

Legislación Economía



**Legislative Body approves in third debate
a new Extension of the Tax Amnesty Law**

**Project of Law N° 624: Necessary step to be
excluded from the discriminatory lists**

**Demand for Labor Skills for the era
postcovid**

**Panama expands exportable supply in the midst
of the pandemic**

**Judgment of MINERA PANAMÁ S.A.: Pending
publication in the Official Gazette**

**Law 245 of October 13, 2021, which
establishes and regulates home schooling
in Panama**

Editorial Board

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OCTOBER 2021

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Editorial

WE HAVE TOUCHED BOTTOM: What to do to get ahead?

The month of October of the current year passes with a succession of favorable events and other very unfortunate ones, which have motivated me to reflect on our present and whether or not the country has the possibility of concrete progress.

Let's start with the serious or the unfortunate:

1. Approval of a new Electoral Law that has totally and absolutely ignored the entire effort of the national commission for electoral reforms to eradicate deviations from the Panamanian Electoral System, In particular, the choice of deputies and return to the citizen their right to choose without multiply the value of the cast vote. Consequently, the trust of citizens towards the Electoral Tribunal has been lost due to its passivity and collusion with what was agreed by the Assembly of Deputies.

2. Panama's permanence on the OECD gray list

and the FATF's threat to place us on a black list again, if no corrective measures are introduced in our tax system and knowledge policies of the final beneficiaries of companies that operate locally and in abroad using the financial system.

3. Leaking of a draft Judgment of the Supreme Court of Justice that would allow the annulment of a process against a former president who was dedicated to ostensibly persecuting his political opponents and critics

4. Unveiling of the so-called "Pandora's Papers" in which our system of incorporation of corporations and transactions that take effect outside of Panama is denigrated.

5. Multiple murders in the city, product of disputes between gangs dedicated to drug trafficking and other illicit activities.

6. Serious situation of public and private education marked by desertion and the low capacity of national students in reading comprehension, mathematics and science. And as a corollary of this crisis, the statistics on pregnancies of girls and adolescents.

7. Significant drop in foreign direct investment and in the country's institutional framework.

When it comes to encouraging situations, we have the following:

1. Recognition of the Chamber of Commerce to Dr. Guillermo Chapman, granting him the distinction of the Horacio Alfaro medal and his proposal towards a new economic and social vision presented for the reflection of Panamanians and that contains a detailed plan of action to determine, among others Topics: Which countries do we want to resemble? What are the growth goals? Structural reforms, government reform and timeline of an action plan.

2. XIII National Forum for Competitiveness, presented by the National Productivity Center.

3. National Meeting of Sustainable Development, Panama 2021.

4. Quality of life report, Panama, tell me, from the Chamber of Commerce that contains valuable information for the periods 2018, 2020 and 2021.

What to do to get out?

1. GDP growth: It is essential to maintain the sustained growth of the Gross Domestic Product which, according to the projections of the Monetary Fund of the World Bank, ECLAC and MOODY'S would be 12%, 9.9%, 12% and between 8% and 9% respectively. According to the MEF, GDP in the first half of 2021 was 10%.

2. Significantly reduce investment financed with debt, which has been 100% in 2020 and 2021.

3. Make the tax system more efficient, generating more income through the incorporation of technology, dramatically improve the DGI's attention to local and foreign taxpayers, reduce the excess of paperwork in the DGI, move the facilities of that institution to a most suitable place for taxpayers.

4. Put the Tax Procedure Code into effect, incorporate the OECD agreement on world taxation at a rate of 15% in income tax, establish the taxation of digital commerce that enters our country.

5. Recover the position of Panama in the global competitiveness index, making urgent corrections to get out of all the discriminatory lists. Achieve efficiencies in the labor market and in information and communication technology.

6. Support agricultural and agro-industrial activities in the country; as well as small and medium-sized companies.

7. Improve the quality and relevance of the educational system.

8. Achieve a connection of the provinces outside the canal axis.

9. Overcome the deep risks facing the country: Social Security Fund, fiscal sustainability, risk rating.

As we can see, it is an effort by the whole of society and it requires direct participation to change politics, recover unconstitutionality and the trust of citizens in the democratic system that is at its worst in republican history.

It will dawn and we will see...^{L&E}

Invited Writer



ENADES
ENCUENTRO NACIONAL DE
DESARROLLO SOSTENIBLE
Panamá 2021



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Decano Facultad de Negocios, Logística y
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Universidad Católica Santa María la Antigua

SESIÓN TÉCNICA 01- Educación y Desarrollo Productivo

**Título Ponencia: Demanda de Competencias Laborales para la era
poscovid**

Demanda de Competencias Laborales en la Era Poscovid

Agenda

Introducción

La Era Poscovid

Proyecciones de Crecimiento

Incertidumbre

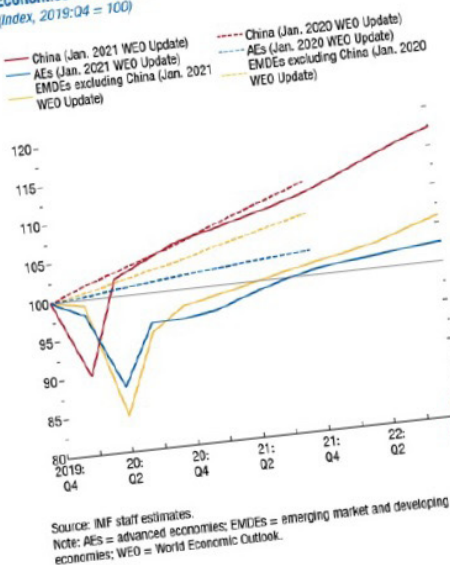
Estudio McKinsey

Conclusiones





Figure 1. Divergent Recoveries: WEO Forecast for Advanced Economies and Emerging Market and Developing Economies
 (Index, 2019:Q4 = 100)



Latest World Economic Outlook Growth Projections

Growth Projections

	ESTIMATE	PROJECTIONS	
	2020	2021	2022
(Real GDP, annual percent change)			
World Outlook	-4.9	5.5	4.2
Advanced Economies	-3.8	5.1	4.2
United States	-7.2	4.2	3.6
Euro Area	-5.4	3.5	3.1
Germany	-9.0	5.5	4.1
France	-9.2	3.0	3.6
Italy	-11.1	5.9	4.7
Spain	-5.1	3.1	2.4
Japan	-10.0	4.5	5.0
United Kingdom	-5.5	3.6	4.1
Canada	-5.5	3.6	3.1
Other Advanced Economies	-2.4	6.3	5.0
Emerging Markets and Developing Economies	-1.1	8.3	5.9
Emerging and Developing Asia	2.3	8.1	5.6
China	-8.0	11.5	6.8
India	-3.7	5.2	6.0
ASEAN 5	-2.8	4.0	3.9
Emerging and Developing Europe	-3.6	3.0	3.9
Russia	-7.4	4.1	2.9
Latin America and the Caribbean	-4.5	3.6	2.6
Brazil	-6.5	4.3	2.5
Mexico	-3.2	3.0	4.0
Middle East and Central Asia	-3.9	2.6	4.2
South Africa	-2.6	3.2	3.9
Sub-Saharan Africa	-3.2	1.5	2.5
Nigeria	-7.5	2.8	1.4
South Africa			
Memorandum	-0.8	5.1	5.5
Low-Income Developing Countries			

Source: IMF, World Economic Outlook Update, January 2021

Notes: For real GDP and forecasts are prepared on a base year basis, with FY 2020/21 starting in April 2020 and growth projections are 7-9 percent in 2020 and 5.0 percent in 2021. Except for selective cases.

INTERNATIONAL MONETARY FUND

IMF

En el medio de una incertidumbre excepcional, la economía global se proyecta que crezca 5.5 % en 2021 y 4.2 % en 2022. Las predicciones fluctúan en 0.3 pendiente de las expectativas de una vacuna de refuerzo y más actividad comercial y políticas que apoyen el crecimiento en algunas economías hacia fin de año.



Tendencias

Impactan Volumen del Comercio

Regionalización de Flujos Comerciales

Re-balance de China - Servicios

Uso de Tecnología

Value-chains - Logística

Navieras: Operaciones en tierra

Integradores de Carga

Cambio Climático: Medidas

Alianzas/JV: Integraciones Cadena

Bajo Crecimiento: 2.6%/Supply?



SESIÓN TÉCNICA 01- EDUCACIÓN Y DESARROLLO PRODUCTIVO

Demanda de Competencias Laborales en la Era poscovid

Tendencias

Impactan Volumen del Comercio

Regionalización de Flujos Comerciales

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Demanda de Competencias Laborales en la Era poscovid

Logística: Tendencias Globales

Reconfiguración Cadenas de Valor

Cambios: Fuentes de Manufactura

Re-localización de Almacenaje

Tecnología: Optimización (AI - IoT)

COVID 19 – Vacuna refuerzo

Aire: 2021 recobro lento

Tierra: Conflictos por mano de obra

Mar: Conflictos Cadena de Suministro

Ferrocarriles: Crecimiento optimista



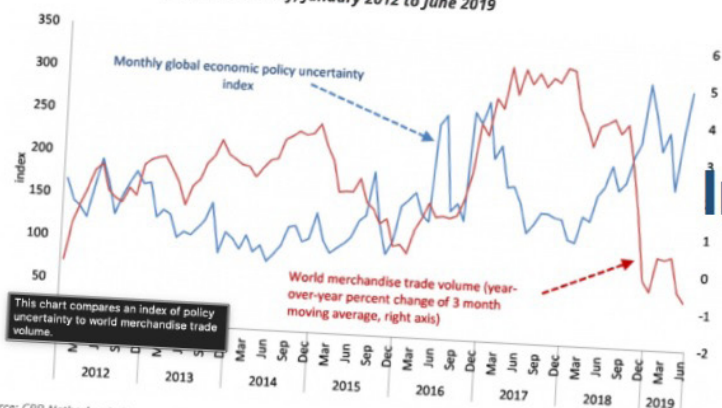
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Demanda de Competencias Laborales en la Era poscovid

Global economic policy uncertainty index from January 2019 to May 2021



World import growth and policy uncertainty, January 2012 to June 2019

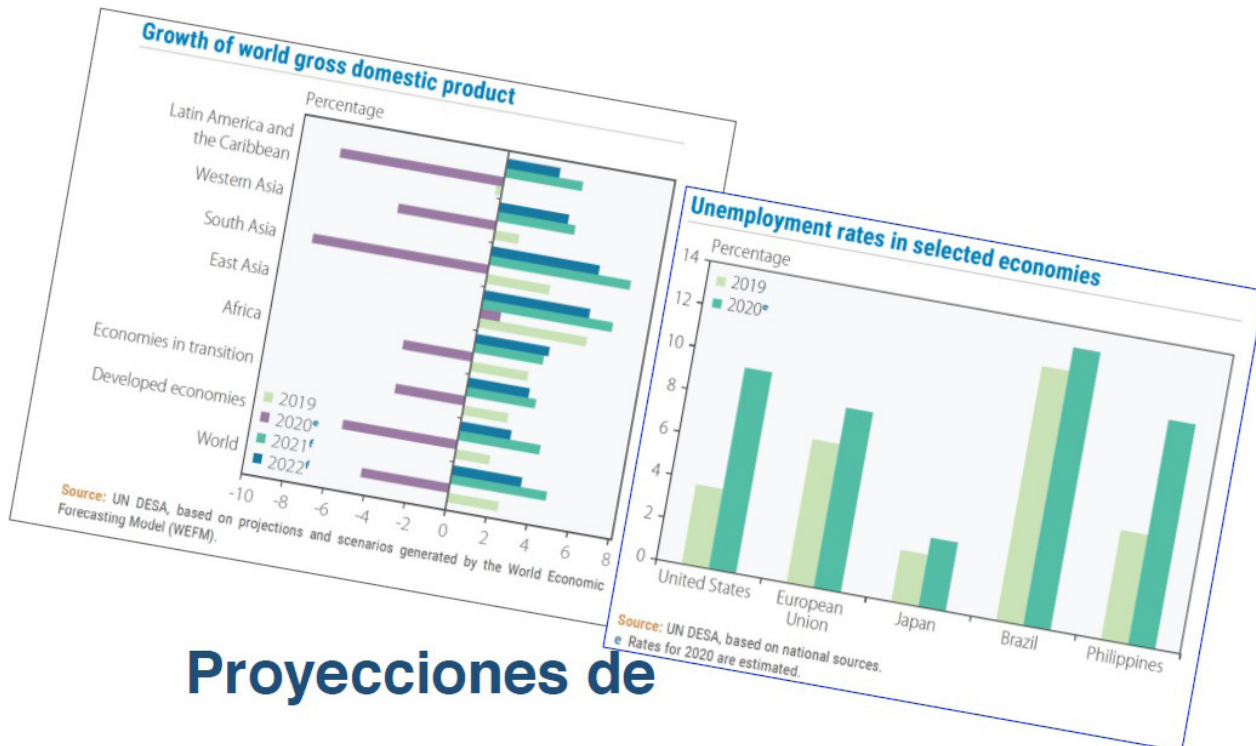


Incertidumbres



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Proyecciones de Crecimiento Económico



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McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del TrabajoEl Estudio

McKinsey
& Company



<https://www.mckinsey.com/industries/public-and-social-sector/our-insights/defining-the-skills-citizens-will-need-in-the-future-world-of-work>



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Demanda de Competencias Laborales en la Era poscovid

El Estudio

- ✓ **El estudio incluyó 18,000 personas en 15 diferentes países**
- ✓ **Se identificaron 56 habilidades fundamentales: empleo, salarios, satisfacción**
- ✓ **Se definieron tres criterios genéricos: Añade valor, digital, adaptabilidad**
- ✓ **Se establecieron cuatro categorías de habilidades: cognitiva, digital, interpersonal y auto liderazgo**



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Demanda de Competencias Laborales en la Era poscovid

**McKinsey: Definiendo las habilidades que los ciudadanos
necesitarán en el Mundo Futuro del Trabajo**

El Estudio

- ✓ **Se establecieron 56 elementos específicos de talento (DELTA), correspondiente al grupo de habilidades**
- ✓ **Las DELTA son una mezcla de habilidades (skills) y actitudes (attitudes), tales como adaptabilidad y habilidad para enfrentar la incertidumbre...**
- ✓ **Gran parte de las habilidades incluidas en las DELTA se reconocen ya como habilidades que indican una alta posibilidad de resultar en buenos empleos, salario alto y satisfacción en el trabajo...**



Resultados del Estudio

- ✓ Las habilidades que marcaron más bajas fueron las de **uso de software y entendimiento de sistemas digitales** (categoría digital)
- ✓ También las habilidades de **comunicación y planificación y formas de trabajar** marcaron más bajas que las demás (categoría cognitiva)
- ✓ En general, los participantes con alto **nivel de educación** marcaron más alto que los demás –pero no en todas las habilidades
- ✓ En habilidades como **auto liderazgo, confianza en sí mismo, enfrentar la incertidumbre, coraje y gestión del riesgo, empatía, coaching y resolución de conflictos**, **no hay diferencia en los niveles de educación. Más educación, menos humildad.**



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Demanda de Competencias Laborales en la Era poscovid

McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo

Resultados del Estudio

- ✓ Un alto porcentaje de trabajos se perderán, pero otros **serán creados**
- ✓ La mayoría de los nuevos trabajos requerirán **habilidades especiales - digitales**
- ✓ La necesidad de habilidades manuales y de conocimientos básicos **disminuirá**
- ✓ La demanda de **habilidades tecnológicas, sociales y emocionales y conocimientos más elevados** crecerá exponencialmente
- ✓ Las habilidades requeridas incluyen **aquellas que no puedan ser realizadas por programas de inteligencia artificial y la robótica...**



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Demanda de Competencias Laborales en la Era poscovid

McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo

Cognitiva	
Pensamiento Crítico <ul style="list-style-type: none"> Solución estructurada de problemas Razonamiento Lógico Entender prejuicios Busca de información relevante 	Planeación y Formas de Trabajar <ul style="list-style-type: none"> Desarrollo de Plan de Trabajo Gestión del tiempo y priorización Pensamiento ágil
Comunicación	Flexibilidad Mental
<ul style="list-style-type: none"> Contar historias y hablar en público Preguntar las preguntas correctas Sintetizar mensajes Escuchar activamente 	<ul style="list-style-type: none"> Creatividad e imaginación Trasladar conocimiento a contextos diferentes Adoptar perspectivas diferentes Adaptabilidad Habilidad para aprender



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Demanda de Competencias Laborales en la Era poscovid

McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo

Cognitiva		Interpersonal	
Pensamiento Crítico <ul style="list-style-type: none"> Solución estructurada de problemas Razonamiento Lógico Entender prejuicios Busca de información relevante 	Planeación y Formas de Trabajar <ul style="list-style-type: none"> Desarrollo de Plan de Trabajo Gestión del tiempo y priorización Pensamiento ágil 	Mobilización de sistemas <ul style="list-style-type: none"> Modelación de papeles Negociaciones ganar-ganar Creación de una vision inspiradora Anuencia organizacional 	Desarrollo de relaciones <ul style="list-style-type: none"> Empatía Inspirar confianza Humildad Sociabilidad
Comunicación	Flexibilidad Mental	Efectividad del Trabajo en Equipo	
<ul style="list-style-type: none"> Contar historias y hablar en público Preguntar las preguntas correctas Sintetizar mensajes Escuchar activamente 	<ul style="list-style-type: none"> Creatividad e imaginación Trasladar conocimiento a contextos diferentes Adoptar perspectivas diferentes Adaptabilidad Habilidad para aprender 	<ul style="list-style-type: none"> Promover inclusion Motivar diferentes personalidades Resolver conflictos Colaboración Coaching Empoderamiento 	



McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo		
Autoliderazgo	Interpersonal	
Conciencia de sí mismo y Auto gestión <ul style="list-style-type: none"> Entender propias emociones Auto control y regulación Entender propias fortalezas Integridad Auto motivación y Bienestar Auto confianza 	Mobilización de sistemas <ul style="list-style-type: none"> Modelación de papeles Negociaciones ganar-ganar Creación de una vision inspiradora Anuencia organizacional 	Desarrollo de relaciones <ul style="list-style-type: none"> Empatía Inspirar confianza Humildad Sociabilidad
Emprendimiento <ul style="list-style-type: none"> Coraje y asumir el riesgo Promover el cambio e Innovación Energía, passion y optimism Romper ortodoxias 	<ul style="list-style-type: none"> Promover inclusion Motivar diferentes personalidades Resolver conflictos Colaboración Coaching Empoderamiento 	
Logro de metas <ul style="list-style-type: none"> Apropiación y Decisión Orientación al Logro Agallas y Resistencia Enfrentar incertidumbre Auto desarrollo 		



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Demanda de Competencias Laborales en la Era poscovid

McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo	
Autoliderazgo	Digital
Conciencia de sí mismo y Auto gestión <ul style="list-style-type: none"> Entender propias emociones Auto control y regulación Entender propias fortalezas Integridad Auto motivación y Bienestar Auto confianza 	Fluidez digital y ciudadanía <ul style="list-style-type: none"> Conocimiento digital Aprendizaje digital Colaboración digital Ética digital
Emprendimiento <ul style="list-style-type: none"> Coraje y asumir el riesgo Promover el cambio e Innovación Energía, passion y optimism Romper ortodoxias 	Desarrollo y uso de "software" <ul style="list-style-type: none"> Conocimiento de programación Inspirar confianza Análisis de data y estadísticas Pensamiento computacional y algorítmico
Logro de metas <ul style="list-style-type: none"> Apropiación y Decisión Orientación al Logro Agallas y Resistencia Enfrentar incertidumbre Auto desarrollo 	Entender sistemas digitales <ul style="list-style-type: none"> Conocimiento de data Sistemas inteligentes Conocimientos cibernéticos Traducción y habilitación de tecnología

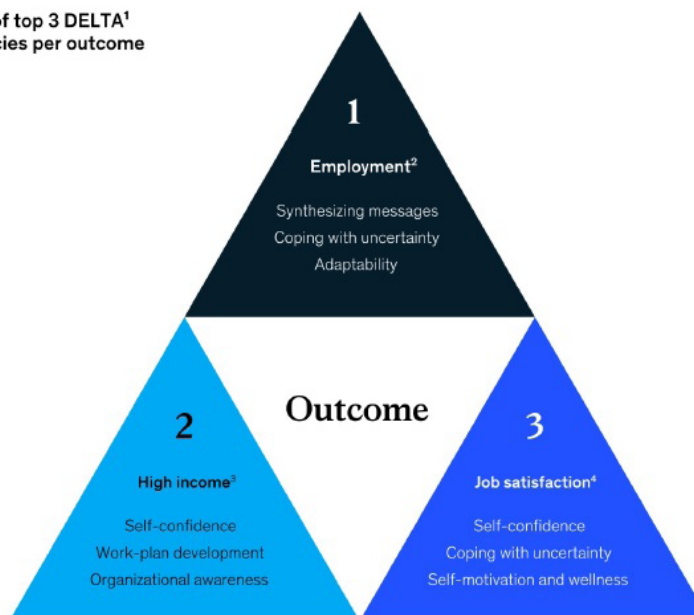


McKinsey: Definiendo las habilidades que los ciudadanos necesitarán en el Mundo Futuro del Trabajo

Cognitiva		Interpersonal	
Pensamiento Crítico <ul style="list-style-type: none"> Solución estructurada de problemas Razonamiento Lógico Entender prejuicios Busca de información relevante 	Planeación y Formas de Trabajar <ul style="list-style-type: none"> Desarrollo de Plan de Trabajo Gestión del tiempo y priorización Pensamiento ágil 	Mobilización de sistemas <ul style="list-style-type: none"> Modelación de papeles Negociaciones ganar-ganar Creación de una visión inspiradora Anuencia organizacional 	Desarrollo de relaciones <ul style="list-style-type: none"> Empatía Inspirar confianza Humildad Sociabilidad
Comunicación	Flexibilidad Mental	Efectividad del Trabajo en Equipo	
<ul style="list-style-type: none"> Contar historias y hablar en público Preguntar las preguntas correctas Sintetizar mensajes Escuchar activamente 	<ul style="list-style-type: none"> Creatividad e imaginación Trasladar conocimiento a contextos diferentes Adoptar perspectivas diferentes Adaptabilidad Habilidad para aprender 	<ul style="list-style-type: none"> Promover inclusión Motivar diferentes personalidades Resolver conflictos Colaboración Coaching Empoderamiento 	
Autoliderazgo		Digital	
Conciencia de sí mismo y Auto gestión <ul style="list-style-type: none"> Entender propias emociones Auto control y regulación Entender propias fortalezas Integridad Auto motivación y Bienestar Auto confianza 		Fluidez digital y ciudadanía <ul style="list-style-type: none"> Conocimiento digital Aprendizaje digital Colaboración digital Ética digital 	
Emprendimiento <ul style="list-style-type: none"> Coraje y asumir el riesgo Promover el cambio e Innovación Energía, pasión y optimism Romper ortodoxias 		Desarrollo y uso de "software" <ul style="list-style-type: none"> Conocimiento de programación Inspirar confianza Análisis de data y estadísticas Pensamiento computacional y algorítmico 	
Logro de metas <ul style="list-style-type: none"> Apropiación y Decisión Orientación al Logro Agallas y Resistencia Enfrentar incertidumbre Auto desarrollo 		Entender sistemas digitales <ul style="list-style-type: none"> Conocimiento de data Sistemas inteligentes Conocimientos cibernéticos Traducción y habilitación de tecnología 	

We ranked the top three DELTAs in which proficiency predicts better outcomes for employment, high income, and job satisfaction.

Ranking of top 3 DELTA¹ proficiencies per outcome



Note: Data from non-OECD countries presented higher variance and were excluded from this analysis.

¹Distinct element of talent.

