Constitutional Act Project that reforms the Political Constitution of the Republic of Panama

Legislación Economía

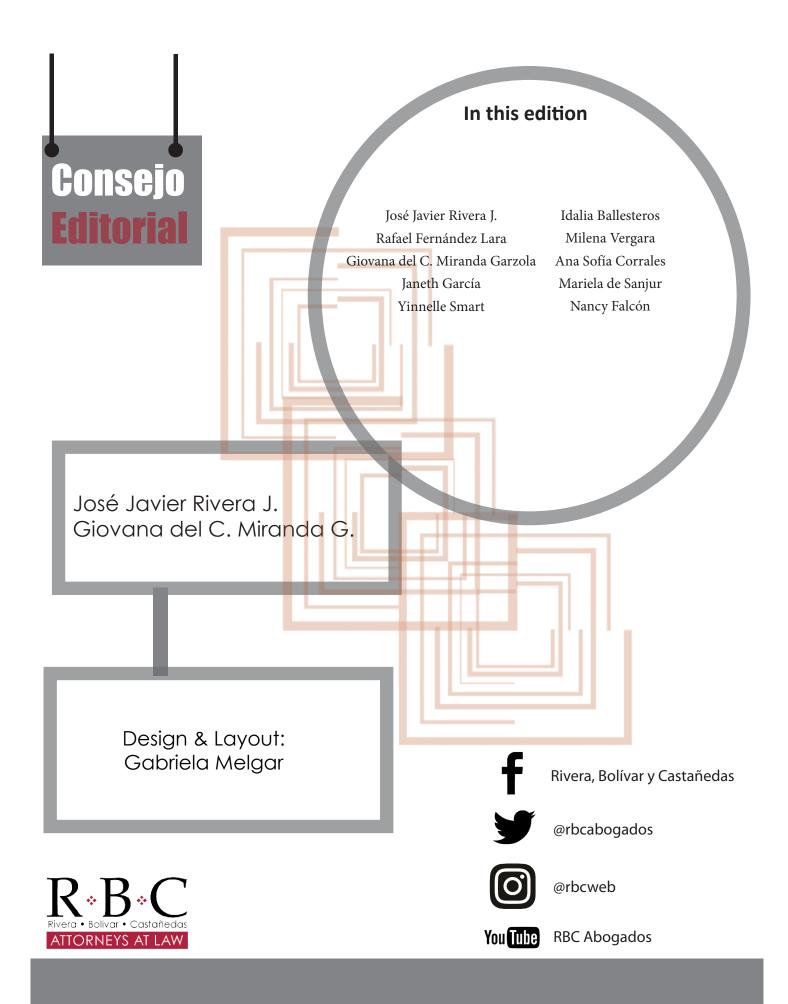
Educate for the conservation of wild feline species in Panama

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National Archive of Panama, forgotten paradise

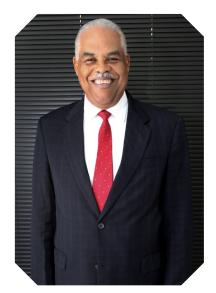
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Editorial What is happening in the world, a timely lesson for us

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

rom London, Hong Kong and Barcelona, to Ecuador, Bolivia, Haiti, Chile and Argentina, large concentrations of citizens, many of them outside the political parties, are reflecting a state of things that go beyond our recent experience of analyzing these expressions of rejection or frustration under the prism of left or right ideologies.

It is not a matter of saying that only people who are indignant are those who live on the ordeal of inequality or the state of poverty, but that this feeling of disagreement also affects the people of Hong Kong who feel that their leaders have betrayed the original proposal of to be able to live in freedom within a statist system that implies the dominance of a single party in the People's Republic of China.

The English have not been able to agree for three years on the benefits of their exit from the European Economic Union and they feel in a dead end because that bet can be losing, since they don't see a reliable ally in the United States and they dare not direct their commercial relations towards China.

In Latin America, many of the confrontations have their origin in the alleged elimination of subsidies such as Ecuador or Haiti and others seek respect for the popular will as is the case in Bolivia.

On the contrary, in Argentina these large majorities feel suffocated by the cost of life that is confiscatory, and in Chile, this social explosion also demands equity in issues such as transportation prices, medicines, education, housing, social security and He questions the "welfare state" that is perceived from the outside in his country and that is an outrageous grimace.

All this has happened in a period that doesn't exceedoneyear, except in the case of Great Britain.

In Spain, an endless electoral period and also a

claim of the Catalans to get rid of their status as members of Spain, has had an important episode, when the justice has condemned several of the protagonists of the acts of independence to prison judments and this has caused a true pandemonium in several Catalan cities with the backing of the government that also raises its independence flag.

Those who want to look at this as a strictly ideological issue, have identified specific causes of those who have encouraged these movements and then attribute it to the left or right according to their convenience, but that is a test that does not penetrate the depths because its purpose remains on the surface.

In Latin America, however, it is unthinkable to see the president of Chile asking for forgiveness or to see the president of Ecuador undergoing an open council with the leaders of the native peoples to address the issue of the elimination of certain fuel subsidies, reduction of workers' wages and the increase in working hours. Worse, find that this president had to temporarily move the Presidency of Quito to Guayaquil.

In the same order of ideas, hearing that the Supreme Electoral Tribunal of Bolivia accepts an international counting of votes sponsored by the United Nations and executed by the OAS, is unprecedented and much less the recognition of Evo Morales to submit to a second electoral round If that count reflects different figures than he has in his pocket.

In our case, we are not oblivious to the recent discomforts that the Assembly of Deputies has caused, wanting to play alive with the reforms to the Constitution, serving with a big spoon in its benefits and undoing an agreed purpose within an organization that has multiple actors social.

It is not that the proposals of the National

Concertation are written in stone, but that they represent a basis that must be improved and not disrupted to avoid the necessary accountability that is the pillar of a mature and robust democracy.

Fortunately, the national revulsion and the serene warning of the Executive Branch on the alternative routes for a change in the Constitution has not been expected.

I believe that, in these three months of the activity of the Legislative Assembly, the contributions towards improving the perception of the country as an adequate place for local and international investment have been scarce.

The laws on public and private alliance, the tax moratorium, the rules on preferential interests, all have been under the guidance of the Executive, while other proposals that originate in the Assembly itself, have been aimed at increasing privileges or protecting deviations in the management of deputies.

Undoubtedly, citizens are exercising an oversight on the Assembly and at the necessary time they will take similar actions to that of the students and professors of the University of Panama, to remind the deputies that their main responsibility is to promote national welfare and reduce the Social inequality.

However, the Assembly has actions that could improve its perception, such as the restructuring of the education system and the rules concerning the Criminal Accusatory System and the establishment of a true judicial career.

Otherwise, their days would be numbered, particularly if they dare to distort the reforms to the Constitution.

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

Invited Writer ENERGY EFFICIENCY, THE FIRST FUEL

Energy efficiency is critically important to achieve national goals related to energy, sustainability, climate change and represents one of the fundamental factors for a country's public and private sectors to be competitive. Energy efficiency remains the lowest cost option to meet national commitments related to climate change, for this reason, it is often referred to as "the first fuel", that is, the resource that must be used before any other energy alternative.

Likewise, the increase in energy consumption, derived from economic growth and the tendency to meet the greatest number of needs, makes it increasingly urgent to integrate energy efficiency and renewable energies in the world. That is why more and more countries are adopting and generating measures to optimize energy demand and be part of this transformative action. Approximately 70% Dr. Cristian Cardenas-Lailhacar rbcweb@rbc.com.pa

of countries have created Energy Efficiency programs with clear objectives and goals. The American Council for an Energy-Efficient Economy (ACEEE) [1] conducted a study that measured the efficiency of energy consumption in 16 countries that together represent 81% of the global Gross Domestic Product (GDP). The result of the research highlights the European Union, composed of 28 countries, who committed to reduce energy consumption by 20% by 2020, with goals to be implemented by each of the member nations.

It is clear then that the world is addressing the rational use of energy due to a better understanding and concern of the environment, added to this effort are also the OECD countries (Organization for Economic Cooperation and

Development) [2], the Treaty of Kyoto, Rio de Janeiro and the Paris Agreement [3]. Additionally, there is the program of the UN Secretary General, Ban Ki Moon, who shared his vision (2011) to realize energy sustainability for all by 2030, and launched the "Sustainable Energy for All" initiative.) [4], coining the SE4ALL, acronym: whose fundamental pillars are:

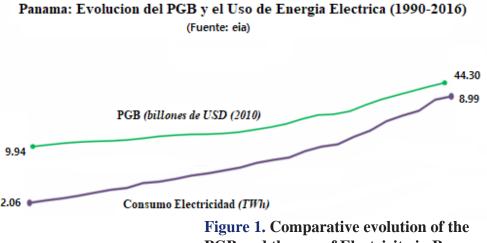
1) Achieve universal access to energy. 2) Double the annual reduction of energy consumption by energy efficiency. 3) Double the global composition of sharing renewable energy.

Thus, on December 21, 2012, the General Assembly of the United Nations declares 2014-2024 as the "Decade of Sustainable Energy for All". The International Energy Agency (IEA) [5] estimates that the planet must make annual investments of the order of \$ 50 billion to achieve the goals of SE4ALL in 2030.

National Energy Framework

It is currently clear that Panama's economic growth is primarily marked by the Panama Canal; as shown by the National Secretary of Energy [6] and its National Energy Plan 2015-2050 [7], the Energy Information Administration (eia) [8] and the International Energy Agency (iea) [5].

References [7] and [8] show that the evolution



PGB and the use of Electricity in Panama

of the gross geographic product (PGB) and that of electricity consumption between 1990 and 2016 in the country are "coupled", that is to say that one depends on the other as shown in Figure 1. This is consistent with the general idea that more production requires more energy consumption. However, this is not the best use of energy and resources, indicating that there are great opportunities to decouple these curves.

How to achieve decoupling?

Through the provision of an administrative infrastructure in energy (such as a ministry or secretary), strategic planning to reduce the use of energy and its emissions, establishing pillars of energy development, are, among others, some essential points. In fact, the great contributor to achieving this decoupling is precisely the efficient use of energy, it is shown that it reduces costs and emissions, with a notable effect on reducing fossil fuel imports, which has a positive

[6] National Secretary of Energy: www.energia.gob.pa

National Energy Plan 2015-2050: www.energia.gob.pa/energia/wp-content/uploads/ [7] sites/2/2017/06/Plan-Energetico-Nacional-2015-2050-1.pdf

^[2] Organization for Economic Cooperation and Development (OECD): www.oecd.org

^[3] United Nations Climate Change Conference (UNFCCC). See for example COP 25 Conference

of the Parties 25 – Santiago, Chile, 2-13 December, 2019: www.cop25.cl

^[4] Sustainable Energy for All - SE4ALL: www.seforall.org/ www.un.org/millenniumgoals/pdf/SEFA.pdf

^[5] Agencia Internacional de Energía (IEA): www.iea.org

^[8] Energy Information Administration (EIA): www.iea.gov

effect on the balance. of payments. Additionally, there are the creation of jobs, the creation and implementation of sustainable projects in all sectors of energy consumption, the reduction of emissions and their effect on the environment, among others. This is where sustainable energy efficiency projects show their effectiveness.

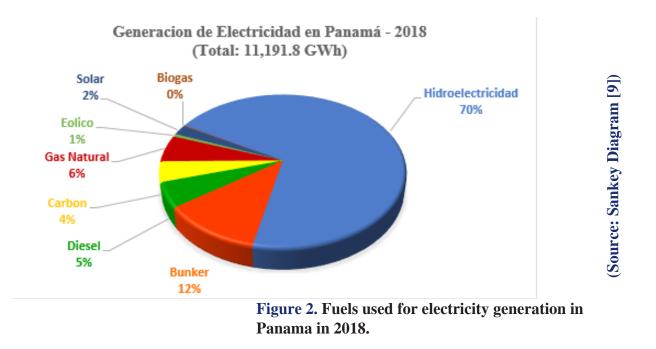
The Energy Matrix of Panama

More than 75% of the national energy supply is imported and of fossil origin (derived from petroleum, coal and natural gas), according to the SNE [6] the remaining 25% corresponds to energies from hydroelectric, wind, solar and other organic origin (Bio-gas, Bagasse and Firewood), hydropower being the most important, reaching a value close to 17%.

For the generation of electrical energy in the

country (11,191.8 GWh - Giga Watt hour), more than 70% is obtained through hydroelectricity, whose fuel is of renewable natural origin and with an efficiency factor in the generation of 100%. The other sources of generation correspond to coal, diesel, natural gas, and some renewable (wind, solar and biogas). This would indicate that Panama's electric power matrix is highly decarbonized, since less than 25% of the fuels used are of fossil origin (Coal, Diesel, Oil and Natural Gas) [9].

Once the country's energy matrix has been analyzed, it is imperative to determine how it is possible to carry out transformative actions aimed at energy efficiency as a tool for meeting national goals, mitigating climate change and increasing the competitiveness of the different sectors of the country.



^[9] Sankey Diagram of the Panama Energy Balance: www.sankey-diagrams.com/tag/energy-balance

Continuing with the above, now we will go deeper into the more technical aspects, as well as the expected results of an energy efficiency program.

Energy efficiency

To make more efficient use of energy in all sectors that use it in the country, it is necessary

to establish, first, a business strategy that leads to the objectives and goals of reducing consumption through energy efficiency. Figure 1 shows the minimum steps necessary to achieve these goals, which can be considered from reducing a certain fraction of the annual energy use (electrical, thermal, etc.) to obtaining an international certification in

energy management, as is ISO 50001[10].

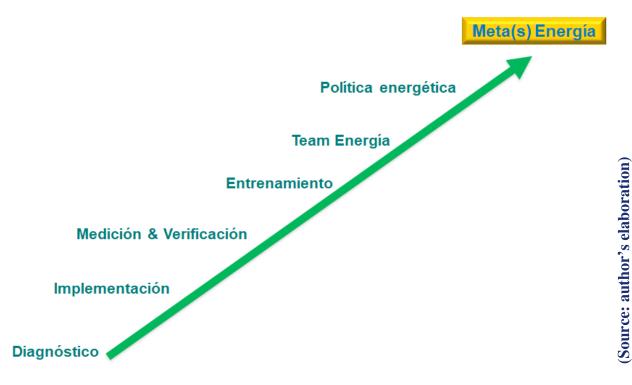


Figure 3. Steps to follow to reach an energy goal.

The first three steps shown in Figure 1 can be implemented in parallel with the last 3. However, the diagnosis or audit of energy is essential, as well as the training of personnel and the creation of an energy team. It is through the audit (diagnosis) of energy that the possible projects on energy, increased productivity and waste management are identified, which will lead the plants to reach the goal set. Once these are evaluated technically and economically, the estimated savings will be implemented and subsequently verified.

Expected results after the implementation of the plan

^[10] Information on International Certification ISO 50001: www.iso.org/iso-50001-energy-manage-ment.html?lang=es

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Savings%	Implementation Costs & Simple Payment Periods (PPS)
5 to 15%	<i>No implementation costs and almost immediate PPS.</i> Improving Maintenance, Isolation, Replacement of Defective Equipment, Repair Leaks - Water, Steam, Compressed Air, Switches, Lighting, Changes in Operations, Set-ups, etc.
15 to 30%	<i>Low implementation and PPS costs less than 2 years.</i> Motors, Pumps, Compressors, Boilers, Heat Recovery, Refrigeration, HVAC, etc.
30 to 50%	<i>High Costs of Implementation and PPS close to 5 years.</i> Autogeneration, Renewable Energies (Solar, Wind), Thermal Energy Storage, etc

Figure 4. Potential savings according to implementation costs and simple payment periods.

The reduction of energy use will depend on the degree of interest, investment and the projects identified in the audit to obtain better results. Figure 4 shows potential savings that can be obtained based on the investments made, regardless of the type or size of the industrial plant and / or buildings:

The table is based on results obtained in energy audits carried out at more than 300 industrial plants in the United States and Latin America. It is evident that at least 10% of the current use of energy in a plant can be reduced, higher savings can be obtained according to the degree of investment, without affecting the quality or quantity of the manufactured product.

In Panama, at least 15-20 savings opportunities were identified in each of the plants visited. The visits consisted of observing and analyzing the industrial processes, as well as reviewing their electric energy accounts. It is here that it was observed that the cost of electric energy is relatively high (\$ 0.154 / kWh), in addition to being a cost similar to that found in previous years (2009 and 2011, [11,12]); This value is

^[11] National Secretary of Energy: www.energia.gob.pa

^[12] National Energy Plan 2015-2050: www.energia.gob.pa/energia/wp-content/uploads/ sites/2/2017/06/Plan-Energetico-Nacional-2015-2050-1.pdf

^[13] Emissions Factor of Panama (see, for example):

www.celsia.com/Portals/0/contenidos-celsia/sostenibilidad/pdf/gaia-inf-d1-050-16-inventario-GEI-2015-celsia-centroamerica.pdf

^[14] Chile Emissions Factor: www.energiaabierta.cl Energy in Chile: www.valgesta.com

close to that of countries with more carbonized electric matrices, such as Chile, where only 24.4% of the electric power is generated by hydroelectric power plants, however this figure is much higher in Panama reaching approximately 70% [11,12]. This also allows comparing the emission factors of both countries: 0.2770 ton CO2-e / MWh [4] and 0.4187 ton CO2-e / MWh [14] in Panama and Chile, respectively. That is, for each MWh generated, Panama emits only 66% of what Chile emits for the same MWh. This cost of electric energy should be taken as an opportunity, since due to this, greater economic savings will be obtained as a result of the implementation of energy efficiency projects, with a faster payment period and a higher return on investment. In other words, it is a good time to implement energy efficiency projects in all sectors of the country.

