

Legislación Economía

Climate Action Summit *The climate crisis that faces humanity*

The new Law of public-private partnerships

Text of the Tax Reform

Domestic violence, the women's ghost in panama

The impact of robotics in industry 4.0



In this edition

José Javier Rivera J.	Idalia Ballesteros
Rafael Fernández Lara	Milena Vergara
Giovana del C. Miranda Garzola	Ana Sofía Corrales
Ivana Herrera	Mariela de Sanjur
David Rodríguez	Ayeisha Williams
Casilda Quiróz	David López
Augusto García	Adán Araúz

José Javier Rivera J.
Giovana del C. Miranda G.

Design & Layout:
Gabriela Melgar

R•B•C
Rivera • Bolívar • Castañedas
ATTORNEYS AT LAW



Rivera, Bolívar y Castañedas



@rbcabogados



@rbcweb



RBC Abogados

SEPTEMBER 2019

Content

40. Politics

THE PRESIDENTS BROTHERS

44. Panamanian Economy

GROSS QUARTERLY INTERNAL PRODUCT
GROWS UP ACCUMULATED BY 3.0%

MONTHLY INDEX OF ECONOMIC ACTIVITY
(IMAE): JULY 2019

52. World Economy

SOCIAL PROTECTION POLICIES MUST ADAPT TO
CHANGES IN THE WORLD OF WORK, SAYS THE
WORLD BANK

59. Environmental Capsule

THE CLIMATE CRISIS THAT FACES HUMANITY

67. Illuistrrious People

71. Sports Capsule

79. Trending Topic

81. Cultural Capsule

75 THE CURRENT

DECISION MAKING

THE IMPACT OF ROBOTICS IN
INDUSTRY 4.0



Invited
Writer

6

PUBLIC-PRIVATE PARTNERSHIPS

Content

Norms
of interest

**MODIFICATION OF
PROCEDURES BEFORE THE
MITRADEL**

14



Consult
Doctrine &
Jurispru-
dence 19

**GENERAL TAX AMNESTY FOR TAX
PAYMENT**



"Detect it on time, it is your best defense"

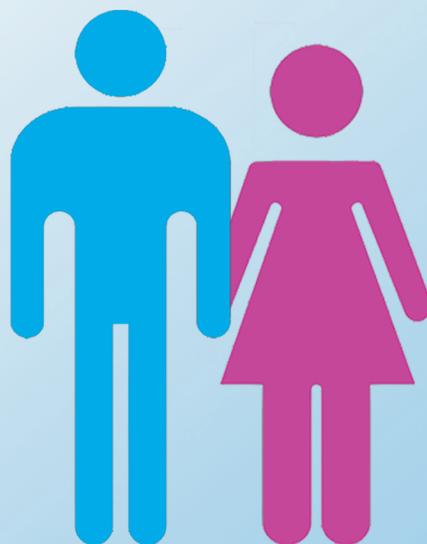
October is the month of the fight against breast and prostate cancer,

Detected in time, they can be treated in a timely manner,

Do not miss your health, regularly attend the doctor and carry out the corresponding evaluations,

In your hands is, protect the most precious we have:

OUR LIFE



R♦B♦C
Rivera • Bolívar • Castañedas
ATTORNEYS AT LAW



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

Editorial

THE WORLD SUMMIT OF THE CLIMATE: ANOTHER OPPORTUNITY ISSUED BY OUR COUNTRY

As we described in the Environmental Capsule of this Magazine, since the last weekend the World Youth Summit on Climate was held at the United Nations Headquarters, an event of great importance because it served as a review of the various initiatives that young people have deployed throughout the world to call the attention of governments to the urgent need to execute projects that have the efficacy of preventing a resurgence of atmospheric phenomena such as hurricanes, floods, tornadoes and also the burning of large areas of forests, such as has happened recently in Brazil, Paraguay and Bolivia or of devastation and deforestation activities that hit the globe including our country.

In our Environmental capsule, we detail precisely what have been the commitments made by

countries, cities, regions and companies that as of the date and for terms of up to 30 years are aimed at mitigating or correcting human activities that have given rise to Catastrophes that we see on a daily basis such as the plastic tide, the increase in the level of riparian waters, the loss of soil quality, the increase in world temperature, the thaw in some regions and the recurrence of atmospheric phenomena that produce Billionaire costs as has happened recently in France, Germany, Spain, Italy, India, Bangladesh and other countries.

