displacing such attribution to the Executive Branch."

In this sense, we reiterate in Tax Law the issue referring to the limits of the regulatory power is sacred in NORMAL times, since the tax matter is governed by legal typicity, by the primacy of the principle of Legal Reserve, in accordance with the which, the establishment of the tax, its essential elements such as the tax base and applicable rates and other aspects related to its collection such as the terms of law and the fulfillment of formal obligations, must be expressly contemplated in the text of the formal Law, but in EXCEPTIONAL times they must attend the endorsement of extraordinary powers so that it is regulated through Decrees.

But definitely it should not be a "blank check" that the legislative body delivers to the executive body, but there must be a commitment on the part of the executive to make decisions through Decrees, which put the interest of the community above all private interest. , in this case of the taxpayers who are the livelihood of the State. *L&E*



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# Norms of INTEREST

## LEGAL PROVISIONS PROVIDED BY THE SANITARY CRISIS CAUSED BY THE COVID-19

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We present a summary of some legal provisions issued in the Republic of Panama in order to mitigate the spread of COVID-19 and which have been classified depending on the competent authority:

### C ABINET COUNCIL

#### **Cabinet Resolution No. 10 of March 3, 2020**

With the issuance of the Cabinet Resolution, published in the Official Gazette 28972-A of March 4, 2020, the threat of the spread of the outbreak of the new CoVID-19 in the national territory rises to very high and other provisions are issued.

#### **Cabinet Resolution No. 11 of March 13, 2020**

Cabinet Resolution No. 11 published Official Gazette 28979-B of March 13, 2020 declares a State of National Emergency and dictates other provisions on the infectious crisis COVID-19 as a consequence of the effects generated by the disease caused by the coronavirus and the

imminence of the occurrence of new damages. Direct contracting is authorized through a special procurement procedure for the execution of works and the acquisition of goods and / or services that are required and related to the state of National Emergency.

Total authorized amount for special contracts 50 million balboas (in a period of 180 calendar days).

The MEF is authorized, if necessary, to request a waiver before the National Assembly, for the suspension of the financial limits.

## MINISTRY OF HEALTH

### Resolution No. 300 of Tuesday, March 10, 2020

The Ministry of Health approved Resolution No.300 published in the Official Gazette 28978-A of March 12, 2020, which approves the guidelines and general recommendations for the prevention and control of the disease COVID19 in educational centers, jobs and in commercial activities. specific and repeals Resolution No. 231 of February 28, 2020, which established the guidelines and recommendations that are strictly observed throughout the national territory for the acquisition of goods and services.

### Resolution No. 303 of Tuesday, March 10, 2020

The Ministry of Health activates line 169, as a health measure for the prevention and control of the disease, the coronavirus COVID-19, in order to care for people who come from affected countries or have any symptoms.

### Resolution No. 305 of Thursday, March 12, 2020

That establish sanitary measures in the embarkation and disembarkation of cruise ships, mini cruises, deep draft ships, international passenger transport such as yachts, mega yachts and yachts for commercial use or any other maritime vessel, in ports, berths, anchorage areas and marinas of the national territory.

Among the sanitary measures is the temporary suspension of said activities, as well as that people on boats that need to dock will have to be kept under observation for a period of not less than 14 calendar days.

### Executive Decree No. 472 of March 13, 2020

With the issuance of Executive Decree No.472 published in the Official Gazette 28979-B, the sanitary measures are extreme due to the declaration of a pandemic of the Coronavirus CoVID-19 disease by the WHO / PAHO.

Consequently, acts that involve crowds of people are suspended, such as: fairs, congresses, cultural, religious, sporting, festive, danceable and / or concert events throughout the national territory.

It provides that when the Health Authority gives the instruction to undergo a period of quarantine, the person will be required to remain in their usual residential address for 14 days and must allow home visits by the personnel of this Authority, who will be accompanied by agents of the National Police or duly identified security estates.

If you are in quarantine and receive the visit of the Authorities, you will proceed to leave a notification on the door about the fact and an administrative sanction will be imposed, without prejudice to the criminal and civil sanctions that may be applied, as a result of the complaint that must appear before the competent authority.

Adds that quarantined people will receive from the Health Authority, through the Regional Health Directorates, a certification that must be presented to the Social Security Fund after the end of the 14 days, in order to process the disability.

### Executive Decree No. 489 of March 16, 2020

Executive Decree No. 489 published in Official Gazette 28981-C approves additional sanitary measures to reduce, mitigate, and control the spread of the pandemic due to the Coronavirus COVID-19 disease in the country.

Within the established measures, is the temporary closure of places of recreation and / or recreation and sports, limitations for residents in buildings or residential, rationalization of water, sanitary checkpoints, surveillance of communities, measures for supermarkets, restaurants, pharmacies, banks, private sector, media, regional health authorities, Comptroller General of the Republic.

The rationalization of water, sanitary checkpoints, and measures for supermarkets are established, which must comply with all the health and hygiene safety protocols established by MINSA.

### Executive Decree No. 500 of March 19, 2020

MINSA published in Executive Gazette No. 28985-A Executive Decree No. 500, which approves

additional sanitary measures to reduce, mitigate and control the spread of the pandemic due to the Coronavirus COVID-19 disease in the country.

**Executive Decree No. 500 orders the temporary closure of commercial establishments and companies of natural or legal person throughout the national territory, except for the following activities:**

**1. The entire chain of production, distribution, commercialization of:** a. Food: food processing plants, packers and distributors, supermarkets, hypermarkets, grocery stores, packaging and packaging companies and beverage foods. b. Medicines and hygiene products (pharmacies) c. Safety equipment. d. Construction materials (hardware stores, manufacture and distribution of gas and water tanks). and. Veterinary and agricultural supplies. f. Maintenance, operation and distribution companies for medical equipment. g. Manufacturers of packaging and supplies from all the sectors listed above. h. Printers. i. Laundries.

**2. Everything related to maritime, land and air transportation, logistics and the Panama Canal, such as airports, services and repairs to ships, aircraft, ports, customs brokers, Panama Metro, MiBus, contracted transportation to mobilize employees of companies included in curfew exceptions, transportation service companies and workshops, wood export transportation, fuel and gas transportation, auto and auto parts maintenance, fuel stations and gas stations.**

**3. Everything related to security (private).**

**4. Suitable lawyers for the defense of persons detained during the curfew period.**

**5. Restaurants only for home delivery or take away orders.**

**6. Fuel distribution, supply and transport**

**companies.**

**7. Everything related to banking, finance, cooperatives, insurance and other financial services. Including providers of electronic transaction, check and image processing to financial institutions.**

**8. Companies that provide public services:** a. Communications and transportation. b. Call centers. c. Gas stations and all companies in the liquid and gaseous fuel supply chain. d. Light and electric energy. and. Industry of generation, transmission, distribution and operation of energy. f. Cleaning. g. Provisioning and distribution of water destined to serve populations. h. Sanitary. i. Hospitals. j. Private clinics. k. Veterinary clinics. i. Funeral homes, cremation rooms, cemeteries.

**9. Construction industry including manufacturing, distribution and dispatch of concrete, cement and its derivatives, quarries.**

**10. Agricultural industry including agricultural work. As well as the agri-food industry, including food and beverage distribution centers.**

**11. Medical-hospital equipment, medications, vaccines and any other items and public health supplies, including manufacturing, suppliers and maintenance thereof.**

With the issuance of this Decree, the activity of the vast majority of companies in our country is suspended, but we must understand and assimilate that these measures are taken in order to prevent the spread of COVID-19, even though we know that the effects will be negative for both employers and workers.

**Executive Decree No. 504 of March 23, 2020**

Executive Decree No. 504 published in Official Gazette 28986-A was established, which establishes provisions on quarantine and / or isolation measures that are ordered for people diagnosed as a suspected or positive case by COVID-19.

The Executive Decree indicates that any national or foreign person who is in the national territory, has the obligation to comply with the measures indicated by the MINSA regarding quarantine or isolation.

It adds that when the MINSA determines that a person diagnosed with a suspected case must undergo a period of quarantine, they are obliged to maintain a social separation for a period of 14 minimum days, which may be extended as determined by the doctor.

In case it is determined that the person is positive, the social isolation measure will be ordered for the period that is deemed appropriate, according to the care protocols and in these cases the person must comply with staying at home, separated from the rest of the family, in a hotel or place determined by MINSA.

Must also sign the declaration of compliance with the sanitary removal measures in a suitable facility and if you refuse to sign, it will be signed by two witnesses, as well as keep confidentiality of the place where you are, in case it is not your home.

For the observation processes of suspected or confirmed patients by COVID-19, MINSA may use hotel accommodation measures with which cooperation agreements are established that allow the development of the strategy, which must also incorporate security measures.

A Protocol has been established for care in hotel facilities of patients affected by the virus.

People who are subject to quarantine or isolation and cannot be located in their place of residence or place indicated by MINSA will be punished with a FIFTY THOUSAND DOLLARS fine when it is the first time and in the event of recidivism with ONE HUNDRED THOUSAND DOLLARS and the file will be transferred with the complaint to the Public Ministry.

### **Executive Decree No. 505 of March 23, 2020**

Through Executive Decree No. 505 published in Official Gazette No. 28986-B, Article 1 of Executive

Decree No. 490 of March 17, which establishes the curfew in the Republic of Panama, is amended.

Consequently, curfew is extended from 5:00 p.m. at 5:00 a.m., as of March 24, 2020.

## **MINISTRY OF LABOR AND LABOR DEVELOPMENT**

### **Resolution No DM-136-2020 of March 16, 2020**

The Ministry of Labor and Labor Development issued Resolution No. DM-131-2020 of March 12, 2020, which extends the validity of work permits for foreign workers who expire from March 12, 2020 until April 7, 2020.

On the other hand, the biometric filiation procedure and the issuance of a work permit card for foreign workers were suspended for this period. Similarly, foreign workers who have been notified of the resolution granting the work permit, during this period, must carry a simple copy of it.

An electronic appointment system is established for the presentation and notification of work permits, accessible on the MITRADEL Digital platform, [www.mitradel.gob.pa](http://www.mitradel.gob.pa)

Through MITRADEL Resolution No. DM-136-2020 of March 16, 2020, it was established that the permits that expire from March 12, 2020 until April 7, 2020.

### **Executive Decree No. 71 of March 13, 2020**

With the approval of Executive Decree No. 71 published in Official Gazette 28979-C, article 159 of the Labor Code is regulated, which in its core part tells us that the modification or reduction of working hours is allowed, which must have the approval of the directive of the union that has negotiated the current collective agreement or the approval of all workers in companies where a union does not operate, in accordance with the provisions of Executive Decree 71.

It provides that the formalization of the modification

of the working day will be done through a written agreement, which must adhere to the model provided by Executive Decree 71 and be registered with the Ministry of Labor and Labor Development.

### **Executive Decree No. 78 of March 16, 2020**

Through Executive Decree No. 78 published in Official Gazette 28981-D of March 16, 2020, the Ministry of Labor and Labor Development establishes measures for labor nature to avoid contagion of COVID-19 in the country's companies.

It is provided that workers over 60 years of age, with chronic diseases such as diabetes, hypertension, cardiovascular and respiratory diseases, cancer, pregnant women, may take advantage of overdue or advanced vacations for a period of 15 days.

The granting of expired or advanced vacations can be applied to all workers for finding us in this exceptional situation and to cope with the spread of COVID-19. Workers are obliged to take advantage of vacations, whether they are overdue or early.

Workers coming from abroad, by any means of land, sea or air transportation, from places or countries declared as risk areas must report their provenance to the Health Authorities and notify the employer.

Workers who are in quarantine, will be obliged to remain at home for the duration of the same.

Employers are required to have a Special Committee on Health and Hygiene, for the prevention and care of COVID-19, which will be made up of a representative of workers and employers.

Likewise, the application of article 197-A of the Labor Code that contemplates labor mobility is established, especially for workers who attend the public article 8 of Executive Decree 78.

As well as the modalities of telework and work available. Work at availability is the labor modality by means of which the worker, without remaining at his place of work, will be available to the employer,

will be carried out during the regular work day and is subject to salary and all the rights derived from the relationship of work. This modality will only be applied exclusively during the validity of this Decree.

It is important to note that workers are obliged to comply with the instructions of the employer regarding the type of work and the reluctance of a worker to comply with these instructions contained in the Decree, will result in the employer being able to request support from the Health Authorities, in conjunction with the National Police, to enforce the instruction.

The employer may make use of the sanctioning right granted by its internal work regulations against the worker who fails to comply with the obligations of this Decree. If there is no internal regulation, a suspension of 1 to 3 days may be applied without the right to wages.

### **Resolution No. DM-137-2020 of March 16, 2020**

Through Resolution No. DM-137-2020, published in Official Gazette 28982, the Ministry of Labor and Labor Development, adopted the Protocol to Preserve Hygiene and Health in the Workplace, for prevention against Covid-19, which It was published in Official Gazette No. 28982 of March 17, 2020.

The following aspects are developed in the Protocol: General Information on COVID-19, creation and responsibilities of the Special Committee on Health and Hygiene, general measures and actions within all companies, and specific measures and actions for the prevention of COVID-19 by sector economic.

**Resolution No. DM-137-2020 develops the Special Committee on Health and Hygiene and provides that it will be formed as follows:**

<b>Company size</b>	<b>Minimum of Committee members</b>
<b>From 2 to 10 workers</b>	<b>2 people</b>
<b>From 11 to 40 workers</b>	<b>4 people</b>
<b>41 or more workers</b>	<b>6 people</b>

The term of operation of committee will be



for the duration of the Covid-19 pandemic.

The employer must comply with the application of the Protocol to Preserve Hygiene and Health in the Workplace for Prevention before COVID-19 that has been prepared by the Ministry of Labor and Labor Development.