²Probability of a survey participant being employed among citizens with income below the median.

³Probability of a survey participant being in the top quintile for income.

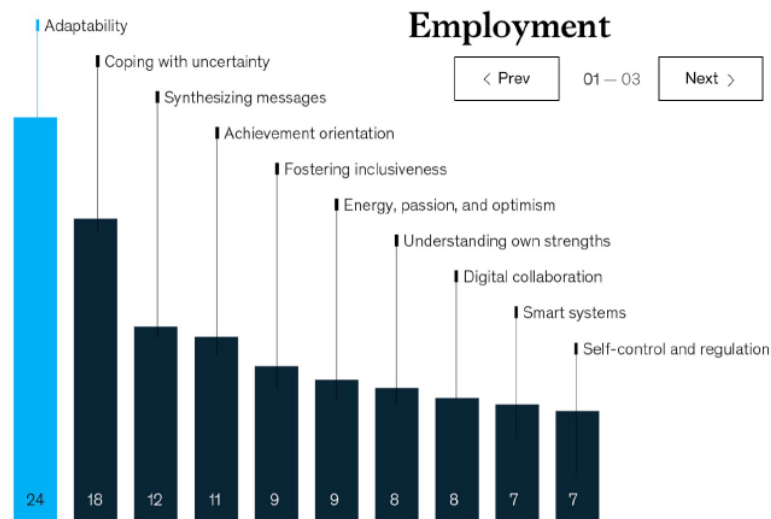
⁴Probability of a survey participant reporting being "fulfilled and satisfied" or "satisfied" with his/her job.

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Proficiency in certain DELTAs is linked with higher likelihood of employment.

Increased chance of respondents with a higher proficiency in the DELTA¹ being employed,^{2%}



Note: The margin of error is 3% with a 95% confidence interval. DELTAs selected based on individual contribution—holding other variables constant—to the probability of a survey participant being employed among those with income below the median or those with no income. People with income above the median were excluded to avoid skewed results because of higher proficiency in DELTAs.

¹Distinct element of talent.

²Increase in the odds of being employed if proficiency score is higher by 1 level, assuming all other elements and demographic variables are fixed/constant. Only OECD countries included in this analysis.

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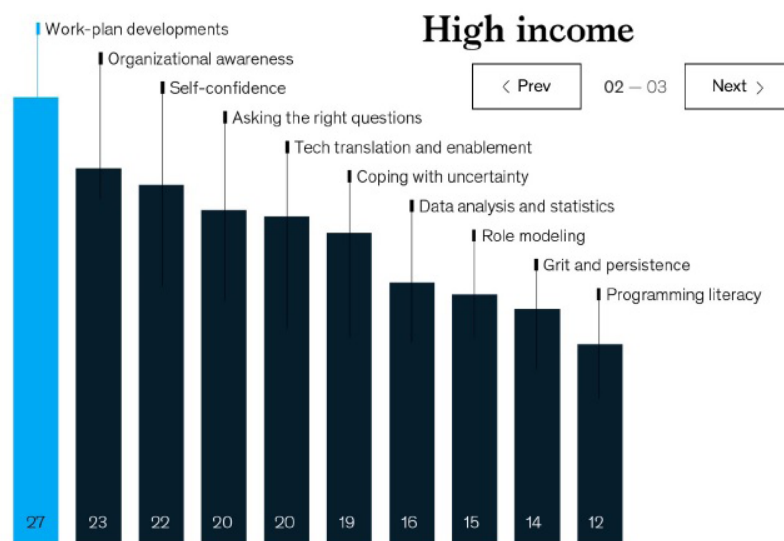


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Demanda de Competencias Laborales en la Era poscovid

Proficiency in certain DELTAs is linked with higher income.

Increased chance of respondents with a higher proficiency in the DELTA¹ earning high income,^{2%}



Note: The margin of error is 3% with a 95% confidence interval. These skill groups show the largest difference in proficiency between survey participants with income below the median income in their country and those in the top quintile.

¹Distinct element of talent.

²Increase in the odds of being in the top quintile for income if proficiency score is higher by 1 level, assuming all other elements and demographic variables are fixed/constant. Only OECD countries included in this analysis.

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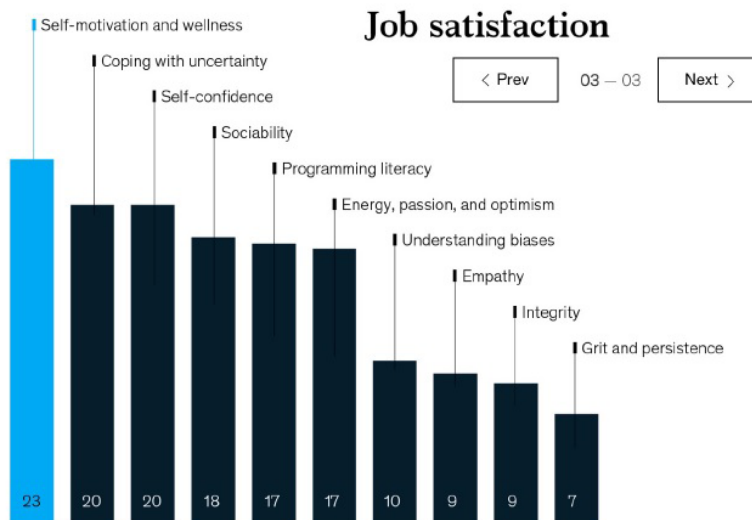


SESIÓN TÉCNICA 01- EDUCACIÓN Y DESARROLLO PRODUCTIVO

Demanda de Competencias Laborales en la Era poscovid

Proficiency in certain DELTAs is linked with higher job satisfaction.

Increased chance of respondents with a higher proficiency in the DELTA¹ having job satisfaction,²%



Note: The margin of error is 3% with a 95% confidence interval.

¹Distinct element of talent.

²Increase in the odds of being "fulfilled and satisfied" or "satisfied" with job, rather than unsatisfied, if proficiency score is higher by 1 level, assuming all other elements and demographic variables are fixed/constant. Only OECD countries included in this analysis.

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Demanda de Competencias Laborales en la Era poscovid

Capacitación Técnica

1. Formación en línea está aquí para quedarse - Virtualidad: Futuro
2. Se requieren "cambios radicales para alcanzar la tecnología"
3. EU SKILL SEA: 50% GdM considera que lo aprendido es obsoleto
4. 30% competencias ofrecidas por el sistema educativo son obsoletas
5. 20% Competencias en Radiocomunicaciones no están al nivel
6. 62% falta: Pensamiento Crítico – Solución de Problemas



Nota: Sea Skill Estudio 1,600 profesionales, 1,140 GdM y 474 Shore-based - Lo que reciben versus las competencias que deben tener....



Capacitación Técnica

⚓ 7. 61% falta: *Tecnologías digitales – CYBER SECURITY*

⚓ 8. 54% falta: *Formación pertinente – Competencias Blandas*

⚓ 9. 55% falta: *Trabajo en Equipo- Relaciones Interpersonales*

⚓ 10. *Capacitación: Reg. Ambientales, Tecnología, Digitalización, AI, B.Ch.*

⚓ 11. *Competencias blandas– Liderazgo– Toma de Decisiones – Anuencia*

⚓ *Nota: Sea Skill Estudio 1,600 profesionales, 1,140 GdM y 474 Shore-based - Lo que reciben versus las competencias que deben tener....*



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Demanda de Competencias Laborales en la Era poscovid

***¡Muchas Gracias por
su Atención!***



SESIÓN TÉCNICA 01- EDUCACIÓN Y DESARROLLO PRODUCTIVO

Ponencia: Título ponencia #enadesPAN21

Norms of INTEREST

RECOGNITION OF SENIORITY PREMIUM FOR PUBLIC SERVERS

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On October 13, 2021, Law 241 was enacted, which modifies Law 23 of 2017 and Law 9 of 1994, conferring on public servants the right to receive the payment of a premium at the time of termination of the employment relationship. seniority, with the exceptions contemplated in said rule.

It has been established that the right to the seniority bonus does not include public servants who were chosen by popular election, the ministers and vice ministers of State, the directors and deputy directors of autonomous and semi-autonomous entities, the managers and assistant managers of public limited companies in those in which the State has a majority participation in the share capital, the administrators and sub-administrators, as well as the general or executive secretaries of each institution, among others; to all public servants who are freely appointed and removed in accordance with the provisions of Article 307 of the Political Constitution.

Similarly, those public servants who retired after being appointed for fixed periods established by the Political Constitution or the Law are excluded.

The Law establishes that the permanent, transitory or contingent public servant of administrative career,

whatever the cause of termination of functions, will have the right to receive from the institution in which he worked, a seniority bonus at the rate of one week's salary per each year worked, from the beginning of the permanent relationship until the separation

On the other hand, it provides the right to pay the seniority premium is recognized to the permanent, transitory, contingent or Administrative Career public servant and other public careers and special laws, in application of article 5 of the Sole Text of Law 9 of 1994.

Another aspect to be mentioned is that it is stated that the seniority premium will not be subject to any precautionary measures, nor to judicial seizure, nor will it be subject to social security deductions and establishes that the right to pay the seniority premium is not excluding any other right or benefit that public servants receive due to the separation or definitive termination of their employment relationship with the public administration described in special or ladder regulations.

Law 241 that we are commenting today is of social interest and will have retroactive effects, that is, the right to receive the seniority premium for the public official will be recognized as of 2014. *L&E*



CANNABIS PERMITTED FOR MEDICINAL AND THERAPEUTIC USE

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With approval of Law 242 of October 13, 2021, regulatory framework is created that allows use and monitored and controlled access of medicinal cannabis and its derivatives for therapeutic, medical, veterinary, scientific and research purposes in Panama.

In such a way, that the Law in reference regulates the evaluation, monitoring and control of the activities of import, export, cultivation, production, manufacture, laboratory analysis, final disposal and use of the seeds duly authorized for planting the cannabis plant. , as well as derivatives of medicinal cannabis, for medical, veterinary, therapeutic, scientific and research purposes.

The authorities responsible for regulating, monitoring and controlling everything related to the use of cannabis will be the Ministry of Health, who will issue the license for the manufacture of medicinal cannabis derivatives, which allows the import, export, manufacture and sanitary registration of cannabis derivatives. cannabis for medical, veterinary, therapeutic, scientific purposes and the license for scientific research.

It will correspond to the Ministry of Agricultural Development to exercise administrative and operational control of the activities related to the management of seeds for the sowing and cultivation of cannabis for medicinal use.

Another function of the Ministry of Health will be to establish the registry of patients who use cannabis and its derivatives for medicinal and therapeutic use and in coordination with the National Authority for Government Innovation, it will be in charge of guaranteeing the reliability of the tool that supports the registration of patients, protecting their identity, privacy and condition.

The National Program for the Study and Medicinal Use of Cannabis and its derivatives is also created, in order to promote research on the therapeutic and medicinal properties of cannabis in the treatment of different ailments and pathologies, coordinate the necessary actions according to the legislation, with a view to identifying and addressing the

needs of these patients and promoting educational initiatives on the proper use of cannabis.

Regarding the use of seeds and the cultivation of plants, it has been established that it is necessary to have an authorization from MIDA, which will be issued to licensees holding the license to manufacture medicinal cannabis derivatives, which will be granted prior compliance with the conditions established in the Law, its regulation in coordination with the Ministry of Public Security.

Law 242 also creates the Technical Council of Medicinal Cannabis attached to the MINSA and the Agronomic Advisory Council, the latter being in charge of the design and monitoring of the objectives of the standard in its area of agronomic production.

Another aspect to mention is that article 314 of the Penal Code is modified to include a paragraph that indicates that those that occur as a result of legal activities related to the use of cannabis for medicinal purposes will not be considered criminal conduct, therapeutic or scientific.

Finally, it has been established that Law 242 is a special regulation for the use of medicinal cannabis and its derivatives for therapeutic, medical, scientific and research purposes, which must be regulated within 90 days from its promulgation. *L&E*



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GRADUATE PROGRAM FOR REFORESTATION

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Through Law 243 of October 13, 2021, the Graduate Program for Reforestation in Panama is created, which aims to make graduating students aware of the causes and consequences of climate change and make them participate in effective methods, such as reforestation, which will reduce the environmental effects in the country.

The Program consists of each student graduating from secondary education from all official and private educational centers, to complete their corresponding studies and obtain the diploma that accredits them, they must carry out the social work of planting five

trees in the areas determined by the Ministry of Education. Environment within the national territory.

The Ministry of Education and the Ministry of the Environment will be in charge of providing the educational centers with seeds, seedling species, trees and all the necessary material to carry out reforestation.

Law 242 will come into effect from the 2022 school year, that is, from the next school year to graduate, high school students must, among other requirements, comply with the planting of five trees. *L&E*

SEX OFFENDER REGISTRY

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With the enactment of Law 244 of October 13, 2021, the National Sex Offender Registration System is created, which will contain detailed information on persons of legal age who are convicted or are serving sentences, through a duly executed sentence, for the crimes. against sexual freedom and integrity in its various forms, trafficking of minors and human trafficking, for the purpose of sexual exploitation, to serve as a database for consultation of justice operators and their auxiliary body, as well as for the issuance of certificates of non-sexual aggressor.

It is established that the System will be in charge of the Office of Archives and Personal Identification of the Directorate of Judicial Investigation, which must maintain an updated database and stored in a secure and confidential environment of the information of persons of legal age who are convicted. or they are serving sentences, by means of a duly executed sentence for any of the crimes that we comment on in the preceding paragraph.

It is worth mentioning that any employer, public institution, non-profit organization that develops programs, projects or activities with children and

adolescents, be they of an artistic, cultural, religious, recreational sports nature or activities related to official or private or legal education centers. legally constituted, whose commercial or work activity also requires or facilitates regular or occasional contact with minors, will have the obligation, prior to the appointment or hiring of personnel, to request the applicant to present the Certificate of No Sex Offender.

In the same way, the Transit and Land Transportation Authority must do so before granting the quotas for college buses and their drivers, in addition to this, foreigners must present the police record of their country of origin.

Failure to comply with the obligation to request the Certificate of Non-Sex Offender will entail the imposition of fines ranging from FIVE THOUSAND DOLLARS (US\$ 5,000.00) to TENTH THOUSAND DOLLARS (US\$ 10,000.00) regardless of the administrative, civil and criminal penalties that correspond to them. if the omission will cause harm to a minor.

The National System for the Registration of Sex Offenders will come into force as of January 2, 2022. *L&E*

HOME EDUCATION

Law 245 of October 13, 2021 was enacted, which establishes and regulates home education in Panama, through different distance education modalities, for the first and second levels of education in the Panamanian educational system.

It has been provided that home schooling will not be mandatory, but rather an option for students whose parents meet requirements established in the Law in question.

In this order of ideas, it has been established that the distance education modality, home education, may be offered by official and private educational centers, bilingual or non-bilingual, provided that they meet the required requirements.

It will be responsibility of Ministry of Education to develop a pilot program to manage, develop, evaluate and monitor this teaching-learning modality, called home education, as well as to establish a control, evaluation and monitoring model for

each official or private educational center that has with home, blended and distance education.

On the other hand, the educational centers that are designated to develop homeschooling must provide didactic resources and printed academic learning guides or have an appropriate technological platform.

Based on this, students who study under this modality have the same duties and rights as students who study under another educational modality.

Law 245 establishes that the parent or guardian must receive a professional training seminar or training through a training course in teaching methodologies and personalized education.

The aforementioned Law 245 came into force on October 16, 2021; However, it is pending regulation by the Executive Branch. *L&E*



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VEHICLE WASHES WILL HAVE TO REUSE THE WATER

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Through Law 246 of October 13, 2021, the management, treatment and reuse of water in vehicle washing stations is established, the purpose of which is to avoid excessive use of water, through the regulation of car wash stations. vehicles through a water treatment and reuse system.

It should be noted that Law 246 provides that vehicle washing establishments must install a rainwater collection system and a system for the treatment and reuse of water resulting from vehicle washing operation, regardless of the origin of the source.

Vehicle washing stations that, prior to the entry into force of the Law, do not have direct access to rainwater, are exempted from the installation of the rainwater collection system, after inspection by the respective municipality.

It has been established that deductible expenses are considered for income tax purposes the sums invested in the installation of the water treatment system in a vehicle washing establishment, applicable to the two following fiscal periods of the investment, at a rate of 50 % for each fiscal year.

Likewise, the introduction into the country of equipment and materials necessary for the installation of water treatment systems in vehicle washing establishments will be exempt from import tax.

Law 246 will come into force three years after its promulgation, that is, as of October 16, 2024, a term that allows car wash companies to make the adjustments that are required in order to comply with the Law and not be subject to the imposition of a fine for non-compliance. *L&E*

NEW STANDARDS ON EQUAL OPPORTUNITY FOR WOMEN

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Through Executive Decree No. 242 of October 26, 2021, articles are modified and added to Executive Decree No. 53 of June 25, 2002 that regulates Law 49 of January 29, 1999, which establishes equal opportunities for the women.

Article 43 A is introduced to Executive Decree 43, in the sense of establishing that every private company employer must comply with the principle of equal remuneration for men and women who provide work of equal value and under the same working conditions, guaranteeing the opportunities for women without discrimination in labor relations.

The article adds, which will be considered void and therefore, will not constitute an obligation between the parties although it is expressly stated in the contract, the clauses that establish that the female worker be paid a lower salary than that received by another male worker who performs the same service work from the same employer, performing the same job, working

day, efficiency conditions, value and time of service.

Another aspect to mention is that the Ministry of Social Development, the Administrative Career Directorate and the National Institute for Women have been arranged to promote the equal presence of women in different positions and levels within the public administration, especially in positions of greater responsibility, guaranteeing equal pay.

It will correspond to the Ministry of Labor and Labor Development and the National Institute for Women:

- 1. Promote equal pay and the measurement of the wage gap, both in the public and private sectors.**
- 2. Compile an annual report on progress regarding equal pay, which will be delivered to the National Council for Gender Parity and the Social Cabinet.**^{L&E}

SHORTENED PROCEDURE FOR SANITARY REGISTRATION

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Through Executive Decree No. 869 of October 27, 2021, the requirements for the request for new medical records of medicines are established, under the abbreviated procedure, applicable to all those requests that have certifications issued by accredited international organizations or the regulatory authority of one or more countries with a high standard of drug manufacturing prequalified by the World Health Organization (WHO) and the Pan American Health Organization (PAHO).

The Decree contemplates the regulatory authorities of high-standard countries, divided between the WHO and PAHO, among which are Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Iceland, Ireland, Italy, Japan, Liechtenstein, Holland,

Portugal, Spain, Sweden, Switzerland, United Kingdom, United States, Europe, New Zealand, Norway.

From PAHO are Argentina, Brazil, Chile, Colombia, Cuba and Mexico. Within this context, it has been established that only the abbreviated procedure corresponding to new product registrations, renewals and post-registration changes will be recognized for drugs, as long as they have been registered and marketed in these countries, which must be accredited before MINSA in the National Directorate of Pharmacies and Drugs.

Another aspect to mention is that for the purposes of the products that qualify by this abbreviated procedure, the prior laboratory analysis will not be required. *L&E*

CERTIFICATE OF ACCREDITATION OF LAND USE IN PROTECTED AREAS

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Executive Decree No. 141 of October 26, 2021, establishes the special procedure for issuing certificates of accreditation of land use in protected areas, to those who demonstrate their establishment within the protected area, before its creation, without impairing the integrity ecosystems and other values that have led to the designation of the protected area.

It should be noted that certifications may not be issued in conservation areas, absolute protection, recovery areas, gallery forests, wetlands, State forest heritage, as defined in environmental laws and all those sites prohibited by current regulations.

On the other hand, the certificate of accreditation of land use in a protected area is the public document that aims to recognize the rights of land use that the owners have for the legitimate and continuous use of a real estate prior to the creation of the area protected.

The Decree in question provides that, in order to start the certification process for the accreditation of land use in protected areas, the interested party must submit a formal request to the National Land Administration Authority, attaching the plot of land along with the evidence of your possession of land prior to the declaration of a protected area. *L&E*

REGULATE FOREST USE

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The Ministry of the Environment issued Resolution DM-0550-2021 of October 22, 2021, by which regulatory measures on forest use are adopted at the national level and other provisions are issued.

Establishes Resolution DM-0550-2021, which is provisionally suspended, at the national level, the granting of special subsistence forest harvesting permits and their modalities, community forest harvesting permits, forest harvesting concessions, in natural forests, for a term not exceeding one year, with the exception of applications in process

at the time this resolution enters into force.

Consequently, all key actors in the environmental sector are summoned to a dialogue table to gather technical, social and legal inputs that serve to formulate a preliminary draft of comprehensive reforms to the forestry law, with the aim of establishing environmental governance and counting with a legal framework that slows down the country's deforestation rate.

The Resolution in question will come into force thirty calendar days after its promulgation, that is, as of November 29, 2021. *L&E*

Consulta Doctrina y JURISPRUDENCIA

MUNICIPALITIES HAVE THE POWER TO MAKE PAYMENT OF CONSTRUCTION TAX EFFECTIVE ACCORDING TO THEIR JURISDICTION

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The Public Prosecutor's Office, through the Veraguas provincial secretary, acquitted a question raised by the Mayor of the Atalaya district, related to the municipal tax authority regarding the collection of municipal taxes and construction permits related to highway projects with special incidence.

To answer the query, the Attorney General pointed out that the Municipality, through the Constitution and the Law, are empowered to collect taxes, fees and municipal contributions in response to the activities carried out in the district, which must, in According to articles 74, 75 and 84 of Law 106 of 1973, be established and regulated, through a Municipal Agreement, called Municipal Tax Regime, and such actions of a public nature must adhere to strict compliance with the principle of legality and due process; and as well as the regulatory framework introduced by Law

37 of June 29, 2009 "That decentralizes the Public Administration" and its respective modifications, creates exceptionality by determining that municipal tax regulations are applied in the territorial jurisdiction of the Municipality in which The activities are carried out, that provide services or the assets subject to the municipal tax are located, and in cases in which the taxes have extra-district incidence, each municipality has the tax authority to collect proportionally to the lucrative activity that they develop.

The Attorney General's Office provides that articles 52, 232 and 242 of the Political Constitution of Panama refer to the universal principle in tax matters, enshrined as the principle of tax legality, by indicating that the tax lien must exist by operation of the Law; where the municipal tax authority, which is derived and limited, is limited to the activities indicated by the Law, therefore,

the Municipality, through the Municipal Council, has the power to regulate everything related to taxes, fees, Municipal rights and contributions, provided that said regulation is in accordance with the provisions contained in the Political Constitution and the laws.

It adds that Law 106 of 1973 by means of which the Municipal Regime is regulated, as amended by Law 66 of 2015, empowers municipalities to set and collect rights and fees on the provision of service of issuing licenses for the construction of works.

Under these parameters, the Attorney General's Office considers to clarify the terms of the license or construction permit, for such purposes it brings up the jurisprudence of the Third Chamber of contentious, Administrative and Labor of the Supreme Court of Justice, which in ruling by Demand Contentious Administrative Nullity, of May eight (8), two thousand seventeen (2017), outlines in an analogous case regarding the difference between the payment of the construction permit right with the payment of the tax and the concept of the construction permit tax. building and rebuilding.

In this regard, the Chamber stated that "the building and reconstruction tax should not be confused with the municipal taxes that must be paid by companies engaged in the construction business within a given district, since this tax arises from the lucrative commercial economic activity carried out by these companies. "

It adds that the Attorney General's Office has been of the opinion that the processing of the construction permit is an enforceable requirement for all types of construction project, improvements, additions,

structures, demolition and earthworks that are carried out within the limits of the Municipality, without distinguishing whether or not it is a work of national significance, as it is a fee for a public service subject to an economic charge, due to the consideration it provides.