In the same way, and with respect to the reduction of greenhouse gas (GHG) emissions, any decrease in the consumption of electric energy means a certain amount of GHG that ceases to be emitted into the atmosphere.

Conclusions and recommendations

The decrease in production energy costs allows companies to reduce part of their fixed costs and therefore competemore strongly. If this reduction in production costs is transferred to customers then the value chain becomes more competitive.

Finally, the most efficient use of energy contributes as an added value the decrease in the carbon footprint of companies that increase their energy efficiency and as a result, that of the country. In addition, jobs will be generated, commercial sales will increase and the cost of manufactured products (for example) will decrease. If each consumption sector is considered to reduce energy use by X% due to the implementation of energy efficiency projects and measures (including renewable energy), then it is possible to think that the same reduction of X% will be the effect on the decrease in the importation of fuels. This will positively affect the balance of payments, also decarbonising the country's electricity and energy matrix, increasing the proportion of hydroelectric generation, reducing the amount of Greenhouse Gas emissions in this same proportion.

For the immediate future it is essential to carry out energy audits of industrial plants (including agricultural) and buildings (hospitals and shopping centers), as well as the training of personnel, technicians, engineers and students, thus contributing to the policies established by the SNE [11, 12]. $\pounds \& T$



PANAMA NATIONAL ARCHIVE, FORGOTTEN PARADISE

Nancy Falcón nancy.falcon@rbc.com.pa

n recent days, we had the opportunity to visit one of the places, perhaps more unknown and also forgotten, but of great importance in our country for its arduous task of guarding documents of great heritage value, many that are a relevant part of the historical memory of our country, we refer to the NATIONAL ARCHIVE OF PANAMA. This institution whose mission is the preservation of the historical-cultural heritage for our current and future generations.

We were attended by the engineer Gustavo Joel Cerrud Sáenz, general director of the National Archive of Panama, who diligently explained to us the main functions of the Institution, as well as part of its history, beginning with its creation through Law No. 43 of 14 December 1912 during the administration of Dr. Belisario Porras. Mr. Cerrud shared that Dr. Porras conceived the creation of an institution for the custody of the historical documents of our newborn nation, a few years after the separation from Colombia and after visiting the London Public Registry, the Royal Archives in Brussels and the Manuscript Division of the Library of Congress of Washington, including the creation and performance of the "Public Archivist of Panama City" in 1855 during the Colombian era. These references were fertile material to undertake the construction project of the building where the archives of our history would be guarded, mainly, being the first one built in America for this purpose exclusively.

Among the protected history, there is documentation on the first populations that arrived at the Isthmus from 1514 to 1821, the year in which Panama's independence from Spain occurs, among which we can mention original documents, such as: Treaty of Wisconsin, Events of the Slice of Watermelon, Letter of Victoriano Lorenzo and letter of freedom of María Magdalena Pérez, the first black woman to be released in 1812 at the age of 50. These and many stories of great relevance to our history are embodied in documents that rest in the National Archive.

The National Archive, initially, was created as a dependency of the Ministry of Government and Justice; in 1941 it was called "National Archives", its current name being "National Archive of Panama". It was under the direction of the Ministry of Education in 1964, but in 1982 it was assigned as a dependency of the National Institute of Culture until 1999 when it is transferred as an Address attached to the Public Registry of Panama, as it currently works. illustrious characters who served as directors of National Archives, there we saw photos of Martín Almanza Caballero (1916-1919), Ricardo Miró (1919-1927), Napoleón Arce (1927-1931) and Juan Antonio Susto (1931-1952).

Likewise, we made a tour of the Department of Conservation and Restoration, where a highly qualified and highly dedicated staff explained one by one the steps and techniques for the preservation, restoration, binding and proper storage of documentary material that is guarded by National Archives. As explained and shown to us, this Institution has two specialized laboratories, the Research Laboratory and the Biochemical Analysis Laboratory, which have state-of-the-art equipment, making them one of the most advanced in the region. It is made up of the Diagnostic, Document Restoration and Binding areas, which are responsible for carrying out the prior analysis of the documents, which allows you to establish the most effective way for their intervention, preservation and conservation.

The exhibits are open to the public, as well as access to information so that anyone can go to consult the unknown details of historical facts of our country.

In his web page http://www.archivonacional. gob.pa There is detailed information about its history, departments and a series of documents that make up its documentary collection.

We urge you to visit the **NATIONAL ARCHIVE OF PANAMA**, to discover the greatness of our history and fall in love like us with this unknown, but valuable jewel of our country.*L&T*

Legislación y Economía October 2019

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Legislación y Economía October 2019

STREEDO DEL DREMMO TRADOMA DE PERZICIÓ Vencies Twades istoriano

Letter of Victoriano Lorenzo

Letter of freedom of María Magdalena Pérez

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Norms of INTEREST

MODIFY MEDICINAL LAW

Giovana del C. Miranda G. - **Attorney** giovana.miranda@rbc.com.pa

ith the approval of Law 97 of October 4, 2019, Law 1 of 2001 on Medicines and other Products for Human Health is modified, which aims to develop five (5) strategies, which are summarized in: 1. Coordination effective in the planning and supply of inter-institutional medicines for the supply of medicines. 2. Formulate and execute the National Drug Supply Guarantee Plan, as well as develop controls for the timely and efficient acquisition of medicines. 3. Create a National Medicines Observatory. 4. Incorporate innovative solutions such as technology and communication that facilitate the supply of medicines. 5. Concentrate the efforts of public health entities in the purchase of medicines, in order to ensure access to medicines at lower prices.

Based on these strategies, Article 3 that develops the definition of terms is modified and the concepts of high-standard medicines manufacturing authorities, Critical shortages of medicines, Abbreviated Sanitary Registry and Traceability are added.

With regard to the deadline for the structure, positions and functions of the Pharmacy and Drug Directorate, it is established that all officials have the obligation to present a Sworn Declaration of Conflict of Interest in accordance with the format established by the Health Authority.

The composition of the Consulting Body is modified, in terms of the designation of representative entities, such as the case of pharmacy owners, which previously fell to the pharmaceutical industry; National Federation of Associations of patients with critical, chronic and degenerative diseases, formerly the Committee for the Protection of Patients and Family Members of the Provisional Federation, changed to the National Confederation of Retirees and Pensioners.

The representatives of the Consulting Body must be chosen by the institution or union in general assembly and the new thing is that the Ministry of Health will act as an observer.

With regard to obtaining the registry, the authority of the Health Authority is maintained to make the changes it deems necessary in the requirements to expedite its obtaining and determine the implementation, entry into force and operability of a technological platform that allows the presentation of the requirements and the monitoring of the process within the entity. Before the change of requirements should respond to the adaptation to international conventions or agreements.

For the purposes of the exceptions to the sanitary registry, the medical order and the surgical medical supplies are eliminated and the numeral 5 is added to article 40 within the exceptions that indicates that when the MINSA or the CSS acquire the drugs or pharmaceutical products at the level national or through international programs or organizations, based on the declaration of critical shortages decreed by the Executive and in accordance with the norm.

Within this context, articles 40-A are added, which deal with the conditions for importing a medicine with the exception of the health record; 40-B which regulates the declaration

of critical shortage of medicines and recognition of a country of high standard of manufacture of medicines; 40-C that creates the Technical Advisory Commission for the Evaluation of Critical Supply of Medicines, 40-D that establishes the criteria that must be used by the commission; 40-E regulates the acquisition in public institutions for critical shortages and 40-F develops the procedure for obtaining an abbreviated sanitary registry or the declaration of critical shortage. On the other hand, Article 51 on generic medicines in public health institutions is modified, by establishing that in cases where the Authority authorizes the exception of sanitary registration of generic medicines, it may also authorize the exception of the certificate of interchangeability, without undermining the Authority's power to carry out subsequent analyzes.

Another issue to mention is the introduction of articles 91-A and 91-B that deal with the format of the prescription and the authorization of electronic prescriptions, giving the Health Authority the power to authorize pharmacies and Public and private health facilities, the use of automated systems for the issuance of electronic prescriptions, once a code or access mechanism is available to carry out periodic surveillance on prescription, prescription compliance and handling of medications.

Law 97, in comment, creates the National Medicines Observatory of Panama and establishes the National Drug Supply Guarantee Plan, which will be regulations within 180 days of the promulgation; Without the Law as a whole, it will be regulated within a period not exceeding 60 days.*L&E*

EXTEND SYSTEM OF PREFERENTIAL INTERESTS TO AGRICULTURAL SECTOR

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he Executive Branch sanctioned Law 98 of October 9, 2019, which modifies Law 4 of 1994 that establishes the system of preferential interests to the agricultural sector, when it is contemplated that for the right to discounts, loans must be for a maximum amount per productive cycle per item for one million dollars, that is to say, the amount that was previously five hundred thousand dollars is increased and the operation number is increased from one for loans per productive cycle to three.

Article 1-A is added, which states that it is understood that loans granted by the Agricultural Development Bank with resources from the Special Interest Compensation Fund for strengthening its agricultural portfolio are entitled to receive interest compensation.

Article 2-A is introduced, which indicates that it will be up to the Agricultural Cabinet to distribute the percentage destined to the agricultural sector, with the objective of promoting its sustained growth; however, the Agricultural Development Bank may not receive a percentage lower than 25%. As for the activities that qualify to receive the discount on the interest rate, they remain the same, only that they have been developed and each activity contains in detail the items that compose it, for example, in the agribusiness activity it is the which uses 100% agricultural products produced in Panama as raw material and that are transformed.

Within agriculture are the cultivation of plants, flower cultivation, cultivation and production of bales, sunflower seed, achiote, mango, strawberries, which are traditional in this activity.

On the other hand, it is established that when there is a scope for non-applied withholding or for improperly applied subsidy, the debt owed to the Special Interest Compensation Fund, plus the interest corresponding to the local market rate, must be delivered.

Also, the bank or financial entity before granting the financing will sign a document that clarifies the terms with which the conclusion was reached on the qualification of this, according to the FECI regime, so that it can be incorporated as evidence in the eventuality that the cases reach the court.

On that basis, Law 98 provides that the Ministry of Economy and Finance and the Superintendency of Banks must deliver annually to the Agricultural Cabinet a detailed report on the distributions and operations of the fund, no later than the end of the fiscal period. \pounds

INTERNATIONAL QUALIFICATION FOLLOW-UP OFFICE

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he Ministry of Foreign Affairs, through Executive Decree No. 283 of October 15, 2019, created the Office of International Qualification Tracking (OSCI), in matters of Transparency, Business Climate, Competitiveness, Security and Social Progress.

Among the objectives of the Office, there are those of: 1. Understanding the variables, methodologies, factors and weightings used by the classification agencies that publish the comparative indexes of the country as an input to formulate good public policies. 2. Maintain updated, organized and well-presented information on the country regarding the issues measured by the comparative indexes of the country that can be used by other government entities. 3. Optimize the position of the country in the comparative indexes of the selected country with the purpose of being able to compete with other countries in attracting investments through a proactive strategic relationship with the rating agencies. 4. Centralize all the information of the different government institutions that are responsible for providing information to the rating agencies and will be responsible for providing the information to those agencies.*L*&*T*

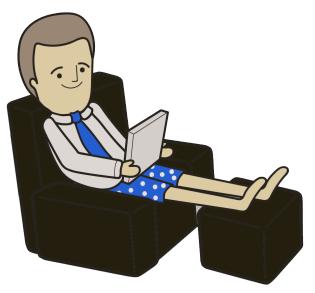
CODE 941 FOR PAYMENT OF REGISTRATION LAW BY REACTIVATION IS IMPLEMENTED

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Through Resolution No. 201-6852 of October 16, 2019, the General Directorate of Revenue resolved to enable the Bar Code 941 in the electronic multiple payment ticket generated in the e-Tx 2.0 system, for the payment of the registration fees of the

societies that request removal of marginals.

The Resolution provides that legal personstoraise the marginal, must be at peace and except in a single rate, as well as any duly executed fines. $\pounds\&I$



REGULATION OF TELEWORKING AND THE DRAFT LAW 76 OF 2019

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aría works for a multinational as a senior technical support agent, from Monday to Friday from 9:00 am she has the computer on her house waiting to be contacted by a client to assist her with an escalation in which she needs help or a co-worker with doubts about a particularly difficult problem; While waiting, you can care for your newborn child without problems.

Brandon is a lawyer in a renowned consulting firm, connected by Skype every Thursday, he works from home, absolving inquiries from colleagues or clients and preparing documents that are required.

Alex works in the human resources department, from his home he is in charge of the employees' payroll, reviews the assistance, creates training strategies, manages motivation and controls the performance of staff tasks. Once a week, or when needed, he goes to the office to perform evaluations.

Teleworking is a work modality adopted in the world for several years, leading companies such as Microsoft, Apple, Amazon, Repsol, among many others. In countries like Spain, the implementation of time and physical flexibility measures has resulted in space and cost savings efficiency and competitiveness, so telework has transcended the boundaries of technology companies to companies that offer traditional services.

The newspaper Expansión published years ago an article that highlights the commitment

of law firms to telecommuting. For large firms such as Cuatrecasas, "smart working" is a main axis of the strategic plan. His master lines are teleworking and time flexibility".

In Panama, this labor modality has been adopted for several years by large and small companies, increasing its use in the country. However, being a relatively novel option and far from the traditional conception of work, many employers consider it informal and observe this option suspiciously.

The truth is that, although teleworking does not work for all types of industries and workers, activities that are profitable in the teleworking modality tend to conform to the qualities of the teleworker, since the objectives to be specified are clearly defined, which in turn it leads to the improvement of executive functions.

Teleworking in Panama was informal, as it was devoid of norms that defined its implications, obligations and rights clearly and expressly. That is why on August 19, 2019, Deputy Raúl Fernández presented Draft No. 125 "Establishing and regulating Teleworking in the Republic of Panama" to the National Assembly of Deputies.

This preliminary draft arises with the objective of creating a *"general regulation that protects the worker and clearly defines the rules that the employer must keep in mind."*

The initiative had twenty-six (26) articles, including definitions; duties of the employer, duties and rights of the teleworker, as well as their required competencies; work contract requirements; Social and professional security recognitions, regulations related to work on duty or On Call, among others.

Even without citizen or union participation, the draft was reviewed and modified by the Assembly of Deputies, until it was approved in the third debate on October 9 of the current year under the name of "Bill 76 That establishes and regulates teleworking in the Republic of Panama and modifies an article of the Labor Code ". Same that is waiting to be sanctioned and published in the official Gazette to begin to govern the day after its promulgation.

The approved project has total of а twenty-four (24) articles. includina the definitions of teleworking, teleworker, oncall information technology and (ICT).

It also refers to the recognition of the modalities of partial or complete teleworking, the discretion of the parties to agree on the provision and cessation of services through the teleworking modality, as well as the provision of services for emergency work as a work of guard.

Indicates the minimum requirements that individual telework contracts must have, such as being written down; the manifestation of the voluntary and reversible nature of teleworking; or the term of notice that must be given in case it is reversed; indication of the time of the work day; clear description of the job and its functions, the terms of remuneration, among others.

Among the duties of the employer are the protection of the health and safety of the teleworker; offering training related to the handling of the equipment used, as well as occupational risks that it may have, the subsidy of additional costs of bandwidth speed or network speed when a speed above the basic is necessary for the execution of teleworking offered by Internet service companies for home users.

In addition to this, the teleworker also has rights in the field of social security, as well as duties in the protection of the data and equipment with which he will work.

Bill 76 allows the parties to the labor relationship to agree on the expenses that the employer will subsidize when an employment relationship is agreed in the teleworking modality, payments that will not be considered as salary for the purposes of calculating work benefits.

An attraction that may be of interest to employers is the recognition of a tax credit equivalent to 20% of the annual gross income for companies that hire people with disabilities under the modality of teleworking, which, although not properly regulated, according to the standard may be applied to any fiscal commitment that the company maintains or acquires.

Finally, the Law modifies article 151 of the Labor Code which deals with the means of payment of wages in the stipulated part in money, to legal tender money and the check adds the bank transfer, provided that the employee has the possibility of Open or use your own bank account and the cost of the service is borne by the employer. This except for areas where an ATM is not available to the worker, in which case the employer cannot use this payment methodology and must opt for the cash payment of the legal tender or check.

As indicated in Article 2 of Bill 76, teleworking consists in the provision of subordinate services, without physical presence in the workplace or public entity, through computer, telecommunications and similar means, through which, to in turn, control and supervision of the work is exercised. So the investment in a laptop, a smartphone with an Internet connection or other technological tools and applications will be necessary for employees to perform their functions and in turn, employers can exercise controlandsupervisionovertheeffortsmadebyit.