### **Executive Decree No. 81 of March 20, 2020**

Through Executive Decree No. 81 published in Official Gazette No. 28985-C, number 8 of article 199 of the Labor Code is regulated, establishing that for the purposes of the application of number 8, it may be considered an act of God or force majeure. , as the case may be, the existence of the COVID-19 pandemic and the consequent declaration of a State of National Emergency, decreed by Cabinet Resolution No. 11 of March 13, 2020.

Number 8 of article 199 of the Labor Code, which establishes as force suspension of the effects of the employment contract force majeure or fortuitous event when it has as a necessary, immediate and direct consequence the temporary stoppage of the activities of the company, the establishment or work of the employer for a minimum period of one week.

The suspension of the effects of the employment contract means that workers are not obliged to provide the service and employers are not obliged to pay wages. However, the suspension does not imply that the employment relationship ends, nor does it affect the seniority of the workers.

After the reasons for the suspension, the worker must return to his job, under the conditions existing before the suspension.

It has been established that the employment contracts of companies whose operations have been closed in accordance with the preventive measures ordered within the State of Emergency, are considered suspended for all labor purposes from the date the closure was ordered; however, the suspension must be authorized by the General Directorate of Labor or the Regional Directorates, as provided in article 203 of the Labor Code.

**Among the requirements required to request the suspension of the effects of the employment contract, are:**

**1. Request in which the suspension of employment contracts is justified, which must be signed by the legal representative or by the attorney for the company.**

**2. Copy of the operation notice.**

**3. Copy of the last form of the Social Security Fund, prior to the closing of the company.**

**4. Authentic proof of the economic affectation.**

**5. List of workers with indication of the generals, name, identity card, social security, age, sex, position held, including the residential address, telephone number and email.**

The Decree provides that workers whose contracts have been suspended in accordance with the established one, will be included in the lists of beneficiaries of the programs established by the Executive Body to mitigate the lack of regular income while the suspension lasts.

Another aspect, which we must mention is that the suspension request will be notified to the union or the workers' representation and said notification does not suspend the term of three days to present the suspension request once the fact that gives rise to the suspension has occurred.

In this sense, Ministry has a term of three working days to authorize or reject application presented and in case of not doing so within term, application for suspension of effects of the employment contract will be understood as approved.

It is established that the wages of the workers of the companies that have closed differently from the provisions contained in the Decree in question or without the authorization of MITRADEL, will be covered by the employer in its entirety, until they are authorized to suspension.

## MINISTRY OF COMMERCE AND INDUSTRIES

### Executive Decree No. 114 of March 13, 2020

Through Executive Decree No. 114 published in Official Gazette 28,979-B, the maximum gross sales margin is decreed in the entire marketing chain in the Republic of Panama of personal hygiene, cleaning and consumption items, which are first class necessity, and other provisions are adopted for its proper implementation.

On the other hand, it is established temporarily for 3 months, in the retail trade at the national level, the 23% of maximum gross margin in the entire marketing chain, per unit, on the sale price of the following products: disposable masks, antibacterial and / or antimicrobial products, alcoholic and / or antibacterial gels, alcohol for external use, liquid or bar antibacterial soaps, household disinfectants, disposable tissues, aerosol disinfectants, vitamin C, disposable gloves and wet cloths.

Which brings consequence, that the maximum amount of sale per product per person and per purchase is limited and it will be up to ACODECO to monitor compliance with the Decree and apply established sanctions.

## NATIONAL MIGRATION SERVICE

### Resolution No. 5731 of March 13, 2020

Through Resolution No. 5731 published in Official Gazette 28979-B, the National Migration Service extends the residence permits of foreigners, which expire to date, for a period of 15 business days.

The procedures it covers include provisional permit cards, non-resident visas, judicial stay

cards and immigration regularization cards.

In order to avoid crowds for a period of 15 working days, the migratory permit procedures from the date, will be managed only by a qualified lawyer or his intern duly authorized for this purpose.

### Executive Decree No. 217 of March 16, 2020

That establishes temporary immigration control measures in the Republic of Panama for nationals and foreigners, and dictates other provisions.

Only Panamanians and foreigners with temporary, permanent or pending residency are allowed to enter the country, as of March 17, 2020.

These people are obliged to comply with measures dictated by the health authority.

Those who enter in international transit are excepted, with the sole intention of using the international transfer area of Tocumen International Airport. *L&E*

# REDUCTION OF PAPER USE IN PUBLIC MANAGEMENT

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**L**aw 132 of March 17, 2020, aims to establish measures to reduce the use of paper in public institutions, which will apply to the Executive, Legislative and Judicial Bodies, decentralized, autonomous and semi-autonomous entities, municipalities, local governments, community boards and in general to all state institutions or agencies.

It has been established that internal administrative communications such as memoranda, requests or inquiries, will preferably be made by email and by the same means the recipient will acknowledge receipt. Likewise, unnecessary printing or photocopying will be avoided and the use of a file in digital format for reporting will be preferred.

The foregoing doesn't apply to communications or reports

that are issued in processes using governmental channels and administrative sanctioning or complaints processes.

It will be the responsibility of the National Authority for Government Innovation to prepare a standardized manual for the use of paper in an efficient way for public management, which should contain, among others, encourage the use of electronic mail for external and internal government communications, promote the use of recycled paper, keep the accounting record of paper purchases in public entities, monitor compliance with the comprehensive and correct management of paper waste in public institutions.

It's worth mentioning that it will correspond to Executive Branch to regulate Law 132. *L&E*

# PROTECTION AND PROMOTION OF BREASTFEEDING

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With the approval of Law 135 of March 23, 2020 published in the Official Gazette 28.9868-B, Law 50 of 1995 that protects and encourages breastfeeding is amended and Articles 105 and 114 of the Labor Code are amended.

Law 135 introduces article 4-A to Law 59 by stipulating that official and private universities, autonomous and semi-autonomous entities, shopping malls, airports, companies and institutions in general must adapt a space for breastfeeding, duly identified and complying with the parameters established by the Pan American Health Organization and the United Nations Children's Fund.

Similarly, the obligation of the Municipalities and the Community Boards to include in their programs conferences that will include

talks and guides on the benefits, duration and practices of breastfeeding is introduced.

Another modification falls on article 28 of Law 59, which deals with the application of sanctions for non-compliance and establishes that the employer who fails to comply with the obligations established in Law 59 will be sanctioned according to the procedure of fines and sanctions of the Health Code and article 125 of the Labor Code. Before the reform, the application of sanctions to the standard was general, now it is established that they will be applied to the employer, hence the sanctions established in the Labor Code are introduced.

Within this context, Chapter IX is introduced on the Breastfeeding Room in workplaces, specifying article 28-A that every breastfeeding mother must

have an adequate space in her public or private workplace to the extraction and preservation of breast milk or if possible so that the mother can breastfeed her child until six months of age.

Said article establishes conditions that spaces for breastfeeding must, within which we can mention is that it must be private, comfortable for both extraction and lactation, having a space of not less than four square meters, regardless of amount of lactating women working or providing services within the company or institutions.

Article 30 is modified, in the sense of establishing that the worker will be able to make use within the first twelve months of the spaces designated by the company or institution for breastfeeding, before it was within the first six months.

In this sense, articles 31-B and 31-C are introduced, granting first to Ministry of Health and Ministry of Labor and Labor Development, empowered to ensure compliance and oversight of the law, and second recognizes World Week of Breastfeeding established by WHO and celebrated from August 1 to 7 of each year.

In turn, article 105 of the Labor Code is modified in the sense of establishing that the protection of the worker's maternity is a duty and an obligation of the State, before it only established that it was a duty.

The modification to article 114 of the Code, focuses on the fact that the worker will take the fifteen-minute intervals for extraction or breastfeeding every two hours, before the reform it was every three hours. Likewise, powers are attributed to the Ministry of Health to grant the approval for the conditioning of the premises, before said competence was attributed to the General or Regional Directorate of Labor. *L&E*

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# PUBLIC POLICIES ESTABLISHED FOR PREVENTION, TREATMENT AND CONTROL OF DIABETES

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**L**aw 136 of March 23, 2020 was recently enacted, which aims to prevent, treat and control diabetes, through the application of preventive measures, effective treatment through adequate methods of monitoring, control and special treatment in cases of diabetes. Type 1.

It has been established that said function will be exercised by health institutions at the national level, both in the public and private sectors. The provisions of Law 136 are of public order, social interest and general observance in the national territory.

On the other hand, for the care and improvement of the health of patients with diabetes, MINSA and the Social Security Fund will create a care program focused on: **1. Prevention of diabetes. 2. Detection, diagnosis and treatment. 3. Control of the disease. 4. Contribution for the medical prevention of its complications. 5. Orientation in the formation of a culture of knowledge, prevention and treatment of the disease. 6. Timely, adequate and effective treatment for people diagnosed with type 1 diabetes.** *L&E*

# PROVINCIAL ZOOTHERAPY PROGRAM

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With the enactment of Law 137 of March 23, 2020, the Provincial Zooththerapy Program is created, which aims to regulate zooththerapy as a therapeutic activity in order to contribute to the psychosocial development of people with disabilities and special needs.

The program will be based in the provincial capitals of the entire national territory, which will have as its main function the therapeutic, educational and sports methodology, alternative and complementary to traditional or conventional therapies, taking into account the geographical area for their establishment.

The law in question, which is understood by zooththerapy, means the methodology from the interdisciplinary medical perspective that involves one or more animals in the prevention and treatment of both physical and mental human pathologies.

Zooththerapy is also understood as animal-assisted therapies, considered as alternative tools within these: equine therapy, dog-assisted therapy, expenses and domestic or farm animals, and any other animal therapy that has a commitment to prevention and treatment against the possibilities and conditions of other species not included in the standard.

The application of the aforementioned law will correspond to the Ministry of Health of the provincial capital and must create a mandatory registry in which control is carried out in all public or private institutions dedicated to zooththerapy. The registry will be the only one authorized to grant ratings and supervise the operation.

Finally, it has been established that Law 137 must be regulated within 90 days counted from its promulgation, that is, counted from March 24, 2020. *L&E*

# MUNICIPAL ANIMAL WELFARE PROGRAM

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**T**hrough Law 138 of March 23, 2020, the Municipal Animal Welfare Program is created, which aims to create Municipal Animal Welfare Programs in municipalities nationwide to promote public policies and best practices on the subject of animal protection. aimed at members of each community and their pets.

Article 3 of the law offers a glossary of terms such as, for example, animals, assistance animals, abandoned, companion or pet animals, domestic animals, domesticated animals, wild animals, animal welfare, sterilization companies, campaigns teaching, animal welfare program, animal protection, municipal volunteers-animal protectors and zoonoses.

It has been established that it will be mandatory

to have such a program in the metropolitan and urban municipalities of the country, which will have a minimum of 4 officials trained to comply with the objectives of Law 138 and other laws and regulations.

The law in question also creates the Animal Protectors Volunteer program, which will support the efforts made by members of the Animal Welfare Program to improve the quality of life for pets in the district and meet the objectives of the law.

The Animal Welfare Advisory Council is also created within the program to ensure the proper implementation of the regulations in favor of animal protection. *L&E*

# Consult Doctrine & JURISPRUDENCE

## CORRECT USE OF THE GUARANTEE COVER

Judá David Rodríguez - Attorney  
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**Jurisdiction:** Supreme Court (Plenary).

**Title:** Correct use of the guarantee cover.

**Date:** December 6, 2019.

**Parties:** Boquerón vs. Wei Zhao Qui.

**Crime:** Crime against life and personal integrity in the form of personal injury.

S  
EEN:

Lawyer Janela Johanna Ríos Montenegro, municipal clerk of the Boquerón District, promoted Protection of Guarantees against the order to do issued by the Court of Appeals of the province of Chiriquí in oral hearing of June 11, 2019, in which it was decided to declare prescribed criminal action and as a consequence the extinction of the criminal action of the investigation followed by Wei Zhao Qiu.

### BACKGROUND:

The purpose of proposed protection action is to

challenge the decision adopted in oral hearing act of June 11, 2019, by the Court of Appeals of the province of Chiriquí.

Noting the foregoing, the study of the admissibility of the appeal begins, for which the Plenary of the Supreme Court will attend to compliance with the procedural requirements established in our legal system, as well as the jurisprudential criteria that have been issued in this regard.

A detailed reading of constitutional initiative allows

us to notice that facts are related to plaintiff's disagreement with Court's ruling, which declared criminal action to be pending, despite the fact that the summaries were processed within the term granted by the Law. The appellant concentrated her attention on the Court's interpretation, without explaining how the fundamental guarantees have been violated.

In this order, the plaintiff indicates that Articles 17 and 32 of the Constitution and Articles 19 and 20 of the Code of Criminal Procedure have been violated.

### CONSIDERATIONS OF THE PLENARY SESSION:

It is unquestionable that the core foundation of the plaintiff is related to interpretative aspects of the legal norms, which according to its position violates the constitutional provisions. It is evident the inadmissibility of the action for the protection of guarantees, since the true claim is limited to establishing the interpretation of article 116 of the Criminal Procedure Code, which is clearly not feasible, as it is a matter foreign to the study of the actions of protection of guarantees and not the one to protect the constitutional perceptions adduced.