With the Decentralization Law, the exceptionality referred to in article 245 of the Political Constitution arises in legal life, by determining that the tax regulations are applied in the territorial jurisdiction of the Municipality, and in the cases in which they have extra incidence district, each Municipality will charge proportionally to the lucrative activity that they develop, and categorically, since they are works financed by the State and executed by private companies, they must compulsorily pay the corresponding tribute to the municipality.

It concludes by pointing out the Attorney General's Office, which is the faculty of the Municipality of Atalaya to carry out the pertinent steps, in order to make the respective payment of construction tax effective, proportionally according to its jurisdiction, and the respective to the construction permit or license by the completion of the design and construction project for the rehabilitation of Atalaya-Mariato, Las Flores road and the improvement of the Varadero branch, within the Atalaya district; According to the regularization established in its current Tax Regime, remembering that all actions of a public nature, in accordance with the fiscal autonomy maintained by the Municipalities aimed at strengthening the Municipal Treasury, must adhere to strict compliance with the principle of legality and due process. *L&E*

THE THIRD LABOR, ADMINISTRATIVE AND DISPUTE COURT DECLARES THAT ADMINISTRATIVE RESOLUTION 140-2019 OF AUGUST 2, 2019, IS VOID AS ILLEGAL, ISSUED BY THE AGRICULTURAL DEVELOPMENT BANK THAT ORDERED DISMISSAL OF THIS OFFICIAL, WITHOUT CAUSE OF JURISDICTION AND WHILE HE WAS MAKING USE OF HIS RIGHT TO VACATION

S
EEN:

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Through a Resolution of August 11, 2021, the Third Chamber of Contentious, Administrative and Labor, under the presentation of Judge Luis Ramón Fábrega, hears the Contentious Administrative Demand of Full Jurisdiction, so that it is declared null, as illegal, the Administrative Resolution 140-2019 of August 22, 2019, issued by the Agricultural Development Bank, as well as the tacit refusal due to administrative silence, by not responding to the appeal for reconsideration filed and for other statements to be made, filed by Ms. Isaura Rosas, legal representative of GILBERTO BATISTA GRAU.

CLAIM AND FOUNDATION:

The declaration of nullity of Administrative Resolution 140-2019 of August 22, 2019, issued by the Agricultural Development Bank, through which the employment relationship with Engineer Batista Grau was terminated and declared illegality of the tacit

refusal due to administrative silence as the appeal for reconsideration against this resolution was not resolved. The Bank of Agricultural Development is ordered to reimburse it and to be paid the wages due from the date the employment relationship is terminated, until the reimbursement becomes effective. Resolution No. 140-2019 is notified on August 27, 2019 and there were 5 business days to file a reconsideration appeal.

That at the time of the notification of this resolution, the plaintiff was on vacation, which was granted through Memorandum 485-19, and they are effective from July 22 to October 19 and no official may be fired while he is away. vacation.

That Article 99 of Executive Decree 269 of December 28, which adopts Law 9 of 1994, modified by Law 23 of 2017, specifies that the sanctions notified during the time that the public servant remains absent from his position for some of the justified causes in this law.

That article 60 of the Labor Code, a supplementary rule, states that vacations are a worker's right, established in the legal system and the plaintiff being a professional of agricultural sciences, there is a special procedure for these workers in Law 22 of January 1961.

LEGAL PROVISIONS THAT ARE DEEMED VIOLATED:

It is considered that Article 84 of Law 9 of 1994, which regulates the Administrative Career, has been infringed, which indicates that vacations are accredited as justified absence. Article 83 of Law 9 of 1994, which establishes what are the grounds for the public servant to be absent from his work. Article 99 of Law 9 of 1994, which determines that the sanctions notified during the time that the public servant remains absent from his post for any of the justified causes established in this law will be null.

Article 60 of the Labor Code was violated, which acts in a supplementary manner, violating the right to terminate the employment relationship while the plaintiff is on vacation. Article 146 of Law 9 of 1994, in numeral 1, which indicates that it is forbidden for the appointing authority and the hierarchical superior of managerial administrative level, to dismiss public servants or take any other retaliation against them, and numeral 14, which indicates that it is prohibited to dismiss without just cause public servants in office who are two years away from retirement, who work in State institutions that belong or not to the administrative career.

Article 10 of Law 22 of 1961, relative to the provision of services in the agricultural sciences, which establishes that qualified professionals at the service of the state may only be dismissed for reasons of physical, moral or technical incompetence. In each case, the National Technical Council of Agriculture will carry out the necessary investigations to establish the veracity of the charges, hearing the parties.

Executive Decree 256 of September 14, 1968,

Article 15, which is related to Article 10 of Law 22 of January 30, 1961, by which it corresponds to the National Technical Council of Agriculture-CTNA, to determine if there are reasons for physical, moral, or technical incompetence by which state agencies may separate or remove qualified agricultural science professionals from their service.

REPORT OF CONDUCT OF THE DEMANDED ENTITY:

The General Manager of the Bank of Agricultural Development in his report indicates that the action to end the employment relationship between the official and the bank is covered by legality according to Law 17 of April 21, 2015, which reorganizes the Bank of Agricultural Development and empowers the General Manager to end an employment relationship of the personnel under his/her dependence, without requiring any authorization or the figure of a disciplinary process.

He considers that Law 9 of June 20, 1994 is not applicable to him, since the General Manager of the Bank is empowered by a special rule to exceptionally apply the extraordinary termination of the employment relationship, and in the case of Mr. Batista Grau, belonged to the category of free appointment and removal; For this reason, he didn't maintain stability in the position and to terminate the employment relationship, no other requirements were necessary, other than the unilateral manifestation (Article 66- Law 17 of 2015).

VIEW OF THE ADMINISTRATIVE ATTORNEY:

Through Hearing No. 955 of October 1, 2020, the Public Prosecutor for the Administration indicates that Mr. Batista Grau, entered the institution without a merit contest, therefore, he had the status of a freely appointed and dismissed official (Article 794 of the Administrative Code). He indicates that the National Technical Council of Agriculture, aims to monitor and support professionals in Agricultural Sciences, on the proper exercise of their functions and in the

case of Gilberto Batista, this was an official of free appointment and removal. Regarding the violation of numeral 14 of article 146 of the Sole Text of Law 9 of 1994, on the prohibition of dismissing without just cause those public servants in office who are two years away from retiring, it cannot be lost sight of, that according to Law 51 of 2005, the right to retirement for men is granted from the age of 62 and Mr. Gilberto Batista was 62 years and 10 months old, so it is not found in the rank of the established law.

Regarding the alleged administrative silence, the record states that steps taken by the entity were unsuccessful according to the secretarial report of December 3, 2019, issued by the Bank of Agricultural Development. Regarding the payment of lost wages, this is not feasible since it must be expressly established in a law, so it is considered that Administrative Resolution 140-2019 of August 22, 2019 is not illegal.

ROOM DECISION:

The Third Chamber of Contentious, Administrative and Labor, considers that article 84 of Law 9 of 1994 has been infringed, which regulates the Administrative Career and vacations are considered as justified absence, since when the applicant is on vacation, there is no could terminate the employment relationship. The violation of article 83 of Law 9 of 1994 is alleged, which indicates what are the causes for a public servant to be absent from his work.

The violation of article 99 of Law 9 of 1994, which determines that the sanctions notified during the time that the public servant remains absent from his post for any of the justified causes established in this law will be null. The defendant entity used as a basis Law 17 of April 21, 2015, which reorganizes the Banco de Desarrollo Agropecuario, in its Chapter VIII on Personnel Actions, in article 72 which cites that, "They are excepted from the provisions of the previous article those public servants who work in the Bank whose position is of

free appointment and removal, which may be removed from their position at the discretion of the General Manager, as allowed by the Political Constitution."

Examining the administrative file, this Magistracy considers that articles 84, 83 and 99 of Law 9 of 1994 have been violated, because Law 22 of 1961 is applied additionally. The Sole Text of August 29, 2008, which includes Law 9 of 1994, which establishes and regulates the Administrative Career; Law 24 of 2007, modified and added and its reforms included in Law 14 of 2008, in article 5, indicates that the administrative career is mandatory for all State agencies and will be a supplementary source of law for those public servants who are governed by other legally regulated public careers, or by special laws.

In relation to article 60 of the Labor Code, this Superiority warns that when entering into the analysis of the legal charges invoked, the violation of this article must be discarded, since the norms of the Labor Code are not applicable to relationships of the public servants in front of the Administration but to the relations between the capital and the work. Regarding the violation of article 146 of Law 9 of 1994, numeral 14 and article 141 of the Sole Text of Law 9 of 1994, as well as article 98 of the Staff Regulations of the Bank of Agricultural Development, establish that it remains It is forbidden for the appointing authority and the hierarchical superior of the managerial administrative level to dismiss without just cause public servants in office who are two years away from retirement, who work in State institutions that belong or not to the Administrative Career."

It is a prohibition established by law, so that it cannot be ignored by the administrative authorities. Therefore, this Court concludes that there has been a violation of Article 141 of Law 9 of 1994. The Court indicates that in relation to the Internal Regulations of the National Technical Council of Agriculture, it is clear that according to Article 10 of the Law 22 of

1961, corresponds to the CTNA determine if there are reasons of physical, moral or technical incompetence by which State agencies can separate or dismiss agricultural professionals suitable to their service.

In the case of professionals in Agricultural Sciences, the Third Chamber has declared that the decision of the administrative authority to dismiss or remove is not illegal, as long as the administrative procedure has been carried out in the institution with the observance of due legal process. . In a Judgment of February 5, 2018, the Chamber states that "the stability conferred on professionals in the agricultural sciences, these professionals could be dismissed, not only for reasons of physical, moral and technical incompetence, but also for non-compliance with the duties imposed by the Constitution. In said ruling, the Court at no time questioned the issue of the stability that the legislation granted them through Law 22 of 1961, nor did it subject it to the official's entry into administrative career through a system of merits..

In the case of Mr. Batista Grau, he was dismissed without invoking the grounds contemplated in the Law, and a disciplinary procedure had to be applied in order to comply with the procedural guarantees. The intervention of the National Technical Council of Agriculture that had to approve the application of the disciplinary measure applied to the plaintiff, protected under article 10 of Law 22 of 1961, was omitted. The notification to the National Technical Council of Agriculture (CTNA) was not verified, nor the incompetence and low technical performance. However, the consistency of the precedents in matter under examination has not been such, and proof of this are the judgments of May 29, 1996 and June 28, 1996, in which Third Chamber recognized the stability of professionals of agricultural sciences, even in cases in which admission to position by merit contest had not been accredited.

Judgment of May 29, 1996: "The Chamber observes

that article 10 of Law 22 of 1961, is clear when stating that suitable professionals at the service of the State may be dismissed for reasons of physical, moral or technical incompetence, the Chamber considers that the accused act violates Article 10 of Law 22 of 1961, directly, since through it, Mr. Rubén Rodríguez was dismissed without the cause invoked by the Administration, which refers to incompetence and low technical performance, having been verified. mentioned, the National Technical Council of Agriculture orders the reinstatement of Mr. Rubén Darío Rodríguez, to the Agricultural Research Institute of Panama and it is requested to reconsider Resolution No. 022 of October 19, 1994, since there is no doubt that Mr. Santana is a professional of agricultural sciences, subject to the special protection granted by article 10 of Law 22 of 1961, we must conclude that this could not be d established "discretionary or freely of the position, it had to be proven that he had incurred in the aforementioned causes of incompetence, or that he had breached the constitutional duties of competence, loyalty and morality in the service, and, additionally, have the endorsement of the Technical Council National of Agriculture, for which Executive Decree No. 132 of March 23, 2005, in relation to Mr. Santana is declared illegal and the Minister of Agricultural Development is ordered to reinstate him to the position he held on the date of his dismissal and payment of lost wages that correspond to him until the date of his reinstatement.

For the aforementioned reasons, the charge of rape alleged by the plaintiff of Article 10 of Law 22 of January 30, 1961 is proven, that establishes the right to stability enjoyed by qualified agricultural science professionals who provide their services in favor of the Panamanian State, there is no doubt that Mr. Gilberto Batista is a professional in agricultural science, subject to the special protection that granted by Law 22 of 1961, we must conclude that he could not be dismissed "discretionally or freely from the position, he had to prove the aforementioned grounds for incompetence, or that he had breached

the constitutional duties of competence, loyalty and morality in the service. In relation to the request for reinstatement and the payment of lost wages, it is important to note that the payment of lost wages, in order to be enforced, must be recognized through laws of a general or specific nature, which are granted to Mr. Gilberto Batista, the payment of said salt years and in this case there must be a formal norm that regulates this right in favor of the pre-appointed, in order to be able to access the request and since it is not formally instituted through a law, the appropriate thing is not to access the request for the fallen wages .

That is why, given the reasons given and that the infringements alleged by the plaintiff have been proven, the declaration of nullity of the contested administrative act being admissible, because according to article 784 of the Judicial Code, the plaintiff demonstrated the illegality of Administrative Resolution 140- 2019 of August 22, 2019, The Third Chamber of the Supreme Court of Justice, DECLARES THAT IT IS VOID, AS ILLEGAL, Administrative Resolution 140-2019 of August 22, 2019, issued by the Bank of Agricultural Development and ORDERED the reinstatement of Gilberto Batista Grau to the same position that he occupied at the time of his removal and denies the rest of the claims.

It is our opinion that at the time of issuing this ruling, this Justice Corporation not only highlights a legal principle of due process, which must be valued and respected by those who have the good pleasure of imparting justice, but also the importance of practice the judicial proceedings in due form, since the error in the practice of the same can constitute the nullity of a decision taken at a certain moment, on the other hand, the recognition of the Law regarding the protection enjoyed by those officials belonging to to the Administrative Career and that may be the way for their work performance to be recognized within the institutions to which they belong.*L&E*



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PROCEDIBILITY OF REQUEST FOR WITHDRAWAL AND IRREVOCABLE WAIVER OF CLAIM FOR ALLEGED MONOPOLISTIC PRACTICES BEFORE ACODECO

W
ithdrawal:

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The withdrawal is a unilateral act of the plaintiff, by virtue of which the lawsuit ends, starting its instance, without having to wait for the process to conclude without judgment.

The withdrawal can be made in the investigation phase, in the hearing of imputation or formulation of charges or in the accusation or in the intermediate phase, it can be express or tacit.

The Licdo. Pedro Núñez, on behalf of CORPORACIÓN MEDCON PANAMÁ, S.A., filed a Contentious - Administrative lawsuit, of Full Jurisdiction, in which he requests that the Administrative Act AG-N be declared invalid, as illegal. 659-18 / OGC / CE / MR of October 1, 2018, issued by the Authority for Consumer Protection and Defense of Competition (ACODECO), as well as its confirmatory act and for them to make other declarations.

Purpose of the demand.

On July 16, 2015, the company CLARO PANAMA, S.A., filed a complaint with the Authority for Consumer Protection and Defense of Competition (ACODECO) against the company CORPORACIÓN MEDCOM PANAMA, S.A.,

The Authority for Consumer Protection and Defense of Competition (ACODECO) decides to initiate an administrative investigation into the alleged absolute and relative monopolistic practice commission against the companies CORPORACIÓN MEDCOM PANAMÁ, S.A., TELEVISORA NACIONAL, S.A. and TELECOMUNICACIONES, S.A., through Resolution No. DNLC / DVF-005.15 of July 21, 2015.

On September 4, 2018, CLARO PANAMA, S.A., together with CORPORACIÓN MEDCOM PANAMÁ, S.A. submitted to the Authority for Consumer Protection and Defense

of Competition (ACODECO), withdrawal and irrevocable waiver permanently and forever of the claim contained in the complaint and any rights derived from it.

ACODECO, through an administrative act, decided not to agree to the request for withdrawal, considering that the administrative stage ended once the decision to sue was taken, as a result of a recommendation made in a final report, which the aforementioned administrative act was reconsidered in a timely manner. However, ACODECO, through a Note dated October 30, 2018, reiterates once again that it is not feasible to access the withdrawal request.

The legal representative of the company CORPORACIÓN MEDCOM PANAMÁ, SA, considers that within the process a misuse of power has been generated, which is based on an act that appears to be bound by law, however, it is accepted for purposes other than those indicated by law.

Through the conduct taken by the entity, there is an intention that it is difficult for the parties to file appeals, so that the corresponding Contentious-Administrative Demand of Full Jurisdiction cannot be presented.

The legal representative also states that it is null and violates the Law and the Constitution, the fact that it is not allowed to desist from a complaint, this being a perfectly valid right according to the Law.

The appropriate thing is to access the request for withdrawal presented by the complainant and file the administrative file with the consequences that imply, in this sense, the contested administrative act violates article 155 of Law 38/2000, by not allowing the request for withdrawal requested, without any reason and much less without foundation, affecting the subjective rights of both companies.

OPINION OF THE ADMINISTRATIVE OFFICE OF THE

ATTORNEY.

The Procurator for the Administration states that since ACODECO referred the case to the ordinary jurisdiction, which it had been pursuing up to that moment, it loses competence in relation to the knowledge of resources and actions that any of the parties may file.

In the possible case that ACODECO agrees to the withdrawal request, it would be indirectly withdrawing from the process in the ordinary jurisdiction, The Public Prosecutor's Office is of the criterion that the plaintiff did not comply with his obligation to prove the reasons that constitute the alleged fact of the rules on which his request is based, in accordance with article 784 of the Judicial Code.

ROOM CONSIDERATION.

After analyzing the claims made by the plaintiff as well as the criteria of the Administration Attorney, the Third Chamber states that as an agreement was not reached and the transaction between the parties involved was not finalized, through Resolution A-004 -18 the Administrator of the Authority for Consumer Protection and Competition Defense filed a lawsuit for alleged monopolistic practices against TELEVISORA NACIONAL, SA, TELECOMUNICACIONES NACIONALES, SA, CORPORACION MEDCOM PANAMÁ SA, and CABLE ONDA, which was filed in the Eighth Circuit Court of the First Judicial Circuit

The Third Chamber is of the Criterion that, although the process is in a sphere of ordinary justice, it must also be proposed before the corresponding courts, in the same way that it cannot be ignored that the companies denounced by CLARO PANAMA, SA , have also been the subject of complaints by other companies.

It is important to mention that both articles 28 and 30 of Executive Decree No. 8-A of April 22, 2009, which

regulates Law 45/2007, establishes the procedure to desist from resignations due to monopolistic practices by means of the figure of transactions, which was not fulfilled within the process.

The Third Chamber indicates that the action carried out by ACODECO was carried out within the relevant legal and regulatory provisions.

RESOLUTIVE PART.

The Third Chamber of the Supreme Court, DECLARES THAT IT IS NOT ILLEGAL, Note AG-659-18 / ogc / hce / MR of October 1, 2018, issued by the Administrator of the Consumer Protection and Competition Defense Authority.

OPINION.

I believe that the request for withdrawal should have been accepted, issue a resolution where said request and the file of the file are admitted, it is useless to have a file sleeping the eternal sleep when the closure of it can be facilitated by accepting the withdrawal request by both parties and even more so while the application is in process, since at the time the application was submitted there was no judicial ruling indicating that the administrative process had ended. *L&T*

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RULING OF THE SUPREME COURT OF JUSTICE- THIRD ADMINISTRATIVE AND LABOR DISPUTE COURT OF AUGUST 23, 2021- IN WHICH IT IS DECLARED THAT A LEGAL PHENOMENON OF SUBSTANCE OF MATTER OR OBSOLESCENCE OF THE ADMINISTRATIVE PROCEDURE HAS OCCURRED, BY THE BOARD OF DIRECTORS OF AEROPUERTO INTERNACIONAL DE TOCUMEN, SA (AITSA) AND THE COMPANY FLYING RETAIL, INC.; AS WELL AS ITS ADDENDUM NO.1, FOR THE PRESENTATION OF ONEROUS NON-AERONAUTICAL SERVICES

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The Attorney General of Accounts, Licdo. Guido Alejandro Rodríguez Lugari filed before the Third Chamber of the Supreme Court of Justice, a contentious-administrative claim for nullity, with the purpose of declaring the Concession Contract for Onerous Title Non-Aeronautical Services Contract No. 036 / DC / 10 and its Addendum No.1, celebrated between the Tocumen International Airport SA and the Flying Retail Society, Inc.

In accordance with Law 67/2008, the General Prosecutor's Office instructed the patrimonial investigation for the objections formulated by the General Comptroller's Office of the Republic, through a report in which the Contract mentioned by the Tocumen International Airport is mentioned, SA with the company Tequendama S.A and with the company Flying Retail, Inc.; These contracts were for the concession of commercial premises for the provision of non-aeronautical services (that is, the stores inside the airport) during the period from March 10, 2009

to April 30, 2017, this the prosecutor assures that it caused a patrimonial affectation to the State for three million two hundred nineteen thousand seven balboas and thirty-two hundredths (B/. 3,219,007.32), they were corresponding to income no longer received concept of minimum income in accordance with the aforementioned contracts and their addenda.

In the investigation it was determined that the Aeropuerto Internacional de Tocumen, S.A. carried out the act of public bidding for commercial exploitation of clothing business in the Free Zone in Passenger Terminal, in accordance with the provisions of number 15 of Chapter 1 of the Scope of Works. This contract had a duration of eight (8) non-extendable years, as well as a rental fee of Fifty balboas (B/. 50.00) per square meter, plus a percentage of six percent (6%) of gross monthly sales, guaranteeing an income of six thousand balboas (B/. 6,000.00) at least for the State.

After conducting the public tender, the commercial

premises of 62.74 square meters was awarded by the Board of AITSA to the company Tequendama, S.A. who offered the highest bid for B/. 48,888.88, as a guaranteed minimum income per month and met the requirements established in the tender documents, according to the report of the evaluation commission.

Consequently, the concession contract for non-aeronautical services of the premises was signed, where B/. 100.00 per square meter and 6% of the income derived from its gross monthly sales, so these amounts should not be less than B/. 48,888.88, as a guaranteed minimum income.

On October 30, 2009, an extraordinary meeting was held by AITSA where an Addendum No. 1 to the contract signed with Empresa Tequendama, S.A. is held. where the leased square meters are increased from 62.74 to 125.58 m², with this they added 62.84 m², which were not established in the tender documents, it continues to be maintained with the income of B/. 48,888.88.

After this, on April 9, 2010, the representative of the company Tequendama, S.A. requests that the premises be divided into two different premises, to be used by two different companies, Tequendama, S.A. and Flying Retail, Inc. this on the basis that certain gangs required their identification separately and that both companies belonged to the same economic group, and this ensured the amounts established in the Public Bid. On July 29, 2010, an extraordinary meeting of AITSA is held where it is authorized to enter into addendum No. 2 of the contract, in which the premises granted to TEQUENDAMA, S.A. are divided. in two premises, one with 69.59 m² and the other with 60.88 m² for the management of the brands separately, resulting in an increase in square meters and decreasing the minimum guaranteed income per month, being the minimum income in the premises of TEQUENDAMA, SA of 69.59 m² of B/. 27,084.44, on the other hand, a contract is agreed with the company Flying Retail, Inc. where a store of 56.01 square meters is assigned,

forcing to pay a fixed monthly fee of B/. 50.00 and the 6% on the income derived from its gross monthly sales, which would not be less than the sum of B/. 21,804.44, This being the case, this last contract was signed without complying with the provisions of public procurement regulations, to the detriment of the interests of the State, since Flying Retail Inc., was granted a physical space in which it carries out a commercial activity, without having participated in a bidding process that would grant the State the highest benefit, and without paying the corresponding Guaranteed Minimum Income, taking as a reference the conditions established in the original contract agreed by TEQUENDAMA, SA, for a room of similar dimensions.

These mentioned illegalities produce an economic impact on the State, due to sums that are no longer received by AITSA, in concept of Guaranteed Minimum Income.