From the cited text it is inferred that, since it is a provision of services through computer, telecommunications and similar means, trades that do not require the use of computer, telecommunications and similar means are not included in the concept of teleworking, and in consequently, they will be outside the scope of the bill.

The benefits offered by teleworking are diverse for both employees and employers. A better quality of family life, reduction of causes of stress, such as exposure to traffic, or even a healthier diet are some of the benefits that telecommuting brings to workers. For their part, for employers, teleworking could represent a more attractive job offer for potential employees, an increase in productivity, which would be measured in results, and greater savings in spaces, this without considering the tax credit equivalent to 20 % of gross annual income when hiring people with disabilities under the modality of teleworking.

Beyond lack of consultation with the unions of workers and employers, which should undoubtedly be related to the gaps presented by the standard, there is no doubt that Bill 76 is an important effort to regulate teleworking and Clarify the myth of reality.

Teleworking is not a panacea that works perfectly for everyone, but gradually taboo is becoming clear and the law, or lack thereof, is no longer constituted as an obstacle to social change. *L*&**T**

Consulta Doctrina y JURISPRUDENCIA

WORK PERMIT RECORDS FOR ARTISTS ARE CONFIDENTIAL

Source: Office of the Administratior Attorney General

y means of Consultation C-100-19 of October 7, 2019, the Administration Attorney General's Office acquitted the question raised, related to the interpretation of Law 38 of 2000, article 70 as soon as it states "and the lawyers" including lawyers who do not form part of the process, with respect to access to the work permit proceedings as International Artists.

To answer, the question raised by Administration Attorney General's Office indicated that by virtue of the personal information of the artist and his itinerary, contained in the Work Permit files as International Artist, the same must be classified as confidential, and must be reserved for the officials processing the permit application.

Therefore, it would be up to the lawyers who are

empowered in the process, to have access to the administrative file to be able to examine it. In this regard, he points out that paragraph of article 2 of Law No. 10 of January 8, 1974, by means of which regulations are established to protect Artists and Workers of National Music, provide that it shall be passed on consults respective union with the copy of the contract concluded between the employer and the artists, in order to give an opinion; without this constituting the lawyers of the Panamanian Union of Professionals of the Arts (UPPA), as part of the administrative process in question.

He points out that this is a topic that has been debated, given that the phrase "... and the lawyers", on which the query presented falls, in the original conception of the norm, was not contemplated, as can be inferred from the first paragraph of 70 of Law 38 of 2000 article.

Mr. Adminstration Attorney considers that the norm, as originally written, indicated that when it comes to obtaining copies of documents or certifications that deal with confidential information, those will be issued only at the request of the Public Ministry, the courts, or any state agency to state that it is required to process or resolve matters within its competence, and the authority must ensure that the information is maintained with such character.

It indicates that, in order to reach this conclusion, it was necessary to make a historical analysis that allows it to be established that the intention of the legislator, by modifying article 70 of Law No. 38 of 2000, is aimed not only at greater accessibility of the files for lawyers, but also to limit the discretion of officials regarding the category of information they handle and that this is regulated by forceful legal provisions. This is in line with the content of article 34 of the law itself that establishes that administrative actions in all public entities are carried out in accordance with rules that guarantee the timely performance of the administrative function.

Considers that what was consulted leads to the study of the regulations related to the transparency of public management, established in Law No. 6 of January 22, 2002; as the query itself states that "the files correspond to personal and individual work permits, in which inherent rights are granted or denied to the person and that they may contain, as noted above, information about the intimate life of the artists international "; as well as the analysis of the constitutional regulations on access to personal information. On the other hand, it states that access to public access information may be limited by written provision and by mandate of the Law, this matter being regulated and developed in Law No. 6 of January 22, 2002, which dictates rules for the Transparency in public management, establishes Habeas Data action and dictates other provisions, which refers to aspects such as the recognition of the right to access information. From a revision of Law No. 6 of 2002, it should be understood, as regards confidential information, that no person will have access to it, as well as that being such information of this nature is prohibited to State agents spread it out

He maintains that it is evident that the lawyers of the Panamanian Union of Professionals of the Arts (UPPA), are not constituted as part of the administrative process that concerns us, since what they are running in consultations is the copy of the contract concluded between the employer and artists, in order to give opinion to the respective union.

Lastly, Administration Attorney General's Office considers that by virtue of personal information of the artist and his itinerary, contained in Work Permit files as International Artists, the same must be classified as confidential, and must be reserved for officials. Processing of permit application, in accordance with provisions of numeral 5 of article 1 of Law No. 6 of January 22, 2002, which sets standards for transparency in public management, establishes action of Habeas Data and It dictates other provisions. Therefore, it would be up to lawyers who are empowered in the process, to have access to the administrative file to be able to examine it.*L*&**T**

IMPORTANCE OF CLARITY IN APPLICATION OF TRANSFER PRICE SCHEME

"The tax that each individual is obliged to pay must be true and not arbitrary. The time of payment, the form of payment, the amount to be paid, must be clear and simple for the taxpayer and for any other person. The uncertainty of taxation encourages insolence and favors the corruption of an order of men who are naturally unpopular, even when they are neither insolent nor corrupt."

> Adam Smith "Inquiry into the Nature and Causes of the Wealth of Nations"

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esolution No. TAT-RF-071 of July 31, 2019.

This dispute began on June 27, 2014, the day the taxpayer submitted his Transfer Pricing report or Report 930 before the General Revenue Office. As a consequence of the foregoing, the General Director of Revenue requested the taxpayer to present the transfer pricing study corresponding to the 2013 fiscal period, within a period of 45 days as provided in article 762-J of the Fiscal Code.

The transfer pricing study was prepared by the taxpayer and received by the officials of the then Subdirectorate of International Taxation on December 18, 2014. Subsequently, the

Director General of Revenue informed the taxpayer that he had been selected for a tax audit International, especially transfer prices, for the years 2012 and 2013, note that was answered by the company's proxies through a memorial in which they argued the reasons why they considered that their representative did not apply the rules of Transfer prices and therefore requested that the ordered audit be rejected.

Among the company's arguments stand out:

• The taxpayer is engaged in the purchase, transportation and sale abroad of petroleum

products, under the Petroleum Free Zone regime.

• In no case is the product imported or nationalized for commercialization in the local market of Panama.

• According to article 701 (d) of the Fiscal Code, the external operations of companies established in Free Zones, including those of Petroleum, will not pay income tax.

• The scope of the transfer pricing regime is not applicable to the taxpayer, since the transactions that it manages to buy and sell with its related parties abroad, have no impact on the income, costs and deductible expenses that its apply to determine the tax base for income tax purposes.

• The use of line 44 of the Affidavit of Income 2012 (expenses related partiesforeign), was due to the fact that the form, at that time, didn't refer to article 762-D of the Fiscal Code, for which the taxpayer assumed that He was obliged to segregate such transactions, regardless of their source of income.

• Not having enough clarity in this regard, the company chose to submit the 2012 and 2013 transfer pricing reports, as well as the 2013 transfer pricing study, even when the standard was not applicable to them.

•Thecriteriaissued by the Tax Administration through multiple consultations indicating that, in relation to the applicability of the transfer pricing regime for this type of companies, the same was not applicable, when all of the income constituted income from a foreign source , exempt or not taxable.

However, the General Directorate of Revenue flatly rejected the request made by the taxpayer's proxies through Providencia S / N of July 21, 2015 with the following arguments:

• The non-binding nature of opinions issued through Consultations of the D.G.I.

• That transactions with non-resident related parties are considered for the calculation of the complementary tax, therefore, they affect the tax base of the tax, which in turn is a form of Income Tax, regulated in Chapter V of the Title I of Book IV of the Fiscal Code.

• That the taxpayer declared in the fiscal period 2012, complementary tax to be paid for B/. 32,240.12, while in the declaration corresponding to the 2013 period it did not declare complementary tax to be paid for being in loss.

• The configuration of the necessary elements to start an audit process, namely:

o That the taxpayer has operations with related parties abroad and declares them in his sworn statement of income, whether they generate income, costs or expenses.

o That the taxpayer has submitted the transfer pricing report.

o That the General Directorate of Revenue has requested the transfer pricing study and has submitted it.

After the audit was carried out, the Tax Administration found inconsistencies in the taxpayer's segmented financial information in its transfer pricing study, considering that the segmentation criteria used by the latter to analyze its operations with related parties were not reasonable, because which decided to use the segmented financial information of the audited financial statements 2012 and 2013, both for sales and for intercompany sales costs of each period under analysis, attributing operating expenses proportionally with respect to intercompany sales.

It is because of this that the D.G.I. issued the Additional Settlement against the taxpayer for the sum of B/. 535,844.00, nominal and B/. 53,584.40 surcharge corresponding to the Complementary Tax for the fiscal period 2012; and B/.1,122,200.75, nominal plus B/.112,220.07 surcharge, corresponding to the same tax, in the period 2013. Act that was confirmed by the General Directorate of Revenue in the reconsideration stage through Resolution No. 201-3101 of 18 May 2017.

Appeal

In the various stages of the appeal for reconsideration, the parties maintained the arguments previously made. It is important to highlight that through Resolution N ° TAT-AUD-009 of June 24, 2019, the Tax Administrative Court decided to grant the hearing requested by the Trustee of the

Tax Administration, which the parties took advantage of to present their arguments.

The legal representative of the taxpayer specifically referred to the non-applicability of the transfer pricing regime to its represented, as it is not a taxpayer on income tax. In this order of ideas, he considered that, although complementary tax is developed in chapter corresponding to income tax of the Fiscal Code, it has particularities that distinguish it from that, arguing that, since it is an advance to the tax of dividends, taxable person is the shareholder, not the paying company, which is responsible for retaining and remitting the corresponding amounts to the Treasury.

The representative of the Tax Administration, for his part, detailed the most relevant aspects on which the transfer price analysis was based, such as the change in the method used to determine compliance with the principle of free competition, of the Resale Price in the period 2012, to the Net Transaction Margin, in 2013, without reasonable enough reasons for this and the reclassification of almost 82 million dollars in its Transfer Price Studies, from costs to expenses, in contrast to its income statement and financial statements, probably with the intention of impacting its profitability indicators.

Court Considerations

Once the corresponding procedural stages have been exhausted, the Court of Appeal proceeded to issue its considerations, opting, for reasons of logical order, to refer first of all to the applicability of the transfer pricing regime to the company as a company with the permission of user of the Fuel Free Zone, because this determination would depend on the need to enter into the analysis of the rules and objections made regarding transfer pricing.

With regard to the applicability of the transfer pricing regime to companies operating in Petroleum Free Zones, the Court indicates that article 762-D of the Fiscal Code makes the application of the transfer pricing regime subject to two specific conditions:

1. That transactions have been made with related parties abroad.

2. That said transactions have effects such as income, costs or deductions in determining the tax base of the Income Tax.

In addition to the previous analysis, the Court reviews the regulations relating to the transfer pricing regime, as well as the rules related to income tax, the complementary tax and the complexity that it covers the second due to the peculiarities of the latter, a fact that complicates the interpretation of article 762-D of the Fiscal Code.

In this regard, the Court indicates that the following elements must be considered for the determination of the tax base of the Income Tax, in the case of legal persons:

• Taxable income (not counting exempt or foreign source income);

Promotion or promotion regimes;
Loss carryover, legally authorized.

Therefore, it considers that the tax base of the Income Tax is the net taxable income from a Panamanian source, in the terms defined by article 694, a rule that does not consider the distribution of dividends or quotas of legal persons that are of Panamanian source don't require Notice of Operation or don't generate taxable income in Panama, when such dividends or participations come from income not produced within the territory of the Republic of Panama. It follows that the operations and income generated outside the Panamanian customs territory don't affect the determination of the income tax base. In addition to the above, the Court refers broadly to the uncertainty of the application of the transfer pricing regime in special economic zones, considering that the rules that establish obligations as important as the scope of a new and highly complex system , such as transfer pricing, they must be clearly reflected in the regulations, taking into account the impact it may have from the point of view of investment in our country. Investment that, as indicated by the rapporteur, depends largely on the stability of the legal and tax regime provided to them.

It also cites the Transfer Pricing Guidelines (2017), which indicate that in its Chapter IV, called Administrative Procedures, the following:

B. Practices for the application of the transfer pricing regime.

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4.4. Practices aimed at complying with tax regulations are defined and applied in each member country in accordance with its internal legislation and administrative procedures..

... For reasons of national sovereignty, and in order to accommodate the peculiarities of a wide range of tax systems, these compliance practices must remain within the competence framework of each country. However, the equitable application of the principle of full competition requires clear procedural rules to ensure adequate taxpayer protection and ensure that tax collection is not transferred to countries that apply excessively severe rules..."

To conclude this point, the Ad Quem Court refers to the recent restoration of the validity of Article 762-L of the Fiscal Code, through Law 69 of 2019, and indicates that through this normal, the legislator expressly expressed, not application of article 762-D for companies belonging to the regime of oil-free zones, among others, clarifying, clearly this time, that the obligation to comply with these regulations will start from the fiscal period 2019, thus confirming that prior to on that date, the special regimes weren't covered by the scope of article 762-D, since if the complementary tax theory were applicable or clear, it wouldn't be necessary to issue a law modifying the legislation.

Based on the foregoing considerations, and

after conducting a thorough normative and doctrinal analysis, the Tax Administrative Court concludes that the reason for the Tax Administration does not assist, thereby repealing the decision appealed accordingly.

The value of Resolution No. TAT-RF-071 of July 31, 2019 exceeds the almost two million claimed by the Tax Administration in the additional settlement ordered by Resolution No. 201-1741 of March 28, 2016, confirmed through Resolution No. 201-3101 of May 18, 2017, its true value is in the study carried out by the Court of second instance regarding the edges covered by the Complementary Tax, it is in the analysis of the applicability of the Regime of Transfer Prices in Special Economic Zones and their impact on investment protection. Resolution No. TAT-RF-071 of July 31, 2019 recognizes the interpretative problems raised, to a combination between the ambiguity of Article 762-D of the Fiscal Code and the complexity of our income tax, highlighting that there is no bad faith by any of the parties (Taxpayers or Tax Administration), which evidences the impartiality of this magistracy, because as it indicates, through this resolution it manages to fulfill the purpose for which the Administrative Tax Court was created, that is, to order by jurisprudential way a uniform interpretation of the regulations, which considers all the edges of the controversy that has implications for all companies in this sector. *L&E*



CONSTITUTIONAL REFORMS

"The Constitution is not an instrument of the government to control the people, it is a tool of the people to control the government."

Patrick Henry

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n July 17, 2019, the Minister of the Presidency presented to the Plenary Meeting of the National Assembly the Draft Constitutional Act that reforms the Political Constitution of the Republic of Panama.

The Draft Constitutional Act No. 1, after the discussion and approval in the third debate, consisted of a total of 94 articles with additions, modifications and additions, as well as the modification in the denomination of Chapter VII of Title III, which I would call *"environmental regime"*, replacing the *"agrarian regime."*

Similarly, Title VIII is modified, which would be renamed 'municipal, provincial and regional regime', instead of the current "municipal and provincial regimes." And the introduction of several chapters. Although the Constitutional Act Project must comply with the procedure established for constitutional reforms and the voices against the Project, we present a summary of the content of the constitutional reforms:

CONSTITUTIONAL ACT PROJECT No.1

Title I The Panamanian State

Article 2: The Republic of Panama is constituted in a constitutional social and democratic State of law, emerged by the public power of the people, which is exercised by the Legislative. Executive and Judicial Bodies with its own and exclusive powers. which can take common actions to guarantee the protection of fundamental rights and guarantees. human rights. political and social and welfare state to all people living in the country and in accordance with provisions of the law.

Article 2-A: It develops the essential purposes of the State to promote the validity, extension and human rights, general prosperity, effectiveness of constitutional principles and guarantees, international treaties, exercise of free consultation, participation in parity. Article 5: Political division of the country, which includes the regions.

Title II Nationality and Foreigners

Article 12: The request for a letter of nature and the reasons why the State can deny a request, eliminatingasacausephysicalormental disability. Article 14: The issue of immigration is restructured and includes, labor protection for nationals.

Title III Individual and Social Rights and Duties- Chapter 1 Fundamental Guarantees

Article 21: In the deprivation of liberty, it is maintained that no one can be deprived of his freedom for more than 24 hours; however, it is not established that it be placed at the command of the competent authority.

Article 30: For the prohibition of confiscation of property, family tax assets or main dwelling recognized by competent authority are included.

Articles 44-A and 44-B: These articles are introduced that regulate what refers to the fact that everyone has the right to a healthy and pollutionfree environment, as well as the right to file complaints before the corresponding authorities.

Article 54: The constitutional amparo action must be resolved within a term not exceeding thirty (30) days.

The Family

Article 56: It states that the State recognizes the marriage between men and women. Article 62- A: It deals with the protection and integral development of early childhood.

Chapter IV The Work

Article 67: At equal work equal salary, disability is included.

Chapter IV National Culture

Articles 80 to 90: The National Culture, developed from articles 80 to 90, were modified 80 and 90, in the sense of expanding coverage and includes that produced by human groups of all ethnicities and their miscegenation that converge in Panama to through the ages.