As for the actions for the protection of constitutional guarantees based on imperative aspects of the norm, it is worth recalling what was indicated by the Plenary in the ruling of November 16, 2010:

*"Continuing with the examination of the basic budgets for the admissibility of this type of constitutional actions, and without entering into further considerations, it is evident that the claim of the amparista is to question aspects of a legal nature. The Court warns that the*

*institution of the protection of guarantees cannot be conceived as another instance, through which the proponents seek a new examination of the case; It should be borne in mind that this Justice Corporation has repeatedly indicated that this type of constitutional action doesn't constitute a mechanism that can be used to weigh assessment criteria and legal interpretations regarding the decisions made by administrative authorities."*

The use of the protection as a means to verify the evidentiary assessment or that the interpretation of the law by the ordinary judge has been correct, is possible, exceptionally, in those cases in which a fundamental right or guarantee has been violated by reason of an arbitrary sentence or for a sentence in which there is a lack of motivation or that an insufficient motivation or a poor argumentation has been carried out or in the case of a sentence in which an evident bad evaluation or non-appreciation of some transcendental means of evidence is appreciated for the decision or in case of a judgment in which a serious error has been committed in interpreting or applying the law, provided that a fundamental right or guarantee is affected.

### DECISION OF THE COURT

In this specific case, the Plenum of the Supreme Court of Justice DOES NOT ADMIT the action for protection by the Boquerón Prosecutor.<sup>L&E</sup>



# THE PROTECTION OF CONSTITUTIONAL GUARANTEES MUST BE BROUGHT IN A

Judá David Rodríguez - Attorney  
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**Competition: Supreme Court (Plenary).**

**Title: The protection of Constitutional Guarantees must be filed in a timely manner.**

**Date: May 21, 2019.**

**Parties: Marta Lucía Cañola vs. Coclé criminal court case judge.**

**Crime: Crime against the environment and territorial planning.**

**S**EEEN:

Protection of constitutional guarantees against the appeal issued by the Superior Court of the Second Judicial District, presented by attorney Ariel Carrera Pittí on behalf of Mrs. Marta Lucía Cañola.

## BACKGROUND:

The constitutional action that gave rise to this appeal, was filed against the order that denied the nullity incident presented by the legal representative of Mrs. Cañola, it was noted that the act described contravened the Political Constitution in two of its articles, namely, those numbered 17 and 32, among other arguments, such as the provisions of the second paragraph of article 2033, as they do not include the criminal type "Against

the Environment", among the crimes that the norm authorizes summary investigation until exhaustion, for Consequently to this punitive figure, the content of the first paragraph that limits the summary to the four months following its initiation must be applied..

By virtue of what was stated up supra, the Superior Court of the Second Judicial District, issued the resolution of March 26, 2018, by which it does not admit the case, since after receiving the file before the judge, the protectionist didn't object or any claim, including passing the preliminary hearing. In addition, it is intended to use this mechanism as an ordinary instance more The protection of constitutional guarantees requires immediacy, not only with respect to the court hearing

the case, but on the part of whoever feels affected. Therefore, it must be borne in mind that immediacy entails or implies speed, speed and promptness. It is necessary that the appellant express and in a clear and evident way that he is against acts or omissions outside the law, that there is damage and that it is of such magnitude that it needs to be stopped or repaired, as provided article 2615 of the Judicial Code

### CONSIDERATIONS OF THE PLENARY SESSION:

Developed these approaches, remembering that the a-quo at the time ordered not to grant the imperative constitutional action, on the basis that there is no violation of the constitutional rights indicated, since the action of the prosecutor now being appealed was not contested. in a timely manner and questions the excessive term by the protectionist to present said appeal and that in turn that excess term was used by the appellant to carry out various steps in favor of his represented.

By virtue of this, it is also appropriate to ignore that incidents are governed by certain principles, which globally and generally aim at their interposition in a timely manner.

The aforementioned has a direct and central impact on the constitutional cause that concerns us, not only because it gives rise to this constitutional process, it is an incident, but because that same promptness requirement that is imposed for the presentation of an incident operates as an indispensable requirement for the warranty cover.

It is stated with the aforementioned, that in this case the minimum budgets or characteristics that give rise to the granting and recognition of acting outside of the constitutional provisions, in accordance with the proceeding of the protectionist, recognize constitutional violations to those who haven't factually or legally proven that damage was caused to him, which validated the deficiency of not resorting at the appropriate procedural moment and that by virtue of this he does not know that the action is not an alternative, but unique and extraordinary.

### DECISION OF THE COURT:

Therefore, the Plenary of the Supreme Court CONFIRMS the resolution issued by the Superior Court of the Second Judicial District, within the action of Protection of Constitutional Guarantees.

### EXPLANATORY VOTE OF THE MAGISTRATE LUIS RAMÓN FÁBREGA:

I share the decision issued by rest of the magistrates to confirm resolution issued by the Superior Court of the SecondJudicialDistrict, butnotinthemotivatingpartofit.

My question then would be: Did the Public Ministry fail to comply with the provisions of article 2033 or not? The question as the project is read, is whether it failed, which leads us to ask the following question: Is the action of the Public Ministry exceeding the end of the investigation, regardless of whether the plaintiff has presented evidence for the benefit of the party plaintiff and that a preliminary hearing has been held, is it null or not?

Therefore, in my opinion there were two alternatives: The first: that the references concerning the damage be eliminated, since it did occur, although it is a matter of straightening the actions of the Public Ministry and arguing that the plaintiff didn't present the resources in a timely manner, and the Second: once the aspects concerning the damage have been eliminated, refer to the extemporaneousness of the nullity incident and deny the protection due to a different reason for the Ad-quem, a criterion that the speaker has tried to qualify.

For the above considerations, I take it for granted that, although I share the merits, the motivating part of the project should only refer to the extemporaneous presentation of the nullity incident. *L&F*

# APPEAL IS FILED WITHIN THE ACTION FOR PROTECTION OF CONSTITUTIONAL GUARANTEES, FILED AGAINST THE DECISION ISSUED IN ORAL HEARING BY THE JUDGE OF GUARANTEES OF THE PROVINCE OF CHIRIQUÍ

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S  
EEN:

Under the presentation of the magistrate Cecilio Cedalice, the Plenary of the Supreme Court of Justice, dictates the Resolution of December 6, 2019, which resolves the appeal filed against the Resolution dated December 12, 2018, issued by the Superior Court of Third Judicial District, of not granting the action of Protection of Constitutional Guarantees, presented by José Elí Concepción Valdés against the judge of guarantees of the province of Chiriquí, lawyer Dayana Guedes, who in a hearing of November 19, 2018, decides not to agree to the request made by the defense of Mr. Concepción Valdés, that the complaint filed by Mr. Tomás Palacios Aguirre, for the crime against economic heritage (usurpation) not be accepted.

## BACKGROUND:

On July 5, 2018, the First Municipal Office of the District of Barú, decided to admit the complaint filed by the legal representative of Mr. Tomás

Palacio Aguirre, against Messrs. Edita Concepción Valdés, José Elí Concepción Valdés, Noé and Juan Concepción Valdés, for crime against economic heritage (usurpation). The legal representation of José Elí Concepción, requested that a hearing be scheduled against the admission of the complaint, considering that it did not meet the requirements established in the Criminal Procedure Code, which was held on November 19, 2018. Heard the participants, the judge of guarantees decides not to agree to the request, all the time, the requirements established in article 88 of the Code of Criminal Procedure are met.

## FIRST INSTANCE RESOLUTION:

The Resolution of December 12, 2018, doesn't grant the action of Protection of Constitutional Guarantees, presented by the defense of Mr. José Concepción Valdés, against the judge of guarantees of the province of Chiriquí, who doesn't agree to the request

made, that the complaint filed was not admitted. In its motivation, the Superior Court of the Third Judicial District, indicates that the action for the protection of constitutional guarantees is directed against the decision of the judge of guarantees of Chiriquí Circuit, who, in the act of hearing Investigation Phase, didn't agree to the request for inadmissibility of complaint, taking into account that the investigation and management are before the initial stage of investigation.

For the protection, the action of the defendant judge violates the guarantees of due process. A prima facie, in the investigation phase, the judge of guarantees is prohibited from entering to assess these substantive situations, since the exercise of criminal action is and is exercised by the Public Ministry, who has the power to prove his initial theory of the case in judgment if necessary; reason why it is difficult and premature for the judge to be able to determine that a conduct that transgresses the penal order or can be deduced, if it is a crime or continued or consummated crimes, in addition to declaring the non-imputability of one of the defendants. It is pointed out that the complaint was filed before the first Municipal person of Barú, who, in a resolution of July 5, 2018, admits it, after considering the requirements of article 88 of the Code of Criminal Procedure fulfilled. Lastly, even if criminal action is being taken against the person; It is in the investigation stage, the imputation has not been received, although it is argued that due process guarantees were violated, the truth is that there are still other procedural stages. The constitutional guarantees claim has not been designed as a third instance reviewing the legal foundations that served the accused official to arrive at a decision.

### APPEALER'S ARGUMENTS:

The appeal is supported, arguing that there is a flagrant violation of article 32 of the Political Constitution and article 8 of the Pact of San José, for direct violation by omission. Since the status of plaintiff of Mr. Tomás Palacios wasn't accredited, within the legal term for such purposes, in breach of the legal requirements for admission or inadmission. The Judge didn't take

into account the time of occurrence of the fact, which implies that the action is prescribed, in addition, the principle of double instance or right to challenge is violated, by denying the appeal, despite the fact that the decision was Finally, decision of judge of guarantees to endorse the admission of complaint, which wasn't perfected in the legal period and which lacks motivation, is open to challenge (item 2 of article 169 of the Criminal Procedure Code)..

### CONSIDERATIONS AND DECISION OF THE PLENARY SESSION:

This Corporation of Justice, warns that the disagreement of the appellant is based on the decision adopted by the judge of guarantees of the Province of Chiriquí, which violates due process because an illegitimate complaint has been admitted, which doesn't meet the requirements established by law. Neither was property and pre-existence of immovable property verified, the resolution that admits the complaint, it lacked motivation on the part of the Public Ministry and the complaint established a plural number of facts and conducts that date back to 2005

The judge states that after listening to the arguments of the interveners, she didn't agree to the defense's request and duly details the fulfillment of the requirements established in article 88 of the Criminal Procedure Code. He gave reasons for the reasons, considering that it was before an initial stage of investigation, that it was up to the Public Ministry to clarify the facts, that it was not possible to know whether it was a crime or to continued or consummated crimes, and to declare the prescription of the action. criminal, since it was a case with a plural number of defendants. That the complaint was filed before the Municipal Office of Barú, who admits it and initiates the investigation and could determine if the cause was prescribed or not.

Supports its decision to deny the appeal, since it is about the admission of the complaint, a decision that is not subject to appeal (article 169 of the Code of Criminal Procedure). With the complaint, the person must be guaranteed their right to be attended by a

competent authority and in this sense the Public Ministry becomes aware of the criminal news, must carry out a prequalification or preliminary evaluation. For the case in question, the process is in a preliminary stage, that is, until the moment the hearing on the alleged violation of fundamental rights is requested, the status of accused had not been acquired..

This Corporation observes, that the appellant is seeking a ruling by the Protection Court regarding the criminal configuration of the facts investigated, a topic unrelated to the debate on the fundamental guarantees and the concepts in which they were allegedly violated. It is the criterion that the decision adopted by the judge of guarantees of the province of Chiriquí, which decides on the hearing on the infringement of rights requested by Mr. José Concepción Valdés, does not constitute a violation of rights or constitutional guarantees, but rather is about a jurisdictional decision as provided by legal order and in use of its powers conferred by law.

What must be ensured is that, in a type of public act, there is no infringement of fundamental rights and it is not observed how the arguments have caused damage to the alleged defendant, in addition to having all the right to defend themselves and assert their rights. claims using the mechanisms that the law allows. This Corporation of Justice agrees, that against the admission of the complaint there is no appeal. Thus, the Plenary coincides with what is stated by the Court of First Instance, indicating that the decision was made in accordance with the criminal procedure law, following the procedure inherent in those cases, in order to enforce the principles that govern the model accusatory. Therefore, when no violation of constitutional precepts was verified, **CONFIRMS** the Resolution dated December 12, 2018, issued by the Superior Court of the Third Judicial District, which **DOES NOT GRANT** the Action for Protection of Constitutional Guarantees filed by Attorney César Elías Samudio Castro, legal representative of Mr. José Elí Concepción, against the Judge of Guarantees of the province of Chiriquí, for having issued the decision at a hearing held on November 19, 2018. *L&E*



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# LAW 129 OF MARCH 17, 2020, WHICH CREATES THE PRIVATE AND SOLE SYSTEM OF REGISTRATION OF FINAL BENEFICIARIES OF LEGAL PERSONS

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**O**n Friday, March 20, 2020, Law 129 of March 17 was published in Gazette No. 28985-C in order to establish the regulatory framework for the creation of the "Private and Unique Registry System for Final Beneficiaries of Legal Persons" in the Republic of Panama in order to centralize and have access to who are the final beneficiaries of legal entities collected by lawyers or law firms that provide services of resident agents to assist the competent authority in the prevention of money laundering crimes of capital, financing of terrorism and financing of the proliferation of weapons of mass destruction, in accordance with the laws of the Republic of Panama

In this sense, Law 129 proposes the use of a technological tool, which will be administered by the Superintendency of Non-Financial Subjects, to store and protect the information provided, guaranteeing,

in principle, its confidentiality and integrity.

**The Law distinguishes between two important concepts, such as that of final beneficiary and that of legal entity:**

**Final Beneficiary:** Person or natural persons who, directly or indirectly, possess, control and / or exert significant influence on the account relationship, contractual and / or business relationship or the natural person in whose name or benefit a transaction is made, what which also includes natural persons who exercise final control over a legal person (either by the percentage of shareholding and / or other control and administration criteria).

**Legal person:** Any legal entity constituted or registered in force, which has not been suspended

by law or dissolved, within the Republic of Panama, which requires by law the services of a resident agent.