In the lawsuit presented, the following norms are considered violated:

1. Article 27 of Law 23 of 2003 (which dictates regulatory framework for administration of airports and airfields in Panama), which provides the following:

"The concession and lease contracts that are in force on the date of the transfer of assets from the Civil Aeronautics Directorate to the management and operating companies of airports and aerodromes, will be transferred with all their rights and obligations to the new companies. These may be renewed under the same terms and conditions and for a duration equal to the original contract. Those contracts that have an expiration date during the first twelve months of the incorporation of the company, shall be understood to be extendable up to eighteen months, counted from the enactment of this Law.

For another commercial and / or contractual relationship that is not covered by a contract in force

on the date of incorporation of the public limited companies, it will remain in force for a term of eighteen months, counted from the date of promulgation of the present Law, date from which the management companies must apply procedures established by the Board of Directors, which will be guided by the principles of equity, transparency and free competition, provided that the formalization or renewal of said commercial relationship has been duly requested, in accordance with the provisions of current regulations.

For the purposes of this article, the applicant or contractor must have fulfilled their contractual obligations."

As regards the prosecutor, the second paragraph has been violated directly by omission, giving as a fact that the defendant was unaware of the text that establishes that for concessions and leases of premises, procedures established by the Company's Board of Directors must be followed. Administrator.

2. By not presenting any economic, financial or operational study and it is stipulated that concessions that don't require aeronautical specializations must be granted by means of public bidding, it is considered a violation of the rules, as mentioned in the following Articles 7 and 9 of Resolution No. 005-JD 2007 of October 15, 2007 (which establishes the procedures, requirements and other mechanisms for contracting with third parties for concessions of aeronautical, airport and non-aeronautical services), they dictate the next:

Article 7:

"When for any reason the availability of a service, area, space, premises or zone arises that is or could be dedicated to commercial activities, either as aeronautical or non-aeronautical services, the General Management will carry out an economic, financial and market analysis. operational, to define the feasibility

of granting a concession and will submit said analysis to the approval of the Board of Directors."

While article 9 mentions the following:

"The activities subject to the concession that do not require aeronautical specialization and in which the entire economic offer is of interest, must be carried out by public tenders."

3. It is also considered a direct violation by omission since AITSA, a company owned by the State, concessioned the commercial premises to Flying Retail, Inc. without applying the procedure established in article 1 of Law 22 of 2006 (which regulates Procurement Public and dictates other provisions), it dictates the following:

Article 1:

"Scope of Application: The present Law aims to establish the basic rules and principles of mandatory observance that will govern public contracts carried out by the Central Government, autonomous and semi-autonomous entities, financial intermediaries and public limited companies owned by the State. of fifty-one percent (51%) or more of its shares or equity for:

- 1. The acquisition or leasing of goods by the State.**
- 2. The execution of public works.**
- 3. The disposition of State property, including its lease.**
- 4. The provision of services.**
- 5. The operation or administration of assets.**
- 6. Concessions and any other contract not regulated by special law.**

Paragraph: This law will be applied in a supplementary manner to public contracts carried out by municipalities, communal and local boards, by the Social Security Fund; however, these institutions must submit to the provisions contained in art. 24 of this Law."

4. Article 16 of Law 61 of 2017, in Article 16, numerals 2 and 3 specifically, are considered direct violations by omission, since the concession of the premises was granted, without holding a public act to ensure the State the obtaining of the greatest benefit and allow choosing a contractor objectively and fairly, as well as the most favorable proposal for the entity.

Article 16:

"Obligations of the contracting entities. The following are the obligations of the contracting entities:

1....

2. Obtain the greatest benefit for the State and the public interest, complying with the provisions of this Law, its regulations and the tender documents.

3. Select the contractor objectively and fairly. The selection in which the most favorable proposal for the entity and for the purposes that it seeks is objective and fair, based on what is stipulated in the tender documents and in the legal provisions. This obligation also corresponds to the officials of the bidding entity.

4.... "

5. In the same way, Article 17, numeral 6 of Law 22 of 2006 is considered violated by omission, since the contested act was authorized by the Board of Directors of AITSA, as a simple agreement between the parties, eluding the appropriate

procedures, favoring Flying Retail, Inc., who, without having participated in a public act, uses space of a public infrastructure, causing damage to the economic interest of the State.

Article 17, numeral 6, dictates the following:

"Principle of transparency. In compliance with this principle, the following rules will be observed:

1...

2...

6. The authorities shall not act with misuse of power or abuse of authority and shall exercise their competence exclusively for the purposes of selecting contractor and the other requirements provided for in this Law..

6. And finally art. 40 of Law 22 of 2006 by direct omission since the contractor had to be selected through public bidding, which it didn't do.

Article 40 dictates the following:

"Public tender. The public tender is the contractor selection procedure in which the price is the determining factor, provided that all the technical requirements and aspects demanded in the tender documents are met. This procedure will be used when the amount of the contract is greater than thirty thousand balboas (B/. 30,000.00)".

The judicial file contains the conduct report issued by the General Manager of Aeropuerto Internacional de Tocumen, S.A. it mentions what happened; They also mention an addendum No. 3 to the Concession Contract (between AITSA and Tequendama, SA), it was approved in an extraordinary meeting held on October 12, 2012 and the footage of the original premises is

modified, reducing it and setting a new date of validity of the contract from May 1, 2011 to April 30, 2019.

In said conduct report it is mentioned that the Office of the Comptroller General of the Republic concludes in the Audit Report that the contracts signed between AITSA and the company Tequendama, S.A., and AITSA and the company Flying Retail Inc.; both for the exploitation of clothing business, which as a result of both had stopped receiving sums of money by AITSA.

The contract signed by Flying Retail, Inc. expired on July 23, 2018, an addendum No. 1 was authorized whose purpose was to establish the beginning of the eight years of the contract as of July 24, 2010, however, the itself wasn't formalized.

On the part of the company Flying Retail, Inc., a written opposition was formulated to the contentious administrative demand for nullity so that the respective actions committed within the contract were declared legal, in opposition these were several of the arguments:

1. That the court of auditors in its rulings did not materially prove patrimonial damage, so that it did not generate an impairment in the patrimony of the State, but rather it is seen as a loss of opportunity or an income not received.

2. That the contract signed between AITSA and Flying Retail, Inc. met the legal requirements set forth in Law 23 of 2003 and the concession regulations in force on the date of the contract.

3. That the contract had been approved, within the legal framework.

4. That the court of auditors had ordered the file to be archived since it did not find sufficient evidence.

5. That the contract had been signed by the

president of the Board of Directors of AITSA and endorsed by the Comptroller General of the Republic.

The argument of the opposition was basically that the Attorney General of Accounts wanted to achieve what wasn't achieved with the investigation for the alleged property damage committed to the detriment of AITSA.

The administration's attorney's office issues its concept, it is visible in the judicial file and it is that when the contract between AITSA and Flying Retail, Inc. was signed, the State wasn't assured of obtaining the greatest benefit, to the detriment of the economic interest of the company. Nation, coupled with the fact that contractor procedures were circumvented, as established in numeral 6 of article 17 of Law 22 of 2006 (mentioned above) that was in force at the time of signing the contract, therefore it favored directly to the company Flying Retail, Inc., without having participated in a public act, in accordance with the provisions of art. 9 of Resolution 005-JD- 2007 of October 15, 2007 that mentions the following: "The activities that are the object of the concession that do not require aeronautical specialization, and in which the economic offer is of interest above all, must be carried out by public tenders."

In his opinion regarding the process, he mentions that the eighth clause of the concession contract that is the subject of the lawsuit, it is observed that the term of the contract is 8 years non-extendable, counted from 30 calendar days following the acceptance of the Act of Acceptance and design and delivery of the premises. Thus, Addendum 1 defined the exact term from July 24, 2010 to July 23, 2018.

As the duration of the contract had a non-extendable duration until July 23, 2018, and since the present contentious administrative claim for nullity was filed on October 22, 2019, the Office of the Public Prosecutor for the administration is of the criteria that

exist an evident disappearance of the litigious object, so that the Third Chamber will hardly be able to rule on the legality or not of an act that does not exist, which complicates making the corresponding declarations regarding the aforementioned contract and Addendum 1. Consequently, the attorney general's office The administration is faced with a legal phenomenon called by doctrine and jurisprudence as subtraction of matter.

With these reasons, the Attorney General's Office, requested the magistrates who make up the Third Chamber, to declare Subtraction of the Matter, within the process.

In law it is known as Subtraction of Matter as a legal concept to indicate that the matter discussed has run out of matter, without legal or factual support, so the matter cannot be resolved.

Consequently, from everything presented, the Third Administrative and Labor Litigation Chamber determines the following, that the Contract between AITSA and Flying Retail, Inc. did not comply with the public bidding process that corresponded to it, since the first company that The contract was awarded to Tequendama, SA, which requested the increase of a majority footage, to introduce the new company Flying Retail, Inc.; Thus, Flying Retail, Inc. Didn't pay AITSA the value of the Guaranteed Minimum Income, if the conditions agreed within the original contract signed with the company Tequendama, S.A. are taken into account.

The Third Chamber shares the criteria of the attorney's office regarding the provisions of art. 8 and 9 of Resolution 005-JD-2007 of October 15, 2007 (mentioned above), it is evidenced that the contract between AITSA and Flying Retail, Inc. was entered into in fraud of the law, and did not adhere to the provisions in force in the matter of administrative concession for the exploitation of a commercial premises within the Tocumen International Airport, since it was necessary that said portion that

would be granted in an administrative concession, had to go through the public bidding process.

The room cannot ignore that the original contract was with the company Tequendama, S.A. and it was with her that a Guaranteed Minimum Amount was agreed to be contributed to the State, the sum of B/. 48,888.88, based on the 62.74 m2 that the premises initially had, and which complied with the bidding act.

However, after having increased the footage of the premises to 125.8 m2, to then be divided into two premises, it doesn't make sense that despite having increased the size of the premises and being divided into two companies that belonged to the same economic group, it was continued to maintain the same Guaranteed Minimum Income, when in reality there was a significant increase in footage, to the point that a new commercial space was born.

I also draw the attention of the Third Chamber, that the Board of Directors of AITSA instead of increasing the Guaranteed Minimum Income, what it did was to divide it, and it was then that it remained as follows: Tequendama, S.A. would pay the sum of B/. 27,084.44 and Flying Retail, Inc. the sum of B/. 21, 804.44, resulting in this action a patrimonial injury to the economy of the Panamanian State, which violates art. 12 of the Public Procurement Law, since public entities, when they celebrate a public procurement act, are called upon to obtain the greatest benefit for the State and the public interest.

The contract between Flying Retail Inc. and AITSA that is the subject of analysis in the lawsuit filed is illegal. However, the Third Chamber of the Supreme Court of Justice cannot ignore the real situation in which the administrative concession contract was found.

Therefore, clause 8 of the Contract stands out and on which the nullity is requested by the plaintiff, established in terms of its term of duration eight years

The contract is no longer valid or terminated, and wasn't renewed; Therefore, the Third Chamber is not unable to declare the nullity of the same, despite the existence of sufficient elements to access it, by virtue of the fact that it is no longer in force, nor having its corresponding effects. Consequently, the Third Chamber of the Supreme Court, declared that the legal phenomenon of the Subtraction of Matter or procedural obsolescence of the Administrative Concession Contract signed between the Board of Directors of Aeropuerto Internacional de Tocumen, S.A. occurred. (AITSA) and the company Flying Retail, Inc. as well as its Addendum No. 1. *ℒ&E*

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JUDGMENT OF MINERA PANAMÁ S.A.: PENDING PUBLICATION IN THE OFFICIAL GAZETTE

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Background:

The Environmental Incidence Center (CIAM) and the lawyer Ramón Sevillano Callejas filed lawsuits of unconstitutionality against Law 9 of February 25, 1997, which approved the contract signed between the State and the company Minera Petaquilla SA, now Minera Panamá SA, the Which were resolved by a ruling of the Plenary of the Supreme Court of Justice of December 21, 2017 (entry 828-09) under the presentation of the magistrate Jerónimo Mejía.

In the operative part of this judgment, it is DECLARED THAT IT IS UNCONSTITUTIONAL Law 9 of February 25, 1997, which approves the Contract entered into between the State and Sociedad Minera Petaquilla SA, published in Official Gazette No. 23235 of February 28. February 1997.

The entry 828-09 indicates that it took nine years for the Supreme Court of Justice to resolve these claims of unconstitutionality.

the MICI.

However, by means of a resolution of June 28, 2021, Plenary of the Supreme Court of Justice resolved several briefs that contain Incident of Nullity of all proceedings, request for revocation of offices, request for clarification and pronouncement on the omitted points, warnings of unconstitutionality and request for Reconsideration, all presented by the Forensic Firm Morgan & Morgan, legal representative of the company Minera Panamá SA (formerly Minera Petaquilla SA) against the judgment of December 21, 2017, issued by this Justice Corporation, which declares that Law 9 of February 25, 1997, which approves the contract between the State and Sociedad Minera Petaquilla SA, published in Official Gazette No. 23235 of February 28, 1997. It took the Plenary of the Supreme Court about three years

In the operative part it is declared:

Incidents of nullity, clarification of the ruling and other petitions presented by Minera Panamá and

1.REJECT OUTSTANDING, BECAUSE OF IMPROPER, the writings containing the Incident

of Nullity of all the proceedings, request for ex officio revocation, request for clarification and pronouncement on the omitted points, warning of unconstitutionality and request for reconsideration, all presented by the company Minera Panama SA (formerly Minera Petaquilla, S.A.);

2.REJECT OUT OF THE FLAT AS IMPROPER,

the request for clarification and pronouncement on the omitted points presented by Ana María Cáceres de Delgado, legal representative of the Ministry of Commerce and Industries.

Extract of the constitutional violations raised by the plaintiffs.

1. Privileged treatment in favor of the contractor in violation of Cabinet Decree 267 of August 21, 1969: which establishes a special legal regime for the granting of a concession in the area of the Petaquilla, Botija and Rio del Medio deposit, which was unknown at the time to sign the aforementioned contract. In developing this concept, the Plenary of the Supreme Court of Justice shares the opinion of the plaintiff, since the aforementioned Cabinet Decree, which is the Law of the Republic, constituted a special legal regime for the granting of exploration, extraction, benefit and transportation of minerals within an area of 40 thousand hectares and orders a public call procedure so that the proponents who meet the requirements established in that Cabinet Decree, present their respective proposals and comply with the procedures for evaluating the proposals. and then the premium to be paid and other conditions for the concession contract are submitted to competition among the chosen bidders.

2. Violation of article 259 of the Constitution, which provides that mining concessions must be inspired by social welfare and the public interest.

Opinion of the Attorney General's Office.

The ruling transcribes the opinions of the respective attorneys Ana Belfon and Ana Matilde Gómez, on the respective demands, and in both views of the Public Ministry, their representatives state that the articles that are deemed violated by the plaintiffs,

are programmatic norms and that cannot be violated.

In specific case of attorney Gómez, she considered that plaintiff incurs a series of contradictions and inconsistencies that undermine her argumentation and adds that it is not possible for a third person other than the contract subscribers to invoke the breach of the contract and much less, consider that the contract is disadvantageous.

The decision of the Plenary.

"As the Plenary Assembly observes, the approved contract maintains Law 9 of 1997, it was not made based on said regulations, nor was it done in response to Law 56 of 1995, General Public Procurement, in force on that date, where if Although the exception of public bidding was authorized, it was only accepted in the case of contracts authorized or regulated by the special law (article 58 lex cit); This is not the case of the contract between the State and Minera Petaquilla, as there was no special applicable law that would determine such an exception.

The foregoing is unjustifiable for what we have indicated, but also, it is not inadmissible in light of numeral 15 of then Article 153 of the Superior Statute (today Article 159), since in its wording it indicates that the Assembly acts to "approve" or "disapprove" contracts in which the State is a party or has an interest, when "... its execution is not previously regulated in accordance with numeral fourteen or if some contractual stipulations are not adjusted to the respective Authorization Law."

In this matter neither of the two assumptions that the aforementioned precept admits concur, since, as we have seen, at the time of the execution and signing of the aforementioned contract there was the corresponding regulation for the granting of mining concessions in the Petaquilla deposit, therefore It wasn't that the conclusion of the contract in question wasn't regulated in accordance with the provisions of the aforementioned numeral 14, according to which among the functions of the National Assembly is "Decree the rules relating to the conclusion of contracts in which it is a party or the State or any

of its entities or companies has an interest ". This, because, as we say, at that time Decree 267 of 1969 was in force, as a special norm and Law 56 of 1995 as a general norm applicable to State contracts (the latter, in addition, has been analyzed in relation to the execution of said Sentence contract of July 29, 2008 of the Third Chamber of this Supreme Court of Justice, where it is recognized that Law 56 of 1995 was one of the "public procurement rules in force at the time of its execution" applicable).

Thus, it is evident that the contract when submitted to the approval or approval of the National Assembly should have been scrutinized in order to determine if it was in accordance with the legal regulation related to the applicable State contracting procedure. Note that such an examination should not intervene in the will expressed in the clauses of the contract between the State and the concessionaire company (material aspect of the contract), but rather lies in the constitutional power of the Assembly to "approve" or "disapprove" such contracts, provided that they comply with the requirements that the Constitution establishes, among them, compliance with the legal procedures in the contracting procedure (art. 32) and the principle of full justice in the adjudication indicated in article 263 of the Constitution (today Article 266), which requires that the contracting is the result of a good, fair bidding process in which the award falls on the bidder best adjusted for the purposes of social welfare and the public interest that seeks to cover this type of concession contracts (art. 256-today 259- of the Constitution).

If approval of the law by the National Assembly neglects the examination that has had to be carried out to consider the contract in question as good or sufficient (in its formal aspects), it is evident that it is a Law that contradicts the letter and purposes of the Constitution (art. 157 numeral 1 of the Constitution, today 163), since it validates a contract that in its execution dispensed with the applicable fair procedure.

Due to above considerations, the Plenary of the Supreme Court of Justice considers that Law 9 of February 26, 1997 violates articles 17, 32, 159, 257 and 266 of the Constitution, since it is a law

approving a contract, in which the rigors weren't met.

Having determined above, it is unnecessary to examine rest of provisions invoked.

Considerations of the Plenary regarding the incidents and clarification of the Judgment and warnings of unconstitutionality.

It is the responsibility of this Justice Corporation to pronounce on the five (5) briefs presented by the Forensic Firm Morgan & Morgan, and the request of the Ministry of Commerce and Industries promoted by the lawyer Ana María Cáceres de Delgado. All these claims, for procedural economy, will be supplied under the same string, first stating with the annulment incident memorials of all the proceedings, ex officio revocation and request for reconsideration formalized by Morgan & Morgan; appreciating, prima facie, that the aforementioned writings must be rejected outright, as inadmissible, not only because their content is simple manifestations of disagreement with the decision adopted, but because the Political Constitution of the Republic of Panama itself prohibits their course, given the immutable nature of the decisions issued by the Supreme Court of Justice in unconstitutional matters.

As outlined in previous paragraphs, the Forensic Firm warns of the unconstitutionality of the phrase: "... the agent of the Public Ministry or plaintiff ...", established in article 2768 of the judicial code, by which the Plenary will understand when conducting the examination of rigorous admissibility, in order to determine whether or not to proceed with it, compliance with the assumptions established in article 206 of the Magna Carta, concordance with article 2558 of the Judicial Code.

The Plenary immediately warns that the initiative is inadmissible, for the following reasons:

One of the fundamental requirements to promote a warning of unconstitutionality is that whoever makes the warning must be part of the process, and that a process has been initiated, worth the redundancy.

Given that the warning has been promoted within a lawsuit of unconstitutionality, it follows that

the Forensic Firm representing the interests of the company Minera Panamá, S.A. (Minera Petaquilla, S.A.) is not the legitimate party.

In a recent statement by this Justice Corporation, it was determined that "in the unconstitutionality claim there is no figure of the "defendant." Nor can it be considered that we are facing an ordinary process, where the "parties" can present the means of challenge that they may have. Understand something other than what is expressed here contrary to the nature of the Control of unconstitutionality that is, as an extraordinary seat such as the defense, guardianship or protection of the normative content of the Constitution."

However, and even when it is permissible that whoever presents their allegations in a lawsuit of unconstitutionality can be considered an "interested party" in the same way, the warning presented continues to be an ineffective protester. And this is so, because a constitutional action (warning of unconstitutionality) has been instituted, within another constitutional action (claim of unconstitutionality).

This is not only inadmissible, under the protection of the provisions of articles 206 and 207 of the Political Constitution of the Republic of Panama and article 2573 of the judicial code, but, a contrary interpretation, would necessarily mean recognizing that the Demand of Unconstitutionality is a process or ordinary procedural instance, and this is not the case, since the Demand of Unconstitutionality is a figure of knowledge of the Court that has among its attributions the protection of the integrity of the Constitution << The Plenary of the Supreme Court of Justice > >, reserved to verify, objectively, possible contradictions between the fundamental charter and any other infra-constitutional norm or action - regulatory - that could violate any superior content. It is not an ordinary procedural instance and it is not a process either, so it is not possible to present, within its processing, a Warning of Unconstitutionality.

As a corollary, it draws the attention of this Justice Corporation that the warning is filed because of a request that the advertiser himself has submitted, which makes this warning of unconstitutionality

atypical and shows its delaying nature, since what The applicant seeks, clearly, is to delay the execution of the Resolution issued within the Lawsuit of Unconstitutionality promoted.

Having made these observations regarding the inadmissibility of the Warning of Unconstitutionality, it corresponds, lastly, to pronounce ourselves regarding the two Requests for Clarification and Statement on Omitted Points presented by the Firm, legal representative of the company MINERA PANAMÁ, S.A. (formerly MINERA PETAQUILLA, S.A.), and by Ana María Cáceres de Delgado, legal representative of the Ministry of Commerce and Industries; immediately appreciating that they are inadmissible, by failing to comply with the requirements contained in articles 999 and 2568 of the Judicial Code.

First of all, it goes without saying that neither the company MINERA PANAMÁ, S.A. (formerly MINERA PETAQUILLA, S.A.), nor the Ministry of Commerce and Industries, are plaintiffs or agents of the Public Ministry, and, therefore, do not have the legitimacy to file a Clarification Request.

However, and without ignoring the provisions of the preceding paragraph, this Superiority considers that what is requested by the Forensic Firm Morgan & Morgan and by Ana María Cáceres de Delgado, doesn't correspond to the meaning of article 999 of the Judicial Code, regarding to the cases in which it is possible to clarify a certain Judicial Resolution. (fruits, interests, damages, costs, or clarification of obscure phrases or double meaning only in the operative part)

It should be reiterated that it has been consistently established that the Request for Clarification of Judgment cannot be understood as an additional instance, in which the reasons for the resolutions can be debated; points of disagreement with the same or the reasons why the decision whose disagreement is alleged was made.

Before concluding, the Plenary must issue its considerations regarding a particular request issued by the Forensic Firm, referring to the addition of the following to the Operative Part of the Judgment

of December twenty-one (21) of two thousand seventeen (2017) indication: "the Resolution dated December 21, 2017, will take effect from the date the new Law that replaces Law No. 9 of February 26, 1997 enters into force" (Page 572).

The previous request is incompatible with the nature of the decisions adopted in constitutional seat by the Plenary of the Supreme Court of Justice. Delaying compliance with the Sentence of Unconstitutionality until a new Law is issued is not only violating the Principle of Separation of Functions << it is not the power of the Judicial Organ to urge other State Organs to fulfill their functions >>, but postponing compliance with the declaration of unconstitutionality until an uncertain moment in time ("from the date on which the new Law that replaces Law No. 9 of February 26, 1997 enters into force") implies ignoring that the decisions issued by the Plenary of the Supreme Court of Justice acquire the quality of Constitutional Court Thing, and are invested and protected by the Unbreakable Principle of Legal Security.