Chapter IV Education

Articles 91 to 108: The modifications focus on the fact that education must be inclusive, so that a dignified integration of society and the improvement of living standards are achieved, ensuring the right to learn with quality.

In articles 92 and 93, reference is made that the State will guarantee an education based on personal growth, entrepreneurship and innovation, continuous training of the student, as well as the development of sport and culture as an integral part of education.

Article 95: It extends compulsory education to the second level of education or secondary education and establishes that the State will allocate a minimum of 6% of the gross domestic product for this line. Similarly, mandatory training for teachers in order to achieve academic excellence.

For article 103, which turned out to be controversial and sometimes a series of demonstrations didn't undergo substantive changes, but rather the term university was divided by universities, but its autonomy, heritage and the right to administer it were maintained, in addition to naming and separating to the staff.

Chapter 6 Health and Social Assistance

Chapter 6 is restructured, article 109-A is added which states that as the governing body of health to the Ministry of Health regarding the organization of the management and care model. The State must guarantee everything related to medicines, surgical supplies, reagents, equipment and technology to guarantee the right to health. The budget of the Ministry will be incorporated into the General State Budget and cannot be modified.

To article 110, several activities are added to the State in matters of health, such as guaranteeing health for people with permanent or temporary disabilities to receive free and timely specialized care in public health entities.

Similarly, traditional medicine and other alternative modalities based on experience and duly regulated scientific evidence are integrated. It obliges the State to guarantee access to drinking water by prioritizing human consumption and food security under the principles of equity, solidarity and sustainability.

Chapter 7 Social Security and Social Security Fund

In this regard, a new Seventh Chapter, called Social Security and Social Security Fund, is integrated and articles 114-A, 114-B, 114-C, 114-D, 114-E, 114-F, 114-G are introduced.

Article 114-A provides that the Social Security Fund is an autonomous entity, it is recognized as legal status, its own assets, the right to administer it, the right to govern itself in administrative, functional, economic, budgetary and financial matters. In accordance with article 114-B, the insured must guarantee the right to security of their economic means of subsistence in case of retirement, old age, illness, maternity, disability, family allowances, widowhood, orphanhood, funeral assistance. work accidents occupational and diseases.

It's conferred the prerogative to transparently administer his funds separately from that of the Central Government and approve his draft budget, which is part of the general state budget, without modifications.

Article 114-C, establishes the superior governing bodies of the Fund that falls on the board of directors and the general director, which remains the same; however, the main and alternate members of the board of directors will be appointed by the Executive and ratified by the National Assembly.

The transcendental change lies in the fact that it will correspond to the board of directors to remove and appoint, for a period of seven years, the director and deputy director general, with the approval of two thirds of its members.

Chapter 7 Environmental Ecological Regime

The name of Chapter 7 is modified and article 118-A is introduced which states that it is the duty of the State to face climate change in the context of sustainable development. adopting measures for mitigation and energy efficiency. that include the development and use of clean technologies and renewable energy sources. aimed at a decarbonization model and implementing adaptation measures. Recovery. ecosystem restoration and education necessary to reduce vulnerability and increase population resilience. ecosystems and productive systems to the impacts produced by environmental degradation and climate change.

Chapter 8 Agrifood Regime

Similarly, the name of Chapter 8 is changed, integrated from Articles 122 to 128-A, highlighting that the State will pay special attention to the integral development of the agricultural sector. Rural and regional. in the aspects of productivity, research, education, innovation, agricultural extension. commercialization. association and phytosanitary surveillance. guaranteeing sustainable development and the right of every producer he a decent existence.

Article 128-A is introduced, which tells us that the State will formulate policies that promote the sustainable management of natural resources. propitiate the rational use of water. decrease the degradation of soils and forests and the emission of greenhouse gases due to agricultural activity. to face climate change and ensure sustainability and water sources for human consumption and food production.

Title IV Political Rights, Chapter 2 Suffrage

The new Article 138-A, is related to the free application, by establishing that candidates by free application may not be registered in political parties and represent citizens who do not have partisan affiliation.

Chapter 3 Electoral Court

Two articles 142-A and 142-B are introduced to this chapter; however, they are subject to a restructuring of article 142. The modification focuses on that article 142 which states that the Electoral Tribunal (TE) must be subject to prior control by the Comptroller. On the other hand, the Courtrequires the entity to guarantee the Electoral Administrative Career applicable to officials.

Title V The Legislative Body, Chapter I National Assembly

Article 147, gives rise to the electoral circuit of the Emberá-Wounaan region, which will be of uninominal postulation. A new article 148-A substitute deputy will have permanent functions within the National Assembly, in addition to replacing the principal in his temporary or absolute absences. as well as assist you in all the functions inherent to the position. There may be alternation between the two. provided that the substitute is enabled by his principal. Article 155 modified establishes that the deputies will be investigated that will be tried in the first instance by three magistrates of the Supreme Court of Justice (CSJ) whose decision is appealable before the Plenary of the CSJ. A magistrate of the Criminal Chamber will act as a guarantee judge.

Article 158, which contains the prohibitions on deputies is restructured, maintaining the prohibition of executing public works or budget items by themselves or by third parties, nonprofit organizations or through public entities.

Article 160 eliminates the judicial function of the deputies to judge the magistrates of the Supreme Court of Justice; however, article 160-A is introduced, which says that any complaint filed against the magistrates will be investigated by the Attorney General. In case of being accused, the magistrate will be prosecuted in the first instance by a special commission of the Assembly composed of 9 members and will take a decision by the majority vote of 5 members. The conviction of this commission may be appealed to the Assembly without the participation of those who tried it in the first instance.

Within the administrative functions of the Assembly, contained in article 161, he is empowered to appoint a special special prosecutor whose function is to investigate the Attorney General of the Nation and the Attorney General of the Administration, the prosecutor being able to perform normal functions in the Public Ministry, but may only be dismissed by the Assembly. Article 171, with the modification that is intended, indicates that if the Executive objects to a project as unenforceable and the majority of the National Assembly insists on its adoption, the project will be referred to the Constitutional Court and not to the Supreme Court of Justice, as it is currently, to decide, and the ruling of this court, if it declares it exequible, forces the Executive to sanction it.

Title VI The Executive Branch, Chapter I President and Vice President of the Republic

Article 180 shall establish that the President or Vice-President of the Republic may not be elected who have been convicted of a criminal offense, by means of an executory sentence issued by a court of law, before a term of imprisonment of five (5) was established. years.

Chapter III Cabinet Council

Title VII The Administration of Justice

Article 202 indicates that the Judicial Branch is constituted by the Supreme Court of Justice. the Constitutional Court, the courts and the courts established by law. In this sense the Constitutional Court is added.

Article 203, intends that the magistrates be appointed on the third topic, which emanates from the National Development Agreement, subject to the Legislative body, for a period of 15 years. Limit the appointment of substitutes only to those officials who belong to the Judicial Career of the entity.

It is intended to subtract from the Supreme Court of Justice the attributions of knowing the guardian of the integrity of the Constitution, as stated in the amended article 206.

Chapter 2 The Constitutional Court

Under these parameters, a chapter is added to Title VII to be Chapter 2 The Constitutional Court developed from articles 218-A to 218-D. Article 218-A establishes the Constitutional Jurisdiction with national competence, in charge of the Constitutional Court. which is the highest judicial body, independent, unique in its jurisdictional order and as an interpreter of the PoliticalConstitutionoftheRepublicofPanama, is in charge of guarding its integrity and supremacy.

Article 218-B contemplates that the Constitutional Court will be composed of five magistrates: their respective alternates. who must comply with the same requirements as to be a magistrate of the Supreme Court of Justice and will be appointed in the same way as these, through the principle of staggered appointments, the same prohibitions and prerogatives established by this Constitution are applicable to the judges of the Constitutional Court for the magistrates of the Supreme Court of Justice. Thus, Article 218-C establishes the functions of said magistrates, who will be aware of the demands of unconstitutionality against laws, decrees and other regulations; decide on warnings or consultations on the Constitution; learn about the unavailability of the bills objected by the Executive Branch; on the demands of unconstitutionality on the acts that reform the Constitution; of the complaints or denunciations that are presented against the magistrates of the Supreme Court of Justice and review of the judicial decisions on the action of protection of the constitutional guarantees.

Title VIII Municipal, Provincial and Regional Regimes

To this title the regional regime is added and it is proposed to allocate a minimum budget of 6% of the current income of the Central Government, which can guarantee the development of the districts, in accordance with the modified article 233.

Title IX The Public Treasury Chapter 2 The General State Budget

Article 217 of the Magna Carta prohibits the National Assembly from increasing the expenditures provided for in the draft budget, with the amendment to the article, deputies are allowed to increase expenditures in the draft state budget or include a new expenditure and increase the calculation of income with the favorable concept of the Comptroller General of the Republic of Panama.

Title XI Public Servants

Article 303 that contemplates the obligation to present the affidavit of assets on patrimonial status of public officials, is included in the Constitutional Court. As we indicated at the beginning of our comments, we are facing a Constitutional Act Project 1 approved in third debate by the National Assembly of Deputies, which in the next legislature that begins in January 2020, must be debated and approved in three debates, by the majority of the members of the Assembly.

In such a way, that there is still a lot of fabric to cut and that we are not talking about changes or modification of a law, but of a constitutional reform, to the Political Constitution of the Republic of Panama that governs us as a sovereign and independent state and that is "The supreme positive legal norm that governs the organization of a State, establishing: the authority, the form of exercise of that authority, the limits of public bodies, defining the fundamental rights and duties of citizens and guaranteeing political and civil liberty of the individual." L&E

Política

WHEN THE CITIZENSHIP WAS SUSPENDED TO DR. BELISARIO PORRAS

he agitated existence of the former liberal Doctor Belisario Porras Barahona is full of incredible episodes, indelible traces to which I will refer slightly, but not in the specific case when his great Panamanian statesman was suspended.

Dr. Belisario Porras came to the world on November 28, 1856 in Las Tablas, Republic of New Granada, now Panama. Son of Lawyer Demetrio Porras Cavero and the table lady Juana Gumercinda Barahona, who died of a short illness. He entered the National University and from a young age he joined liberalism.

He was Secretary in interim of the First Court of the Circuit of Panama and librarian of the National Library. He travels to Bogotá and graduates with the title of Doctor of Law and Political Science at the National University. Subsequently, the Rafael Fernández Lara - Independent Lawyer rbcweb@rbc.com.pa

president of Colombia, Doctor Francisco Javier Martínez de Zaldúa, designates him Consul in Brussels, Belgium, to perfect his studies. He returns to Panama and holds the position of Assistant Attorney of the French Canal Company, since he held for two continuous years. Later he was elected Deputy to the Departmental Assembly. Then he dedicates himself to the practice of law, constituting the firm Porras, Filós, Abogados, with the lawyer Francisco Filós.

Dr. Porras becomes an adversary of the administration policy presided over by Dr. Rafael Núñez, attacking him through his energetic writings against the tyrannical government, which made his life in danger and was in need of voluntary exile in Central America, holding positions such as Professor of International Law at the Free University of El Salvador, Consulting Lawyer of the Government of Nicaragua, Professor of Law in Managua and Administrative Sciences and Philosophy of Law in San Salvador.

At the end of the 1890s, the Thousand Days War broke out, fighting initiated by the liberals against the conservative regime. Dr. Porras actively participated in the clashes, leading the entrance to the Isthmus of Panama with a battalion of volunteers from Ecuador and Nicaragua, in the Momotombo spacecraft, supported by the liberal presidents Eloy Alfaro and José Santos Zelaya. He was proclaimed Civil and Military Chief of the Department of Panama.

They disembarked in Punta Burica, Province of Chiriquí, on March 31, 1900, accompanied by Carlos A. Mendoza, Eusebio A. Morales and Paulo Emilio Morales, and after three days they defeated David's garrison, followed by the taking of Chame and Bejuco, then go to Panama City. On July 24, 1900, the liberals of Panama were defeated at the Battle of the Calidonia Bridge. This forced Dr. Porras to go into exile again in Central America, again working as a professor of Law and Geography, joining the liberal parties of El Salvador and Nicaragua.

The conflict of the thousand-day war between conservatives and liberals lasted from 1889 to 1902 and in this devastating and bloody war, approximately 5,000 Panamanians died and between 50,000 and 100,000 Colombians. This conflict ended by signing the peace in 1902 with the Treaty of Wisconsin.

Subsequently, the United States and Colombia begin to make arrangements for the approval of the Herrán-Hay Treaty in order to build an interoceanic canal that would link the Atlantic Ocean and the Pacific Ocean on the Panama side, which is signed in Washington on January 22, 1903, whose clauses were described as harsh by Colombians, typical of a capitulation and which for no reason should be considered as the corollary of a friends' agreement.

On March 17, 1903, the United States government called extraordinary sessions to the Senate and approved the Herrán-Hay Treaty, by 63 votes against 5. On August 12, 1903, the 24 members of the Colombian Congress unanimously opposed the project of the Law that approved said treaty.

For his part, Dr. Belisario Porras opposed the treaty between the United States and Colombia for the construction of an interoceanic canal, considering it an attack on the sovereignty and honor of Colombia. Months before the independence of Panama, he published an article entitled "Canalean Reflections or the Sale of the Isthmus," in which he maintained that if independence were accepted, his country would fall into "the grip of the United States Empire." It is that Dr. Porras was not inclined towards small states and maintained that "properly, an alliance between a powerful and a weak state is nothing more than an overlapping of one another, dominance over it."

Therefore, Dr. Porras didn't agree with the independence of Panama, to the point that at first herefused to accept position of Confidential Agent to the Governments of Guatemala, Honduras, Nicaragua and El Salvador, where he was so that these countries will recognize the incipient Republic of Panama. He was then appointed Minister Plenipotentiary to these countries. Then he was elected member of the National Convention by the Province of Los Santos, a position he didn't occupy.

From then on, he returns to Panama and agreed to be part of a Study Commission of the Isthmus Canal Convention and a commission in charge of organizing the centenary of General Tomás Herrera.

By December 1904 he was elected member of the Municipal Council of Panama and then President of the same. The following year, on March 14, 1905, Attorney José Bustamante C., a member of the Constitutional Party, sued the Supreme Court of Justice to suspend Dr. Belisario Porras Barahona citizenship for not accepting independence based in Article 7, Ordinal 3 of the National Constitution of 1904 that said that Panamanians by birth lost that quality "for not accepting the movement of independence of the Nation."

The Supreme Court of Justice in its ruling of November 15, 1905 decided that Dr. Porras had lost the quality of Panamanian, since he had not recovered it because he had not requested the National Assembly to rehabilitate him. Our highest court of justice pointed out that "the moment of independence must have been accepted or not accepted" when it was taking place or being developed. "The Supreme Court of Justice was composed of Francisco de Fábrega, who presided over it; Fernando Guardia, who was the rapporteur; and Magistrates Rafael Benítez, Juan Lombardi and José Villarreal; Juan J. Amado served as Secretary.

This ruling by the Supreme Court of Justice led to outrage in all the confines of the incipient republic, the Panamanians protesting against this act, censored by both the national and foreign press. In the park of Santa Ana on November 19, 1905, a demonstration was held where thousands of Panamanians, of the most select of Panamanian society and of all social classes and guilds congregated with him, in solidarity with Dr. Belisario Porras because of the ruling issued against him by the Court, which deprived him of his rights as a Panamanian citizen.

The controversial ruling practically fragmented the nation into two, the main staff of Panamanian liberalism composed of conspicuous citizens such as Eusebio A. Morales, Carlos A. Mendoza, Pedro A. Díaz, Pablo Arosemena, Domingo Díaz, Rodolfo Chiari, Constantino Arosemena, Juan Brin, Julio Icaza, among others, sympathize with the liberal leader and therefore Dr. Porras became the center to which all popular affections and the hope of the new republic converged.

Hence the famous tribune, eloquent parliamentarian, Dr. Pablo Arosemena, excited about presence of Dr. Belisario Porras Barahona, inaneventwherethepeoplecheeredon Dr. Porras, said that "he comes to put himself unreservedly at service of the independent and free state that arose from the revolution of November 3, 1903".

The arrival, then, of Dr. Porras, was an event that signaled a triumph for the meritorious citizen, become a prestigious leader of the Liberal Party, and that his political adversaries mistakenly thought that depriving him of citizenship beheaded the Liberal Party, the attitude and will of the people was decidedly contrary to the mentioned resolution of the magistrates. Once deprived of his nationality, Dr. Belisario Porras, in order to ensure his presence in the country, returned to his legal profession, where he suffered pressure in the courts of Panama, which made him move to his estate located in Las Tablas.

Later he returns to Panama to take charge of the organization of liberal forces along with other distinguished co-religionists and as a profound connoisseur of the idiosyncrasy of his people, he successfully concludes the tasks of organizing Liberal Party, both in the capital and in the towns of the interior of the Republic. Confident in his strength and reputation, he addresses the National Assembly in his sessions of May 13, 1906, requesting in writing that his Panamanian nationality be returned.