#### Criteria:

**a) Shareholding criteria: the natural person who ultimately owns or controls, directly or indirectly, 25% or more of the shares or voting rights in the legal entity, except for those companies with common shares that are listed on a local or international stock exchange, or that are the property of an international, multilateral or State organization.**

#### b) Control criteria:

**1. In the case of a civil society, the partner or partners who hold the administration of the company.**

**2. In the case of a trust, that hold a participation of 25% or more of legal entities, or any natural person who exercises effective or definitive control over the trust.**

**3. In the case of a legal person in liquidation, bankruptcy or bankruptcy, natural person who is appointed as liquidator or curator of legal person.**

**4. In case of a shareholder of the legal person who would otherwise be a final beneficiary under this subsection, but died, the natural person acting as executor or a personal representative of the estate of the deceased.**

**c) In any other case not provided for in the preceding paragraphs, the natural person who otherwise exercises effective or definitive control over the efforts of the legal person, that is, who has the capacity to make relevant decisions about the legal person to impose such resolutions.**

#### Measures to know the final beneficiary:

All resident agents must take actions to carry out and comply with the requirements of Law 23 of 2015, its amendments and its regulations.

#### Resident Agent Registration:

Every Lawyer or Law Firm that provides professional services as a resident agent for one or more legal persons incorporated or registered in the Republic of Panama must register and keep their registration current with the Superintendency of Non-Financial Subjects.

The Superintendency of Non-Financial Subjects will regulate the requirements to obtain and maintain said registry, taking into account, among other factors, the number of legal entities for which it provides the services and the regularity of the provision of such services.

#### The Resident Agent must supply the Superintendency of Non-Financial Subjects with the following information:

1- Natural Person: full name, personal identity card, suitability number, address, date of birth, contact details, UAF code.

2- Civil Society: full name, folio number, registration date, address, contact information, UAF code.

#### Private and Unique Final Beneficiary Registration System:

The resident agent will be assigned a unique registration code (CUR), to access the unique system of final beneficiaries. This system will be administered and guarded by the Superintendence of Non-Financial Regulated Subjects, under international

data management and protection standards.

**Information to be provided by the final beneficiary:**

Name, ID or passport number, date of birth, nationality, address and date on which you acquired the status of final beneficiary of the legal person.

Information to be provided by the final beneficiary of companies with common shares listed on the local or international stock exchange, or owned by an international, multilateral or State organization:

- **Regarding the Legal Person: Name, address, country of incorporation and name and jurisdiction of the stock exchange in which the legal person is listed.**
- **Of the Final Beneficiary of a state or multilateral entity: name, address, country and full name of its legal representative or similar.**
- **Of the Final Beneficiary of the legal person owned by a State: name.**

The resident agent must register the data of the legal entity and its final beneficiary (ies) within 30 days from the date of its registration in the Public Registry of Panama or of its designation as a new resident agent.

The Legal Representative has the obligation to immediately inform of any change made in the legal person or its final beneficiaries and the resident agent has the obligation to inform and keep this information updated and make the adjustments in the system within 30 days after the date on which you received the communication from the Legal Representative.

**Protection measures:**

The Superintendence of Non-Financial Subjects in its capacity as custodian and administrator

of the information, will not be liable for the truthfulness or accuracy of the information that each resident agent provides, therefore it cannot be sued or subject to kidnapping, embargoes or precautionary actions or measures. in relation to the data obtained in the Single System.

The Resident Agent must perform due diligence to comply with the provisions of this Law, and will NOT be responsible for the truthfulness or accuracy of the information provided, provided there is due diligence..

**Sanctions:**

Specific sanction for resident agents: They will be sanctioned with fines of \$ 1,000.00 to 5,000.00 for each current legal entity whose information is not registered or updated.

This sanction applies for each legal person and may be progressive until the breach is remedied.

Sanctions against the legal person: Sanctions such as the suspension of the corporate rights of the legal person and its consequent dissolution may apply. Likewise, aggravated fines will be imposed for false declarations in the information provided to the Unified System..

**Reserve and Validity of Information:**

The data provided must be kept in strict reserve of information, and may only be supplied to the competent authority, within a maximum period of 7 business days from the date of its request, according to the formalities required by law.

This information will be kept in custody during the validity of the legal entity and then for 5 years after its dissolution in the Public Registry of Panama..

### Implementation Terms:

This norm came into effect on March 21 of present and contemplates a term of up to six (6) months as term for the creation of this platform by the competent authority, for which it must be in operation no later than the end of the September 2020.

As of this date, and upon prior notification by the Superintendency of Non-Financial Subjects, there will be a term of six (6) additional months for the Resident Agents to enter the information of the legal entities to which they provide the service..

If the data of the final beneficiary cannot be entered, the Resident Agent must submit his resignation to the Public Registry of Panama, or he could be subject to the administrative sanctions previously indicated.

### Use of Information:

**The information that rests in the Single System will be available to:**

- The Superintendency of Non-Financial Subjects,
- The Financial Analysis Unit (UAF),
- From the Public Ministry,
- The Ministry of Economy and Finance (MEF).

Likewise, we must understand that this information may be requested and accessed by any other government institution or agency with competence to see money laundering, terrorist financing and the proliferation of weapons. *L&E*



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**DECLARACION JURADA**

El (los) suscritos \_\_\_\_\_ con documento de identidad personal N° \_\_\_\_\_ y \_\_\_\_\_ con documento de identidad personal N° \_\_\_\_\_, en nuestra condición de Presidente y Secretario, respectivamente, de la sociedad o fundación de interés privado \_\_\_\_\_ inscrita el día \_\_\_\_\_ con RUC \_\_\_\_\_ de la Sección Mercantil del Registro Público de la República de Panamá (en lo sucesivo la "Sociedad"), por este medio declaramos, bajo la gravedad de juramento, y a fin de dar cumplimiento con lo establecido en las Ley No. 23 de 27 de abril de 2015 y el Decreto Ejecutivo No. 361 de 12 de agosto de 2015, y a las leyes y reglamentos nacionales y/o internacionales que son o lleguen a ser aplicables a este propósito, que los accionistas y/o beneficiarios finales y efectivos de la Sociedad o Fundación de interés privado antes descrita es/son la (s) siguiente(s) persona(s):

Nombre Completo \_\_\_\_\_ Cédula o Pasaporte# \_\_\_\_\_  
 Domicilio \_\_\_\_\_  
 Nacionalidad \_\_\_\_\_ fecha de Nacimiento \_\_\_\_\_  
 PEP (sí) ☐ (no) ☐ US Person (sí) ☐ (no) ☐ Porcentaje de acciones y/o control \_\_\_\_\_

Nombre Completo \_\_\_\_\_ Cédula o Pasaporte# \_\_\_\_\_  
 Domicilio \_\_\_\_\_  
 Nacionalidad \_\_\_\_\_ fecha de Nacimiento \_\_\_\_\_  
 PEP (sí) ☐ (no) ☐ US Person (sí) ☐ (no) ☐ Porcentaje de acciones y/o control \_\_\_\_\_

Nombre Completo \_\_\_\_\_ Cédula o Pasaporte# \_\_\_\_\_  
 Domicilio \_\_\_\_\_  
 Nacionalidad \_\_\_\_\_ fecha de Nacimiento \_\_\_\_\_  
 PEP (sí) ☐ (no) ☐ US Person (sí) ☐ (no) ☐ Porcentaje de acciones y/o control \_\_\_\_\_



Nombre Completo		Cédula o Pasaporte#	
Domicilio			
Nacionalidad		fecha de Nacimiento	
PEP (si) <input type="checkbox"/> (no) <input type="checkbox"/>	US Person (si) <input type="checkbox"/> (no) <input type="checkbox"/>	Porcentaje de acciones y/o control	

Nombre Completo		Cédula o Pasaporte#	
Domicilio			
Nacionalidad		fecha de Nacimiento	
PEP (si) <input type="checkbox"/> (no) <input type="checkbox"/>	US Person (si) <input type="checkbox"/> (no) <input type="checkbox"/>	Porcentaje de acciones y/o control	

Nombre Documento de Identidad personal Nacionalidad Otra(s) nacionalidad(es) US Person\* SI o NO Porcentaje (%) \* US Person: Toda persona nacida o con ciudadanía adquirida y/o residente en territorio de los Estados Unidos de América (EEUU), incluyendo Samoa Americana, Guam, Islas Marianas del Norte, Puerto Rico e Islas Vírgenes de los Estados Unidos, individuos nacidos en Estados Unidos que no han renunciado a su nacionalidad, individuos que satisfagan la prueba de presencia sustancial (Físicamente presente en los Estados Unidos de Norteamérica por un periodo de al menos 30 días consecutivos durante un (1) año calendario, y Físicamente presente en los Estados Unidos de Norteamérica por un periodo de al menos 183 días durante los últimos tres (3) años, incluyendo el año en curso. Persona jurídica creada en EEUU.

Nos obligamos a notificar inmediatamente a Rivera Bolívar y Castañeda cualquier cambio relacionado con la información arriba detallada y el particular cualquiera variación de la información del (los) beneficiarios finales.

Declara que los fondos con los cuales pagará los servicios profesionales de Rivera Bolívar y Castañedas no provienen de actividades tales como narcotráfico, lavado de activos y financiación del terrorismo, corrupción o tráfico de influencias y se nos autoriza irrevocablemente a consultar en listas locales o internacionales que identifican a las personas que han sido vinculadas a estos delitos.

Panamá, \_\_\_\_\_

Presidente

Secretario

## RESOLUTION NO.201-2270 OF MARCH 16, 2020 WHICH SUSPENDS THE TERMS IN ADMINISTRATIVE RESOURCES OF COMPETITION OF THE DIRECTORATE GENERAL OF INCOME

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**B**y Resolution No .201-2270 of March 16, 2020, the Director General of Revenue of the Ministry of Economy and Finance ordered the suspension of the terms in the administrative appeals of jurisdiction of the Revenue Department. It should be noted that according to the fiscal administrative procedure contemplated in the Tax Code, the recourse par excellence that is processed in the General Directorate of Income is reconsideration, which aims to have the resolutions issued by the director reviewed for that in exercise of their powers be revoked, modified or confirmed.

There is another category of lower hierarchy resolutions or orders for which the director himself has delegated to some officials, so that they can sign them, such

as test orders, which are issued within an appeal for reconsideration, to admit, or deny evidence, appoint experts and set terms for the delivery of reports, inquiries to the experts and presentation of closing arguments.

The aforementioned resolutions, in accordance with the provisions of Resolution No. 201-2270, must be understood to be suspended, so once this covid-19 pandemic has been overcome, the tax entity must issue a plural number of resolutions, to reactivate the processes.

Notwithstanding the aforementioned, there are many procedures, such as requests for jurisdiction of the DGI, such as a request for tax refund or non-application of the CAIR, the recognition of a tax

credit, the use of a tax incentive, the correction of a RUC or the application of the NIT, just to name a few examples, and in all these applications and before any sections, or departments of the DGI, they could contain procedures that imply the presentation of documents, which before the increasingly growing closure of activities and a curfew that is also increasing, until completing 24 hours, (see Executive Decree 507 of March 24, 2020) it would be very difficult or impossible to comply with the severe restrictions on mobilization and activities of the private sector that confronts the population at the national level.

In the same order of ideas, on the one hand, the central government ordered that public offices only be open until noon, and on the other, the Ministry of Economy and Finance ordered the closure of all areas of the General Directorate of Revenue , with some exceptions of minimum plant personnel working.

We conclude these reflections, which are within the framework of an exceptional situation that, in our country, we had not faced, and which entail, among other things, the total suspension of the terms within all the procedures that are managed before the DGI, in the face of a real or very strong impossibility of complying with such requirements, by the taxpayers.*L&E*



## EXECUTIVE BODY ADOPTS TAX MEASURES WITHIN THE STATE OF NATIONAL EMERGENCY

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**B**y Executive Decree No.251 of March 24, 2020, published in Official Gazette No.28987-A of March 24, 2020, it adopted tax measures in order to alleviate economic impact resulting from State of National Emergency caused by COVID-19.

The interesting thing about the measures that are adopted, to which we will refer in more detail later, is that they have been carried out within a regulatory framework, other than a formal law issued by the National Assembly, bearing in mind that they are tax provisions.

In effect Decree 251 was issued by the Executive Branch with the sanction or signature of the President of the Republic and the Minister of Economy and Finance, Héctor Alexander, under the following premises:

- On the occasion of the declaration of the coronavirus pandemic by the World Health Organization in Panama, a State of National Emergency was declared by Cabinet Resolution No. 11 of March 13, 2020.
- That the Tax Procedure Code approved by Law 76 of February 13, 2019, as amended by Law 134 of March 20, 2020 in its articles 9 and 78, allows the Executive Body to suspend application of taxes in whole or in part, deferring its payment,

when declaring a State of Emergency, like the one we are living.

Based on the above, authorization is given:

- A term of 120 calendar days is granted After the promulgation of Law 134 of March 20, 2020 for the payment of taxes that are caused or that must be paid within said period that are within the competence of the DGI, which would not cause payment of surcharges, interest and fines.
- They include direct and indirect national taxes, rates, special contributions and any liquid and payable debts in charge of natural or legal persons, including real estate.

### Exclusions:

- When the taxes that must be remitted to the Treasury as a withholding agent of: income tax withheld from employees; ii) Income tax and ITBMS, withheld from non-residents; iii) ITBMS retained by the State and by Retention Agents; iv) Property tax withheld by banks.

Presentation of Income Statements for natural and legal persons:

Sworn income statements may be submitted for natural and legal persons for the 2019 fiscal period, until May 30, 2020. Consequently, the 1-month extension established by Article 710, paragraph 5 of the Tax Code, is without effect with reason for the decreed State of National Emergency.