Complying with the proposed petition also implies giving the Sentence of Unconstitutionality an effect different from what it essentially has. In this sense, and solely for educational purposes, the applicant must be reminded that the Sentences issued by the Plenary of the Supreme Court of Justice, in constitutional matters, are of a constitutive nature << that is, that from their execution they create, modify or extinguish a legal relationship >>, and its effects are projected into the future ("ex nunc"); Therefore, deferring its compliance, making a kind of recognition of the applicability of the *vacatio legis* for a Constitutional Resolution is not only incorrect, but, in itself, is incongruous with the nature of this type of decision.

For all the above, what corresponds according to Law is to reject outright, as inadmissible, the Clarification Requests raised to the Plenary by the Forensic Firm Morgan&Morgan, and by Ana María Cáceres de Delgado.

Conclusion.

It is unusual, to say the least, that this Ruling of the Plenary of the Supreme Court of Justice, as

well as the Resolution that resolves the incidents of nullity, clarification of the Ruling, warning of unconstitutionality and other petitions have not been published in the official gazette.

But in any case, the legal, economic and tax consequences that the pronouncement of the highest Court of Justice of the country entails cannot be kept in limbo; particularly while a new contract is being negotiated with the company Minera Panamá, S.A.

Administrative disarray is evident and in the eyes of foreign direct investment, it can be superficially perceived that legal security is being affected, which is blatantly false.

Eleven years have passed since the lawsuit was filed and four years since the Judgment was issued, without anything significant having happened.

It is worth noting, however, since 1969, the Panamanian State, governed by the military, established a contractual structure of free competition and free competition to ensure the broadest use for the country of the copper and gold mineral deposit of Petaquilla, Botija and Rio del Medio.

What has happened so far shows once again a lack of seriousness of the Executive Body. *L&E*

LEGISLATIVE BODY APPROVES IN THIRD DEBATE A NEW EXTENSION OF THE TAX AMNESTY LAW

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On Wednesday, October 27, 2021, the plenary session of the National Assembly approved in a third debate the Bill No. 695, of tax regularization that modifies Law No. 99 of 2019 and endorses an additional extension to those taxpayers who have paid the minus 51% of delinquent balances as of December 31, 2021.

The project offers taxpayers the opportunity to pay a specific amount of the tax debt corresponding to previous fiscal periods, waiving interest, surcharges, fines and the like and creates the necessary conditions for it to be updated.

Points of importance:

- Taxpayers, natural persons, legal entities and real estate, defaulting in the payment of taxes, fees and special contributions as of January 31, 2021 can benefit from the tax amnesty period.
- Taxpayers and other persons responsible for taxes are included within the benefits of the amnesty who, having carried out payments aimed at formalizing payment agreements during or

before August 31, 2021, said formalization was not possible due to administrative procedures pending before the tax administration.

- Payments after February 29, 2020 until July 31, 2021, up to 85% of all interest, surcharges and penalties will be forgiven. Payments after August 31, 2021 until December 31, 2021 will be forgiven up to 75% of all interest, surcharges and penalties.

- The deadline for full compliance with the payment arrangements extends until December 31, 2021.

- Payment agreements signed as a result of the amnesty process that, as of December 31, 2021, had paid at least 51% of the total delinquent balances, will receive an automatic extension to cancel the payment agreement until June 2022 .

- Interest, surcharges and penalties will be eliminated if the total amount owed is paid within the maximum period indicated in paragraph 5 of

this article.

- The delinquent balances provided for in this Law that for any reason have not been paid within the tax amnesty period or upon expiration of their respective payment arrangement will be subject to the interests, surcharges and penalties provided by the Law.

- Article 14 of Law 208 of April 6, 2021 (Arrangement or payment agreement differentiated by State of National Emergency) is modified authorizing the General Directorate of Revenue so that during the term of validity of the State of National Emergency and until six months later take the necessary measures to guarantee that taxpayers can carry out these.

- Extension of the entry into force of the articles of the Tax Procedure Code (Law 76 of February 13, 2019) that are not yet up to January 1, 2021, such as postponement and installment of payment, Declaration of Uncollectibility, Forgiveness, Effects of the answer to the tax inquiry, the Taxpayer Defender, tax administrative courts, among many others.

- Number 6 is added to article 739 of the Fiscal Code, adding the registration of dissolutions of legal persons in the Public Registry of Panama among the procedures that may not be authorized, allowed or admitted by public officials or individuals when the interested party is not previously certify that you are at peace with the National Treasury and the Social Security Fund.

- The Good Taxpayer Certificate is created, which may be used by government entities that carry out public bidding processes as a tie-breaker, by the financial sector as a parameter for the qualification of their clients in the leasing transactions of their various financial products, by the tax administration to prioritize processes, requests or procedures that these taxpayers carry out before the General Directorate of Revenue.

- The discount benefit of fifteen percent (15%) of

the property tax is granted to the taxpayer who, within the first four-month period of 2022, that is, no later than the last day of April of fiscal year 2022, performs the payment of the entire property tax corresponding to that year.

- Indicates the elements necessary for the declaration of prescription to be given: That the taxpayer complies with the payment of the balances in favor of the National Treasury that persist in the current account in a period not exceeding 10 business days or at the expiration of its respective payment arrangement and that the statute of limitations established in the general regulations on the statute of limitations of each tax in force at the time this Law enters into force has been fulfilled. The exception is that the DGI will have the power to register marginals on properties whose prescription of the property tax is declared, and balances persist in favor of National Treasury.

It is evident that the tax amnesty aims to create better conditions for compliance with tax obligations in accordance with the principle of tax justice, additionally it gives the Treasury the opportunity to have more information on the taxpayers, without which they could not be carry out the necessary information crossings that will serve to increase collection efficiency.

The project is pending to be sent to the Executive for signature, which we hope will be expedited so that the largest number of taxpayers can enjoy its benefits. We urge all taxpayers, once in force, to take advantage of the benefits of this extension and to keep in mind that the tax amnesty period ends on January 31, 2022. If you have any questions, do not hesitate to contact us and we will gladly we will advise. *L&E*

PROJECT OF LAW N° 624: NECESSARY STEP TO BE EXCLUDED FROM THE DISCRIMINATORY LISTS

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On Tuesday, October 26, 2021, Bill No. 624 was approved in the third debate, "Introducing adjustments to the legislation on international tax transparency and the prevention of money laundering, terrorist financing and proliferation financing. of weapons of mass destruction".

This project adapts six laws on international tax transparency with aim of stopping countdown that could include Panama on a black list and leave foreign power organizations without reason to insist on placing country on discriminatory lists.

The Bill in question seeks to modify the following laws:

1. Law 23 of April 27, 2015, "Which adopts measures to prevent money laundering, the financing of terrorism and the financing of the proliferation of weapons of mass destruction and dictates other provisions";

2. Law 52 of October 27, 2016, "Which establishes the obligation to maintain our accounting records for certain legal persons and dictates other provisions";

3. Law 51 of October 27, 2016, "Which establishes the regulatory framework for the implementation

of the exchange of information for tax purposes and dictates other provisions";

4. Law 124 of January 7, 2020, "That creates the superintendency of non-financial subjects and dictates other provisions";

5. Law 129 of March 17, 2020, "That creates the Private and Unique System for the Registry of Final Beneficiaries of Legal Persons";

6. Tax Code of the Republic of Panama.

Additionally, it has been used to repeal Law 2 of February 1, 2011, "Which regulates the measures to know the client for resident agents of existing legal entities in accordance with the laws of the Republic of Panama."

The regulation is aimed at the supervision of non-financial obligated subjects, supervised by the Superintendency of Non-Financial Subjects. Among them, companies of the Colon Free Zone, companies established in the Panama Pacific Agency, casinos, games of luck and chance and organization of betting systems, promoter companies, real estate agents and real estate brokers and pawn shops.

Relevant points:

• **Modifications to Law 23 of 2015:**

o **Clearly define the terms "Final beneficiary" and "Legal structure".**

o The superintendent of Non-Financial Subjects (or whoever he designates) and the Minister of Commerce and Industries (or whoever he designates) is included among the members that make up the National Commission against Money Laundering, Terrorism Financing and Financing of the Proliferation of Weapons of Mass Destruction. Modifying with this also the necessary quorum for meetings and voting (five instead of four).

o **The powers of the Financial Analysis Unit for the prevention of the Crime of Money Laundering and Terrorism Financing are modified.**

o Investment companies are eliminated from the list of subjects supervised by the Superintendency of the Securities Market that are considered as financial obligated subjects.

o **The validity of article 23 of Law 23 of 2015 is reestablished, defining those supervised by the Superintendency of Non-Financial Subjects defined in article 40 of Law 124 of 2020 as those obligated non-financial subjects.**

o Article 26 of Law 23 of 2015 is subrogated, addressing issue of Risk Assessment as corresponding to financial reporting entities and non-financial reporting entities to take necessary measures to identify, evaluate and understand their risks of Money Laundering, Financing Terrorism and Financing of the Proliferation of Weapons of Mass Destruction related to clients, countries or geographic areas, and products, services, transactions or distribution or commercialization channels.

o **Articles 26-A (adequate identification, reasonable verification and documentation) and 26-B (Transactional financial profile) are added to Law 23 of 2015.**

o It grants the respective supervisory bodies the ability to regulate the matter related to "Knowing the nature of the client's business" taking into consideration the type of activity carried out by the obliged subject.

o **Modifies the responsibility for the continuous monitoring of the business relationship and includes both financial reporting entities and non-financial reporting entities.**

o The sanctions are modified for non-compliance with the provisions established in this Law or those dictated for its application by the respective supervisory bodies of each activity, for which a specific sanction is not established, with fines of five thousand balboas (B/. 5,000.00) up to five million balboas (B/. 5,000,000.00), depending on the severity of the offense, the degree of recidivism, the magnitude of the damage and the size of the obligated subject. These fines will be imposed by the supervisory bodies of each activity or at the request of the Financial Analysis Unit for the Prevention of the Crime of Money Laundering and Terrorism Financing for any failure to deliver the reports late or incorrectly. The Executive Branch must regulate this matter and the supervisory bodies must regulate the application of sanctions to natural or legal persons that fail to comply with the requirements established in this Law, its regulations and respective regulations, in accordance with the sanctioning powers granted by their respective constitutive laws or those that create them.

o **Determines what corresponds to "Other sanctions" indicating that they are not only applicable to obligated subjects, but also to those who allow or authorize non-compliance with the provisions established in this Law or its regulations. It also clearly mentions other sanctions applicable to offenders such as the suspension of corporate rights and the forced administrative liquidation before the Public Registry of Panama of the legal person that is related to the breach of the resident agent of**

any of the obligations (which It will be done in accordance with article 318-A of the Tax Code).

• **Modifications to Law 51 of October 27, 2016:**

o It modifies the numeral 4 of article 12 relative to the balance or value of the account in reportable accounts.

o Increase to the top of the applicable fines for failure to deliver, within the term granted, the documentation and information that is requested by means of a request for information: A fine of five thousand balboas (B/. 5,000.00) up to one hundred thousand balboas (B/. 100,000.00) for total non-compliance and a fine of five hundred balboas (B/. 500.00) for each day that elapses due to partial non-compliance. Likewise, the sanctions established in this article will be applicable when in the supervision processes carried out by the competent authority described in article 4 of this Law, non-compliance with the established obligations is detected and in cases where the private source discloses or shares confidential information with an unrelated third party.

o Modifies the sanctions to financial institutions by adding a fine from five thousand balboas (B/. 5,000.00) to fifty thousand balboas (B/. 50,000.00) to the account holder who provides the financial institution with a self-certification that contains false information.

• **Modifications to Law 124 of January 7, 2020:**

o Legal persons that are exclusively dedicated to holding assets within the scope of the Law are included.

o The obligation of legal persons is instituted to annually provide the resident agent with the original accounting records or a copy of the accounting records, as of April 30, notify them of the data of the person in charge of such records in case they are out of Panama and update this information in case it changes.

- The legal entities that are listed in a recognized local or international stock exchange, or those that are owned by an international, multilateral organization or of a State, the shipowners or charterers of ships registered exclusively under the international service of the Merchant Marine are excepted. of the Republic of Panama. However, they must keep in their control the original accounting records and supporting documentation and will be obliged to deliver their accounting records within twenty business days from the request made by the resident agent-upon request. made by competent authority.

o The resident agent is obliged to keep a copy of the share certificates and shareholders' register of those corporations for which it acts as such in its offices within the Republic of Panama.

o In the case of legal entities incorporated before the entry into force of this Law, they will have a period of six months, counted from its entry into force, to deliver to the resident agent the accounting records or copies of the accounting records, to be kept in the offices of the resident agent within the Republic of Panama.

o In the cases of legal persons that are suspended in the Public Registry of Panama before the entry into force of this Law, to be reactivated they must provide their resident agent with the accounting records or copies of the accounting records,

o In all cases in which the competent authority requires the supporting documentation for the accounting records, the legal entity must provide the documentation to the resident agent -within the time established by the competent authority, in accordance with the regulations of this Law.

o In cases of change of resident agent, the legal person must provide the new resident agent, prior to the registration of their designation in the Public Registry of Panama, the accounting records and supporting documentation or copies of the accounting records and documentation backup, whatever the case, which must be kept in the offices of the new resident agent within

the Republic of Panama. If this documentation is found in a place other than the offices of the resident agent, the legal entity must provide the name and contact information of the person who maintains the accounting records and supporting documentation in its custody and the physical address where these are located. maintain. The Public Registry will only register the public deeds that contain the express declaration of compliance with the provisions of this article, by the new resident agent.

o In case of dissolution, the accounting records and supporting documentation or copies of the accounting records and supporting documentation for the five years prior to the registration of the dissolution, must be maintained and available by the resident agent of the person. legal for a minimum period of five years, counted from the registration of the dissolution in the Public Registry of Panama.

o The resident agent must submit to the General Directorate of Revenue a sworn statement, annually, by July 15, containing a list of the legal entities for which they exercise the service of resident agent, including the name and unique registration number of taxpayer.

In the case of legal persons incorporated before the entry into force of this Law, the resident agent must send the first declaration within thirty calendar days, counted from the expiration date of the period referred to in the first paragraph of the transitory paragraph of article 1 of this Law (term of six months, counted from its entry into force).

o The competent authority may require the resident agent to provide accounting records (or copies) and supporting documentation at any time in accordance with the provisions of this Law, for the faithful fulfillment of its functions. This action will not constitute a violation of professional secrecy or restrictions on disclosure of information. In addition, the information received by the competent authority of the

resident agent by virtue of this Law must be kept strictly confidential.

o The Executive Branch will regulate the manner and time in which the resident agent, upon request of the competent authority, must submit the accounting records (or copies) and supporting documentation.

o Redefines the terms Competent Authority, Legal Person, Accounting Records and adds the term Financial Statements.

o Modifies the fines applicable by the DGI in the event of non-compliance with this Law, which range from five thousand balboas (B/. 5,000.00) to one hundred thousand balboas (B/. 100,000.00) and suspension of corporate rights.

• Modifications to Law 124 of January 7, 2020:

o Increases the powers of the Superintendency of Non-Financial Subjects by adding powers such as regulating and supervising the compliance of non-financial obligated subjects and ordering the suspension of the corporate rights of legal persons that are related to the breach of the obligations of the resident agent.

o Modifies the valid quorum in the meetings and voting of the Board of Directors requiring the presence of at least three directors, of which, in any case, two of them must be representatives of the public sector.

o It modifies the term Non-financial obliged subjects, expanding its definition.

o Broadens the scope of the supervision and regulation of the Superintendency of non-financial subjects, encompassing non-financial obligated subjects domiciled inside and outside of Panama.

o In cases where the Superintendency of Non-Financial Subjects is designated as the competent authority by special provisions, it will

be empowered to require all the information and documentation necessary for the exercise of its function.

o The information collected by the Superintendency in the scope of its functions is considered restricted access for the purposes of Law 6 of 2002. It may only be disclosed to the Public Ministry, to agents with criminal investigation functions, to the Analysis Unit Financial, to the jurisdictional authorities and foreign counterparts, in accordance with the channels for requesting information established by executive secrecy. In the cases of information contained in the Private and Unique Registry System of Final Beneficiaries of Legal Persons, this will be governed by the provisions of Law 129 of 2020 and its regulations.

• Modifications to Law 129 of March 17, 2020:

o Make modifications to the terms Competent Authority and Final Beneficiary.

o Within the protection measures, it establishes that the Superintendency of Non-Financial Subjects will work together with the National Authority for Government Innovation, to establish alternative technological methods for the implementation of the system and data storage, as well as administration and custody of data. according to your convenience.

o It makes modifications to the registration data including the jurisdiction where it operates, in case of being commercial of the legal persons within the information that the resident agent must supply of each legal person for which it provides its services as such.

o The term of registration of the data of the legal person and the final beneficiary or final beneficiaries by the resident agents is reduced to a maximum of fifteen (15) business days following the date of incorporation or registration of the legal person or of the appointment of a new resident agent before the Public Registry of Panama.

o The term that legal entities have to deliver to their resident agent the information required by the latter to identify the final beneficiary or final beneficiaries is reduced to a maximum of fifteen (15) business days, as well as to notify their resident agent of any change in the information of the final beneficiary or final beneficiaries in such a way that the resident agent carries out the due update within a maximum term of five business days following date on which information was received.

o Modifications are made regarding access to the Single System and the reservation of information, also adding an article referring to Statistical Data allowing the Single System to generate these regarding the information of resident agents, legal entities and the final beneficiary or beneficiaries final, in order to assist the Superintendency of Non-Financial Subjects in the development of risk analysis of the legal and corporate sector.

o The notification that resident agents must make to the Superintendency of Non-Financial Subjects in the event of resignation is reduced to a maximum of ten business days following. The appointment of a new resident agent must be notified to the Superintendency of Non-Financial Subjects within a maximum term of fifteen business days.

o The administrative sanctions established in Article 23 are applicable to non-compliance or violation by a resident agent, a legal person or an official assigned by the superintendent, with the Superintendency of Non-Financial Subjects being able to reconsider resources and of appeal established in the applicable regulations. These sanctions are fines from a thousand balboas (B/. 1,000.00) to fifty thousand balboas (B/. 50,000.00), for each legal entity whose information is not registered or updated in accordance with the provisions of this Law. Additionally, The Superintendency of Non-Financial Subjects may impose progressive daily fines, the amount of which will be equivalent to

five hundred balboas (B/. 500.00), until the non-compliance is remedied for a maximum term of six months..

o **Other sanctions applicable to offenders are included, such as the suspension of corporate rights before the Public Registry of Panama.**

• **Modifications to the Tax Code of the Republic of Panama:**

o **Article 318-A, relative to the suspension of corporate rights to legal persons, and article 756, relative to non-compliance in the presentation of reports or documents, is modified to adapt them to the changes made to the modified regulations.**

During discussion of the project, the deputies wondered what government should do more to consolidate its exit from the discriminatory lists since Panama has reaffirmed its position in favor of transparency, but in the end they agreed that the country requires these regulations and the National Assembly will not be an obstacle. For their part, specialists from the Ministry of Economy and Finance (MEF), explained that, by not complying with updating the laws, there would be serious repercussions, among them, the inclusion in the black list of the International Financial Action Group (FATF) and the failure to commercialization of international products.

The fundamental objective of the introduction of these modifications is that the Republic of Panama can demonstrate and ensure faithful compliance with international standards that allow us to improve our rating before the OECD Global Forum and implement elements of the FATF Action Plan successfully and efficient, as a necessary step to be excluded from discriminatory lists. The changes point to the right path, to create the conditions to be able to carry out transparent international transactions in the world and to attract highly prestigious foreign investment.*L&T*



JUDGMENT OF AUGUST 23, 2021 AND THE REVOCATION OF THE ADMINISTRATIVE ACTS

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The lawyer Francisco Antonio Castillo Buenaño on behalf of the Sociedad Bienes Raíces Gatún, S.A., has filed a contentious administrative claim of full jurisdiction, to declare, null, as illegal, Resolution No. ANATI-074 of April 1, 2015 issued by the National Land Administration Authority, its confirmatory acts and other declarations are made.

Contested Act.

As a preliminary part, this case has its genesis when, through Resolution No. ANATI-0611 of March 30, 2012, the National Land Administration Authority decided to definitively award HÉCTOR EUGENIO PARRA AMAYA a parcel of vacant land located in the Corregimiento de María Chiquita, district of Portobelo, province of Colón. This land was sold by HÉCTOR EUGENIO PARRA AMAYA to a company which in turn sold it to the plaintiff, BIENES RAÍCES GATÚN, S.A.

Subsequently, the company Desarrollo Mar Caribe, S.A. promoted a revocation process before the National Land Administration Authority against Resolution No. ANATI-0611 of March 30, 2012 by means of which said Authority decided to definitively award HÉCTOR EUGENIO PARRA AMAYA a parcel of

vacant land located in the Corregimiento of María Chiquita, district of Portobelo, province of Colón, since said property overlapped three farms of his property.

Through Resolution No. ANATI-074 of April 1, 2015, the National Land Administration Authority determined to REVOKE the resolution in Resolution No. ANATI-0611 of March 30, 2012 through which said authority decided to definitively award onerous title to HÉCTOR EUGENIO PARRA AMAYA. It also ordered the Department of Land Measurement and Demarcation to CANCEL Plan No. 304-05-5654 of June 19, 2009.

At the time, Mr. HÉCTOR EUGENIO PARRA AMAYA filed an appeal for reconsideration and the plaintiff filed the respective appeal.

Plaintiff's claim.

The plaintiff indicates that Resolution No. ANATI-074 of April 1, 2015 and its confirmatory acts issued by the National Land Administration Authority are void as illegal because they violate articles 1784 of the Civil Code, numeral 3 of article 97 of the Judicial Code, articles 34, 35, 36, 37, 62 and 75 of Law 38 of 2000. Which in turn represented a violation of the due

rights of Mr. HÉCTOR EUGENIO PARRA AMAYA not only because he was unable to transfer the process instituted against it, but also because the National Land Administration Authority did attribute jurisdictional powers that have not been granted since it is not competent to revoke awards of lands registered in the Public Registry, exclusive power of the Third Chamber.

Considerations of the Chamber.

When conducting its analysis, the Third Administrative Litigation Chamber addresses the issue of violation of Due Process due to two situations:

1. The claim Authority had or didn't have competence to attend the request for revocation of an adjudication act whose terror was registered in the Public Registry.

2. If Mr. HÉCTOR EUGENIO PARRA AMAYA was left defenseless within the revocation process promoted by the company Desarrollo Mar Caribe, S.A.

Regarding the competence of the National Land Administration Authority, the Court advises that only the Courts of the Ordinary Jurisdiction by means of an order and final judgment can carry out registration measures. However, it indicates that said authority is competent because the Directorate of Agrarian Reform (which was absorbed by ANATI) lacked the competence to adjudicate privately owned land. For this reason, ANATI could not, by means of Resolution No. ANATI-0611 of March 30, 2012, definitively award HÉCTOR EUGENIO PARRA AMAYA a parcel of vacant land that was privately owned for consideration. Therefore, the ANATI when noting that the land granted to PARRA AMAYA overlapped with private properties, and therefore lacked the competence to adjudicate it, in accordance with the provisions of Article 62 of Law 38 of 200 modified by Article 3 of Law 62 of 2009 used the figure of the Revocation of Administrative Acts, to correct its performance.

Regarding the plaintiff's arguments that the ANATI did not transfer Mr. HÉCTOR EUGENIO PARRA AMAYA,

which left him defenseless in the revocation request process, the Third Chamber maintains that the plaintiff failed to demonstrate that he had no opportunity of opposing in accordance with the provisions of article 784 of the Judicial Code, especially that it is evidenced by the confirmatory acts that Mr. PARRA AMAYA was notified of the act attacked against which he presented an Appeal for Reconsideration and the company BIENES Y RAÍCES GATÚN, SA Appeal against Resolution No. 17 of February 5, 2015, which shows that he was aware of the process. Consequently, the plaintiff failed to disprove the presumption of legality of Resolution No. ANATI-074 of April 1, 2015.