Then, the National Assembly unanimously approved the following resolution: "Having seen the memorial just read, by which Dr. Belisario Porras in terms that clearly denote true sincerity, requests that he be rehabilitated in the condition and character of a Panamanian citizen; and in accordance with subsection 2 of Article 67 of the Constitution, which attributes to the National Legislative Assembly the power to rehabilitate in their rights as a citizen who for any reason had lost them, this Corporation"

It resolves: "That Dr. Belisario Porras is completely rehabilitated in his character and condition as a Panamanian citizen who had lost under a sentence issued by the Supreme Court on November 15, 1905, and therefore in the full enjoyment of the rights inherent to that citizenship."

Once the deprivation of the citizen rights of Dr. Belisario Porras Barahona was lifted, his popularity increased and he continued to participate in politics, becoming one of the main leaders through the Liberal Party. In 1910 he was delegated to the Pan American Conference in Buenos Aires, Argentina. Subsequently, Dr. Pablo Arosemena, in charge of the Presidency in his capacity as First Designee, appointed Dr. Porras as Extraordinary Envoy and Plenipotentiary Minister of Panama in Washington, as well as his attorney in the border disputes with Costa Rica.

These charges were given by the Head of State to Dr. Porras for political commitments made betweenthem. Then the friendship deteriorated to the point of dismissing Dr. Porras as Ambassador of Panama to Washington, which results in his return to Panama and almost immediately the candidacy of Dr. Porras for the Presidency of the Republic against the candidacy of Mr. Pedro A. Díaz, supported by President Arosemena.

Dr. Porras is elected President of the Republic for the four year period 1912 to 1916; then he was President of Panama from 1918 to 1920; He was subsequently elected President of the Republic from 1920 to 1924. In the general elections of 1928, Dr. Porras attempted to run for his National Porrist Coalition Party, but was forced to withdraw in favor of Dr. Jorge E. Boyd.

After the 1936 electoral tournament, at 79 years of age, he was a presidential candidate for the United Liberal Party and was in third place, having withdrawn from the candidacy one day before the elections. During the three periods in which he was President of the Republic, he held power for about 10 years, thus being the constitutional president who has held the Presidency for a greater amount of time until the present.

Regarding the ruling of the Supreme Court of Justice that stripped him of his Panamanian status, part of this sentence was in accordance with what was established in the Magna Carta, because Dr. Porras was always clear and didn't hide that he never agreed with our independence, but his motivation wasn't petty.

Dr. Porras argued that if he acceded to independence, his country would fall into the clutches of the American empire and he was not a supporter of small states. Undoubtedly, the challenge of his nationality responded to political purposes that were intended to take him out of the way, definitively annul him and make the Supreme Court an instrument of political hatred, his members being mostly enemies of Dr. Porras. Once independence took place, Dr. Porras participated hard in the consolidation and organization of the country with his fierce and vehement love for his homeland.

The work done by Dr. Belisario Porras Barahona for his country was ingenious and creative. He developed the railway lines, building the railway that linked David, Bugaba and Boquete and planned to extend it to other towns in the isthmus. He established the telegraph line, the mail, the electric light, the telephone. During the exercise of his presidencies he carried out important works of consolidation and national organization, such as the creation of the National Codes.

He founded the Santo Tomás Hospital in Panama and the Gorgas Institute improves the hygiene of the country in general. Create entities such as the Civil Registry and the Public Registry. He ordered public finances, public administration; Nationalized the national lottery. It attends the opening of the Interoceanic Canal (1914) and cares about the ecological problem since that time; In agriculture he helped the peasants. He created the legal mechanisms that gave the country institutionality. He held the first International Fair in 1914, where he developed the La Exposition neighborhood. He faced the bordering problem with Costa Rica and tried to negotiate a new Treaty on the Canal with the United States, due to his disagreement with the provisions of the Hay-Buneau Rod Treaty.

It is important to remember that this prodigious Panamanian and patriot, endowed with pure and noble citizen virtues, at one time in his life he is deprived of his citizenship with the applause and exhilaration of his enemies and, in response to that injustice, fate then and history now gratified him with the honor of having been three times President of the Republic of Panama.

The death of Dr. Belisario Porras Barahona occurred on August 28, 1941. The news of his death spread, as expected, vertiginously throughout the republic, and the reactions were stupor and sorrow.

Dr. Belisario Porras Barahona was a lawyer, writer, poet, teacher, diplomat, military, politician and Panamanian journalist and was above all the "Architect of the Nation." His legacy has been immortalized for all generations of Panamanians who love their homeland. Dr. Porras is, in our opinion and that of many other nationals, the best Constitutional President we have had in our Panama.*L*&*T*

Panamanian ECONOMY

MONTHLY INDEX OF ECONOMIC ACTIVITY (IMAE): AUGUST 2019

Source: GCPR

The Monthly Economic Activity Index (IMAE) in the Republic grew by 3.16%, from January to August 2019 compared to the same period of the previous year.

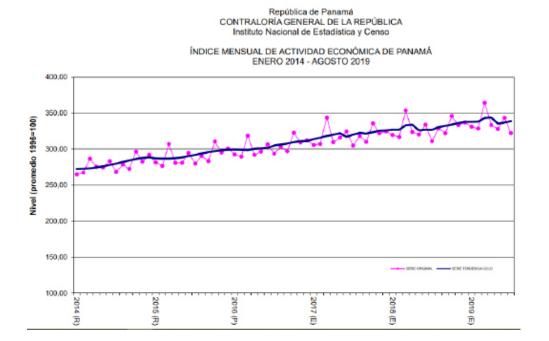
The interannual variation referred to August 2019 was 3.20%, compared to the similar of the previous year.

It was observed that among the categories of economic activity that presented a favorable behavior were: transport, storage and communications, public administration, financial intermediation, agriculture. construction, electricity and water, mining and domestic and *quarrying*. services. Transport and communications services

presented favorable results, due to the expanded Panama Canal operations, the movement of international passengers by air and telecommunications.

The agricultural sector registered an increase in items such as the cultivation of bananas, cantaloupes and cattle raising. The electricity and water supply category showed a good performance due to the greater generation of thermal energy with the participation of the new generation of electricity, based on natural gas.

Trade registered a growth affected by low activity in Colon Free Zone.*L*&**T**



CONSUMER'S PRICE INDEX

he groups that reflected decreases in the National Urban CPI in September, compared to August 2019 were: Transportation with 1.1%; Communications with 0.2%; and Clothing and footwear with 0.1%.

The decrease observed in the Transport group was due to the decrease registered in two of its seven classes, "Air passenger transport" with 8.3%, due to the decrease in the price of airfare, and "Fuel and lubricants for transport equipment personnel "with 3.2%, due to the reduction in the price of automobile fuel.

The drop presented in the Communications group was due to the decrease in one of its two classes, "Telephone equipment" with 1.9%, due to the decrease in the price of mobile phones.

The Garments and Footwear group reflected a reduction in one of its four classes, "Shoes and other footwear" with 0.4%, due to the decrease in the price of sneakers and girl's sandals.

The groups, Housing, water, electricity and gas, Recreation and culture, and Education remained unchanged.

The groups that presented increases were Food and non-alcoholic beverages, and Restaurants and hotels with 0.4%; Alcoholic beverages and tobacco, and Miscellaneous goods and services with 0.2%; Furniture, household items and for ordinary household preservation, and Health with 0.1%.

Source: GCPR

The increase reflected in the Food and nonalcoholic drinks group was due to the increase presented in nine of its eleven classes. The classes with the greatest variations were "Oils and fats" with 1.7%, due to the increase in the price of margarine and butter, and "Fish" with 1.1%, due to the increase in the price of shrimp.

The Restaurants and hotels group registered an increase in one of its two classes, "Restaurants, cafes and similar establishments" with 0.4%, due to the increase in the price of alcoholic beverages outside the home.

The Alcoholic beverages and tobacco group showed a rise in one of its four classes, "Wine" with 2.5%. The increase observed in the Miscellaneous goods and services group was due to the rise in two of its ten classes.

The greatest variation was in the class "Other devices, articles and products for personal care" with 0.5%, due to the increase in the price of personal care items.

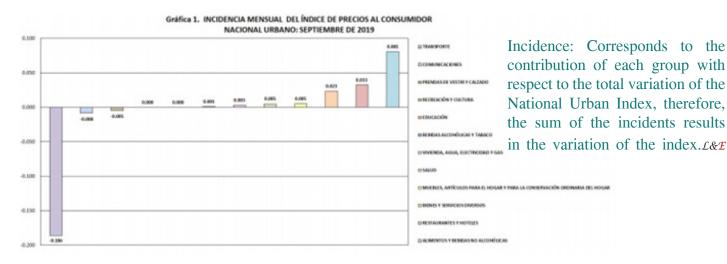
The group Furniture, household items and for ordinary household preservation reflected a rise in three of its eleven classes. The class with the greatest variation was "Non-durable household goods" with 0.7%, due to the increase in the price of cleaning and conservation products. The Health group showed an increase in three of its seven classes. The greatest variations were in the classes "Other medical products" and "Medical services" both with 0.4%. The increase recorded in the "Medical Services" class was due to the rise in the price of medical consultations.

• The National Urban CPI of September 2019 regarding its 2018 similar reflected a variation of -0.6%.

When comparing the National Urban CPI of September 2019, with its similar of 2018, the following decreases were observed: Transportation 4.4%; Communications 1.6%; Furniture, household items and for ordinary household preservation 1.2%; Recreation and culture 0.6%; Clothing and footwear 0.4%; and Housing, water, electricity and gas 0.3%.

The Alcoholic beverages and tobacco group remained unchanged. Groups that presented increases were: Restaurants and hotels 1.5%; Health 1.1%; Food and nonalcoholic beverages 1.0%; Education 0.7%; and Miscellaneous goods and services 0.1%.

Below, graph with the monthly incidence by group of the National Urban CPI September 2019:

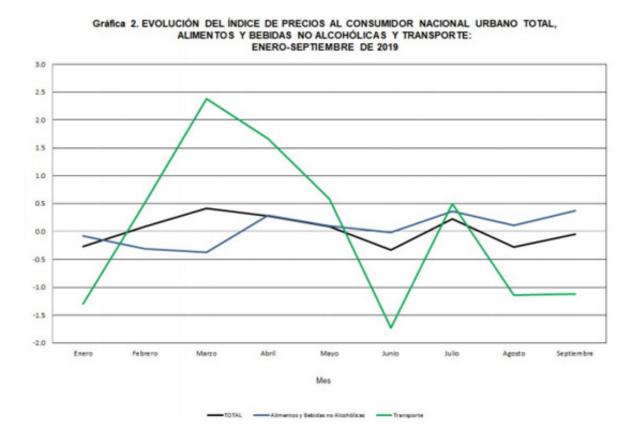


CUADRO 1. INCIDENCIA Y VARIACIÓN PORCENTUAL MENSUAL DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO, SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS: SEPTIEMBRE DE 2019 BASE 2013=100

Grupo de artículos y servicios	Ponderaciones	Incidencia	Variación mensual
TOTAL	100.0	0.0	0.0
Alimentos y Bebidas no Alcohólicas	22.4	0.081	0.4
Bebidas Alcohólicas y Tabaco	0.7	0.001	0.2
Prendas de Vestir y Calzado	7.7	-0.005	-0.1
Vivienda, Agua, Electricidad y Gas	8.5	0.003	0.0
Muebles, Artículos para el Hogar y para la Conservación			
Ordinaria del Hogar	7.8	0.005	0.1
Salud	3.4	0.005	0.1
Transporte	16.8	-0.186	-1.1
Comunicaciones	4.3	-0.008	-0.2
Recreación y Cultura	9.7	0.000	
Educación	2.4	0.000	
Restaurantes y Hoteles	6.7	0.033	0.4
Bienes y Servicios Diversos	9.8	0.023	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.



CUADRO 2	EVOLUCION DEL INDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO,
	SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS:
	ENERO-SEPTIEMBRE DE 2019

		Variación porcentual mensual							
Grupo de artículos y servicios		2019							
	Enero	Febrero	Marzo	Abril	Мауо	Junio	Julio	Agosto	Septiembr
TOTAL	-0.3	0.1	0.4	0.3	0.1	-0.3	0.2	-0.3	0.0
Alimentos y Bebidas no Alcohólicas	-0.1	-0.3	-0.4	0.3	0.1	0.0	0.4	0.1	0.4
Bebidas Alcohólicas y Tabaco	0.7	0.2	1.5	0.7	0.1	0.0	0.1	-1.1	0.2
Prendas de Vestir y Calzado	0.1	-0.2	0.0	0.0	-0.1	-0.1	0.0	0.0	-0.1
Vivienda, Agua, Electricidad y Gas	-0.8	0.2	0.1	-0.1	0.0	-0.1	0.9	0.0	0.0
Muebles, Artículos para el Hogar y para la Conservación									
Ordinaria del Hogar	0.0	0.3	0.1	-0.4	-0.1	0.0	-0.2	-0.5	0.1
Salud	0.1	0.0	0.5	0.2	0.0	0.0	0.0	0.0	0.1
Transporte	-1.3	0.5	2.4	1.7	0.6	-1.7	0.5	-1.1	-1.1
Comunicaciones	-0.1	-0.3	0.7	-0.1	0.0	-0.9	0.0	0.0	-0.2
Recreación y Cultura		0.2	-0.1	-0.1	-0.1	-0.1	0.1	-0.1	-
Educación	-0.3	1.0	0.0	-	-	-	-	-	-
Restaurantes y Hoteles	0.3	0.4	0.1	0.0	0.1	0.1	0.0	-0.2	0.4
Bienes y Servicios Diversos	0.0	-0.1	0.3	-0.1	-0.1	0.2	0.0	-0.3	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.

CANAL DE PANAMÁ

INCOME OF THE PANAMA CANAL INCREASED 3.9% IN FISCAL YEAR 2019

Source: ACP

he Panama Canal generated total revenues of B/. 3,365.9 million for fiscal year 2019, an increase of 3.9% compared to budgeted, including B/. 2,592.5 million toll revenues, mostly driven by the container ship segment.

According to preliminary figures from the Panama Canal, between October 1, 2018 and September 30, 2019, the interoceanic highway registered transit revenues, which includes tolls and other services, for B/. 3,077.6 million.

The rest of the income totaled B/. 135.7 million that came mainly from the production of water for B/. 36.2 million and electrical energy for B/. 60.7 million; in addition to B/.152.5 million in interest earned.

Container ships were the segment that

contributed the most to revenues with B/.1,196.7 million, although those of liquefied natural gas and gas vessels, with an increase of 32.5 and 12.3 percent, respectively, were the ones that registered the highest growth compared to last year.

The Panama Canal closed fiscal year 2019 with a tonnage record of 469.6 million tons CP/SUAB (measure of volume of the Universal System of Arches of Ships of the Panama Canal), representing an increase of 6.2 percent compared with the previous year.

With this figure, the Panama Canal exceeds 450.7 million tons of CP / SUAB estimated for 2019, as well as tonnage for fiscal year 2018, which closed with 442.1 million tons of CP/SUAB.*L*&*T*

THE PROJECT MANAGEMENT INSTITUTE ACKNOWLEDGES EXPANDED CANAL AS ONE OF THE 50 MOST INFLUENCING PROJECTS

Fuente: ACP

he Panama Canal expansion was highlighted as one of the 50 most significant and influential projects of the last 50 years in the recently published list of the Project Management Institute (PMI).

According to the PMI, the Panama Canal expansion project is on the list "for expanding a centennial seaway in impressive dimensions to meet the modern demands of maritime trade".

The list of Most Influential Projects recognizes the projects that have transformed their sectors and the business landscape, from technology, health, infrastructure, architecture, finance and entertainment.

The project that tops the list is the World Wide Web, and among those selected are significant milestones such as the Apollo 11 mission, the Boeing 747 aircraft, the Human Genome Project, the Watson artificial intelligence software, the International Space Station and the Global Vault of Seeds of Svalbard, in Norway. Likewise, the Star Wars movies and the Netflix platform. This is the first ranking of its kind for the PMI that celebrates the most impressive projects of the last 50 years and highlights how project management has helped turn these ideas into reality. The PMI is the world's leading association in project and program management.

Those honored were chosen from more than 1,000 high-impact projects identified by 400 leaders in the global project management community, including leaders and members of the PMI chapter, as well as academics and industry experts.*L*&*T*

World Economy



CHINA AND LATIN AMERICA AND THE CARIBBEAN SEEK TO DEEPEN ITS ECONOMIC AND COMMERCIAL COOPERATION, IN THE MIDDLE OF GLOBAL UNCERTAINTY

Source: ECLAC

ith the presence of high authorities of the Government of China, representatives of international and regional organizations, development banks, public and private sector, experts, academics and diplomats, it was held today at the headquarters of the Economic Commission for Latin America and the Caribbean (ECLAC) in Santiago, Chile, the Second China-Latin America High Level Investment and Cooperation Forum.

The meeting, organized jointly by ECLAC, CAF - Development Bank of Latin America, and the Ministry of Finance of the People's Republic of China, seeks to provide a platform to discuss best practices and new areas of cooperation between both parties, as well as contribute timely to the policy formulation processes of many countries and regional development institutions. The meeting was opened by Mario Cimoli, ECLAC Deputy Executive Secretary, on behalf of the agency's Executive Secretary, Alicia Bárcena; Luis Carranza, Executive President of CAF; and Yu Weiping, Vice Minister of the Ministry of Finance of China.