### **Presentation of documentation to the DGI in electronic format:**

Documents may be presented in originals or authenticated copies, to carry out procedures and requests before the DGI, so that they can be submitted electronically, according to the procedures established by the DGI.

### **CAIR Non-Application Requests:**

The applications and documentation for the non-application of the CAIR may be submitted electronically, according to the procedure that is so developed..

### **Estimated Tax for the year 2020:**

By virtue of the State of National Emergency decreed, the estimated tax to be paid for the year 2020 may be not less than 70% of that caused for the period 2019, without it being subject to investigation or verification.

The estimated tax will be paid in 2 items during the fiscal period 2020, the first no later than September 30, 2020 and the second no later than December 31, 2020.

### **Exemption for micro small and medium companies is extended for one year:**

Provided that the 2 years of exemption from income tax for micro, small and medium enterprises have expired in the 2019 or 2020 fiscal period, such exemption is extended for an additional year.

### **The DGI is authorized to agree with the taxpayers the presentation of the reports before said entity and to grant endorsed peace and safe:**

During the validity of the State of National Emergency, the DGI is authorized to take measures

so that taxpayers can comply with the reports to which they are obliged, and may enter into agreements or agreements for this purpose. In addition, the Director of Revenue is empowered to issue peace and countersigned to taxpayers who are delinquent or who have inconsistencies in their current account, after presenting the reasoned request.

### **The presentation of peace and salvation is exempt for some procedures:**

For 120 calendars, we estimate after the issuance of Decree 251, it is exempt from the presentation of peace and except for the DGI and the CSS for all the procedures that are carried out before the General Directorate of Treasury and the DGI of the Ministry of Economy and Finance.

### **The DGI is empowered to postpone the terms of the statements:**

In the event that the taxpayers cannot fulfill their reporting obligations, the DGI by means of a motivated resolution, may result from the affectation of the State of National Emergency, postpone the terms, without entailing the payment of fines.

Those who have administrative or criminal processes of tax evasion or tax fraud cannot avail themselves of the benefits of this Decree.

The Director General of Income is empowered to collect information that addresses the measures that have been adopted by the State, in order to provide the population with basic food, medicine and hygiene needs.

We agree both with the mechanism adopted, as well as with the measures taken by the Executive Branch, in an agile and effective way, to try to face the economic effects and the presentation of documents, the issuance of peace and safeguards, and the presentation of declarations. by the taxpayers. They are important and necessary measures that the population requires, within this exceptional situation that we are experiencing globally. *L&E*



# NATIONAL GOVERNMENT EXTENDS TAX AMNESTY UNTIL JUNE 30, 2020

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In the midst of the current health crisis that our country and the whole world is going through, on March 20, Law No. 134 of March 20, 2020 was published in the official gazette, through which the period of tax amnesty is extended that was originally decreed by Law 99 of 2019, until June 30, 2020 and other provisions are issued.

**Next, we will proceed to summarize main provisions contained in Law 134 of 2020:**

## **Extension of the Amnesty period:**

Law 134 extends the tax amnesty period until June 30, 2020, so that any payment made up to said date will be forgiven up to 85% of all interest, recharges and fines.

## **Extension of the term of the payment arrangements signed:**

It is important to note that, with this Law, taxpayers who maintain outstanding balances before the General Directorate of Income of the MEF may sign payment settlement agreements until June 30, 2020, after paying 25% of the nominal amount owed and the The term for full compliance with said payment arrangements will be until December 31, 2020.

The same situation occurs with those taxpayers who signed payment settlement agreements until February 29, 2020, whose compliance period of these agreements will extend until December 31, 2020.

The term for full compliance with the payment

arrangements is extended until December 31, 2020, including those made until February 29, 2020 and those made after this date.

#### **Automatic acceptance of Amnesty benefits:**

It is established that delinquent taxpayers will automatically accept the tax amnesty when they have made a payment to settle the debt that is maintained with the General Directorate of Revenue. Additionally, the General Directorate of Income is authorized to declare ex officio that they have availed themselves of the benefits of Law 99 of October 11, 2019, the tax debts paid or paid by the taxpayer from the entry into force said norm

#### **Late declaration of improvements:**

Within the provisions of this Law, it is established that it will not cause a fine for the declarations of late improvements, new improvements and additional improvements, made by taxpayers from the effective date of Law 99 of 2019, extending this term until December 31 2020.

#### **Extension of the term for the presentation of certain forms to the DGI:**

Law 134 extends until June 30, 2020 the deadline to submit to the General Directorate of Income various forms, which had to be submitted until February 29, 2020, excepting from their respective fines these late declarations to the extent that these taxpayers comply with the conditions and commitments of the aid and economic stimulation package issued by the state of emergency decreed because of Covid-19 or that are taxpayers who maintain operations.

The forms in question include: Reports of donations received, Report of Non Declarant Taxpayers (NGO) -F27, Report of returns 03-F3, Reports of the retirement fund, pensions and other benefits

F-40, Reports of insurers - certification of expenses Medical Per Insured F-41, Certification of Interest on Residential Mortgage Loans without Prime Interest F-42, Reports of Purchases and Imports of Goods and Services F-43, Report of Sales with Credit Cards (VTD) F-44, Reports of Transfer prices F-930, Affidavit of income for individuals (F 1), Affidavit of income for legal entities (F 2), Affidavit of income Free Zone (F 18).

#### **Entry into force of some articles of the Tax Procedure Code:**

One of the most interesting elements within this Law is the advancement regarding the entry into force of certain articles of the Tax Procedure Code (Law 76 of 2019) whose entry into force is defined as of January 1, 2021, with certain exceptions regarding articles duly defined in the Law.

In this sense, and in accordance with the text of Law 76 of 2019, the early entry into force (three months after its enactment of the Tax Procedure Code) of articles article 65, numeral 3 had previously been determined. of article 88, articles 127,128, 208, 259, 262, 273, 284, 285, 286, 287, 288 and number 11 of article 324 (previously analyzed in previous issues of our journal Legislation and Economy); however, the text of the bill adds articles 1, 2, 3, 4, 5, 6, 9 and 78 to the list of advanced parties, which will enter into force once this bill is passed and promulgated.

With special attention we must refer to article 9 of the aforementioned code, which deals with the exception to the principle of legality, which gives the Executive Branch the ability to suspend, in whole or in part, the application of taxes of any type or species, differing its payment on a temporary basis throughout the national territory or in certain regions, in cases of legally declared state of emergency.

Along these same lines, Article 78 deals with extensions or installments, granting the President of

the Republic, with the intervention of the Minister of Economy and Finance, the ability to grant, by executive decree, extensions, installments and deadlines for the payment of past due obligations. or not due, when the normal compliance by the taxpayers subject to the tax obligation is impeded by virtue of exceptional circumstances of fortuitous event or force majeure, which affect the economy of a district, province or of the entire country, as it happens with the present national emergency situation that the country is going through as a result of the health crisis as a result of COVID-19.

The advance in the entry into force of the aforementioned articles is intended to allow the National Government to adopt fiscal relief measures that help the national economy by deferring tax payments, among other measures in favor of taxpayers. The results of the entry into force and application of the aforementioned articles can already be seen materialized in the issuance of Executive Decree 251 of March 24, 2020, which adopts tax measures to alleviate the economic impact resulting from the State of Emergency decreed by the National Government..

The foregoing will allow the National Government to adopt dynamically other additional measures required to try to counteract the economic impact of the health crisis facing the country and which will aggravate the delicate symptoms of slowdown that the national economy had been showing.

In this regard, we consider it important that the Tax Administration allows the conditions established in the Law for access to payment agreements to be relaxed, since sometimes many taxpayers, despite being interested in regularizing their tax situation, do not have the capacity to even face the initial 25% payment required by the administration, which sometimes becomes an entry barrier that, together with the severe punishment of surcharges and interests defined in the Law, can translate into a very heavy burden for the taxpayer seeking to regularize their situation and reduce their options to traumatic scenarios that can affect jobs and make the negative impact even more severe. *L&E*



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# Politics

## IMPUNITY CAN COME THE DEMOCRATIC SYSTEM

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Impunity is when someone is not punished for having committed a crime or offense. In our historical evolution and now today, impunity has been growing by leaps and bounds, until today becoming a pandemic in the concert of nations. Unfortunately, impunity currently covers all countries, in some nations more than others, but after all, the phenomenon has become widespread in almost all continents.

Impunity as an exception to punishment, we can see it in different ways, for example when many rulers were characterized by having dictatorial governments, violating human rights to the detriment of their own compatriots, simply for disagreeing in their way of thinking, escaping all investigation that could lead to any incrimination against their criminal conduct.

Suffice it to recall the years of gloom, censorship and oppression, where disappearances authorized by state terrorism prevailed, where an estimated 30,000 disappeared during the seven-year Argentine dictatorship, and although a few of the top hierarchs of the Argentine military were sentenced to seclusion, there were many others who were declared unpunished for carrying out heinous acts.

A similar case was the 17-year dictatorship that began on September 11, 1973 in Chile, which left 3,200 victims and 38,000 tortured, led by General Augusto Pinochet Ugarte and his oppressive government. After almost 47 years of the military coup, part of the Chilean population still demands an end to impunity after the recent release of former tyranny

agents imprisoned for human rights violations. Impunity existed, exists and will continue to exist.

The other dictatorship, among others, is the Cuban one, whose oppressive regime, violator of human rights for more than 60 years, which still, to the shame of our Latin America, of the ideals of Bolívar and José Martí, whose government nomenclature still remains unpunished despite the persecution, imprisonment, deportation or murder against its population.

And the other that for the moment is kept alive and kicking out that of Venezuela, whose despot and tyrant, Nicolás Maduro Moros, suppresses any image of democracy by promoting an authoritarian regime that allows him to keep the main opposition leaders and their population immersed in a prisoner. continuous lack of basic needs. Proof of this is that approximately four million Venezuelans have fled an economic and political crisis in their country since the end of 2015..

But just as there have been and exist unscrupulous rulers who have been unpunished in the exercise of their offices, impunity also occurs in multiple cases; the one who scams some buyers, those who evade tax obligations or tax evasion, the many powerful who apply tactics not to pay taxes, the murderers who commit crimes and evade their penalties for many reasons, public officials of all kinds and rank who steal public money through bribes, which enjoy impunity and can still walk with total freedom to the amazement of the population.

These and many more examples that we could cite that go unpunished, carry with them the frustration and the feeling of helplessness of the people affected in one way or another. And so it happens when we see an assassin who does not receive the sentence of years in prison he deserves, because he was able to bribe the judge. The

negligence of some professionals in the exercise of their professions, which causes dire consequences and which are not punished, ending in absolute impunity. In such a way that just as there are natural persons and groups that transgress the law without being judged or punished, and therefore do not receive any punishment or condemnation, there have been and there are governments that are unpunished for their actions for infinite reasons. In investigations in relation to the impunity that have been carried out in some Latin American university centers, it throws us as a sad and regrettable result that should lead us to a deep reflection in order to lessen as far as possible the disastrous consequences that impunity causes in the countries.

Our Latin America is one of the regions with the greatest impunity in the world. Placing our Latin American countries among the worst in the sphere of transparency and justice, only below the top three leaders in impunity in the world, which are, in their order, the Philippines, India and Cameroon. Followed in fourth place by Mexico, the Latin American country with the highest impunity. Peru, Venezuela, Brazil, Colombia, Nicaragua, Paraguay, Honduras and El Salvador follow.

This high classification of impunity stems from the analysis of social, economic, and legal problems that create severe obstacles in the economic development of nations. Unfortunately, impunity has become a series of instruments that tolerate committing crimes without fear of being punished, relying on a culture that is increasingly growing and that naturalizes and accepts corruption as a normal way of life.

Much remains to be done, correcting major institutional failures, improving attention to citizen complaints and claims, trying to regain confidence in the state and its institutions in order to strengthen and consolidate democracy and the rule of law that remains in



danger before the advance of so much injustice.

Impunity corrodes the laws and institutions and democracy of a country and this sad reality causes the State to fail in front of its population, since it doesn't fulfill one of important obligations that every government must fulfill, which is to impart justice to its compatriots. Unfortunately, we see that governments don't allocate the necessary resources and those who do so timidly don't increase them, which means that phenomenon of impunity, instead of decreasing, on contrary, increases considerably.

It is urgently necessary for nations to have rulers who are willing to face impunity, a problem that has been present in our country for a long time, that once they are elected by their people, they have as a government mission to increase the largest number of resources to combat impunity, with real political will also supported by the state powers and by their peoples, who will ultimately be the beneficiaries of the priority objective of the fight against impunity.

To the extent that crimes related to acts of corruption and other anomalies of the administration are investigated and sanctioned exemplary, greater confidence will be generated in the institutions by the population, and they encourage citizens to feel greater trust in complaints filed against those who commit irregularities.

It will also be of great importance that our courts of justice are clear about their role of imparting justice with true independence and impartiality. And by doing it transparently, they will not lose the trust of both public officials and those whomaketherespectivecomplaints.

We cannot forget that impunity is a determining factor that encourages criminal activity and that, in turn, breaks down institutions and the social fabric. Only

the fact that there is no punishment or sanctions for the offenders, whether they are common criminals or high society, motivates them to continue committing crimes, infecting new generations with their example.

In our countries we will always have problems, not because there are no laws to penalize irregularities and acts of corruption. All these laws exist in the respective legal systems, the biggest problem is simply and really that they are not being complied with, and that is what causes impunity along with corruption. Hence, it will always be important to sanction those who violate the law, because it has a deterrent effect on the consciousness of the population and contributes to improving and promoting values among the general population. A very valuable role will have to be played mainly in our countries, both by the Public Prosecutor's Office, up to our highest court of justice, the Supreme Court, including the various courts and tribunals at all levels in order to improve their image and functioning so that crimes don't go unpunished, also through joint work involving all the organs of the state and all of our organized civil society, so that we can aspire to eradicate this practice, which is so deeply rooted in the country, that it forces us to do it in a coordinated manner to that has positive effects for the benefit of our country.