Based on the above considerations, the Third Chamber of the Supreme Court of Justice DECLARES THAT IT IS NOT ILLEGAL Resolution No. ANATI-074 of April 1, 2015 issued by the National Land Administration Authority (ANATI), as well as its confirmatory acts and consequently DENIES the rest of the claims.

The Colombian author Jorge Enrique Santos Rodríguez, cited by the Third Chamber of the Supreme Court of Justice, defines the revocation of the administrative act as "the extinction of the legal life of the unilateral and individual administrative act by the Administration itself based on reasons of opportunity, merit or convenience, supported by a change in factual circumstances or a new interpretation of them and, as a general rule, with effects for the future, that is, with ex nunc effects". Within our legislation, Title III of Law 38 of 2000 deals with articles 62 and 63 concerning the revocation of the administrative act:

Article 62. Public entities may only revoke or cancel ex officio a firm resolution in which they recognize or declare rights in favor of third parties, in the following cases:

1. If it were issued without competition for it;

2. When the beneficiary of it has incurred in statements or has provided false evidence to obtain it;

3. If the affected party consents to the revocation; and

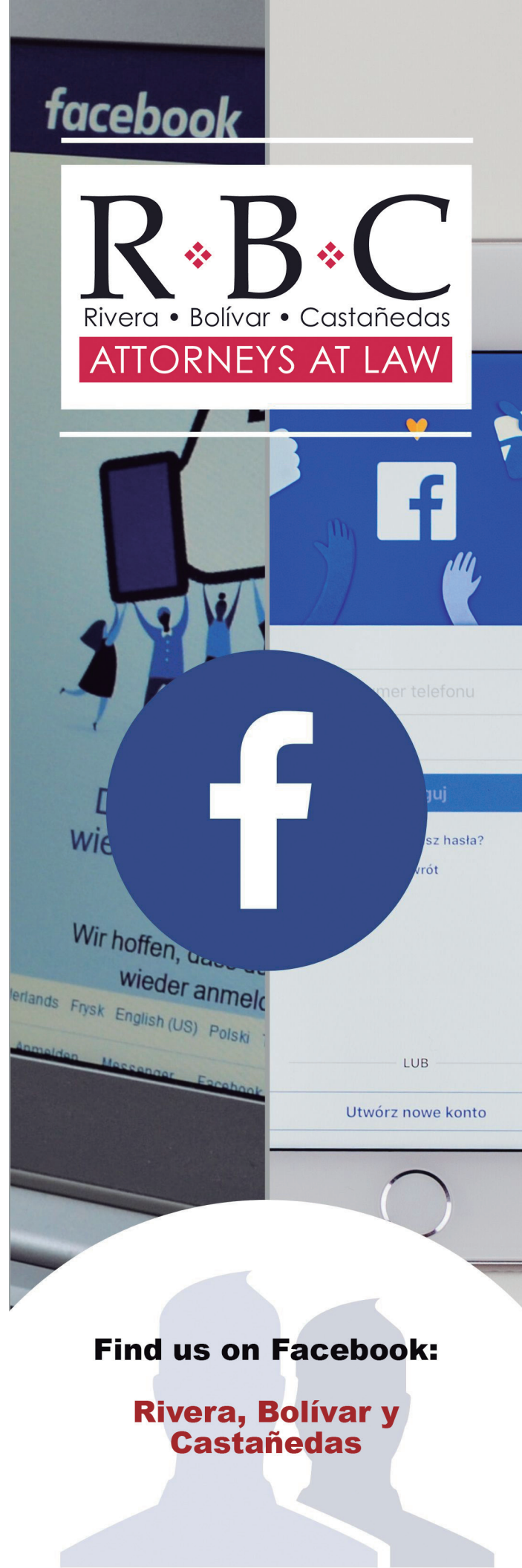
4. When so provided by a special rule.

Against the revocation or cancellation decision, the interested party may file, within the corresponding terms, the resources recognized by law.

The power to revoke or cancel an administrative act ex officio does not prevent any interested third party from requesting it, based on legal cause, when the administrative body or official has not done so.

Article 63. Neither may administrative acts issued to comply with an order of a court or an agency of the Public Prosecutor's Office be revoked ex officio.

In the case in question, it is evident that ANATI didn't have the competence to award the lands to Mr. PARRA AMAYA, since they had an important characteristic, they were privately owned. For this reason, it was appropriate for the Authority to correct its acts by revoking said administrative act. A figure that, as the Court warns, can be used restrictively and taking into account the causes that this legal standard expressly establishes, since otherwise it could be used by tyrants to carry out various arbitrary acts, especially in a country like ours in the one that legal certainty tends to hang by a thread. *L&E*



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Castañedas**

Politics

THE PROCESS AGAINST PRESIDENT MARCO AURELIO ROBLES

Don Marco Aurelio Robles Méndez was born in Aguadulce, Coclé Province, on November 8, 1905, the son of Adriano Robles and Evangelina Méndez. He did his elementary studies at Coclé and high school at the National Institute in Panama. He held different positions as Deputy of the Legation of Panama in France and England in 1929, Secretary General of the National Police Command (1936-1939), Vice Minister of Public Works (1941), Deputy of the National Assembly (1948-1952), President of the Cadastral Commission (1953-1956), Manager of the Central Avenue Branch of the National Bank of Panama (1956-1960), Minister of Government and Justice (1960-1964) in the government of Liberal President Roberto Francisco Chiari Remón.

On May 10, 1964, he achieved electoral triumph and became the 34th President of the Republic of Panama, Don Marco Aurelio Robles Méndez, aged 58, accompanied by Don Max Delvalle as First Vice President and Don Raúl Arango Navarro as Second Vice President, winning among a total of seven presidential candidates and with the participation of 19 political parties, the highest number up to that date. Of these 19 parties, eight supported Robles, these being the National Liberal, Republican, Agrarian Labor,

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National Progressive, National Liberation, Democratic Action, Isthmian Revolutionary and Nationalist. The totality of these eight parties that supported Robles added the majority of the deputies of the National Assembly, therefore they controlled the Legislative Organ with a wide advantage. Robles assumed the Presidency of the Republic on October 1, 1964.

At the end of the four years of the Robles Administration, most of the deputies who were supporters and friends of President Marco Robles changed their support to support Dr. Arnulfo Arias Madrid, who aspired to be the opposition's presidential candidate for the next elections May 1968, now backed by the Democratic Action, National Patriotic Coalition, Republican, Third Nationalist Party, Independent Liberals and APRA parties.

For his part, President Robles initially proposed to nominate political figures such as Olmedo Rosas, Alfredo Ramírez and Jorge Velásquez, who were rejected by the Alianza parties. In the end, he supported the presidential candidacy of Engineer David Samudio Avila, who had been one of the pillars of the triumph of the alliance for the period 1960-1964. Eng. Samudio was supported by the National



Picture: Marco Aurelio Robles / <https://publicandohistoria.com/2018/02/25/el-juicio-de-robles/>

Liberal Party, the Progressive Party, the Agrarian Labor Party, the National Liberation Movement and by Independent Republicans, all of them integrating the so-called "People's Alliance". Eng. Samudio was emerging as the candidate of liberalism since 1964, distinguished by his work capacity and his desire to organize the Liberal Party with some reformist approaches, especially some interventionist foundations of some usefulness in the fiscal field. Samudio responded to his own merits and his tenacity and was supported by numerous professionals.

The original government alliance was split, with the now majority of deputies submitted to the demands of Dr. Arnulfo Arias since the end of November 1967, the presidential candidate for the Christian Democratic Party, notorious neurosurgeon and member of that party of little importance in the Political past, Dr. Antonio González Revilla, presents an accusation for alleged electoral coercion on February 29, 1968 against President Robles before the National Assembly for alleged excess of constitutional functions and other charges that violate the National Constitution in excessive support for the candidacy of Ing. Samudio Avila, using state assets and also by appointing public officials to supporters of his candidacy, accusing him of violating Articles of the National Constitution.

These accusations were admitted by the President of the National Assembly, Carlos Agustín Arias Chiari, who called extraordinary judicial sessions on March 4, 1968. That same day he appointed a special commission to provide a report within 10 days and issue an opinion. whether or not a trial should be brought against Robles. Deputy Abraham Pretto, President of the Judicial Commission of the National Assembly, also composed of Ovidio Díaz and Jacobo Salas, accepted the lawsuit and appointed Dr. Rubén Arosemena Guardia as prosecutor and accuser in the trial against President Robles.

President Robles ignored the judicial summons from the Legislative Branch and on March 22, 1968 filed an appeal before the Judge on duty, Lic. Toribio Ceballos, Second Municipal Judge of the District of Panama to prevent the trial.

Meanwhile, the trial is proceeding and in his plea, which lasted approximately three hours, the Accusing Prosecutor Dr. Rubén Arosemena accused the president of having violated Article 148 of the Magna Carta. Subsequently, the President of the Republic was tried by beating drum and was sentenced to dismissal from office. Twenty-nine of the 30 opposition deputies present voted in favor of the motion and only Deputy Carlos Iván Zúñiga abstained, noting that "For us, the current political crisis facing the country is an eminently oligarchic crisis that is expressed in the struggle of two of its factions equally determined to fully control public power to ensure the results of the next elections for their respective benefit". Eleven pro-government deputies voted against. Then, units of the National Guard presented themselves to the Executive Branch with intention of closing the National Assembly.

On March 25, 1968, the National Assembly passed the sentence against the President of the Republic. In its final part, the Assembly Resolution says: "For the above, the National Assembly of Panama, in the exercise of Judicial Functions, on behalf of the Republic and by authority of the Constitution and the Law, Declares Marco Aurelio Guilty Robles Méndez, male, of legal age, President of the Republic, with unknown personal identity card, of the crime of Electoral Coercion, which punishes Article 148, ordinal 2 in accordance with Article 105 ordinal 5 section a) of the National Constitution and imposes the penalty of Dismissal from the Office of President of the Republic and Disqualification from holding public office for a term of two years. Basis of Law. Articles 102, 104, 110, 119 and 148 of the National Constitution, Book II, Title V, Chapter 2 of the Judicial Code and Articles 7 and 8 of the Electoral Code."

A commission appointed for this purpose goes to the Palacio de las Garzas to communicate the aforementioned sentence to the Head of State. The Legislative Branch then appointed Max Delvalle, First Vice President, as Head of the Presidency of the Republic, accompanied in the act by two former Presidents of the Republic, Bernardino González Ruiz and Roberto Francisco Chiari. Delvalle was invested

with the presidential sash and sworn in by the President of the Assembly Carlos Agustín Arias Chiari. Immediately the invested indicated that among "his tasks would be the ordering of a fair, pure and honest electoral process that reflects true will of nation."

Later that day, the National Guard issued a statement signed by General Bolívar Vallarino, who, in his capacity as Commander of the National Guard, pointed out that "this country doesn't have two presidents. There is only one and his name is Marco Aurelio Robles. The National Guard doesn't recognize the actions of the National Assembly and will wait for the Supreme Court of Justice to issue its opinion in this regard". The National Guard statement made reference to the appeal for Amparo of Constitutional Guarantees that the followers of President Robles had presented before a Shift Municipal Judge, who received it and kept it as appropriate until the Supreme Court of Justice resumed its functions on 1 April 1968 and decided on its merits at the end of the holidays of the Judicial Branch. It is important to clarify that the municipal judges continued to function and were competent (they were authorized) to hear (accept) any action for Protection of Constitutional Guarantees before the holidays of the Judicial Branch.

For his part, the opposition candidate, Dr. Arnulfo Arias Madrid told the National Guard Communiqué that "This is a coup d'etat" and called on the Panamanian people to civil resistance and a sit-down strike "until Robles step down from the presidency". The following days were characterized by political confrontations and supporters of both sides simultaneously attacked and vandalized each other's campaign headquarters.

On March 26, Vice President Delvalle for some, and the President of the Republic for others, confronting the National Guard that was complying with President Robles' directives, summoned the deputies who supported him and who constituted the majority, to

meet in the Organ Legislative to decide and approve changes to the Electoral Code. This claim wasn't carried out because National Guard units prevented it. The National Guard argued that they were acting in compliance with the suspension order issued by the Second Municipal Judge. Two days later, on March 28, more than a thousand women from the opposition, led by the wife of the President of the National Assembly, made a protest as a sign of mourning for the situation at that time. Government vehicles were then overturned and store windows were smashed; there were injuries and there was one death.



The opponents argued that the Supreme Court of Justice did not have the power to invalidate the trial against President Robles, however, the impression was given that the population preferred to wait for the Court's ruling and the people were totally indifferent at the conclusion of President Robles's trial. . Finally, on April 1, the high justice corporation of Panama, back from its summer vacation, received the request for Amparo de Garantía to invalidate the lawsuit against the President of the Republic Marco A Robles. On April 2, the Magistrates of the Supreme Court of Justice indicated that they couldn't issue a ruling until they had access to the file that was in the National Assembly, protected by the National Guard. On April 3, with the Police granting them access, the Honorable Magistrates of the Court went to the National Assembly and made a visual inspection of the file.

On April 5, the Supreme Court of Justice issued its ruling. Among the arguments raised in their ruling, the Honorable Magistrates of the Supreme Court of Justice indicated that the deputies had constitutional power to prosecute the Executive Branch; that was not in dispute. However, by setting itself up as administrator of justice, the National Assembly had incurred in procedural errors. A public defender had not been assigned to the citizen President of the Republic; the evidence had not been authenticated; The protection of guarantees issued by the Second Municipal Court in favor of Robles had not been complied with. The judgment against the president

was invalid, declares the invalid process of nullity and orders the file of the file. Therefore, the Supreme Court of Justice reversed the actions of the National Assembly and consequently confirmed in office the President of the Republic, Mr. Marco A. Robles Méndez, who ended his presidential term on October 1, 1968. The Magistrates of the Supreme Court of Justice who voted in favor were: Eduardo A. Chiari, Victor A. De Leon S., Germán López, Aníbal Pereira, César A. Quintero M., Manuel A. Díaz E., Luis Morales Herrera, Demetrio A. Porras. Judge Carlos Enrique Adames L., replacing Judge José María Anguizola -who was declared Impeded by the Plenary-, made a saving vote, publicly indicating the criterion that the Supreme Court of Justice lacked competence to ignore the judicial functions of the Assembly.

The support of the Robles Administration in favor of the official candidate Engineer David Samudio Avila was evident when using the governmental apparatus, but this happened in the same way that sometimes more than in others, unfortunately it has happened in practically all of our elections. It was also true that Vice President Delvalle, who was now part of the opposition, appeared at some public events and they were televised alongside the opposition candidate, Dr. Arnulfo Arias Madrid and supporting him. The foregoing gives room in part to allege that the trial responded to a scheme of political interests to remove President Liberal Robles a few weeks before the general elections, to be held on May 12, 1968, and thus ensure the electoral triumph of Dr. Arias, opposition candidate, now with new and many allies.

In the end, the institutionality was in pieces. The people were upset that this was one of the most regrettable events in our republican life. Thus ends this shameful spectacle, being the third judicial process promoted by the National Assembly against a president of the Panamanian nation.^{L&T}



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Panamanian ECONOMY

MONTHLY INDEX OF ECONOMIC ACTIVITY

Source: GCRP

The Monthly Index of Economic Activity (IMAE) accumulated from January-August 2021 showed an increase of 12.48%, compared to the same period in 2020 according to preliminary information compiled by the National Institute of Statistics and Census (INEC), which also advanced that during August 2021, the Monthly Index of Economic Activity (IMAE) in the Republic, registered a positive variation rate of 26.39%, compared to the same month of the previous year, according to preliminary information compiled by the National Institute of Statistics and Census (INEC). It is important to point out that the figures are subject to revision, if there are changes they will be published in a timely manner on the Institution's website, in the next publications of the indicator.

They explained that in the accumulated period the activities that registered a positive performance were: Mining, Commerce, Construction, Other community activities, Social and personal services, Transportation, Storage and communications, Private health services, Public administration, Electricity and water, Manufacturing industries and Agriculture. On the contrary, among the sectors that presented negative rates were: Hotels and restaurants, Financial intermediation, Fishing and

Real estate, business and rental activities, Private households with domestic services and Education.

They assured that the mining industry continues to perform well, associated with the export of copper ore and its concentrate, likewise, commercial activity in its main indicators such as re-export in metric tons from the Colon Free Zone, and retail trade and local wholesaler.

Transportation, storage and communications services showed positive results in the Canal tolls, telecommunications, the movement of TEU containers of the National Port System and the commercial movement in the Colon Free Zone.

Construction registered a positive rate, due to the execution of public investments, and the gradual recovery of investment in this area, reflected in the rebound of some indicators related to the activity such as the production of cement and ready-mix concrete.

Among the economic activities that registered positive year-on-year results (August 2021-20) were:

The agricultural sector where positive behavior was recorded in activities such as: The raising of pigs,

cattle, poultry and the cultivation of pineapple.

- Industrial manufacturing production presented positive rates in some activities related to the production of food products.

- Financial intermediation, which showed a favorable performance, mainly in the insurance activity due to the higher volume of written premiums.

- The provision of fun and leisure services, mainly in gambling halls of luck and chance, from type A slot machines, and sports event gambling halls registered positive rates.

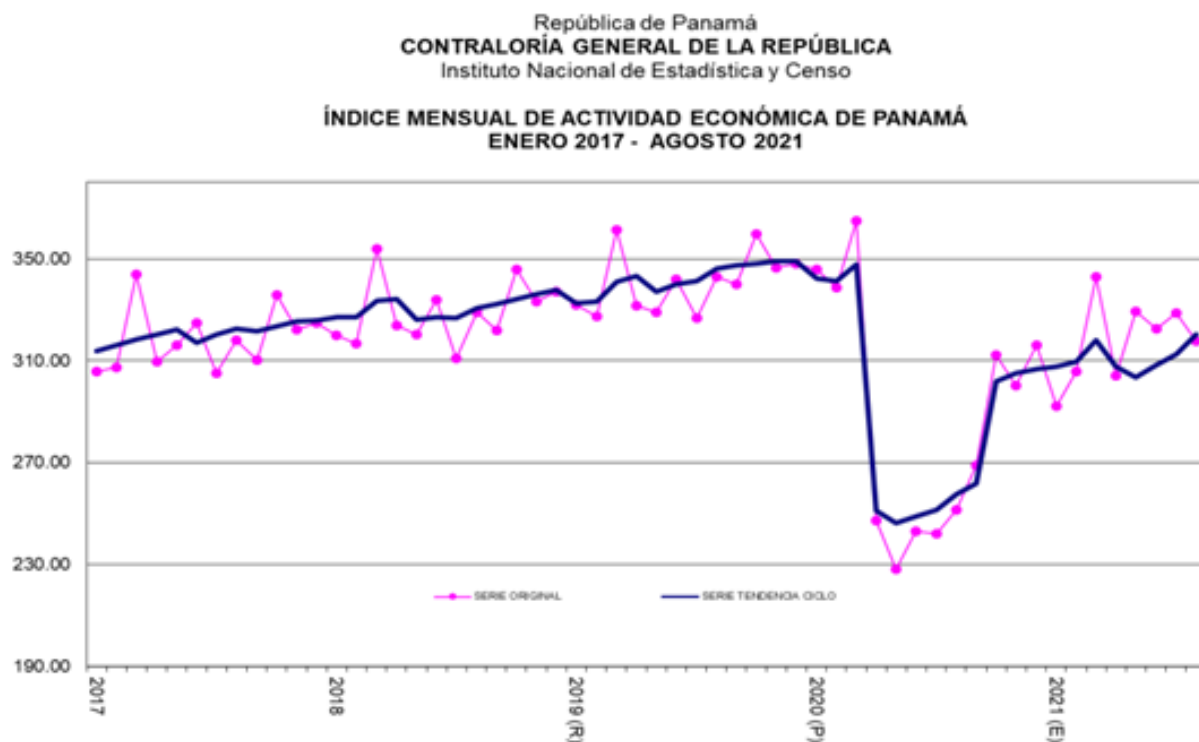
Among the activities that presented negative rates in

the accumulated period (January-August) analyzed, we can mention:

- Services in hotels, especially due to the low influx of tourists, hikers and passengers in transit.

- Fishing activity, due to the decrease in the capture of some export-oriented species, including fish and fresh and frozen fish fillet, however, shrimp registered increases.

- In private households with domestic services, the few personnel employed in this activity is due to the labor situation facing the country.^{L&T}



CONSUMER PRICE INDEX (CPI): SEPTEMBER 2021

Source: GCRP

The National Urban CPI for September 2021-20 presented an interannual variation of 2.5%.

The CPI in the districts of Panama and San Miguelito, and in the Rest of the City of September 2021-20, also registered an interannual variation of 2.5%. The National Urban CPI accumulated from January-September 2021-20 showed a variation of 1.2%.

The National Urban CPI is encrypted at 105.4.

• Monthly variation of the National Urban CPI (September 2021 compared to August 2021):

Groups that reflected increases were: Food and non-alcoholic beverages in 0.6%; Alcoholic beverages and tobacco at 0.5%; Furniture, articles for home and for ordinary maintenance of home, and Miscellaneous goods and services both at 0.2%; Housing, water, electricity and gas; Health and Restaurants and hotels all in 0.1%.

The increase presented in Food and non-alcoholic beverages group was due to increase in ten of its eleven classes. Greatest variations were in classes "Oils and fats" and "Sugar, jam, honey, chocolate and

sugar sweets", both in 2.5%, and "Fruits" in 2.2%. The growth registered in the "Oils and fats" class was due to the rise in the price of oil, and in the "Sugar, jam, honey, chocolate and sugar sweets" class was due to the increase in the price of sugar. The group Alcoholic beverages and tobacco showed an increase in two of its four classes: "Wine" by 11.4%, and "Beer" by 0.5%.

The increase observed in the Furniture, household articles and ordinary household maintenance group was due to growth in four of its eleven classes. The greatest variation was in the class "Non-durable household goods" in 0.8%, due to the rise in the price of cleaning and maintenance products.

Group Miscellaneous goods and services showed an increase in three of its ten classes. The greatest variation was in class "Other appliances, articles and products for personal care" in 0.5%, due to the rise in the price of personal care items.

The growth registered in the group Housing, water, electricity and gas was due to the increase in two of its eight classes: "Gas" by 1.3%, due to the increase in the price of the 100-pound gas tank, and "Materials

for the conservation and home repair "by 0.6%, due to the increase in the price of materials for home repair.

The Health group presented an increase in three of its seven classes. The greatest variation was in the class "Paramedical services" in 0.5%, due to the increase in the price of services of other health professionals and medical examinations.

The rise reflected in the Restaurants and hotels group was due to the 0.1% growth in one of its two classes, "Restaurants, cafes and similar establishments", due to the increase in the price of alcoholic beverages outside the home.