In his words of welcome, Mario Cimoli highlighted growing cooperation between China and Latin American and Caribbean region, which has led to 2018 trade between both parties exceeding 307,000 million dollars. Today, Asian country is the second largest trading partner of Latin America and the Caribbean behind the United States, representing in 2017 11% of regional exports and 18% of its imports. In fact, since 2015 China is already the main trading partner of South America, he explained.

"There is still a lot of room to improve our cooperation. From point of view of Latin America and the Caribbean, a fundamental challenge in its relationship with China is to diversify its shipments to that country, which remain strongly concentrated in a few commodities. This second Forum is an important step towards this path. It is crucial to address importance of issues where China and Latin America meet in changing global context, business opportunities and investment in Latin America, leverage of infrastructure financing for development, and promote industrial updating by addressing climate change through new technologies, industry and models," he said.

"In addition, this seminar is held at the best political moment in our region, just a few days after APEC Summit and COP 25 here in Chile, when trade agreements are being discussed, amidst a global growth restricted with investments and trade that fall. Therefore, discussing these issues here is essential, making the different development patterns understood in the exchanges fostered by ECLAC and CAF, and where Chinese government plays an increasingly important role," said Cimoli.

For his part, Luis Carranza referred to the important economic and social advances that Latin America and the Caribbean has made in the near past, which have slowed down in recent times. "Despite the progress, there are still huge challenges, such as reducing infrastructure, inequality and productivity gaps. In this, China is a very important ally for the complementarity of the development modelsofthatcountryandourregion,"hesaid.

"It is essential for ECLAC and CAF to be useful instruments for our countries, strengthening the relationship between China and Latin America," added Carranza. Both Cimoli and Carranza highlighted in their presentations the relevance of the Belt and Road Initiative, promoted by China in recent years. Both agreed that the extension of this initiative to Latin America and the Caribbean offers great opportunities for the region and can be a viable mechanism to achieve the objectives of the 2030 Agenda for Sustainable Development.

Meanwhile, Vice Minister Yu Weiping stressed that relations between both parties have had a high level of cooperation, with great results, and made a call to continue deepening this exchange in all aspects. "We are in an upward period in relations between China and Latin America. We must continue to deepen cooperation on the basis of the principle of mutual benefit and mutual respect to achieve the best development," said the Chinese authority.

The Vice Minister also called for strengthening the common cooperation strategy, with initiatives such as the Strip and the Road, where Latin American countries can take advantage of opportunities to develop their advantages by investing in the energy industry, civil works, agriculture, Manufacturing, technology and computing. *"We can take advantage of these gains to share our knowledge and thus improve the development of both parties,"* he said.

Also, Yu Weiping called to reject protectionist policies and to defend the multilateralism of the international system that is articulated around the United Nations, to better promote freedom of trade and investment.*L*&*T*



COMMERCIAL INTEGRATION IS STILL MORE IMPORTANT FOR LATIN AMERICA AND THE CARIBBEAN AS THE GROWTH DEVELOPS

Source: World Bank

he Latin American and Caribbean (LAC) region entered a new stage of low economic performance, but greater integration into international trade and global value chains could revive economic growth.

The Mexico, United States and Canada (T-MEC) and EU-Mercosur agreements, negotiated over the last year, represent opportunities for greater trade integration. Both can have considerable positive effects on growth, although environmental impacts and potential negative impacts on certain areas should be addressed, according to "Commercial integration as a path to development?", The latest semi-annual report of the Office of the Economist Head of the World Bank for Latin America and the Caribbean. "After the rapid growth derived from high prices of raw materials in the first decade of the 21st century, the region is now at a low performance stage," said Martin Rama, chief economist at the World Bank for Latin America and the CaribbeaN. "The years of high prices for raw materials were clearly behind. Now we must focus on areas such as trade integration to boost the productivity of the region."

The Gross Domestic Product of the Latin American and Caribbean region (excluding Venezuela) is expected to grow 0.8% in 2019 and 1.8% in 2020, according to the report.

The countries of the Pacific subregion, as well as

Central America and the Caribbean, will continue to experience faster growth, on average, than the Atlantic countries. The largest economies in the region had to face recessions, macroeconomic turbulence or a slowdown in arowth. The short and medium term prospects are particularly encouraging. The level of exports has been relatively low and the reduced fiscal space leaves little room to stimulate domestic demand. The Argentine recession will deepen before the recovery begins, while the slowdown in Mexico is expected to continue. Likewise, a brake on the world economy could cause these perspectives to deteriorate further.

Trade tensions have so far benefited several countries in the region. For example, Mexico surpassed China as the main trading partner of the United States and in China, Brazil is taking market share from US soybean exporters.

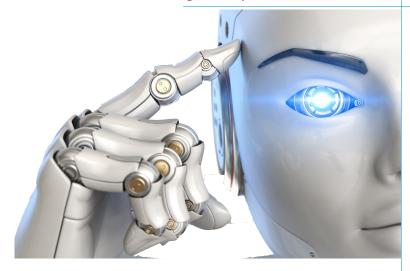
The report reveals how the region's relatively low integration into international trade and global value chains has hampered growth. This limited economic opening is the result of policies that led to a higher level of trade restrictions than in most developing regions. Tariff and non-tariff barriers are particularly high in Atlantic countries.

For decades, the countries of Latin America and the Caribbean focused on preferential trade agreements as a way to boost their international integration. However, the vast majority of these agreements were intraregional. Only in recent years have South-North agreements become more common, particularly in the Caribbean and Pacific countries. "All preferential trade agreements result in a higher level of bilateral trade, but only South-North agreements can increase the economic complexity of signatory developing countries," said Martín Rama. "South-South agreements raise growth rates only marginally, while South-North agreements have a significant impact on growth".

The T-MEC and EU-Mercosur agreements can have a considerable positive overall effect on growth. In line with the comparative advantages of the respective countries, intensive production in skilled labor is likely to increase in Mexico, as well as livestock and soybean production in Mercosur countries. However, the scope of sectoral restructuring will be limited; in fact, the participation of the agricultural and manufacturing sectors will remain virtually unchanged. The main economic benefit will come from the expected increase in economic complexity, given that these new "deep" agreements imply a higher level of internal competition and higher standards.

It is important to keep in mind that there are possible negative effects. Nationally, some sectors will benefit more than others. A considerable impact on growth can lead to higher emissions of carbon dioxide (CO2). The expansion of livestock in Brazil can increase deforestation. These adverse impacts must be addressed through local and environmental policies that ensure that trade integration becomes a path to development.*L&T*

Legislación y Economía October 2019



IDB LAUNCHES FALR LAC INITIATIVE TO PROMOTE THE ETHICAL USE OF ARTIFICIAL INTELLIGENCE

he Inter-American Development Bank (IDB) and IDB Lab, together with several leading global partners, launch fAIr LAC, a pioneering project that unites governments, universities and the private sector to promote an ethical use of artificial intelligence.

The initiative was born with the objective of taking advantage of the immense potential of this new technology to create more efficient, fair and personalized social services for the citizens of Latin America and the Caribbean, which in turn handle their data in an ethical and responsible manner.

A growing number of countries in the region already use technology to manage their social services programs. Artificial intelligence (AI) is Source: IDB

one of the most disruptive technologies, having a high predictive power can improve medical diagnoses, predict school dropout or facilitate job search. The uses and opportunities that the Al opens touch virtually all areas of government attention to its citizens, but its use must respect the privacy of citizens' data and anticipate possible biases in the construction of algorithms.

The alliance is made up of a multidisciplinary group formed by experts from different governments, academic institutions, private companies, non-governmental organizations, ethics experts, innovation centers and specialists from different areas of the IDB Group. This group of experts is already collaborating to study cases of use of artificial intelligence in areas such as health, education or social security. fAIr LAC is supported by the coordination of C Minds; with Facebook, Google, IDRC, Microsoft, Telefónica and NTT Data / Everis as regional partners; and with AGESIC and Tecnológico de Monterrey among others as local partners.

The work of the fAIr LAC initiative will focus on three axes:

• Develop standards and tools that guide responsible and reliable use of artificial intelligence in Latin America and the Caribbean through certifications, algorithmic audits and specific guides.

• Encourage responsible adoption through pilots and shaping regional hubs to promote knowledge of the ethical risks of using artificial intelligence in social services and ways to mitigate these risks.

 Lead a dialogue around the responsible use of this technology centered on citizens and from the perspective of diversity and inclusion, through the promotion of a diverse ecosystem with networks of experts, discussion tables and conferences and the formation of an observatory of cases of use.

The first pilot of this initiative began in the state of Jalisco (Mexico) together with IDB Lab, where a project for the early detection of diabetic retinopathy was launched, the first cause of blindness in the country, through artificial intelligence.*L*&*T*

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THE OECD LEADS MULTILATERAL EFFORTS TO FACE FISCAL CHALLENGES DERIVED FROM DIGITALIZATION OF ECONOMY

he OECD Secretariat published a proposal to advance international negotiations to ensure that large and highly profitable multinational companies, including digital companies, pay taxes as long as they have important consumeroriented activities and generate their profits. The new OECD proposal brings together common elements of three competing proposals from member countries, and is based on the work of the OECD / G20 Inclusive Framework on BEPS, which brings together 134 countries and jurisdictions on an equal footing, for negotiating the rules international prosecutors, making them fit for the global economy of the 21st century.

The proposal, which is now open to a public consultation process, would reallocate some

Source: OECD

benefits and corresponding tax rights to the countries and jurisdictions in which national companies have their markets. It would ensure that multinational companies that carry out important activities in places where they do not have a physical presence, are taxed in those jurisdictions, by creating new rules that indicate 1) the taxes to be paid ("nexus rules") and 2) on what part of the benefits should be taxed ("benefit allocation rules").

"We are making real progress to address the fiscal challenges arising from the digitalization of the economy, and to continue moving towards a consensusbased solution to review the international tax system based on standards by 2020," said the Secretary General of the OECD, Ángel Gurría. "This plan brings together common elements of the existing competing proposals, in which more than 130 countries participate, with contributions from governments, businesses, civil society, academia and the general public. It brings us closer to our ultimate goal: ensure that all multinationals pay their fair share ".

"Failure to reach an agreement by 2020 would significantly increase the risk of countries acting unilaterally, with negative consequences for an already fragile world economy. We must not allow that to happen," said Mr. Gurría. The tax work of the Inclusive Framework on the digitization of the economy is part of broader efforts to restore stability and certainty in the international tax system, address possible overlaps with existing standards and mitigate the risks of double taxation. Beyond the specific elements on the reallocation of tax rights, a second pillar of the work is aimed at resolving issues related to the remaining BEPS, guaranteeing a minimum income tax for companies on the benefits of mNE. This will be discussed in a public consultation scheduled for December 2019. L&E





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FEED THE POPULATION AND PROTECT OUR PLANET MUST **GO HAND**

Source: FAO

rganic farming has great potential to of moving to production and ecological transform the agricultural sector, allowing the entire population to access nutritious food and, at the same time, guaranteeing the conservation of crucial natural resources.

Referring to the need to accelerate the transition from traditional agricultural practices to environmentally friendly agriculture, highlighted the vital role of digitalization in this process.

Also warned about the lack of quality and varied foods that are available and affordable, including a wide range of fruits and vegetables. In this context, the Director- To feed 10 billion people in 2050, Qu said

processing, which is "less polluting for the environment and consumes less water".

reduce residues "We need to of chemicals and other contaminants in our food," he said, noting the importance of international standards in this regard, including those of the Codex Alimentarius.

In his remarks, he also recalled the need to reduce the loss and waste of food to avoid unnecessary waste of resources, energy and labor.

General of FAO stressed the importance that we need to establish adequate policies

that allow us to produce a sufficient amount of nutritious food in a sustainable way.

Strengthen cooperation for sustainable development

FAO works with its Member States to develop a concept of sustainability in agriculture, which is based on five key principles: improving efficiency in the use of resources; conservation and protection of natural resources; improvement of rural livelihoods and social welfare; increased resilience of communities and ecosystems; and responsible and effective governance mechanisms.

Intervening in the forum, the head of FAO expressed his willingness to strengthen cooperation with Russia, adding that this country has made tremendous progress in agri-food production in the last five years, and that each Russian region has a comparative advantage when supplying quality food.

He said that having a closer relationship with Russia and other Member States including African countries, which need technical and other assistance - will end up being a situation in which everyone will win.

"By feeding the world better, the world will become a more beautiful place," which will allow people to lead a healthier and happier life, according to Qu.*L*&*T*



Legislación y Economía October 2019

Environmenta CAPSULE

EDUCATING FOR THE CONSERVATION OF THE WILD FELINSPE-CIES IN PANAMA

Milena Vergara - Assistant milena.vergara@rbc.com.pa

he Smithsonian Institute and the Yaguará Panama Foundation have set out to educate society about the conservation of the jaguar in Panama.

The Yaguará Panama Foundation works on strategies to try that species such as the jaguar and others do not disappear in our country, using different methods to generate scientific data, which function as tools to update the status of the species.

It is also responsible for investigating information that appears daily on social networks allegedly related to these felines and which are often false, but that frighten and unfairly prejudice against this species.

On October 2, the talk on **"Alternatives for the conservation of the jaguar in Panama based on research and education**" was held at the Earl S. Tupper Auditorium of the Smithsonian Tropical Research Institute; dictated by speaker Ricardo Moreno of the Yaguará Panama Foundation.

Moreno has more than vears of 20 experience working with wild cats, including jaguars, pumas, ocelots and eight land mammals in Panama and Costa Rica. working ecological He has been on

information since 1998, which has been applied in the education and conservation of important wildlife species in Panama.

The biologist Ricardo Moreno, for the years 2000 and 2004 conducted a study on the ecology of the Celts on Barro Colorado Island in collaboration with Dr. Rolen Case using combined method of radio telemetry, camera trap, traces and traces of collections of excreta, to know about the diet, ecology and natural history of the species.

He was in Costa Rica for seven years where he managed to conduct more extensive studies on the camera traps. He pioneered the trap cameras as a means of monitoring jaguars in 2000.

From 2014 to the present, he leads several projects and has participated in national and international conferences, as well as in several Smithsonian projects.

Moreno began his talk indicating that we have to educate with foundation and foundation (scientific education) since it is much better than doing science. We must promote coexistence between human beings and felines.

In Yaguará we work with scientific research, use of technology (trap cameras and GPS collars) as well as work with education, awareness and dissemination for the coexistence between the jaguar and people; anti-predatory measures and economic alternatives, Moreno said.

The first cougar caught with the GPS collar

in Panama was the Puma Palma located in Darien in 2017, then the first jaguar similarly caught with the monitoring of the GPS collar was on August 3, 2019 in Chucunaque.

The habitat by preference of this carnivorous mammal is the Atlantic strip of the Mesoamerican biological corridor, which maintains a forest cover mainly in Bocas del Toro, Veraguas, Coclé, Colón, Panamá and Darién. According to Yaguará data, due to the progress of human urbanization, this cat has lost 40% of its natural habitat, which affects the balance of the national ecosystem and forces it to go to other regions.

In Panama so far we have six species of felines:

1. Oncilla: distinguished by excess skin pigmentation.

2. Yaguarundi: They have three phases of coloration (dark with brown head, gray color, reddish color).

3. Tigrillo (American acrobat) is the only feline spice in America, capable of rotating the legs 180 degrees.

4. Ocelot or manigordo: It has a size slightly larger than the tigrillo.

5. Puma or mountain lion: The fur is generally golden, but it can be silver gray or reddish in color, with slight patches on

the body, including near the jaws, chin and f neck.

Jaguar: It is the largest feline in America. Its fur is covered by beautiful rosettes that serve as camouflage when hunting.

The situation of these cats in Panama is becoming a great ghost. Around 349 jaguars have been killed in Panama between 1989 and 2019.

Its main death threats include the following: loss of habitat, road abuses near forested areas, strong dimensions of prey (hunting) for their skin and fangs, illegal traffic, among others. Wildlife laws need urgent adjustments, Moreno said. Collaboration is needed for them to be reformed.

There is a serious conflict between livestock and the jaguar. Jaguars require extensive areas to survive. When making large displacements to find increasingly scarce natural dams, they are exposed to greater contact (direct and indirect) with man and his productive activities.

The places where the jaguars are most killed: Darién, Colón (Costa Arriba and Costa Abajo) Veraguas, Bocas del Toro and Panamá Este. We must make investments so that there is a better coexistence and generate prosperity even in fundamental sectors such as ecotourism and agroforestry, he said.

Ricardo Moreno in his talk indicated some proposals among which we can mention the

following:

 Educate and create pilot projects with farm management programs, economic incentives that are not perverse, aid funds or support for alliances.

• Economic incentives should be created for communities among which compensation funds, insurance and financial mechanisms, photo payments, etc.; some of which are already in the manuals; however, it is not yet being applied, but it must be supported so that they are applied soon.

Tourism plays a fundamental role in the economy of people and could be an alternative to generate economic options through jaguars.

For example, in the Pantanal area of Brazil, jaguars generate more than six million dollars a year thanks to tourism, Moreno said.