For all this, it is wise to remember that icon of Latin American literature, Eduardo Galeano, who, when referring to impunity, said "Impunity rewards crime, induces its repetition and makes propaganda and stimulates the criminal and infects his example." And we, for the good of our country and future generations, should not continue to allow it. *L&E*

# World ECONOMY

## DECLARATION OF THE INTERNATIONAL ORGANIZATION OF EMPLOYERS AND THE INTERNATIONAL TRADE UNION CONFEDERATION

Source: ILO

**C**OVID-19 is threatening the health and livelihoods of workers and employers worldwide. It is not a local challenge, but an international one, so a global response is necessary. It is of utmost importance that international organizations act urgently. The time has come to see the United Nations Reform in action. Better cooperation and coordination among all actors in the multilateral system is required.

The International Labor Organization (ILO) and the World Health Organization (WHO) form the axis of international guidance to manage this pandemic and identify short, medium and long-term solutions for people, communities, nations and regions. The International Monetary Fund, the Organization for Economic Cooperation and Development (OECD), the G7, the G20, the World Bank and regional development

banks must support specific, efficient and proven measures for economies that need to address the impact economic, social and employment crisis for workers in all sectors of the economy, including employed, non-permanent, casual and informal workers, and in all companies, particularly small and medium-sized enterprises (SMEs). For this, the world economy needs urgent measures and policies that reach the real economy. At the national level, United Nations Resident Coordinators are asked to focus on Sustainable Development Goal (SDG) 3, as well as SDG 8 (decent work and economic growth).

COVID-19 will also have a significant impact on the economy and employment. Millions of companies around the world are in danger of being forced to close, which will have serious repercussions for

employment. We must act immediately, quickly and responsibly, to minimize the social and economic consequences. For the multitude of workers and companies that will be affected, we must find innovative solutions through resilience, support and adaptation of the labor market to limit the side effects and lack of income caused by the COVID-19 outbreak.

The International Organization of Employers (OIE), the International Trade Union Confederation (ITUC) and their managers stand in solidarity with governments and underline the pressing need to maintain social dialogue at the national and multilateral levels, in order to design measures with which to overcome this impact.

### **We demand urgent action in the following key areas:**

Business continuity, income security and solidarity are essential to prevent the spread and protect lives and livelihoods, as well as to create resilient economies and societies. For this, the world economy needs urgent measures and policies that reach the real economy, workers and companies, in particular SMEs. Disruption of the supply chain for medical products, food and other essential products should be minimized through intergovernmental cooperation.

We stress in the strongest terms the important role played by social dialogue and the social partners, not only to control the virus in and out of the workplace, but also to prevent the massive loss of jobs in the short and medium term. Joint responsibility

is necessary for dialogue to promote stability.

Coordination and political coherence are of utmost importance. The United Nations, and WHO in particular, must take into account the need to protect employment and income by reinforcing social protection measures, both in solving pandemic and in creating the basis for employment. and the economic conditions that allow recovery. They must also recognize the key role of the ILO and urgently collaborate to address the social and economic consequences of the crisis caused by COVID-19.

Strong and operational health systems are essential to combat the pandemic. Employers 'and workers' organizations (under the leadership of the OIE and the ITUC) urge governments to deploy all possible resources. However, we are prepared to support governments in their effective use of health resources and facilities, specifically in those areas where health systems are poor or where the pandemic is spreading particularly rapidly.

The 2019 ILO Centennial Declaration for the Future of Work contains decisive elements that are key to any lasting and sustainable response to pandemics, such as COVID-19. In short, every effort must be made to help workers and businesses through this crisis, for workers to keep their jobs, to protect against unemployment and loss of income, and to alleviate financial devastation. The OIE and the ITUC are committed and prepared to support the efforts of policy makers *L&E*



## THE WORLD BANK GROUP'S RESPONSE TO COVID-19 INCREASES USD 14 BILLION TO HELP SUSTAIN ECONOMIES AND PROTECT JOBS

Source: World Bank

**T**he Executive Boards of the World Bank and the Board of Directors of the International Finance Corporation (IFC) approved an increase that brings the accelerated disbursement financing package to USD 14 billion to help companies and countries in their efforts to prevent, detect and attack the rapid spread of COVID-19. This package will strengthen national public health preparedness systems, particularly with regard to containment, diagnosis and treatment of the disease.

World Bank Group member IFC will increase its COVID-19 related funding from \$ 6 billion to \$ 8 billion, as part of total \$ 14 billion package, to help private companies and employees affected by slowdown economic that generated the expansion of the disease.

Most of IFC's financing will go to client financial institutions so that they can continue to offer trade finance, working capital support, and medium-term loans to companies experiencing disruptions in their

supply chains. IFC's response will also help current clients in economic sectors directly affected by the pandemic - such as tourism and manufacturing - to continue to cover their costs. The package will also benefit sectors participating in the pandemic response, such as the health care sector and related segments, which face increased demand for services, medical equipment and pharmaceuticals.

***"It is essential to shorten the time until recovery. This package constitutes a form of urgent support to companies and their workers to reduce the financial and economic impact of the spread of COVID-19," said David Malpass, President of the World Bank Group. "The World Bank Group is committed to providing a rapid and flexible response based on the needs of developing countries. Support operations are already underway, and expanded financing tools approved today will help sustain economies, businesses, and jobs".***

The additional \$ 2 billion reinforces the initial response package announced on March 3, which consisted of \$ 6 billion in World Bank financing and \$ 6 billion from IFC to offer assistance to micro, small and medium enterprises, which are most vulnerable to economic shocks.

*"This pandemic is not only taking lives; its impact on economies and living conditions is likely to extend beyond the stage of the health emergency. We strive to ensure the continuity of our clients operations during this time so that the private sector in the developing world is better equipped and can help economies recover faster," said Philippe Le Houérou, IFC CEO. In turn, this will help vulnerable groups regain their livelihoods more quickly and continue to invest in the future."*

Rapidly mobilized during the 2008 global financial crisis and the Ebola virus epidemic in West Africa, IFC has a positive track record of implementing response initiatives to address global and regional crises that hinder activity in the sector private and economic growth in developing countries.

#### **IFC's response consists of four components:**

- **USD 2 billion from the Real Sector Crisis Response Mechanism, which will serve to support current clients in the infrastructure, manufacturing, agriculture and services sectors that are vulnerable to the pandemic. IFC will offer loans to companies that are experiencing difficulties and, if necessary, will make capital investments. This instrument will also help companies in the health care sector with an**

**increase in demand.**

- **USD 2 billion from the current World Trade Finance Program, which will be used to cover the payment risks of financial institutions, so that they can offer trade finance to companies that import and export goods. With this, IFC plans to support small and medium-sized companies that participate in international supply chains.**

- **USD 2 billion from the Working Capital Solutions program, which will help provide financing to emerging market banks so that they can extend credits to help companies strengthen their working capital, that is, the set of funds that they use to cover their costs and remunerate their employees.**

- **A new component established at the request of clients and approved on March 17: USD 2 billion from the Global Program for Liquidity in Trade and the Financing of Essential Commodities Program, which offer risk distribution to local banks for that they can continue to provide financing to emerging market companies.**

IFC is already working to apply its response funding. For example, it recently expanded (i) the trade finance limits of four Vietnam banks by \$ 294 million so that they could continue to lend to companies in need, especially SMEs.

IFC will maintain its high standards of accountability, but addressing the need to provide help to companies as soon as possible. IFC management will approve projects based on credit, environmental and social management, and compliance criteria, just as it has done in responses to previous crises. *L&E*





NACIONES UNIDAS

CEPAL

## COVID-19 WILL HAVE SERIOUS EFFECTS ON THE WORLD ECONOMY AND WILL IMPACT THE LATIN AMERICAN AND CARIBBEAN COUNTRIES

Source: ECLAC

The Executive Secretary of the Economic Commission for Latin America and the Caribbean (ECLAC), Alicia Bárcena, warned that the Coronavirus pandemic (COVID-19) will have devastating effects on the world economy, surely more intense and different than those suffered during the crisis. global financial report for 2008-2009, and that Latin American and Caribbean countries will not be oblivious to them, as they will be impacted through various channels.

The high official of the United Nations participated this Thursday, March 19 in a teleconference of the Inter-American Dialogue on the Coronavirus and its consequences for the economies of Latin America and the Caribbean, moderated by Michael Shifter, President of the institution based in Washington, and which also included Santiago Levy, a senior economist at the Brookings Institution.

According to Alicia Bárcena, the COVID-19 crisis will go down in history as one of the worst the world has ever experienced. She explained that the disease puts at risk an essential global public good, human health,

and will impact an already weakened world economy and affect it both on the supply and demand side, either through the interruption of chains. of production - which will hit world trade severely - such as through the loss of income and profits due to rising unemployment and greater difficulties in meeting debt obligations.

*"Latin America and the Caribbean, as well as other emerging regions, will be negatively affected,"* declared the highest authority of ECLAC. She recalled that the region grew at an estimated rate of just 0.1% in 2019, and that the latest Commission forecasts made last December predicted growth of 1.3% for 2020. However, *"the projections have been revised down significantly in the current scenario,"* she said.

She explained that ECLAC currently estimates a contraction of -1.8% of the regional gross domestic product, which could lead to unemployment in the region rising by ten percentage points. This would lead the number of poor people in the region to rise from 185 to 220 million out of a total of 620 million inhabitants; while people in extreme

poverty could increase from 67.4 to 90 million.

Bárcena specified that the Coronavirus will affect the region through five channels. A first channel of transmission of this crisis is the effect of the decrease in the economic activity of several of the main trading partners on the exports of goods from the countries of the region. China, for example, is an important destination for exports from several Latin American economies, being the main trading partner in the cases of Chile, Peru and Brazil. ECLAC estimates that the region's exports to that destination could fall as much as 10.7% in value.

A second channel comes from the fall in the demand for tourism services, which would impact the Caribbean countries more severely. It is estimated that if the travel ban due to the virus lasts for one, two, or three months, tourism activity in the Caribbean, for example, in 2020 would contract by 8%, 17%, and 25%, respectively.

Bárcena added that a third transmission channel would be through the interruption of global value chains. This would mainly affect Mexico and Brazil, countries that import parts and intermediate goods from China for their manufacturing sectors (especially in the case of auto parts, household appliances, electronic and pharmaceutical products).

A fourth channel that would affect the Latin American and Caribbean region is in the fall in the prices of basic products (commodities), especially for the countries that export raw materials in South America. Meanwhile, a fifth transmission channel stems from investors' greater risk aversion and worsening global financial conditions, he explained. *"Part of these effects can already be seen in the sharp decline in stock indices in the region,"* said Bárcena.

During the teleconference, the Executive Secretary of ECLAC also referred to the measures that the governments of the region are already taking to try to counter the negative economic effects of the pandemic. These range from health actions to reduce and prevent infections, to social containment measures that seek to protect the most vulnerable groups.

Governments are also taking economic, fiscal and monetary measures, which involve increasing social spending, lowering interest rates, intervening in the

exchange rate markets, suspending collections of bank loans, provision of credit lines for the payment of company wages, freezing of the surcharge for non-payment in water services, and actions to avoid the shortage of basic goods, among others.

Alicia Bárcena also stressed the importance of protecting the most vulnerable groups from the crisis, especially the elderly, the low-income sectors and the poorest. *"The degree of inequality is also important to assess to what extent the crisis will impact the most vulnerable groups in society. The more unequal a country, the more these vulnerable groups will bear the weight of the economic impact of the pandemic and the fewer resources they will have to combat it. Special attention should be given to women for their dual role as workers and caregivers,"* she said.

Finally, the highest authority of ECLAC called for global and regional coordination and cooperation to confront COVID-19. *"No country can combat this pandemic without global and regional cooperation. At the end of the day, what we really need to consider is what will happen to multilateralism. There must be more integration. Definitely we must move towards greater coordination and the priority of the policies must be how to deal with the current social and health crisis",* she emphasized.

*"This pandemic has the potential to rearm geopolitical globalization, but it is also an opportunity to remember the benefits of multilateral action. This is what, for example, the Secretary General of the United Nations, António Guterres, is trying to do: see how policy coordination can go in support of developing countries, since the asymmetries between developed and developing nations. development will be noticed more and more clearly. We have already seen this with the entire movement of social discontent against these models of globalization that are not responding to people's expectations,"* she declared.

*"We need to rethink everything, the entire economy. We need a new vision to focus on how to cope with this difficult scenario that lies ahead,"* emphasized Bárcena. *L&E*



## THE BANK CAN QUICKLY ALLOCATE UP TO US \$ 2 BILLION TO SUPPORT THE EFFORTS TO CONTAIN THE PANDEMIC AND TO STRENGTHEN HEALTH SERVICES IN

Source: IDB

**T**he Inter-American Development Bank is actively participating in coordinating efforts to combat the coronavirus with its member countries and other international institutions, and is ready to help Latin America and the Caribbean deal with the challenges posed by the pandemic.

The IDB has up to US \$ 2 billion in resources that can be programmed for countries that require financial support to monitor, do laboratory tests, and strengthen their public health services. In addition, the Bank can work with countries that have undisbursed loan balances to redirect resources to pandemic response efforts.

In addition, the IDB is evaluating the economic consequences of the pandemic in its member countries and considering alternatives to provide resources that help them cushion its effects in the medium and long term.