The groups Clothing and footwear, and Recreation and culture presented a slight variation and Education remained without variation. The groups that showed drops were: Transport in 0.3% and Communications in 0.1%. The decrease in the Transportation group was due to the reduction in two of its seven classes: "Passenger transport by air" by 6.4%, due to the decrease in the price of airfare, and "Fuels and lubricants for personal transport equipment "By

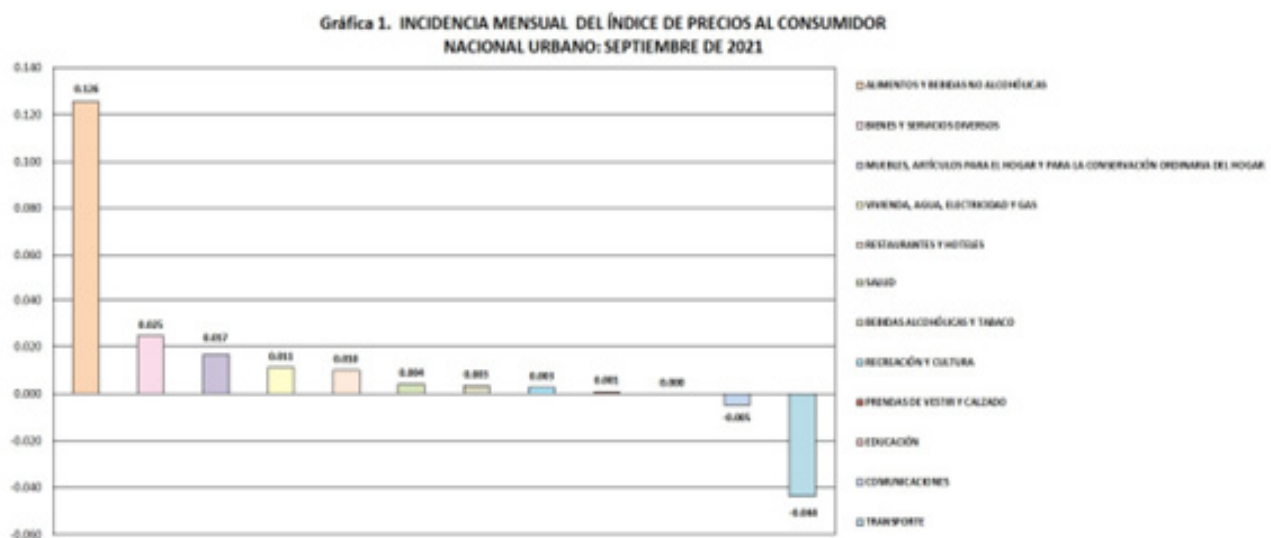
0.4%, due to a decrease in the price of automobile fuel. The Communications group registered a reduction in one of its two classes, "Telephone equipment" in 1.2%.

- Interannual variation of the National Urban CPI (September 2021 compared to September 2020):

The National Urban CPI presented an interannual variation of 2.5%. The groups that reflected increases were: Transportation in 10.2%; Education at 3.1%; Food and non-alcoholic beverages, and Housing, water, electricity and gas both at 2.0%; Restaurants and hotels in 1.3%; Furniture, articles for the home and for the ordinary maintenance of the home, Health, and Goods and diverse services all in 0.6%; and Alcoholic beverages and tobacco at 0.3%.

The groups that registered reductions were: Clothing and footwear by 0.5%; Communications at 0.3%; and Recreation and culture in 0.1%.

Next, the graph with the monthly incidence by group of the National Urban CPI for September 2021:



Incidence: Corresponds to the contribution of each group with respect to the total variation of the National Urban Index, therefore, the sum of the incidents results in the variation of the index.

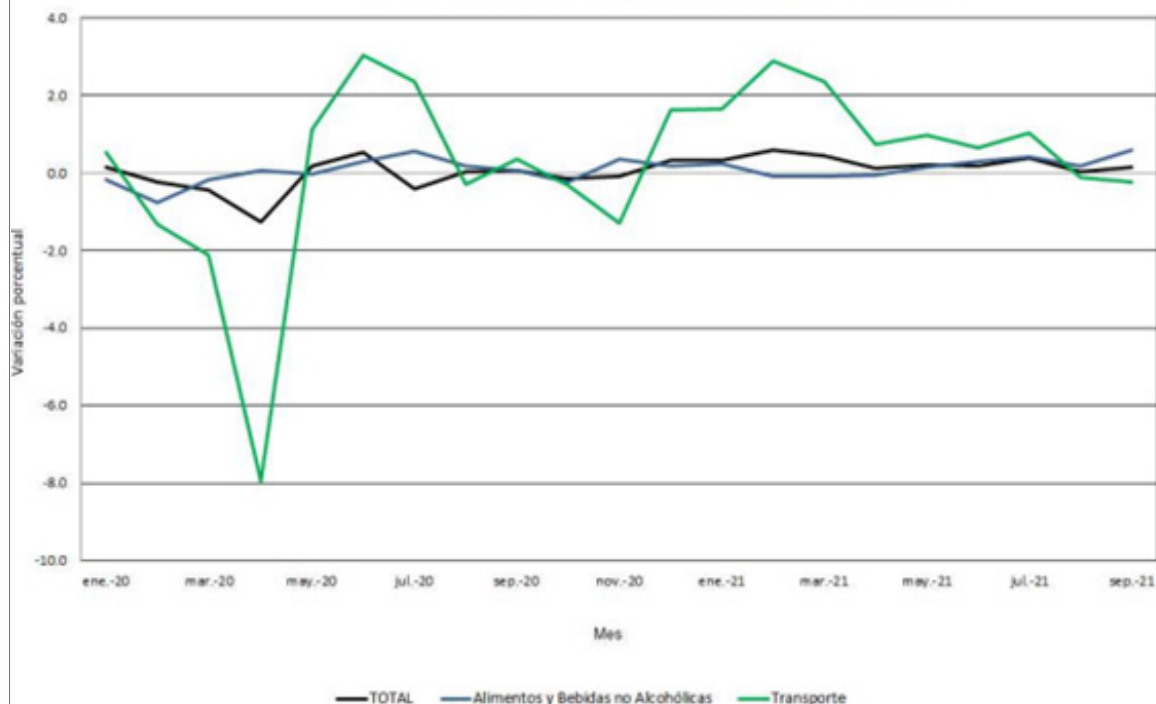
CUADRO 1. INCIDENCIA Y VARIACIÓN PORCENTUAL MENSUAL DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO, SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS: SEPTIEMBRE DE 2021
BASE 2013=100

Grupo de artículos y servicios	Ponderaciones	Incidencia	Variación mensual
TOTAL	100.0	0.2	0.2
Alimentos y bebidas no alcohólicas	22.4	0.126	0.6
Bebidas alcohólicas y tabaco	0.7	0.003	0.5
Prendas de vestir y calzado	7.7	0.001	0.0
Vivienda, agua, electricidad y gas	8.5	0.011	0.1
Muebles, artículos para el hogar y para la conservación ordinaria del hogar	7.8	0.017	0.2
Salud	3.4	0.004	0.1
Transporte	16.8	-0.044	-0.3
Comunicaciones	4.3	-0.005	-0.1
Recreación y cultura	9.7	0.003	0.0
Educación	2.4	0.000	-
Restaurantes y hoteles	6.7	0.010	0.1
Bienes y servicios diversos	9.8	0.025	0.2

- Cantidad nula o cero.

0.0 Cuando la cantidad es menor a la mitad de la unidad o fracción decimal adoptada para la expresión del dato.

Gráfica 2. EVOLUCIÓN DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO TOTAL, ALIMENTOS Y BEBIDAS NO ALCOHÓLICAS Y TRANSPORTE: ENERO-DICIEMBRE DE 2020 Y ENERO-SEPTIEMBRE DE 2021



CUADRO 2. EVOLUCIÓN DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO, SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS: ENERO-SEPTIEMBRE DE 2021

Grupo de artículos y servicios	Variación porcentual mensual									
	2021									
	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	
TOTAL	0.3	0.6	0.4	0.1	0.2	0.2	0.4	0.0	0.2	0.2
Alimentos y bebidas no alcohólicas	0.2	-0.1	-0.1	-0.1	0.2	0.3	0.4	0.2	0.6	0.6
Bebidas alcohólicas y tabaco	0.5	0.0	0.3	-0.2	-0.4	0.3	0.0	-0.6	0.5	0.5
Prendas de vestir y calzado	0.0	-0.1	-0.1	0.0	-0.2	0.0	-0.1	-0.1	0.0	0.0
Vivienda, agua, electricidad y gas	0.4	0.1	0.5	0.0	0.0	0.2	0.7	0.2	0.1	0.1
Muebles, artículos para el hogar y para la conservación ordinaria del hogar	-0.1	0.3	0.1	0.1	-0.1	-0.1	0.0	0.0	0.2	0.2
Salud	0.0	0.1	0.2	0.0	0.0	0.1	0.0	0.0	0.1	0.1
Transporte	1.6	2.9	2.3	0.7	1.0	0.7	1.0	-0.1	-0.3	-0.3
Comunicaciones	-0.1	0.0	0.0	-0.1	0.0	-0.1	0.0	0.2	-0.1	-0.1
Recreación y cultura	-	-0.1	0.0	0.0	-0.1	-0.1	0.0	0.1	0.0	0.0
Educación	-1.4	4.6	-	-	-	-	-	-	-	-
Restaurantes y hoteles	0.0	0.1	0.2	0.1	0.2	-0.1	0.2	0.2	0.1	0.1
Bienes y servicios diversos	0.1	-0.1	0.0	0.1	0.3	0.0	0.4	-0.2	0.2	0.2

- Cantidad nula o cero.

L&T 0.0 Cuando la cantidad es menor a la mitad de la unidad o fracción decimal adoptada para la expresión del dato.



PANAMA EXPANDS EXPORTABLE SUPPLY IN THE MIDST OF THE PANDEMIC

Source: MICI

Panamanian products such as unsprayed clinker cement, oxygen, even refined palm oil, tanned or crust bovine hides and skins, drugs containing antibiotics for veterinary use, ethylene polymer trash bags, special polymer-based paints acrylics, prefabricated house structures, barrels, drums, drums, boxes and containers and other tanks, are gaining ground in the international market in the midst of pandemic.

These emerging industrial sectors present interesting, robust and sustainable growth, mainly in Caribbean markets, according to reports from the Comptroller General of the Republic (CGR) and analyzes carried out by the Ministry of Commerce and Industries (MICI).

"It is important that the Caribbean and Central American region know our exportable offer of industrial products and see Panama as a potential supplier of these products," said Eric Dormoi, National Director of Export Promotion of the MICI.

Dormoi highlighted that these figures indicate the growing opportunities that the Panamanian exportable offer with added value has at the international level, while informing that products such as Portland cement, lubricating oils, cocoa paste, candles,

among others, have been found. They are exported regularly, but they presented their highest FOB value index in five years in the period from January to August 2021, results that continue to be monitored.

Encouraging figures.

Unsprayed Clinker cement, for example, was exported for a total FOB of B/. 3.3 million between January and August 2021, to countries such as Nicaragua, Jamaica and Barbados. Meanwhile, oxygen reached a total FOB of B/. 455 thousand for its export to Costa Rica, Nicaragua, Jamaica, Nicaragua, the Dominican Republic, Colombia and Guatemala.

The other deposits, barrels, drums, drums, boxes, and containers were exported for the sum of B/. 162 thousand to destinations such as Guyana and Jamaica. While palm oil (even refined), reported exports of B/. 146 thousand to Honduras.

The tanned hides and skins or "crust" of bovines were sent to China for a value of B/. 143 thousand and drugs containing antibiotics for veterinary use were purchased by Costa Rica and El Salvador for the amount of B/. 128 thousand. *L&E*

DGI CERTIFIES THE FIRST COMPANIES AS A QUALIFIED AUTHORIZATION PROVIDER

Source: MEF

The General Directorate of Income (DGI), of the Ministry of Economy and Finance (MEF), certified the first four companies qualified as Qualified Authorization Provider (PAC), in compliance with the standard that regulates electronic invoicing and which is published in the institution's website.

The legal support is established in Executive Decree 766 of December 29, 2020 and its modifications that contemplate the PACs, who guarantee the continuity of the service to those obliged to document their operations of transfers, sales of goods and provision of services, through the electronic dispatch. As well as, resolution 201-0295 of January 20, 2021, issued by the DGI, which dictates the regulation of the PACs for electronic invoicing.

The PACs will have responsibility of guaranteeing the platforms for the processing of the invoices of the companies that contract their services and of authorizing the documents, to later be sent to the DGI. The companies' certification occurs after completing an important process that included: the verification of their technological platforms,

information security and confidentiality guidelines, controls and tests to guarantee that the taxpayer documents that they will process are correct.

For the incorporation to the voluntary use of this new billing method, the DGI has granted around 800 authorizations. In the electronic invoice, two alternatives are handled: in the first, the DGI makes available to taxpayers, a free biller of the Electronic Invoice System (SFEP), for entrepreneurs or companies that have income of up to 1 million dollars and a volume of 200 monthly bills. In the second alternative, it corresponds to the companies that manage integrations at the level of their accounting systems, which may choose to use the PACs, strategic allies for the taxpayer and the DGI, which facilitate the use of electronic invoicing.

With the fulfillment of this milestone, the DGI seeks to grant options to the taxpayer to facilitate the use of this alternative on a voluntary basis, reducing compliance costs and generating value for companies through synergies in the management of their daily operations, automation of processes, among other benefits. *L&F*

World ECONOMY



THE MARKET INCREASE IN ENERGY PRICES CONTAINS INFLATION RISKS WHILE THE LIMITATIONS OF THE SUPPLY PERSIST

Source: World Bank

Energy prices rose significantly in third quarter of 2021 and are expected to remain high in 2022, increasing global inflationary pressures and could increase economic growth in energy exporting countries to the detriment of importing countries.

According to forecasts in the most recent edition of the World Bank's Commodity Markets Outlook report, energy prices - which in 2021 would be, on average, 80% higher than the year above— will remain high in 2022 but will begin to decline in the second half of the year as supply constraints ease. Prices of non-energy commodities, including agricultural products and metals, are projected to decline in 2022, following strong increases this year.

"Rising energy prices carry great short-term risks to global inflation and, if it continues, could also affect growth in energy-importing countries," said Ayhan Kose, senior economist and director of

the Group of Perspectives from the World Bank, which is responsible for producing the report. "The strong rebound in commodity prices is reaching higher levels than previously anticipated. Recent price volatility may make policy making difficult as countries rebound from last year's global recession".

In 2021, the prices of some basic products reached or exceeded levels not registered since the rise in 2011. For example, the prices of natural gas and coal rose to record highs amid limited supply and the rebound in demand. of electricity, although they are expected to decline in 2022 as demand declines and supply improves. However, additional price increases could occur in the short term in a context of very low inventories and persistent supply bottlenecks.

Crude oil prices (an average of Brent, West Texas Intermediate and Dubai oil prices) are projected to average USD 70 in 2021, representing a 70%

increase. According to projections, the price will reach USD 74 a barrel in 2022, as demand for oil consolidates and reaches pre-pandemic levels. The use of crude oil as a substitute for natural gas poses a significant risk to the upside of the demand outlook, although it is also possible that higher energy prices begin to affect growth worldwide.

As global growth slows and supply shocks resolve, metal prices are forecast to decline 5% in 2022, after rising about 48% in 2021. Following a projected 22% rise in By 2021, agricultural prices are expected to decline moderately next year, as supply conditions improve and energy prices stabilize.

"High prices for natural gas and coal are affecting the production of other commodities and pose the risk that results will exceed price forecasts," said John Baffes, senior economist at the World Bank's Outlook Group. "The rise in the prices of natural gas and coal has limited the production of fertilizers, and the increase in the prices of the latter has increased the costs of the inputs needed for the main food crops. Also, the production of some metals, such as aluminum and zinc, has decreased due to high energy costs."

In general terms, the events of this year have highlighted that variations in weather patterns caused by climate change constitute an increasing risk for energy markets, affecting both demand and supply. From an energy transition perspective, concerns about the intermittent nature of renewable energy underscore the need to make basic and backup electricity generation reliable. However, such electricity will increasingly need to be generated from low-carbon sources, such as hydroelectric or nuclear power, or using new methods to store renewable energy. At the same time, following the rise in natural gas and coal prices this year, the prices of solar and wind are even more competitive

as an alternative source of energy. Countries can benefit from accelerating the installation of renewable energy and reducing their dependence on fossil fuels.

The report notes that the forecasts are subject to considerable risks, including unfavorable weather conditions, uneven recovery from COVID-19, the threat of other outbreaks, disruptions to supply chains and environmental policies. Also, rising food prices, along with the recent rise in energy costs, are driving up food price inflation and raising concerns about food security in several developing economies.

Featured Article: Urbanization and Demand for Commodities.

In light of the continuing shift of rural populations to urban areas around the world, the report's Featured Articles section discusses the impact of urbanization on demand for commodities. While cities are often associated with higher demand for energy commodities (and thus higher volumes of greenhouse gas emissions), the report finds that cities with high population density, in Particular in advanced economies, they tend to have lower per capita energy demand than low-density cities. As the proportion of people living in urban areas is projected to continue to increase, these results indicate that, within the framework of urban planning, it is necessary to maximize the benefits of cities and mitigate their negative impacts. Cities that are at the forefront of the fight against climate change, and strategic planning, particularly in the case of transport links, can help reduce their consumption of resources and, fundamentally, their greenhouse gas emissions. *greenhouse. L&E*

REOPENING SCHOOLS SAFELY IS POSSIBLE AND WILL AVOID IRREDEMIABLE LOSSES FOR THE WELL-BEING AND FUTURE OF GIRLS, BOYS, AND ADOLESCENTS

Source: World Bank

The contagion in schools that have reopened with adequate mitigation strategies around the world has been low, even before the vaccination processes. However, the cost of keeping them closed is dramatically high: 3 out of 4 girls and boys in Peru wouldn't be able to read and understand a short text at age 10 due to prolonged school closings, according to World Bank estimates. Learning losses are accompanied by losses in social-emotional well-being and mental health.

The World Bank warns that prolonged school closings threaten the development and well-being of Peruvian schoolchildren. The situation for students living in poverty would be even more critical.

"The decision to reopen schools is difficult and requires an analysis of the potential benefits and associated costs and a clear response to the concerns of families and teachers. The available evidence shows the serious effects of school closings on the learning, health and well-being of schoolchildren, and at the same time points out the low risk of reopening schools for both students and teachers", says Marianne Fay, director from the World Bank for Bolivia, Chile, Ecuador and Peru. "The future of a generation of hundreds of thousands of out-of-school schoolchildren is at risk, as is their potential to boost Peru's development. It is necessary to analyze urgent measures based on

evidence to avoid irreparable losses", he emphasizes.

The pandemic is reversing years of advances in Education. In the last year, the prolonged closure of schools in Peru would have increased learning poverty by 20 points (from 56% to 76%); that is, the proportion of girls and boys who at age 10 cannot read and understand a simple text. This increase is above the average for Latin America and the Caribbean (72%). In countries like Uruguay, which was among the first to reopen its schools, learning poverty would increase only 13 points.

Each closing week that passes represents additional losses. As a consequence, greater learning poverty is associated with lower earnings throughout life. For schoolchildren to continue out of school today would sacrifice the future potential of a generation.

On the other hand, population surveillance data collected at the beginning of the pandemic shows that children and adolescents are less likely to contract COVID-19 and are less likely to transmit the disease. For example, representative samples collected in Italy, Spain and Iceland showed 0%, 0% -3.5% and 0% of positive cases in children under 10 years of age; and 1.2%, 4% -4.2% and 0.8% of positive cases in children older than 10 years, respectively.

These infection rates are much lower than those of the community as a whole. In other words, that is why children go to the market or a shopping center has a much higher risk than going to school.

The World Bank report "Let's Act Now to Protect the Human Capital of Our Children" shows that distance education cannot replace face-to-face education. Virtual classes imply greater difficulty in reaching and maintaining participation and interest of students; a great challenge to maintain the routine, especially for students in vulnerable situations, with little family support or without connectivity; greater difficulty for teachers to monitor and support needs of students; and limited effectiveness.

Given these limitations, in several countries in the region, such as Chile and Ecuador, most schools are returning to a blended mode. In Peru, less than 6% of schools - 6,600 educational institutions out of a total of 111,674, of which more than 85,600 are enabled - have returned to a blended model, almost all in rural areas. This despite the fact that to date no cases of COVID-19 have been registered in the Peruvian schools that have opened.

Analysis of available data on the effects of school closings on students and international experiences show that there are some key guiding principles for opening schools safely. These include a flexible and voluntary return, individualized plans agreed with the educational community for each school, and the vaccination of teachers and students. Peru needs to take the necessary measures for a safe and effective reopening that allows to begin to recover the dramatic losses of learning. The Ministry of Education has been working in this line, but a safe return to schools requires commitment of other ministries and that of entire educational community.^{L&E}

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MONETARY FUND RECOGNIZES POSITIVE FACTORS IN THE GROWTH OF PANAMA

Source IMF – prepared by:
Paola Aliperti, Julian Chow, Marina
Rousset and Alejandro Santos

In the midst of a global pandemic, there is much talk of divergences. Advanced economies are recovering faster than many developing countries, but what about the trend we all want to see, convergence? Convergence occurs when the difference in income between the richest and poorest economies narrows. We analyze here the experience of Latin America and, in particular, of Panama in terms of convergence.

The color spectrum map.

To measure convergence, we use the relationship between the GDP per capita of Latin American countries and that of the United States. The average convergence coefficient for Latin America in 2019 (before the pandemic) was around 25% (of GDP per capita in US dollars), a level similar to that of Brazil or Colombia. Panama's coefficient of convergence was the highest

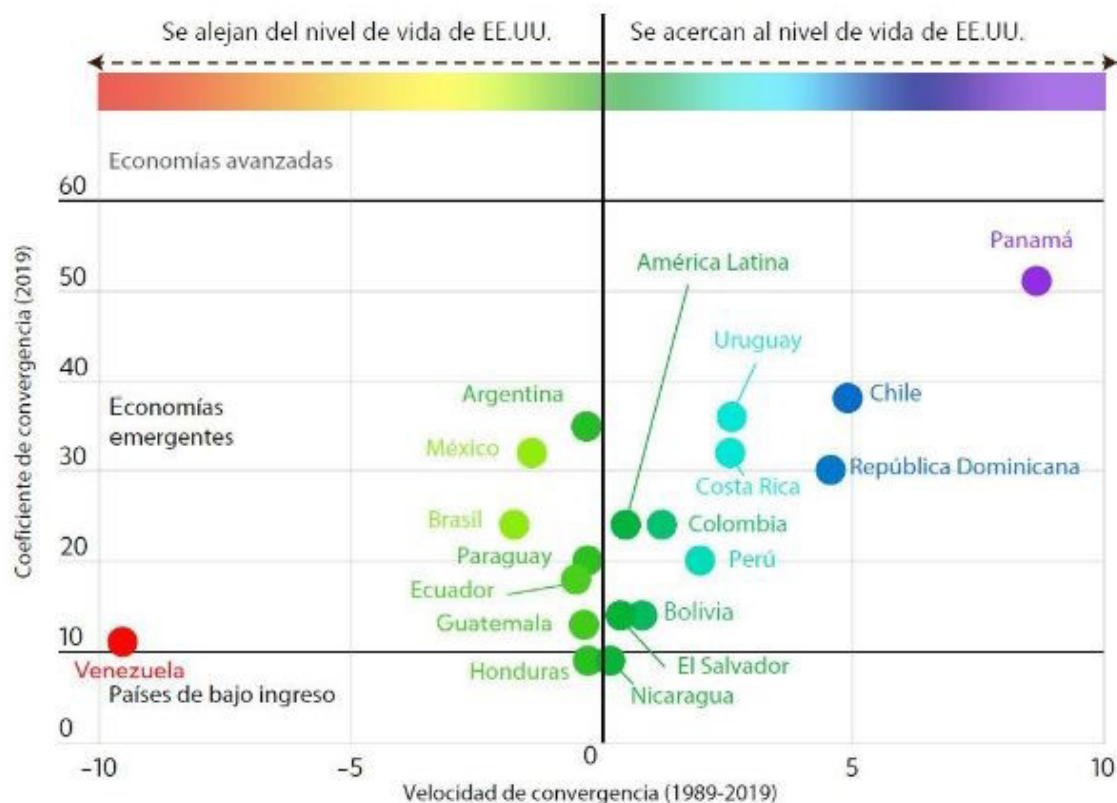
in Latin America and double the regional average. We represent here the 2019 coefficients and compare them with their variation over time ("convergence speed"). We used the light spectrum to illustrate how quickly different countries were moving towards convergence (blue shift) or away from it (red shift). In other words, the Latin American countries that are approaching the standard of living of the United States register a shift towards the blue, while those that move away from it experience a shift towards the red. Does this mean that Latin America is going in the right direction? The graph below tells us that some countries do, but most do not.