Approaches have been made with the ATP, which have shown interest in using the jaguar as our icon

Likewise, economic alternatives are being generated for the communities: in Quebrada Ancha, Chagres, a change is being promoted in the way the jaguar is perceived as being an animal that generates conflicts to a symbol of wealth and opportunities. There they sell the tracks of the jaguar and the first Panamanian tour is being carried out, whose name is *"In search of the jaguar footprint"*. In the province of Darien since 2014, they are supporting the capture of a wild pigs with the camera traps.

We Panamanians can too. We must continue to make alliances and educate for the preservation of our wild cats and all our biodiversity.

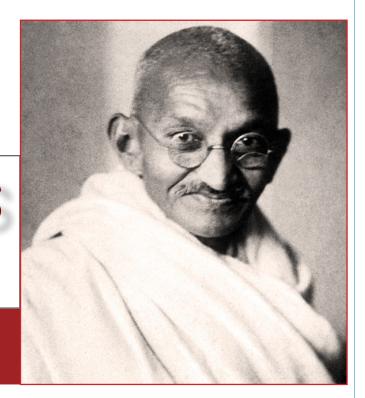
There is a new technological tool through which you can see all the photos of the jaguar monitoring in Darién. Through the following link you can access them: https:// www.zooniverse.org/projects/wildcam/ wildcam-darien.

Panama has a central role in the global conservation of the jaguar because it is a key site for the distribution of jaguars. It is up to us to train daily to learn more about felines and thus contribute to conserve them and even be able to generate income to communities with limited resources through ecotourism and the conservation of jaguars in Panama.*L*&*T*

Oncilla



62



Idalia Ballesteros - Assistant idalia.ballesteros@rbc.com.pa

Mohandas Karamchand Gandhi was born in Porbandar a coastal city in British India on October 2, 1869 (at that time, India was a colony under the rule of the British Empire and the Indians were second-class citizens in their own country).

He received from Rabindranath Tagore the honorary name of Mahatma (Sanskrit and Hindi composition of Mahā "great" and ātmā "soul").

ILUSTRES

AHATMA GANDHI 869 - 1948)

> He was the son of Karamchand Gandhi, the diwan (prime minister) of Porbandar. His mother, Putlibai, father's fourth his wife, who retained a passionate and opereligious faith rant that dated back to ancient and sacred Brahmin and Hindu traditions had a great influence on his childhood, when Gandhi

learned at a very early age not to do harm to any living being, to be vegetarian, to fast to purify oneself, and to be tolerant of other religious creeds. He was the youngest of three brothers. Laksmidas and Karsandas (boys) and a sister named Raliatbehn. At 13, his parents arranged his marriage to Kasturba Makharji, of the same age and caste, with whom he children. had four

old, his father fell seriously ill and since he was so devoted to his parents, he always attended to his father during the illness. However, one night, Gandhi's uncle went to relieve him for a few hours; Gandhi retired to his bedroom and slept with his wife, during that period a servant entered his bedroom and warned him that his father had died. Gandhi felt a

When he was 16 years

tremendous guilt and could never forgive himself, he called this event "the double fault." The incident had a significant influence on his decision to become celibate twenty years later, at 36 years of age, while he was still married.

During his youth Gandhi was a mediocre student in Porbandar. In 1887 in Rajkot, he was able to pass the admission exam of the University of Mumbai, enrolling at the Samaldas School in Bhavnagar. He didn't spend much time there, since he took advantage of the opportunity presented to him at the age of 18 in London, England, a country he considered "the cradle of philosophers and poets, the center of civilization." He studied Law at University College London. He returned to Mumbai, India after earning his bachelor's degree to practice law in India. Mahatma was a great pacifist, politician, thinker and Indian Hindu lawyer.

Mahatma Gandhi was the most prominent leader of the Indian Independence Movement against the British Raj, for which he practiced nonviolent civil disobedience.

By 1893 he accepted a one-year employment contract with an Indian company operating in Natal (South Africa). He became interested in the situation of the 150,000 compatriots who resided there as he saw in the first person the strong rejection and hatred towards the Hindus and kept fighting against the laws that discriminated against the Indians in South Africa through passive resistance and civil disobedience. When he was about to return to India after his contract ended, at a farewell party, leafing through a newspaper he realized that a law was being drafted in the Natal Legislative Assembly to deny the vote to the Indians. For this reason he postponed his return to India and devoted himself to the task of preparing various requests, both to the Natal assembly and to the British government, trying to prevent the law from being passed. Although it didn't achieve its objective, since the law was enacted, it nevertheless managed to draw attention to the problems of racial discrimination against Indians in South Africa.

After 22 years of violent protests in South Africa, Gandhi gained enough power and respect to negotiate with the South African General Jan Christian Smuts a solution to the Indian conflict.

Upon his return to India for a short period to look for his wife and children, he continued to promulgate his religious, philosophical and especially political values. In January 1897 a group of white men attacked him and tried to lynch him. As a clear indication of the values that were instilled in him by his parents, he refused to denounce his attackers to justice, indicating that one of his principles was not to seek compensation in court for damages inflicted on him.

After deciding to stay in India for a long time, he founded the Indian party of the Natal Congress in 1894, through which he managed to unite the Indian community in South Africa into a homogeneous political force, flooding the press and the government with allegations of violations of the civil rights of the Indians and evidence of discrimination by the British in South Africa.

At the beginning of the Anglo-Boer war in South Africa, Gandhi, considered that the Indians should participate in that war if they aspired to legitimize themselves as citizens with full rights, in this way organized bodies of non-combatant volunteers to assist the British. However, at the end of the war, the situation of the Indians didn't improve, in fact, it continued to deteriorate.

By 1906, the Transvaal government enacted a law that forced all Indians to register; This led to a massive protest in Johannesburg, where Gandhi first adopted the platform called satyagraha ('attachment or devotion to the truth') that consisted of a non-violent protest. This challenge lasted seven years in which thousands of Indians were imprisoned (including Gandhi on several occasions), flogged and even shot for protesting, refusing to register, burning their registration cards and any other form of nonviolent rebellion. While government managed to suppress protest of the Indians, denunciation abroad of extreme methods used by South African government finally forced South African General Jan Christian Smuts to negotiate a solution with Gandhi.

Mahatma Gandhi returned to India in 1915, by this time he had changed his habits and lifestyle by adopting the most traditional of India. At first he tried to launch a new newspaper and practice law, but was deterred by Gopal Krisna Gokhale, who convinced him to devote himself to work of greater national importance.

By 1919 he belonged openly to the front of the Indian nationalist movement. He promoted innovative methods of social struggle such as the hunger strike and in his programs rejected the armed struggle and preached the ahimsa (nonviolence) as a means to resist British rule.

He defended and openly promoted in full fidelity to the dictates of conscience, even reaching civil disobedience if necessary. Mahatma Gandhi was the inspirer of the nonviolent protest called the "salt march" that took place from March 6 to April 30, 1930, a demonstration across the country against the taxes to which this product was subject; this march would serve as inspiration for movements like Martin Luther King's future.

Mahatma was jailed several times and despite that he became a national hero. During 1931 he participated in the London Conference where he claimed the independence of India. He leaned in favor of the right of Congress party; in 1942 London sent Richard Stafford Cripps as an intermediary to negotiate with nationalists, but when a satisfactory solution was not found, they radicalized their positions.

World War II broke out on September 1, 1939, when Nazi Germany invaded Poland. Gandhi had favored the policy of indifference and nonviolence against the British, but the unilateral inclusion of India in the war, without the consultation of the people's representatives, offended other leaders of Congress. Gandhi declared that India couldn't be in favor of a war that, apparently, was a struggle for democratic freedom, while that same freedom was denied to India. Gandhi intensified his claim for independence, planning a call for the British to leave India. For India it was the most powerful movement in the history of its struggle, with arrests and violence on an unprecedented scale. Thousands of freedom fighters died or were injured by police fire, and hundreds of thousands were arrested.

The British arrested Gandhi and the entire congress working committee in Mumbai on August 9, 1942. They held Gandhi for two years at Aga Khan's palace in Pune. He was released before the end of the war, on May 6, 1944, due to his weak state of health and the need to heal. The British Raj didn't want him to die in prison and produce hatred in the nation. Although the nonviolent movement of India had moderate successes in its objective, the ruthless repression of the movement brought order to India at the end of 1943. With the end of the war, the British Empire gave clear indications that power would be transferred. at Indian hands. At this point Gandhi ordered to suspend the fight, getting to release around 100,000 political prisoners, including the leadership of the Congress Party.

Once independence was achieved, Gandhi tried to reform Indian society, starting by integrating the lower classes and developing more rural areas. He disapproved of the religious conflicts that followed the independence of India, defending Muslims in the Indian territory, being killed by Nathuram Godse a Hinduist integrationist fan in Birla Bhavan when he was going to a meeting to pray on January 30, 1948 to The age of 78 years. His ashes were thrown into Ganges river.

Proof of Gandhi's struggle and his search for God is in his last words before he dies: "Hey, Rama!" This is interpreted as a sign of their spirituality, as well as their idealism in the search for peace in their country. These words are written on the monument erected in his honor in New Delhi.

Mahatma Gandhi is considered a national hero in his country and a symbol of pacifist revolutions throughout the world. He was nominated five times for the Nobel Peace Prize between 1937 and 1948, however, he never received it. *L&T*

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Rivera, Bolívar y Castañedas



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sport is about having discipline, of being constant. Since, with constant practices, giving 100% of you, muscle memory is created and what is well learned is never forgotten. However, it oxidizes if it is not practiced.

Capsule

Sports

Giving in everything you do your full potential will talk a lot about you as a person, in all areas of your life.

We must always aim to put all our interest in the things we do, even if they cost us, and thus break down those barriers. Being able to pass tests is something that obviously adds us to our personal resume, our successes, and memories, of things we thought would be impossible. And this creates anecdotes, experiences that will enrich us to share with other people and motivate them. And as I heard somewhere, the task of an athlete is to show that what he does is easy. And this applies to all professions, since we are or will be masters of our positions, and to reach that point where everything flows so naturally, it takes a learning process and hard work.

Panama is preparing to receive fighters from 14 countries that will meet at the sports fair from October 31 to November 3 at the Pan American Olympic Wrestling Championship, school category.

On the other hand, the Panamanian Athletics Federation continues to work and by November 17 of this year it will have an open South American Circuit of 10km and from December 2 to 13 a level # 1 course will be held for provincial trainers.*L*&*T*

SECCER

National Team

After the concentration to Bradenton, United States, and travel to Mexico City on October 13, Panama couldn't take the victory by falling 3-1, on its fourth date in the League of Nations of Concacaf, including José Luis Rodríguez He shared his bad taste by having clear opportunities throughout the game and not being able to specify, and we share his words that "these opportunities cannot be missed before rivals like Mexico".

With this result, Mexico remains in first place in group B with six points while Panama and Bermuda remain matched with three units.

Recall that the first place of the group advances to the semifinals, while the first and second, also advance to the Gold Cup of 2021.

And it is that the six countries that are better placed in the ranking of June 2020, will go on to play the hexagonal phase of Concacaf, which gives three direct seats to the 2022 World Cup in Qatar. The rest of the nations will have to participate in a long way of qualifying to be able to access a repechage.

In other matches of the day in the League of Nations of Concacaf, El Salvador beat Santa Lucia 2-0; while Canada surprised with a 2-0 win over the United States.

With these results, Canadians and Salvadorans remain above Panamanians in the Concacaf classification.

Now Panamamust prepare to receive the Mexican team on November 15 at the Rommel Fernández Stadium and win the victory, if we want to continue dreaming of the 2022 Qatar World Cup.

Additionally, it is estimated that we have another friendly, this time, with Bolivia on November 19 on Panamanian soil.



0 0 3 0 22

Women's Soccer League (LFF)

Based on a practical and consistent attack football, the SD Atlético Nacional and CD Universita-

rio won again on the third day of the 2019 Women's Soccer Open Tournament concluded on Friday.

Both representatives march with perfect mark so far in the competition and in which they total 9 points to command the group A and B respectively.

On the other hand, in the National Sub 15 Cham-

pionship, Chiriquí and San Miguelito go with perfect pace, while in the U17 National Championship, Coclé and Chiriquí lead.



CONCACAF Women's Pre - Olympic Championship



The women's team was crowned champion with a convincing 3-1 over Guatemala and thus qualified for Concacaf Women's Pre-Olympic Championship, scheduled for January 2020.

It is the second participation of the girls in this Championship, the first was in the first edition of this event held in Costa Rica in 2004 for the Athens Olympic Games that year.

LPF

On date 13, the 'Monks' of San Francisco FC consolidated themselves as absolute leaders of the 2019 Apertura tournament of the Panamanian Soccer League (LPF) by beating CAI La Chorrera 2-1. While in the classic 130 of Panamanian soccer, Taurus took the victory by beating CD Plaza Amador 1-0.

For its part, the reserve is not far behind, where the Plaza leads the standings.



Sub 18 UNCAF

Panama is complicated to lose 1-0 by an autogol against Guatemala, a game where the Panamanian team dominated the entire game, but by a bad clearance the victory was not taken, despite having goal opportunities, which were not achieved.

Now faces will be seen with Costa Rica who comes from beating Belize 5-1.

After the result, possibilities of advancing to next phase of preparatory competition do not depend on one hundred percent of Panama, since it would need a victory of Belize against Guatemala or that they tie and later that Panama wins its commitment.

They are currently in third position with a point in their group and Belize fourth. Lead the Costa Rica table with six points and Guatemala. \mathcal{L}

BASEBALL

U-10 Pan American Baseball Championship

From October 26, and until November 2, the U-10 Pan American Baseball Championship will be held on the ground, where 8 nations will see action, being them: Colombia, Dominican Republic, Guatemala, Brasil, Nicaragua, Honduras, Panamá and Costa Rica. *L*&**T**

0	CAMPRONATO FANIMERIZANO DE BEISBOL CATEGORIA ULO 2019 CALENDARIO OFICIAL DE JUEGOS								
COSTA RICA - GUATEMALA - HONDURAS - BRASIL - NICARAGUA - PANAMA - COLOMBIA - REP. DOMINICANA									
Juego	Fecha	Hora	CANCHA	HOMECLUB	VISITANTE				
1		#:30 a.m.	SABANA #1	COLOMBIA	🔶 BRASIL				
2	26-oct2019	12:30 A. M.	SABANA #1	COSTA RICA	GUATEMALA				
		8:30 a.m.	SARANA # 2	NICARAGUA	HONDURAS				
4		11:50 s. m.	SABANA #2	REP. DOMINICANA	PANAMÁ				
5	27-oct-2019	8.30 a.m.	SABANA #1	REP. DOMINICANA	GUATEMALA				
5		11:30 e.m.	SABANA#1	HONDURAS	COSTA RICA				
7		8:30 a.m.	SABANA # 2	PANAMÁ	COLOMBIA				
8		13:30 a.m.	SABANA # 2	📀 BRASIL	NICARAGUA				
		8:30 a.m.	SABANA #1	NICARAGUA	PANAMÁ				
10	28-oct-2019	13:10 a m	SABANA #1	COSTA RICA	BRASIL				
11	20-002-2019	8:30 a.m.	SABANA # 2	COLOMBIA	REP. DOMINICANA				
12	_	11:30 a.m.	SABANA # 2	GUATEMALA	HONDURAS				
33		8:30 a.m.	SABANA #1	HONDURAS	COLOMBIA				
34	29-oct3019	13:30 a.m.	SABANA #1	COSTA RICA	NICARAGUA				
15	29-001-2019	8:30 n. m.	SABANA # 2	📀 BRASIL	REP. DOMINICANA				
36		11:30 a.m.	SABANA #2	GUATEMALA	PANAMÁ				
17		8:30 a.m.	SABANA #1	COLOMBIA	GUATEMALA				
18	30-oct-2019	11:30 a.m.	SABANA #1	📲 PANAMÁ 🕴	COSTA RICA				
19	Nº 001. 2023	8:30 a.m.	SABANA # 2	📀 BRASIL	HONDURAS				
20		11:30 a.m.	SABANA # 2	REP. DOMINICANA	NICARAGUA				
21		8:30 a. m.	SABANA #1	REP. DOMINICANA	HONDURAS				
22	31-oct-2019	11:50 a.m.	SABANA #1	COLOMBIA	COSTA RICA				
23	31-011-2019	8:30 a.m.	SABANA # 2	NICARAGUA	GUATEMALA				
24		11:30 a.m.	SAEANA # 2	PANAMÀ	BRASIL				
25		8.30 a.m.	SABANA #1	HONDURAS	PANAMÁ				
26	1.000 3010	13.30 a m	SABANA #1	COSTA RICA	REP. DOMINICANA				
27	1-acv2019	8:30 a.m.	SABANA # 2	GUATEMALA	\varTheta BRASEL				
28		13:30 a.m.	SABANA # 2	NICARAGUA	COLOMBIA				

BASKETBALL

Central American Basketball Championship - COCABA U-14



The Central American Basketball Championship U14, will take place from November 5 to 10 and will be based in the city of Managua in the Republic of Nicaragua. Panama will have representation in both the female and male branches.