Under the technical leadership of the World Health Organization and the Pan American Health Organization, the IDB will continue to coordinate actions with the governments of member countries and with other multilateral institutions to ensure an appropriate response to the pandemic. *L&E*



## STATEMENT BY IMF MANAGING DIRECTOR KRISTALINA GEORGIEVA AFTER A G20 MINISTERIAL CONVERSATION ON THE CORONAVIRUS EMERGENCY

Source: FAO

**T**he Managing Director of the International Monetary Fund Kristalina Georgieva made the following statement today after a teleconference of the G20 finance ministers and central bank governors:

“The human costs of the coronavirus pandemic are already immeasurable and all countries need to work collaboratively to protect people and limit economic damage. This is the time to act in solidarity, a central issue at the meeting held today by the

G20 finance ministers and central bank governors.

### **I emphasized three aspects in particular:**

First, the outlook for global growth, which is negative by 2020: at least a recession is forecast to be as acute as during the global financial crisis or worse, but we expect a recovery in 2021. To get there, it is essential that we demonstrate priority to containment and strengthening health systems,

worldwide. The economic impact is and will be serious, but the sooner the virus is stopped, the faster and more vigorous the recovery will be.

We strongly support the extraordinary fiscal measures that have already been taken by many countries to support healthcare systems and affected workers and companies, and we consider positive the decision of the main central banks to relax monetary policy. These courageous efforts are in the interest not only of each country but of the world economy as a whole. "It will require even more, especially in the fiscal area.

Second, advanced economies are generally better able to respond to the crisis, but many emerging market and low-income countries face significant challenges. They are severely affected by capital outflows, and domestic economic activity will suffer a severe impact as countries respond to the epidemic. Since the start of the crisis, investors have already withdrawn \$ 83 billion from emerging markets, the largest capital outflow ever recorded. We are particularly concerned about the situation of debt-burdened low-income countries, an issue on which we are working closely with the World Bank.

### **Third, what can we do from the IMF to provide support to our member countries?**

**- We are concentrating on bilateral and multilateral supervision of this crisis and on economic policy measures to moderate its impact.**

**- We will massively increase emergency financing, from which we have already received requests from almost 80 countries, and we are working closely**

**with the other international financial institutions to provide a solid coordinated response.**

**- We are replenishing the resources of our Disaster Relief and Containment Trust Fund to help the poorest countries. We appreciate the resources already committed and urge other parties to join this effort.**

**- We are prepared to deploy all of our USD 1 trillion loanable capacity.**

**- And we are analyzing all the available options. Several low- and middle-income countries have requested that the IMF make an SDR allocation, as we did during the global financial crisis, and we will discuss this option with our member countries.**

The main central banks have already established bilateral swap lines with emerging market countries. As the compression of global liquidity sharpens, it is necessary to supply member countries to provide new swap lines. Also in this regard, we will discuss with the Executive Board and member countries the possibility of a proposal that contributes to facilitating a broader network of lines of this type, among other ways through a financial service similar to an IMF swap line.

These are extraordinary circumstances. Many countries are already taking unprecedented measures. At the IMF, working closely with member countries, we will do the same. Let's fight together to cope with this emergency by offering support to people around the world. *L&E*



# Illustrious PEOPLE

**REINA TORRES DE ARAÚZ  
1932-1982**



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Reina Cristina Torres de Araúz was born on October 30, 1932 in Panama City, Republic of Panama. She was an outstanding Panamanian professor, anthropologist and ethnographer, considered a seminal figure within national anthropology and ethnography and tireless defender of Panamanian historical heritage.

She completed his first studies at the Escuela Normal de Santiago in the province of Veraguas, from there he continued at the Liceo de Señoritas and finally obtained her bachelor's degree from the National Institute in Panama City. She continued her studies at the University of Buenos Aires, Argentina

where she studied philosophy and letters with a specialization in anthropology and obtained his doctorate in 1963.

In 1958 she participated in her first participation in international scientific forums at the XXXIII Congress of Americanists, in San José, Costa Rica.

In 1959, she married Professor Amado Araúz, whom she met while conducting research on the indigenous people of the Darien province and with whom she had three children: Oscar, Hernán and Carmela.

Shortly after they were married, they set out on the first journey

by vehicle from Panama to Bogotá called "Trans-Darien Expedition" in which they spent four months and twenty days in the Darien and Chocoana jungles, which sought to prove that the legendary Darien Gap could be crossed with motor vehicles.

Her culture-based doctoral thesis collided and its inhabitants in Panama and Colombia published in 1962 is currently considered an important reference on the subject. Reina Torres was fluent in 5 languages, including English, French, Greek and Latin.

Her first professional job as an anthropologist was carried out under a contract with the American Indian Institute in 1957. This Institution summoned three American anthropologists with experience in the field, to study the condition of women in three indigenous cultures of the American continent. The book entitled "The Kuna Woman" was published and had a massive diffusion in several countries.

She created the National Directorate of Historical Heritage within the National Institute of Culture of which she was the director for a decade. She was also the author of more than seventy articles on history, ecology and anthropology in different publications and nine books, among which her work "Pre-Columbian Panamanian Art" stands out, which she wrote in 1972.

During her life, she dedicated herself to the study of characteristics of Panamanian indigenous peoples in their own environment, through field visits either in the jungles and mountains of Panama in a theoretical work and documentary research that allowed her to make a written record and detailed photographic of the idiosyncrasy, religious beliefs, dances, sports games, music and songs of these peoples.

She also dedicated herself to dictating the chair of anthropology at her alma mater and at the University of Panama where she created the Center

for Anthropological Research and promoted the creation of the National Commission of Archeology and Historical Monuments. She also created the professorships of Prehistory of Panama and Ethnography of Panama, with the introduction of these, students would have the opportunity for the first time to learn, from the hand of Reina Torres herself, the ethnic wealth of Panamanian man.

In 1969, she was appointed director of the National Museum of Panama and began modernizing it. She also works as an official of the Commission for Interdisciplinary Studies for the Development of Nationality, in the General Direction of Planning and Administration of the Presidency.

Through the Ford Foundation, Reina Torres managed to manage scholarships so that Panamanian students could go to Mexico to study museography.

As director of the National Directorate of Historical Heritage, she managed to promote the approval of Law 14 of May 5, 1982, which dictates measures on the custody, conservation and administration of the Historical Heritage of the Nation.

Likewise, she continued her efforts to restore heritage sites in Panama such as the Metropolitan Cathedral, the Fort of San Lorenzo, the ruins of Panama la Vieja, the Church of Santa Librada de Las Tablas, among many others.

For a time she obtained the vice-presidency of the UNESCO World Heritage Committee and also worked in the Coordination of the Multinational Technical Commission for Culture.

During the 1970s, she attended several international meetings of organizations such as UNESCO and the OAS as an expert. In 1978, she served as Advisor to the Executive Secretariat of the National

Commission to organize the execution of the Torrijos-Carter Treaties, signed the previous year. For that year she is also part of the Panamanian Delegation in the regular session of the UN.

For her career as a teacher and researcher, in 1974 the Panamanian Academy of History formally distinguished her as a Full Member of this Institution, being the first Panamanian woman to receive this honor.

Reina Torres de Araúz was driving force behind creation of museums such as El Caño Archaeological Park Museum in Coclé province, Villa de Los Santos Nationality Museum, Museum of Colonial Religious Art, Afro-Antillean Museum of Panama, Museum of Natural Sciences and the Museum of History of Panama. In 1976 she founded the Museum of Panamanian Man, which would later be relocated and named "Reina Torres de Araúz Anthropological Museum" in her honor.

Shortly after the death of her son Oscar, only 23 years old, who was detected with cancer, Reina Torres was diagnosed with breast cancer, a disease with which she struggled for two and a half years. She died on the morning of February 26, 1982 at just 49 years old, her remains were veiled on March 1 at the Museum of Panamanian Man, where INAC officials honored her coffin.

It is important to note that during the last phase of her illness, Reina Torres de Araúz still worked tirelessly. Her last works were the selection of pieces from the Museography of the Chitré Museum and the writing of the pages of her new book "The New Edinburgh of Darien", works that she couldn't see completed. *L&E*



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# CUSTOMS



## Capsule

**Competence: Plenary of the Supreme Court of Justice.**

**Demand of unconstitutionality against Resolution No. 930-04-7-AS-AZA of December 31, 2009, issued by the Regional Administration of Customs, Airport Area, confirmed by Resolution No. 910-04-42-CDA of 28 of September 2010, issued by the Appeals Commission of the National Customs Authority**

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## B ackground

R.E.C.P. arrived in our country on April 17, 2005, being detained by customs authorities, after they realized that the aforementioned entered with sums of cash and checks for amounts greater than B / .10,000.00 without these being declared, this fact was which gave rise to an investigation that culminated in the issuance of Resolution No. 930-04-7-AS-AZA of December 31, 2009.

Through the act accused of unconstitutional the Regional Customs Administration, Airport Zone declared R.E.C.P. as responsible for the crime of customs fraud, typified in number 5 of article 18 of Law 30 of 1984, and consequently sanctioned the payment

of B/. 218,472.00 as a fine, corresponding to three times the value of the material object merchandise of crime.

### **Claim of the plaintiff:**

The plaintiff considers that the accused Resolution violates articles 17, 31 and 32 of the Political Constitution.

In relation to article 17, he argues that the violation occurs by virtue of the violation of the legal security of his client, as there is no objective application of the Law, since the Authority that issued the accused act did not comply with the regulations. pertinent legal; retroactively applied number 5 of article 10 of Law

29 of June 2, 2008, which entered into force after the fact (October 17, 2005), furthermore, it affirms that the right that the confiscation was for the sum that exceeded B/. 10,000.00 as provided in the standard.

Regarding the violation of article 31 of the Magna Carta, it indicates that the rules used to sanction his client were not exactly applicable to his situation, thereby omitting the principle of strict legality, since it was not taken into account that his represented was a seller of the company Fendi Internacional, SA and that the absence of fraud and guilt has been demonstrated in the customs criminal file. In addition to this, the principle of proportionality was not applied, since it only brought as an excess of B/. 10,000.00 the sum of B/. 7,074.00, while the seized checks were not exchanged, so the quantification used for imposes a fine of B/. 218,472.00.

Lastly, it points out that Resolution No. 930-04-7-AS-AZA of December 31, 2009 is in violation of article 32 of the Constitution since R.E.C.P. he was not tried in accordance with corresponding procedures and regulations, the customs criminal regulations were not applied correctly and he was sanctioned despite the absence of the intention to commit customs fraud, which is not consistent with due process.

#### **Opinion of the Administration Attorney:**

Through Vista No. 622 of August 24, 21, the Administration Attorney recommended to the Plenary of the Supreme Court of Justice that the unconstitutionality action under review be declared not viable, since the appellant intends to convert the C.S.J. in an Instance Court, which is inadmissible. It also indicates that the elements that the plaintiff uses to justify his claim, absence of fraud or fault, accreditation of status as an honest merchant and lack of proportionality of the sanction, were reviewed in second instance by the Appeals

Commission of the National Authority of Adunas.

#### **Considerations and foundations of the Chamber:**

As a starting point, the Plenary of the Supreme Court of Justice considers that the arguments put forward by the Public Prosecutor of the Administration are correct, in that the arguments that have been used by the plaintiff to support his claim are not factors or elements that can be analyzed by this maximum Corporation of Justice, because it would be becoming a court of third instance and not a guardian court of constitutionality. In addition to the above, Article 10 of Law 41 of July 1, 1996, already in force at the time of the commission of the act, establishes that the decisions of the Customs Administration may be appealed to the contentious-administrative jurisdiction, making it clear then that the appropriate way for the appellant to question the administrative procedure in question was the aforementioned jurisdiction.

However, this magistracy warns that the plaintiff also refers to the fact that, in order to sanction her client, the Regional Customs administrator applied number 5 of article 10 of law 29 of June 2, 2008, despite the fact that this norm was not in force. at the time of the occurrence of the events, which, in his opinion, makes the contested resolution in violation of article 17 in accordance with articles 31 and 32 of the Political Constitution.

**This corporation of Justice considers that the application of Law 29 of 2008, to the case that occupies our attention, does not make the resolution challenged by two important aspects constitutional:**

The customs criminal type for which R.E.C.P. It was not introduced by Law 29 of 2008, as the plaintiff mistakenly states, but, on the contrary, this punitive conduct was already criminalized since Law 41 of July 1, 1996, which adds numeral 5 to article 18 of Law



30 of 1984, a fact that is also noted by Resolution No. 930-04-7-AS-AZA of December 31, 2009.

On the other hand, it should be borne in mind that the defendant authority indicated in the contested resolution that the application of article 10 of law 29 of 2008 was due to the fact that it constitutes the most benign criminal type for the accused. With this, it can be seen that the authority did nothing other than apply the principle of favorability provided for in Article 46 of the National Constitution, which stipulates that in criminal matters, the law favorable to the accused always has preference and retroactivity even when there is a final sentence.

However, it is clear that the criminal type for which R.E.C.P. It was already typified since Law 41 of 1996, that is, since long before the customs criminal offense was committed, and it being clear that the application of article 10 of Law 29 of 2018 is given in consideration that it was in force at the time of passing the sentence and by virtue of the principle of favorability was more beneficial to the defendant, are sufficient reasons for the Plenary of the Court to conclude that the contested resolution does not violate constitutional norms, so it will proceed to declare that it does not is unconstitutional.

Law is a constantly changing field of study, especially the penal norms that are always in permanent modification in order to regulate reprehensible behaviors, and thus respond to the citizens' need for peace.