Most of the Latin American countries are located near the green zone (around the ordinate axis), a sign that convergence has either not improved or has improved to a limited extent. In fact, the

Cuesta arriba

A la velocidad de convergencia actual, los países de América Latina tardarán siglos en alcanzar el nivel de vida de Estados Unidos. Panamá constituye una notable excepción.

(variación porcentual de los coeficientes de convergencia por década, 1989–2019, puntos porcentuales)



Fuente: Perspectivas de la economía mundial (informe WEO).

Nota: El coeficiente de convergencia es en porcentaje del PIB real per cápita de Estados Unidos, PPA. La velocidad de convergencia es la variación promedio de los coeficientes de convergencia por década en puntos porcentuales.

IMF

average speed of convergence in Latin America is only 0.5 percentage points per decade, a level similar to that of El Salvador. At that speed, it will take centuries for Latin American countries to catch up with the United States' standard of living.

Furthermore, approximately half of countries in region registered a negative speed of convergence; of these, Venezuela was the country with the greatest red shift.

At the other end of the spectrum, Panama, Chile, and the Dominican Republic and, to a lesser extent, Uruguay, Costa Rica, and Peru have all moved into

the blue. Panama registered the highest speed of convergence: about 8½ percentage points per decade during the last quarter century, no less than 17 times faster than the regional average. But what makes the case of Panama so different?

A Closer Look at Panama, Moving Fast.

Panama owes the extraordinary growth rate of the last three decades to an increase in investment, which caused a rapid accumulation of capital. The prolonged investment boom has been supported by the country's geographic location, open trade

(the Colon Free Zone is the second most important in the world, behind Hong Kong SAR), world-class ports and airports, logistics operations and the depth of Panama's financial system, all of which have benefited from globalization. To expand and diversify its productive capacity, Panama has built one of the largest copper mines in the world and has doubled the capacity of the Panama Canal, with the aim of allowing the passage of much wider Neopanamax container ships. The IMF supported Panama's sound policies and macroeconomic performance for a decade through uninterrupted financial arrangements.

Could this trend continue? Everything indicates that convergence will continue to progress in Panama. IMF staff forecast an annual growth of 5% when the pandemic subsides, a level that is three times the growth rate of the United States. At this rate, Panama could catch the United States in 2056.

The potential growth of 5% comes from a standard

growth accounting exercise, which reveals that the contribution of physical capital will continue to be the main driver of growth, although it will likely lose weight (see table below). The contributions of other factors of production, such as labor and human capital (skilled labor), are likely to remain unchanged in the future, while that of technological innovation (often called "total productivity of the factors", or TFP) is expected to become less negative. The negative contribution of TFP growth in the 2010–19 period was motivated by the long gestation of projects such as expansion of Panama Canal and the copper mine, which forced investment of large amounts of money (cost of each project rose approximately 10% of GDP) but didn't generate product during construction phase.

In fact, growth could be even higher than the 5% projected if structural measures are adopted to improve productivity that translate into a positive contribution from TFP growth (as happened in previous times). Among the structural policies that Panama

El impresionante crecimiento de Panamá

Las proyecciones indican que Panamá seguirá adelante con su proceso de convergencia, con un crecimiento continuo, incluso una vez remita la pandemia.

(análisis del crecimiento de Panamá, en porcentaje)

	1990–99	2000–09	2010–19	(Proyección) 2022–29
Mano de obra	1,9	1,7	0,8	0,7
Capital humano	0,4	0,3	0,2	0,2
Capital físico	2,9	2,9	7,2	4,6
Tecnología (PTF)	0,4	0,7	-2,0	-0,5
PIB	5,6	5,6	6,1	5,0

Fuentes: Penn World Table 9.1 y estimaciones de los autores.

IMF

could adopt to boost productivity and ensure robust convergence are: i) raising the quality of education

in order to improve the efficiency of the workforce; ii)

improve the business climate to continue attracting a large volume of investment; iii) facilitate the absorption of foreign talent to expand human capital; iv) fostering innovation to adopt better technologies, and v) reducing institutional vulnerabilities to improve the overall functioning of the economy.

The road ahead.

Convergence is not guaranteed, and Panama and the rest of Latin America still have a long way to go. To see more blue shifts, it is essential that Panama and the other countries in the region increase productivity and diversify the economy in the long term, while mitigating the effects of the pandemic in the short term. Achieving this is possible by resorting to pro-innovation policies and supporting increased spending on education, health and infrastructure.^{*LE&T*}





Organización de las Naciones Unidas para la Alimentación y la Agricultura

TEA AND COFFEE: CELEBRATION OF THEIR CULTURAL, SOCIAL AND ECONOMIC IMPORTANCE

Source: FAO

Global tea and coffee experts gathered today to discuss and celebrate cultural, social and economic importance of the world's two most popular beverages, and in particular their role in making agri-food systems more efficient, inclusive, resilient and sustainable.

The Tea and Coffee Dialogue, part of the World Food Day celebrations sponsored by the Food and Agriculture Organization of the United Nations (FAO), focused on the tea and coffee sectors and their importance as a vital source of income and employment for millions of people in developing countries. Smallholders and households engaged in agriculture are estimated to produce 60% and 80% of world tea and coffee production, respectively. Both sectors support the lives of millions of workers, particularly women and their families, and contribute significantly to the achievement of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs).

"Our dialogue today is a renewal of our commitment to celebrate peace, unity and exchange between

civilizations and cultures," said Mr. QU Dongyu, FAO Director-General, in his opening address. "It also serves to highlight achievements of tea and coffee producers around the world and to remind us of all the challenges that lie ahead."

Speakers included Mr. José Dauster Sette, Executive Director of the International Coffee Organization, Mr. Prabhat Bezboruah, President of the Tea Council of India and Vice-President and host of the next meeting of the Intergovernmental Group on Tea, Ms. Jacklene Arinda, Executive Director of JADA Coffee, Ms. Shabnam Weber, President of Tea and Herbal Association of Canada, Mr. Tom Standage, Deputy Editor of The Economist, Ms. Vanessa L. Facenda, Editor of Tea & Coffee Trade Journal, and Mr. Andrea Illy, President of Illy Caffè and co-founder of the Fondazione Ernesto Illy.

The event highlighted that tea and coffee production was a key element in the transformation of agri-food systems and addressed the problems faced by these sectors, such as the climate crisis, sustainability, low

levels of productivity, price volatility and the gap between prices and costs faced by the actors in the value chain. The conversation raised possible solutions to overcome these challenges, take advantage of new market opportunities and solve the sustainability problems associated with the production of both beverages. In order for the tea and coffee sectors to remain viable and provide families with a continuous source of income, Mr. QU urged that “concrete solutions” be promoted in relation to both production and related aspects: consumption, as well as along value chains. The debate provided an opportunity to rekindle our resolve to improve sustainability of tea and coffee, “bringing them to forefront of policy action,” he said.

Considering the many benefits it offers and the challenges it faces, tea and coffee production is an important element in transforming agri-food systems for better production, better nutrition, a better environment and a better life. The new FAO Strategic Framework, based on the four improvements (better production, nutrition, environment and life), aims to support the achievement of these goals and the realization of the 2030 Agenda. *L&E*



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TREE VS DEVELOPMENT (FINAL)

Following the common thread of what was raised in the previous article, we were left to define the following questions: what is the space available to plant trees and the status of these areas? The private lands available to improve green coverage in cities or provincial capitals are very small, due to speculation about the value of the land, taking into account this limitation we must think that large trees are not the option adequate. Then we will have to think about small shrubs and plants for gardens, there is no alternative to the possibility that these become a problem for existing infrastructures.

In this sense, it is recommended to use garden plants, some palms (red, areca, licuana, robelini, macarthur), shrubs such as jasmine, myrtles, tabogana rose, cherry, chaflera, gallito, campanita, papos). Emphasis must be placed on the space available for these species and on the management that must be given to each one, since their tendency is to grow and if we don't do correct pruning they will not fulfill the function for which you chose them to improve your environment.

In the case of public spaces such as islets and land intended for small parks, it is recommended to

use shrubs and palms, such as: gallito, yesterday, today tomorrow, caracucha, ornamental maría and the others mentioned above, in addition to plants for gardens that we usually use. On the other hand, the green areas adjacent to sidewalks, whose space for planting is very limited, species should be used for gardens, currently these areas are occupied by palms, trees that over time will become a problem and will be eliminated.

In the case of large lands, intended for traditional parks, we can use larger trees such as; oaks, Guayacán, Flamboyán, Lluvia de oro, Jacaranda among others, in the case of choosing palms we can recommend: fish tail, fox tail, Cuban, fan, canaries, talipot, among others.

To conclude, we must emphasize the management that should be given to any plant, whether garden, trees or shrubs, since it depends on this that they don't become an inconvenience for green area of the city. On the other hand, before making any decision regarding what to plant, you should consult with people trained in matter and with authorities in charge of taking care of everything related to urban forestry. *L&E*



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ECOBRICKS: SAVING THE PLANET IS A PRIORITY FOR MANY PEOPLE

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Producing less waste is a challenge. Especially when plastics feel so essential to our lives and are hidden in unimaginable places.

An ecobrick is a clean plastic bottle filled under pressure with clean, used plastic. to create a building block that can be used over and over again

Producing less waste is a challenge. Especially when plastics feel so essential to our lives and are hidden in unimaginable places.

An ecobrick is a clean plastic bottle filled under pressure with clean, used plastic. to create a building block that can be used over and over again.

They are the combination of two types of waste that we produce at home: PET bottles and plastic wrappers. PET bottles (eg a plastic soda bottle) are filled with all plastic or

synthetic materials until they are compactly filled. The bottles are then used as green building bricks.

It is a collaboration-driven technology that provides a zero-cost solution for individuals, homes, schools, and communities.

These are an exciting way that you can take action today to stop pollution and start imagining a healthier way of life with the cycles of life.



Plastic is not biodegradable, it is photodegradable, which means that plastics left on the ground or in water will slowly break down into smaller and smaller pieces.

Eventually these pieces become so tiny that they are absorbed by the plants, fish and animals that we eat.

Which can allow it to reach us causing diseases of all kinds, malformations, hormonal imbalances and even

cancer.

The eco-brick process begins by separating, washing and storing plastics in Pet bottles, thanks to this process bricks can be made that can be reused over and over again.

Eco-bricks are used to make modular furniture, garden spaces, walls and even large-scale buildings.

How to make an ecobrick.

1. Wash and dry a bottle, don't throw away its cap They are called eco-bricks up to 3-liter bottles, and henceforth eco-blocks.

2. Begin inserting soft plastics into the bottle or plastics that can be easily pressed to fill the corners and small spaces at the bottom of the bottle (eg nylon wrap).

3. Use a wooden stick or rod to compact as new contents are introduced, this will help the plastic to compact and the density of the eco-brick is higher.

4. Once the bottle is full to the brim, cap and is ready to use, store or share with someone already building with them.

What can I put in my ecobrick or ecoblock.

The content of your eco-brick can be any non-recyclable and non-hazardous product.

Those that do: not recyclable, not dangerous.

• Tape, balloons, disposable utensils like forks or spoons.

• Foil.

• Noodle wrappers, rice, powdered milk, cocoa, sugar, etc.

• Tickets for supermarket, pharmacy, etc.

• Medicine blisters.

• Gloves and sponges (it should be noted that washed and dried).

• Cellophane, plastic and nylon bags.

• Hard plastic containers such as yogurt bottles (cut into strips or squares).

• Tetrapak and tetrabrick, washed inside and cut into pieces.

• Photos and negatives of photos, chopped.

• Chopped plastic foam.

• Fabrics, patchwork and laces.

• Toothbrushes, break the handle.

• Synthetic clothing and stockings, in pieces.

• Pen caps, sucker-suck sticks.

The ones that don't: biodegradable, oxidizable or dangerous.

• Organic food scraps should not be included, this includes food scraps stuck to the packaging.

• Metal.

• Paper (tickets are covered with thermal ink therefore they are not biodegradable).

• Batteries and batteries.



- Glasses.

How to know if my ecobrick is ready.

You should not be able to bend the plastic of the bottle with your hands, that is, it must be completely full, without air, so that its density is appropriate to build. Many recommend putting the bottle horizontally and standing on it, if it doesn't sink or deform, the ecobrick is ready.

Remember to compact with a stick as you introduce

the different components.

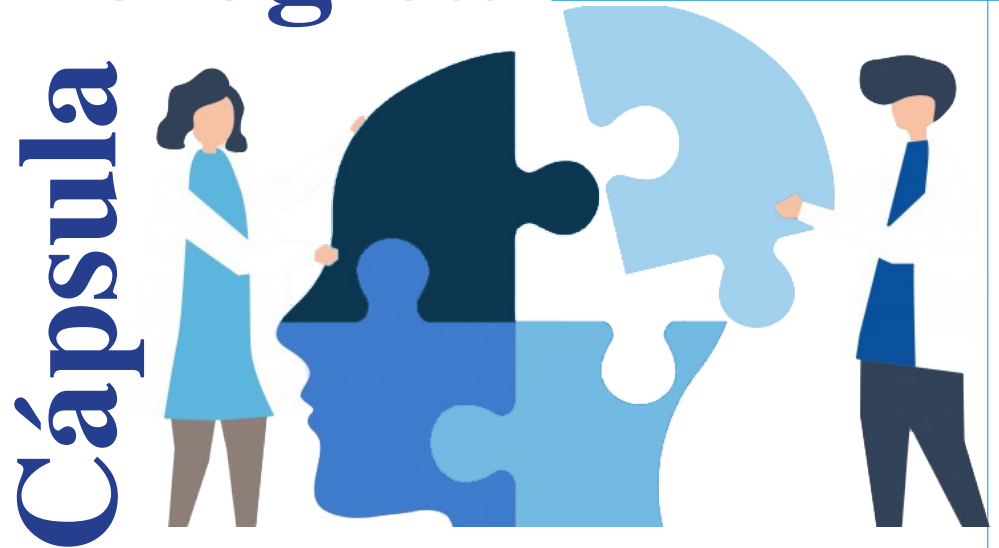
Creating an ecobrick takes material that would otherwise be wasteful and instead uses it to create a very useful and durable object, which can then be used to create buildings.

These bricks are zero cost and can be made anywhere in the world, which means that people in developing countries can make them themselves, without having to depend on others, and use them to build the structures they need in their communities. *L&E*

ES MUY IMPORTANTE NO INTRODUCIR OTRO TIPO DE DESECHOS



¡Al volver a clases recolectaremos todos los ecoladrillos!



MIT TECHNOLOGY REVIEW - BIOTECNOLOGY THIS BRAIN IMPLANT GIVES DISCHARGES FOR SYMPTOMS OF DEPRESSION

Claudia Cubas - Reception
repcion@rbc.com.pa

Depression is an emotional disorder that causes a feeling of constant sadness and loss of interest in performing different activities, as it is estimated that it affects 3.8% of the population, including 5% of adults and 5.7% of adults over 60 years of age. Worldwide, approximately 280 million people have depression.

This brain implant gives shocks to symptoms of depression, works up to 300 times a day, lasting six seconds each time. These personalized devices could help those who have exhausted all other treatment options. Scientists hope that brain stimulation surgery will not be necessary in the future.

Sarah is 36 years old and lives in California (USA). She for five years she had suffered from chronic depression. She had suicidal thoughts several times an hour and was unable to make decisions about basic things like what to eat. She hadn't helped anything she had tried to treat her, not even electroconvulsive therapy (ECT).

But, in June 2020, an implant was inserted into his

skull that passes current to the parts of his brain that cause his disease. The impressive results, published in Nature Medicine, raise the possibility of personalized treatments for people with serious mental illnesses who do not respond to therapy or medication. Sarah (her last name has not been reported) highlighted at a press conference: "My depression has been kept at bay, and that has allowed me to begin to rebuild a life worth living."

The installation of the device involved several steps. First, the team from the University of California, San Francisco (USA) used 10 electrodes to map Sarah's brain activity. This phase lasted 10 days, and during that time, the team noted that high levels of activity in a specific part of Sarah's amygdala predicted severe depression. They also found that a small electrical shock to another region of her brain, called the ventral striatum, significantly ameliorated these symptoms. They then implanted a neurostimulation device and set it up to activate a small pulse of electricity in that area when it detects high levels of

activity associated with symptoms of depression.

Sarah (pictured above) cannot feel these electrical shocks, which is good, as they occur up to 300 times a day, each lasting six seconds. The device does not emit any impulses at night because they elicit feelings of energy and alertness, which could interfere with Sarah's ability to sleep.

Before implantation of the device, Sarah had a score of 36 out of 54 on the Montgomery-Åsberg Scale of Depression Assessment, the scoring system commonly used to rate the severity of these symptoms. After two weeks, her score dropped to 14. She is currently below 10.

Sarah admits that the improvement in her mental health was as rapid as it was powerful. She confessed, "I had a real 'aha!' Moment. I felt a sense of intense joy, and the depression turned into a distant nightmare. I also came to realize that depression is not a personal flaw, but a treatable illness."

The idea of therapeutic electrical shocks to the brain is not new: deep brain stimulation (DBS) has been used as a treatment for tens of thousands of patients with Parkinson's disease and epilepsy. In fact, the device in Sarah's brain is approved by the US Food and Drug Administration (FDA) for epilepsy (her doctors had to ask for special permission for the trial). However, it has been difficult to make it work for people with depression, because depression involves activity in different parts of the brain for different people. There is no single

brain map for depression, and there never will be. This is why the idea of personalized treatment is so tempting. This trial is just a single-patient study, but it still shows promise.

"The big question is whether this approach can be adapted and scaled. This will require more data from more patients," says neurologist Helen S. Mayberg, who has been studying potential of deep brain stimulation to treat depression for decades.

The research team has already enrolled two more patients and hopes to recruit another nine. They are still a long way from seeking FDA approval for their technique. It is an invasive and expensive procedure that requires weeks of adjustments and a full day of surgery, so the truth is that it is only suitable for those in which other treatments have failed.

The great hope is that one day the need for surgery will be eliminated thanks to new technologies that allow deep brain stimulation without implanted electrodes, according to neurosurgeon Edward Chang, one of the paper's co-authors. Existing devices are not as accurate as a skull implant, but may improve over time.

Cognitive neuroscientist at the University of Surrey (UK) Roi Cohen Kadosh is working on just this challenge and predicts that in the future it will be possible to achieve the benefits of Sarah's implant from a device that would be outside the skull.

"That is where the future will go," he concluded. *L&E*





Agenda Cultural

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



THEATER

o El Ateneo Theater:

- o With Chekhov in Quarantine from October 18 to November 1, information send an email to: molino_mola@cwpanama.net
- o Panamanian Musical Connection Concert, November 8 at 7:30 p.m.

• ABA Theater :

- o What happened last night? From October 21 to December 12.
- o The Powerpuff Girls vs. Mojo Jojo until November 21.

• Pacific Theater: tickets in <https://teatropacific.net>

- o Patricia Vlieg in Concert "Panama in the Heart" on November 16.
- o Jack Frost "A Christmas Adventure" from November 27th.
- o Dream of the Angel from November 9 to 14.
- o Friends until death throughout the month of November.
- o Not so Villains.
- o Poli tells Halloween stories.
- o Stories that are not Stories.

• La Estación Theater:

- o Strings 19, 20 and 21 of November.
- o The Super Cubs Squad on November 21.

- Nacional Theater: tickets www.verteatro.com
- o 1903 "The musical" from November 3 to 14.

• La Plaza Theater:

- o Manual to leave a man from November 11 to 20.
- o Pure wonderful things 2021 from November 30 to December 5.

• En Circulo Theater:

- o Learn with teacher Daniel Gómez Nates every Saturday from August 21 to December 11. Theater workshop, registration open at 6242-9996.

• Anita Villalaz Theater: www.verteatro.com

- o Viva Panama on November 27 and 28.

Theater Digital Billboard: Tickets www.verteatro.com

- "The Writer of Epitaphs".
- "Life's begins after a good cup of coffee".
- "God creates them and the Devil puts them together."
- "First Dates".
- "The diva".
- "Be careful with the tie."
- "The Witch SINDY NERO".
- "Dora and Prudencia".
- "To bed with the thief."
- "Fourteen".

Teatro Pacific digital billboard: tickets in <https://teatropacific.net>

- o "House in order."
- o "# My Domestic Life".
- o "Without Forgiveness for Sins."
- o "Halloween with Polyband and Puppets."
- o "Tell Christmas Tales."
- o Livestream: "Artists by Artists 2021".

Virtual Billboard of the la Estación Teather:

- o Toxic Idyll, reservations: <https://forms.gle/5xdZP5BP5jcCoH7M8>
- o Husband affairs, reservations: <https://forms.gle/VZP6BG99QDZMSjZ39>

City of Knowledge:

- Silience in Museums: Virtual Conference of the Association of Museums November 3.
- Cultural Series: January 9, 1964: "What they told me" by the author Wendy Tribaldos inscriptions <https://bit.ly/3vZSU3h> on November 19, 4:00 p.m. at 5:00 p.m.
- City of Knowledge Convention Center:
 - o Drones and their application in Engineering November 11.

MUSEUM

- Museum of the Interoceanic Canal of Panama:
 - o Interactive exhibition of the Smithsonian Panama: AguaSalud until January 26, 2022.

- MAC:
 - o Storytelling / Book Workshop "Niiskuamar Ebised Dule" narrated by Iguadindiligua, who tells the story in dule and Spanish and at the end will instruct in the creation of paper molas.
 - o Exhibition "Brooke Alfaro: Thank God it wasn't worse".
 - o Exhibition # VASOSCOMUNICANTES, is divided into II chapters and Alternative Spaces X:
 - Chapter I in the MAC.
 - Chapter II at the International Cultural Center.

Space X: In Central Ave, PH Bohemian Business Building (Payless Shoes).

Alternative Urban Spaces: works arranged in urban spaces that bring us closer to:

- o "La fuerza de los diverso" ubicado en el MAC Panamá y en Saks Ave. Central.
- o "A primera vista" ubicado en la Ave. De los Mártires y el CCI Internacional.

Virtual: Instagram Galleries.

- Exhibition: "My name is Legion portraits of a city that is many".

SEMINARS, CONGRESSES, TALKS, COURSES AND EXPO

- Panama Respira, Yoga class in the City of Knowledge on November 7.

VARIOUS ACTIVITIES AND FESTIVITIES

- Nov 1 Feast of All Saints.
- Nov 1: Day of National Anthem of Panama (Law No. 71 of November 11, 1955).
- Nov 1: Villa de Los Santos Foundation, Los Santos Province.
- Nov 2: Day of the Dead.
- Nov 3: Separation of Panama from Colombia.
- Nov 4: Flag Day.
- November 5: Consolidation of independence, Province of Colón.
- Nov 7: "Canillita" Day.
- Nov 8: Cry of Insurrection of 1821. Cry of Soná, Province of Veraguas.
- Nov 10: Cry of Independence of La Villa de Los Santos.
- Nov 13: Journalist's Day.
- Nov 14: World Diabetes Day.
- Nov 18: International Children's Day.
- Nov 19: International Men's Day.
- Nov 19: World Day for the Prevention of Child Abuse.
- Nov 22: Santa Cecilia.
- Nov 22: International Musician Day.
- Nov 24: Solemnity of Christ the King.

- Nov 25: International day against non-violence against women.
- Nov 27: Virgin of the Miraculous Medal.
- Nov 28: Foundation of the Fire Department of Panama (1887).
- Nov 28: Independence of Panama from Spain.
- Nov 25: Thanksgiving. *L&T*





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