Panama City Cup of Maxi Basketball

The Panama City Cup of Maxi Basketball was held at the Roberto Durán Arena, in Juan Díaz. This tournament brought together quintets from about 10 countries until October 5.

Panama remained with a trophy, crowning champion in the women's category More 40. L&T



V CLLEYBALL GYMNASTICS

Central American U21

Panama brought a trophy to be second in the Central American, the Nicaraguan two-time champions took first place.

Panama achieved the runner-up by winning four wins against Honduras, Belize, Costa Rica and Guatemala and two losses, against El Salvador and Nicaragua, in the tournament held in San Salvador. *L*&**T**

IGA International Cup

Panama will receive more than 600 gymnasts from 28 clubs in Aruba, Colombia, Costa Rica, El Salvador, Mexico, Peru, Dominican Republic, Trinidad and Tobago, in addition to those in the courtyard at the IGA International Cup in its first version in the Arena Roberto Durán, from October 24 to 27, 2019.



South American Age Group and Artistic Gymnastics Championships

The Panamanian delegation won a total of 17 medals: 5 gold, 6 silver and 6 bronze, thus completing a historical result for this sport nationwide in the South American Age Group and Artistic Gymnastics Championships.

Panama participated with a delegation of 17 athletes, 7 coaches and 1 GAF Judge in the championship held at the El Pueblo Coliseum in Cali, Colombia from October 15 to 20, 2019. 205 athletes from 10 countries in South America participated in it: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Panama, Peru, Uruguay and Venezuela.

Panama will participate in the Central American, Caribbean Islands and Mexico to be held in Guatemala from November 6 to $10. \text{L} \& \mathcal{I}$

CYCLING

The renowned cyclist Fabricio Ferrari took first place, in his first participation in the Tour de Panama, anticipating that this title could be the last of his career. He totaled 19 hours 23 minutes and 34 seconds.

While the Panamanian Christopher Jurado (Aeronaval) was the best istmeño in the general classification. He placed third in 45 seconds of Fabricio Ferrari. $\pounds\&I$



X CENTRAL AMERICAN STUDENT SPORTS GAMES, INCLUDING PRIMARY LEVEL CODICADER

The Panamanian delegation had an outstanding performance in last X Central American Student Games Primary Level - Inclusive that took place in San José, Costa Rica.

The Panamanian representation of 131 athletes said present in each of the disciplines that competed, being fourth in the table by countries. Third place went to Costa Rica, second place to El Salvador and first place to Guatemala. Although there is no medals in these games, each student is rewarded equally.

- Chess, the Panamanians obtained two second places in the modality of male teams and Blitz occupying the third place in the general medal table. - Inclusive Athletics, He was the big winner by harvesting 38 places in total, 21 first place, 12 second place and 5 third place. Panama took 21 of the 45 tests performed.

- Kids Athletics, los panameños se ubicaron segundos con 85 puntos; superados por Costa Rica, 100 puntos y de tercero quedó Guatemala, con 82 unidades.

- Women's Basketball, Panamanians took second place, after falling 15-20 to Costa Rica. Men's team finished fourth by losing in semifinal against El Salvador.

- Women's Soccer, took second place after falling to Guatemala on penalties. In the case of the men's team, won fifth place by

beating Nicaragua 5 - 4.

- Swimming, they totaled 4 first places by Valentina Plaza in categories 200 meters combined, 200 meters free and 100 meters breasts and a second place by Elsie Sánchez in the test of 400 meters free.

- Inclusive swimming, 14 of 43 tests were won to place second in the table by country.

- Table Tennis, four third places were achieved in men's, women's, men's singles and men's doubles teams.

- Volleyball, the female category was third. While the boys arrived fifth with a record of (2 - 2). L&T



THE CURRENT

IS IT JUST TO GIVE A CONSTITUTIONAL REFORM?

Janeth García - Legal Assistant janeth.garcia@rbc.com.pa

ack determines everything. We are the only species on earth that in order to live we have to make a mandatory decision and we must differentiate ourselves, forcing ourselves to organize and manufacture the Law, which is that set of rules that helps us to maintain ourselves as a society. That is why there is no State without Law, because without it we would not have a principle of governance in which all persons, institutions and entities, public and private, are subject to laws that are publicly promulgated, which can be enforced equally and apply independently. We are all subject to a higher standard that tells us how, who and under what conditions power can be exercised so that we as a society know where the laws are

born; and that is how the Constitution enters.

Our organization as a nation, since it is our product, must be reformed because the words that make it up also age and weaken like any other subject. The powers of the State show clear indications of weakness and weakness is scandalous like that glass of water that makes more empty noise than full.

Our constitution is an instrument that helps to institutionalize and determine an order that is equitable. But, nevertheless, our country is going through processes of corruption, impunity, social rejection, discrimination and economic-social inequality, that's why a process that unites the country was needed.

The current Magna Carta has had five reforms, however, not all have responded to the needs and interests of majority, but to minority that is class that has the power.

On July 17, the Vice President of the Republic, José Carrizo, presented to the plenary session of the National Assembly, the proposal for reforms to the Political Constitution of the Republic, as approved by the National Development Council; This council is a space for dialogue and consultation, which in a participatory manner carry out the work of seeking agreements and consensus on the relevant national issues; it consists of 40 articles.

What are the issues that have been presented in this package of reforms to the Constitution?

These reforms are born from the reflection and inclusion of the perspective of organized society, where essential and urgent reforms are proposed that seek to incorporate the Political Constitution, among the most relevant points are:

- Strengthen the economic budgets allocated to the Judicial Branch and the Public Ministry, forcing them to allocate 2% of the general state budget for the administration of justice.

- Promote the validity and application of Human Rights, informing and promoting the development of values and attitudes that support these rights. taking measures to reduce energy savings.

- In the Legislative Body, regulate the reelection of deputies to a single additional period.

- Earn deputy deputies their salary only when they are fulfilling the function of replacing the principal deputy.

- On the other hand, the Constitutional Court is added to the Judicial Branch as the highest body responsible for interpreting, enforcing the supremacy of the Constitution and exercising constitutional control of laws and other regulations.

How will this help the Panamanian population?

Panama requires specific changes to the current Magna Carta, where institutionality is improved and I guarantee an efficient, translucent and honest justice system, which will help to improve its competitiveness, development as a society and enhance economic growth. That is why the assembly has proposed the methodology of conducting public consultations, throughout the country, on Constitutional reforms, where the provinces and regions will be visited to receive the necessary contributions from the population for this process. However, the citizen cares about specific issues, among which are:

1. The issue of corruption, that the complaints are many, should be addressed promptly because that affects the credibility of the system and, therefore, its legitimacy.

demonstrates that collective intelligence works, and that it points to the origin of all the country's problems: poor and exclusive education limits development opportunities, depending on where you are born.

3. That the deputy present accurate data on their assets to carry out the public activity they have given him, such as houses, vehicles, income and expenses, as stipulated in the national Constitution.

All these contributions will be the subject of debates and may be modified or excluded from the document as they are discussed before the Assembly, as public consultations have ended. In these debates, any article that has not been approved and doesn't have the necessary consensus in Panamanian society may be repealed.

What the deputies of the Assembly propose for this reform package?

At the end of the citizen consultations, the Government Commission of the National Assemblypresentstotheplenarythereportofthe same on the package of constitutional reforms to enter the debate; nevertheless, the deputies of the Assembly express themselves and expose their contributions and modification that they believe are necessary to add in the first debate.

Among the proposals of the deputies is:

- The Assembly may appoint and dismiss a prosecutor to investigate the attorneys.

- The Assembly may modify the national

budget without executive control.

- Deputies may raise the salary from one year to another.

- The Assembly may dismiss the officials it appoints, including the comptroller, a magistrate of the Electoral Tribunal and a director of the Canal, among others.

- Panamanian laws are above international treaties, leaving vulnerable populations, the environment and human rights defenseless.

- It is proposed to limit the freedom of the media.

- And finally, they demand that the State give public funds to private universities.

- Some aimed to regulate the work of foreigners, since the hiring of them is prohibited when this reduces the working conditions of the national. The right of Panamanians must be ensured and they believe that it is necessary to regulate the hiring of managers, administrative directors and executives, technicians and professionals for public and private services.

- They propose that marriage be "only" between a man and a woman.

In my opinion...

There are reasonable grounds to believe that certain aspects of the Constitution must be modified as having defects. Transparency should be improved, where we hope that the legal rules and their application create and maintain order in this country. The Institutionality issue is fundamental, since it is a set of beliefs, ideas, values and collective representation that condition the behaviors of the members of this nation, characterizing and structuring it, because by being improved we can combat issues such as bureaucracy, corruption and the economy that has been affected in recent years. The more efficient the regulations and laws that apply, and the less distortions are verified in the regularizations, we will have an effective State. Create conditions under which justice can be maintained and adopt reforms that guarantee respect for the principles of the primacy of the law, separation of powers and equality before the Law.

But a salary increase to a deputy will help Panamanian citizens

I believe that, if the reform package goes away as requested by the deputies of the Assembly, they will not be supported by the citizens. The deputies have introduced articles that are harmful to the country and do not want to include, much less modify the way in which the deputies are chosen, the amount of them and their substitute, rather they seek to approve and annex articles that are beneficial to them.*L&E*





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Instagram

Cultural Capsule

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

National parades:

- National Parades to be held on November 3 and 4, which begin
- o Nov. 3 at 9:30 a.m.
- o Nov 3 / independent bands at 2:30 p.m.
- o Nov. 4 at 8:00 a.m.
- National Parades on November 5 in Colón and Natá on Central Ave.
- November 6 in Penonomé on Central Ave.
- November 9 in Santiago
- November 10 in Juan Díaz, Dolega, Chepo and in the Villa de los Santos
- November 12 in Chitré
- November 28 at La Chorrera, Bethania and Boquete
- · Las Dianas at dawn on November 3 in San Felipe / Casco Viejo

THEATER

• Theater In Circle: Illusionism Mago Monti from November 19 to 20.

• El Ángel Theater: Superheroes save Christmas from November 24 to December 22.

• El Ángel Theater: The seduces of a seducer until November 24.

• La Estación Theater: 100 square meters from November 12 to 20.

• La Plaza Theater: The photo until November 2.

• La Plaza Theater: I am from pure mother on November 6.

• ABA Theater: The King of the Jungle until Dec 22.

• ABA Theater: The married nana wants until November 24.

• National Theater: 1903 The musical from November 5 to 17.

• Pacific Theater: From Heaven to Earth on November 19.

• Pacific Theater: Checkmate until November 16.

• Pacific Theater: Best of Broadway from November 12 to 14.

• Pacific Theater: If this is a man from November 18 to 21.

• Teatro Pacific: Del cielo a la tierra el 19 de noviembre.

SEMINARS, CONGRESSES, TALKS, COURSES AND EXPO

• Runway and Beauty Show in Atlapa on November 29 and 30.

• Feng Shui: Intensive seminar at the Double Tree by Hilton Hotel from November 1 to 4.

• Workshop on the Luxury of Christmas by Evaristo De Los Santos at the Las Americas Golden Tower Hotel on November 23 and 24.

• Sweet Christmas Course at USMA on November 19.

• Controlled Agriculture Congress at the Wyndham Panama Albrook Mall tel from November 6 to 8.

MUSEUMS

- MAC: Ultracontaminated until November 17.
- Mery Palma Art Gallery: Vision of Panama
- by Al Sprague on November 20.

CONCERTS AND PRESENTATIONS

• Velázquez "Volver" Concert at the National Theater on November 21 and 26.

• Cirque Du Soleil-oVo at Amador Convention Center from November 5 to 17.

• Mozart always Mozart / Camerata Panama on November 24.

• Sebastián Yatra in Concert at the Figali Convention Center on November 20.

• Carlos Garnett in Concert at the Anita Villalaz Theater on November 19.

• "Fulgores Panamá" tournament of the Scrabble Panama Association in New York Bagel Café from November 16 to 17.

• Targets at Villa Agustina in the Casco Viejo on November 3.

• Youth Ballet Company Panama at the Anayansi / Atlapa Theater on November 23.

• I am Lilian at the Teatro la Huaca / Atlapa on November 29.

• Road to Atlas Golden Fest 2020 in El Francés Alto Boquete on November 29.

• Sunrise November 3 "Nenito Vargas and the Black Feathers" at the Hotel Playa Blanca on November 3.

• Coronado Bash "Viva Noviembre" in Playa Coronado on November 3 and 4.

• 1st Vallenato Festival at the Panama Hotel on November 30.

IMPORTANT DATES

• Nov 1 Feast of all Saints.

• Nov 1: National Anthem Day of Panama (Law No. 71 of November 11, 1955).

• Nov 1: Foundation of the Villa de Los Santos, Province of Los Santos.

• Nov 2: Day of the dead.

• Nov 3: Separation of Panama from Colombia.

• Nov 4: Flag Day.

• November 5: Cry of independence, Province of Colon.

- Nov 7: "Canillita" Day.
- Nov. 8: Cry of Insurrection of 1821. Grito de Soná, Province of Veraguas.
- Nov 10: Cry of Independence from 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 to 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 28: Thanksgiving.

FAIRS AND FESTIVALS

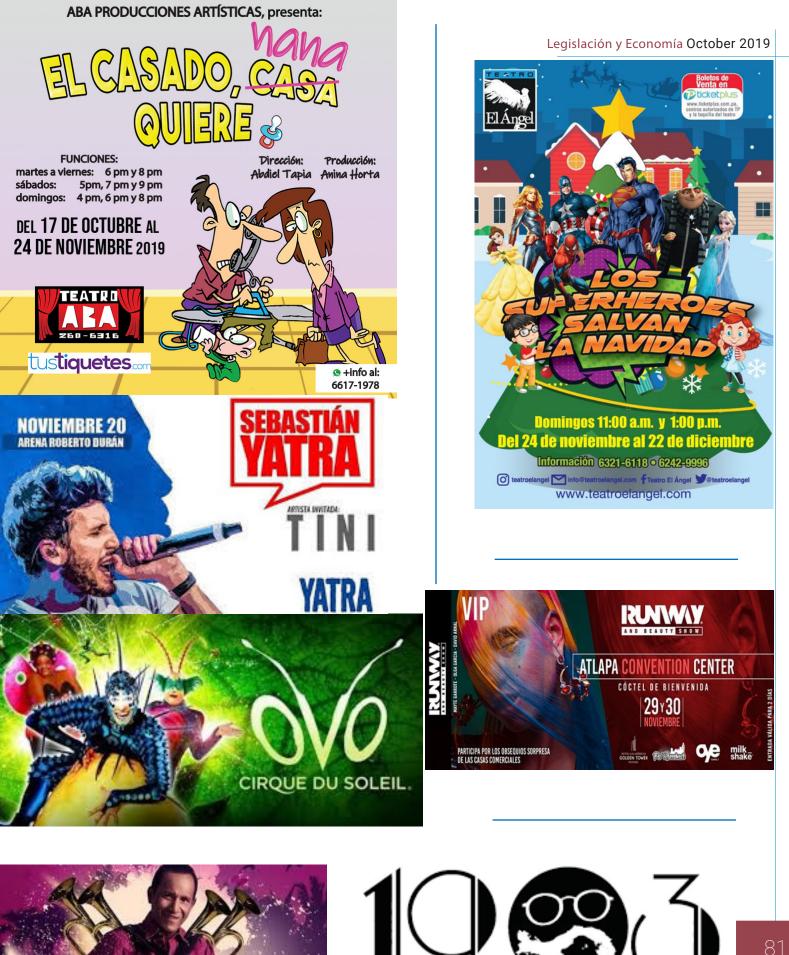
 San Andres Fair: Bugabá-Chiriquí from November 22 to 24

• El Colmón Fair from November 11 to 13 in Macaracas.

• Mi Ranchito Festival from November 15 to 17 in Rio de Jesus.

MOVIES

- GladysVidal Theater / Hatillo Building:
- o Nov 7: Dry Station
- o Nov 7: The happiness of sound
- o Nov 14: Lottery
- o Nov 14: La Matamoros
- o Nov 21: Creisi Blu
- o Nov 21: A Calypso Night. *L*&E



EL MUSICAL DE PANAMA #separatupatria - Noviembre 2019



Alianzas alrededor del Mundo

Mitrani, Caballero, Rosso Alba, Francia, Ojam & Ruiz Moreno-ARGENTINA Guevara & Gutiérrez S. C. Servicios Legales- BOLIVIA Machado Associados Advogados e Consultores- BRASIL **DSN Consultants Inc- CANADÁ** Lewin & Wills Abogados- COLOMBIA Rivera, Bolívar y Castañedas- PANAMÁ Espinosa & Asociados- CHILE Lawnetworker S.A. Asesores Legales- ECUADOR Peter Byrne & Associates- ESTADOS UNIDOS Machado Associados Advogados e Consultores- ESTADOS UNIDOS Ortiz, Sosa, Ysusi y Cía., S.C.- MËXICO Estudio Rubio Leguia Normand & Asociados- PERU Adsuar Muñiz Goyco Seda & Pérez-Ochoa, P.S.C.- PUERTO RICO Pellerano & Herrera- REPÚBLICA DOMINICANA Alvarado & Asociados- NICARAGUA Torres, Plaz & Araujo- VENEZUELA Facio & Cañas- COSTA RICA