In the case under analysis, the criteria submitted by the plaintiff were ineffective because it did not carry out an in-depth study of the legislation in force at the time the punishable act was carried out. Many times in the heat of the legal contest we can make mistakes that can lead us to negatively advise a client. Therefore, as lawyers it is always important to remember to maintain serenity and poise, thus seeking mental clarity that allows us to deeply understand the needs of our clients and make the most effective recommendations for the protection of their rights. *L&E*



# THE CUR-

## TIME TO WIN - CARLOS CUAUHTÉMOC SÁNCHEZ

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*“I believe in moments that change destinies; in reflections that impact the mind and lead us to propitiate great events. When I speak in public I invite my audience to look for those moments and reflections. I invite you to do the same in this book. Because now stop losing it's time to win”*

**Carlos Cuauhtémoc Sánchez**

**T**his is a book to read in 8 weeks that will maximize your personal performance; but it can also take you about 4 hours if you read it determinedly.

We live in a frequently changing world, where not all people know how to take advantage of the opportunities of progress, there are people who are much more agile, more awake and productive.

### How do you know if you are productive?

In it you will find various stories that will tell you whether or not you are productive. You will also find basic elements that will help you become a high-performance person at work, in business, and why not, on a personal level.

The author uses the timing method. Timing

is a way of thinking and acting that optimizes results and provides solutions. Easy right?

### By studying and applying it, people:

- They raise their level of self-demand on quality standards in service and performance.
- Achieve long-term vision and perspective.
- They increase efficiency when working as a team.
- They increase their personal performance in terms of managing priorities, taking advantage of time and focus.

- **Decrease misunderstandings by strengthening communication skills.**

**The timing is based on 4 phases:**

**1. Self-management: a strictly individual process in which we work with our daily routines to make them more productive.**

**2. Influence: process aimed at influencing other people and selling our products or creative ideas.**

**3. Association: process of strengthening our team and perfecting our leadership.**

**4. Growth: process to direct all our movements towards expansion, growth and permanence.**

**We proceed to summarize how Time to Win taught us during 8 weeks to achieve the highest levels of personal productivity and performance:**

#### **Week 1:**

**Productive Rhythm:** Move consciously with a rhythm that takes you to do things, better done and exact time.

It is all a matter of rhythm, it can be productive or harmful. The productive rhythm must be sought since it makes us feel full, because of it we make better use of time and it causes us well-being; The productive rhythm is an enhancer of emotions that can put us in timing, in an exact and productive rhythm in which we are able to enjoy our work more, be more purposeful, progressive, contributing to the environment and to ourselves, which will elevate our self-esteem and will promote our development.

#### **Week 2:**

**Quality management:** Be a remarkable person for the high standards of your actions, ways, and beliefs. Manage problems and provide solutions.

To be truly productive we need to have a goal, to know where to aim. We need to have quality production goals that bring satisfaction and pleasure to us and to people,

from owners, employees, to suppliers and customers. The goals we want to achieve are linked to good feelings we can generate, without good emotions life loses meaning; therefore, we must develop self-management of 3 elements: acts, forms and beliefs, all with ethics, without harming others.

#### **Week 3**

**Performance Engines:** Practice empowering routines that elevate your results to the highest levels of efficiency.

To multiply our effectiveness we must create performance engines (routines) that serve to guide others (think, plan and solve) and calculate the course well (anticipate).

We must develop the ability to shorten deadlines and plan times to measure our results, not be distracted by unsuccessful activities; but, on the contrary, always see ahead, invest our time well and have control of it.

#### **Week 4**

**Powerful Communication:** Realize that nothing you do will go very far unless you know how to communicate it. Focus on mastering techniques to convince and influence.

A communication without pride, in communication there is a transaction of giving and receiving, try not to make judgments, everyone has a point of view and behavior according to their own experiences. As much as possible try to communicate face to face. Make sure that the message you transmit is received in the way you try to express it with the "supporting communication", repeating or repeating the message according to how they interpret it.

#### **Week 5**

**Uniqueness and Sales:** Every day you sell ideas, beliefs, dreams and products. Use the most powerful weapon you have: your authenticity.

In many companies, there are employees who comment that the company is taking benefits that

salaries are not high, and so on, but that mentality has to end because otherwise the company will not be able to get customers and that is required for the flow of money and Employee perceptions increase. It also explains the four types of clients that exist: vampires, deaf-blind, seekers, and fans..

- **Vampire customers: they are those who don't mind harming their supplier in order to obtain their products cheaply or for free.**

- **Deaf-blind customers: those who, having the ability to buy, are not interested in doing so because they believe that this product or service is not useful to them.**

- **Search clients: they are those who risk for a product or service.**

- **Fan customers: those who admire, defend and use a certain product, considering it part of their identity.**

***"Although we aren't sellers, we all contribute to attracting or driving away customers." That is the greatest power of the people: to generate wealth or to block it"***

The only way to help customers is with a mutual exchange of information and trust.

## Week 6

Team sync: To achieve high levels of competitiveness, you need a team, and your team needs members who give it cohesion and strength. He needs you.

Everything deteriorates over time, so you have to be vigilant and constantly maintain yourself as an individual, relationships, and work teams.. Learn to communicate with the team, present concrete facts and then tell how you feel, never the other way around to create solvable conflicts.

## Week 7

Strengthened leadership: Many people observe you, follow you and imitate you. Apply the

techniques of great leaders to become one of them.

Group relationships don't exist, only person-to-person relationships .

In many cases when they tell us about other people and give us a reference, we take it as an absolute truth, so I ask you to give that person a chance and create your own criteria about that person, because connection that can between person who gave it to you and that person, it will not be the same one that you can develop your.

## Week 8

Expanded Vision: You were born to grow and stay, even after you are dead. Expand yourself: teaching others what you know how to do, leaving a written legacy, developing disciples and creating systems that work alone.

Before you had the idea that you should work in the areas where we were not very good, today the idea is to improve in the areas where you are good, and achieve excellence, normally in the areas where you are good is something you like to do , what you do well and above all ... what you do with a good attitude.

At this moment of enormous difficulty for the entire world, where we now necessarily have the time we always long to read, books like this one provide wisdom to lead a more balanced life and provide us with new data to insert in our daily lives from now on and to the return to our lives after COVID 19. At that time, anyone who manages to overcome the pandemic will have to find a way to be a better person, to value life without taking it for granted, to be more supportive and a better human being. *L&E*



## CORONAVIRUS: WORLD IN EMERGENCY #STAYATHOME

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It goes without saying that the topic that monopolizes the world and not only social networks is the Coronavirus or also known COVID-19, I will be brief in terms of its description, since we have reached a point that keeps us informed of it every day .

The first outbreak was announced in China, in the city of Wuhan in December 2019, from there it gradually expanded, reaching the end of February in Europe reporting the first cases and then the continent of America.

New figures are released daily in contagious countries, with exhaustive reports on new data to help combat it and containment efforts. The World

Health Organization (WHO) has already said that it is a global pandemic state, as a result of all this the global economy is reeling, entire countries are trying to mitigate the economic damage that this can infer.

But the economic is not the only thing that worries, the physical and mental health of human beings is at stake. In both cases, we really do have a high degree of control, a principle that we must establish in our minds to preserve our physical and psychological integrity. What do we have to do to protect ourselves from the virus? Stay home and wash our hands with soap and water. This is under our control, plus many other recommendations to prevent the spread to prevent virus transfer. What do we have to do to



protect our mental health? Take care of the stability of our immediate environment, protect our inner peace, only follow official information on the evolution of the pandemic in our country and if we want in others, but only from an official or highly reliable source, flatly rejecting speculation, information from non-source sources. secure, and avoiding forwarding of unconfirmed information. Focus committedly on our work by remote means, with the maturity and discipline that circumstances demand. Taking care of our work and the companies to which we belong provides us with internal tranquility.

Although the panorama doesn't seem encouraging but it is very difficult, it must be recognized that there is a positive side to all this, planet earth has spoken and made itself heard, places that used to have severe environmental pollution can now see clear skies and breathe a different air, as such was the case that occurred in China and Venice, among others. After so many years the waters in the channels are again crystalline and so other examples that have been noticed. The reduction of greenhouse gases and the decrease in illegal wildlife trafficking are some of the environmental aspects that this pandemic has left until now.

Experts have reported that despite the momentary reduction of greenhouse gases, we must maintain measures to protect the environment against climate change.

We can see that union in the human being has not yet declined, the neighbors help each other and even entertain each other in their confinement, on their balconies we see how they communicate, play, sing and even do exercises together; all for the sake of safeguarding coherence in these days of confinement. In countries like Panama, where

quarantine has not been mandatorily implemented, we see young people volunteering to bring food for free to help older adults who are most at risk.

The interdisciplinary levels of governments worldwide are trying to best deal with this crisis. Likewise, many countries have joined in this fight, it has been truly understood that everything that is done affects the other, before it was said that globalization united the entire world, but the concept I don't think was understood so clearly until now. Now we understand the domino effect, the dependence between all countries and the power of nature in the face of human smallness. Lack of respect for nature is taking our toll. So far there is no scientific explanation for the origin of COVID-19, but I am convinced that in some way human abuse of our planet is the cause. Plain and simple, our beloved planet no longer resisted.

In this brief moment in the entire history of humanity we must have faith and hope, learn to be supportive and tolerant more than ever, fear and hysteria only cause unnecessary chaos. Let's support each other, united we are stronger.

Believers, to turn their gaze towards the Father, imploring strength and wisdom to face with success whatever it is that we have to live as a consequence of this situation.

And remember, wash your hands and **#STAYATHOME**, let's do the force. *L&E*



# Cultural Capsule

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*Due to the Covid19 Pandemic, this month we will invite you to carry out online cultural activities so that “You stay at home”.*

- **Arts and Culture Google:** is an online platform that uses high-resolution imaging technology and enables users to virtually tour the galleries of partner museums, explore contextual and physical information about works of art, and compile their own virtual collection. The project’s “tour” feature uses Google’s Street View technology [2], and partner museums could select a work of art to capture as a gigapixel image (over 1 billion pixels).

- <https://artsandculture.google.com/>

- **Virtual visits to 10 extraordinary and unique museums:**

- **Madrid:**

Reina Sofía Museum:

- ▣ <https://artsandculture.google.com/partner/museo-reina-sofia>
- ▣ <https://www.museoreinasofia.es/>

Del Prado Museum:

- ▣ <https://www.museodelprado.es/en/the-collection/art-works>
- ▣ <https://www.museodelprado.es/>

- **The Vatican**

- ▣ <http://www.museivaticani.va/content/museivaticani/es/collezioni/musei/tour-virtuali-elenco.html>

- **London:**

British Museum of London:

- ▣ <https://www.britishmuseum.org/collection>
- ▣ <https://britishmuseum.withgoogle.com/>

Museum of Natural Science:

- ▣ <https://www.nhm.ac.uk/visit.html>

- **Paris:**

Louvre Museum:

- ▣ <https://www.louvre.fr/en/visites-en-ligne>

- ▣ <http://www.es.photojpl.com/-/7xEuxUfTP1/>
- ▣ <http://musee.louvre.fr/visite-louvre/index.html?defaultView=rdc.s46.p01&lang=ENG>

- **Washington:**

National Museum of Natural History

- ▣ <https://naturalhistory.si.edu/visit/virtual-tour>

- **Mexico:**

National Museum of Anthropology:

- ▣ <https://www.inah.gob.mx/paseos/mna/>

- **Panama:**

Biomuseum

- ▣ <https://www.biomuseopanama.org>
- ▣ Biomuseo (Instagram y Facebook)

MAC Panamá

- ▣ <https://www.macpanama.org>
- ▣ mac-panama (Instagram)
- ▣ MAC Panamá (Facebook)

You can visit different cities through these pages:

- ▣ <http://livingmadrid.es/madrid-360-virtual-tour/>
- ▣ <http://visitavirtual360.com/catalogo/360-del-mundo/>

You can review Panama's online activities on social networks:

- miculturapma (Instagram and Facebook)

## IMPORTANT DATES

- |  |   |
|--|---|
| • April 2: International Autism Day                              | • April 23: World Book and Copyright Day                        |
| • April 2: International Day of Children's Literature            | • April 24-30: World Immunization Week                          |
| • April 4: National Day for the Prevention and Combat of Obesity | • April 26: National Secretary's Day                            |
| • April 7: World Health Day                                      | • April 28: International Day for Safety and Health of Workers. |
| • April 8: Buddha's Birthday                                     | • April 27: International Noise Awareness Day                   |
| • April 7: Good Deeds Day  | • April 27: International Theater Day                           |
| • April 10: Harpy Eagle Day                                      | • April 29: International Dance Day                             |
| • April 14: Police Day   | • April 30: Noise Awareness Day                                 |
| • April 15: Incident of the Slice of the Watermelon              | • April 30: International Jazz Day.                             |
| • April 15: National Art Day.                                    |   |
| • April 22: Earth Day  |   |

## RELIGIOUS HOLIDAYS

- April 19: Feast of La Divina Misericordia.
- April 5 to 12: Easter.



## *Alianzas alrededor del Mundo*

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

Guevara & Gutiérrez S. C. Servicios Legales- BOLIVIA

Machado Associados Advogados e Consultores- BRASIL

DSN Consultants Inc- CANADÁ

Lewin & Wills Abogados- COLOMBIA

Rivera, Bolívar y Castañedas- PANAMÁ

Espinosa & Asociados- CHILE

Lawnetworker S.A. Asesores Legales- ECUADOR

Peter Byrne & Associates- ESTADOS UNIDOS

Machado Associados Advogados e Consultores- ESTADOS UNIDOS

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

Estudio Rubio Leguía Normand & Asociados- PERU

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

Pellerano & Herrera- REPÚBLICA DOMINICANA

Alvarado & Asociados- NICARAGUA

Torres, Plaz & Araujo- VENEZUELA

Facio & Cañas- COSTA RICA