However, our main activity related to world maritime trade depends on water and as of 2015 there have been decreases in rainy precipitation in the areas of the Panama Canal, which has caused reductions in the draft of ships that can cross on the Canal in the summer and winter months.

Likewise, it has recently been reported of a large deforestation in forgotten province of Darién, including the Matusagaratí Lagoon, which has been destroyed by filibusters who, under the pretext of increasing rice cultivation, dedicated themselves to destroying this wetland and caused, among other things, a drought in Darien.

Recently it was published in the most reputable scientific journals of the world, a study involving several Panamanian and foreign scientists, who discovered that Panama is losing ecological connectivity at two key points, in the Canal account (Panama Center) and in the Ngäbe-Buglé Region, which means that the movement of large mammals has been interrupted by the loss of forest cover, creating a gap in the Mesoamerican corridor that connects North and South America. This is a very serious situation because it prevents the transfer of these animals throughout our continent with the negative consequences that this entails in the conservation of biodiversity. Among the researchers is the Panamanian biologist, Samuel Valdés, to whom we will ask for your support through a small article that explains more precisely the causes and consequences of such a situation in our country with a great negative impact on the entire continent.

Well, for several years the country has a program called "Planting a million hectares" and on which the current government has not ruled in this period. There are other important projects such as the recovery of the Panama Bay wetland, the conservation of the biological corridor, the reservoir and water harvest project for the Canal and its adjacent areas, the recovery of the river basins that flow into the seas and the conservation and

exploitation of private forest reserves that have a tremendous impact on the perception that must be recovered from the country's image as an international biological reserve.

When reviewing the proposals of other countries, we observe that our neighbors in Costa Rica and Colombia, presented long-term projects at the United Nations with much similar to what we are doing here slowly and without a governing body, such as the increase in the forest cover and the renewable energy matrix.

But we could also take the opportunity to talk about the new Law that reduces the use of plastics in different commercial activities. We could perfectly have been in the list of countries with projects headed respectively by Canal Authority, Ministry of Environment, Private Reserve Network, Mar Viva Foundation, the existing regions in Panama, Biomuseum Foundation, and many foundations that it would be long to list and present projects that must be executed in a minimum period of 15 years to return to the country the value as a world heritage of biodiversity and partially mitigate the clumsy perception and contrary to national interests that caused the disclosure of "the Panama Papers". We have once again lacked the sense of opportunities, teamwork, leadership of the Executive Branch and those who have the responsibility of our representations in global forums, such as the United Nations, to position ourselves as what we are, a Natural miracle that has contributed as a bridge for biodiversity.

When government plans are presented, they are not mere letters of snake enchantment, but require a strategic team that is identifying the opportunities the world offers to promote the

country.

Just as during the previous government we lost the opportunity to propose visas and naturalizations for young American entrepreneurs who have remained in line with President Trump's clumsy policies regarding immigrants, now we have not taken the pulse of the new opportunity that it represents the importance of biodiversity for the world in this small territory where it is our citizen's obligation to harvest water, save water, conserve wet or dry forests, generate a culture of reforestation, recycling, recovery of forests, whether in Darien, Coclé, from Bocas del Toro, or from Panama, to arborize the cities and that from childhood instead of making baptisms, births, marriages and other events investing money to demonstrate wealth, we dedicate those funds to the recovery of our natural habitat and also to reexamine our constructive habits to be an efficient city that has forests and trees in every corner

Our climate still allows it widely, but at the rate that the world takes, if we don't do something, our grandchildren and children will make the claim as Greta Thunberg recently did in her presentation at the Youth Summit on Environment and Climate Change that here we reproduce.

Again, we have acted as guests of stone before an issue that would change the perception of the country, but above all sustainability for future generations.

We have said that in this and in other matters we are running out of time.

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

R♦B♦C

Rivera • Bolívar • Castañedas

ATTORNEYS AT LAW



**Síguenos en nuestro
Instagram
@rbcweb**



Invited Writer



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

PUBLIC-PRIVATE PARTNERSHIPS

Public-private partnerships constitute a modality that in recent years has been adopted by countless countries, with the purpose of executing projects aimed at achieving the supply of public services or infrastructure, which contribute to the economic growth of the country, to the creation of jobs and therefore improve the living conditions of the population.

In order to reactivate the economy, the National Government presented to the National Assembly of Deputies the **Bill creates the Public-Private Partnership for Development Regime as an incentive for private investment, social development and job creation, which concluded with the approval of Law 93 of September 19, 2019, which creates the Public-Private Partnership for Development Regime as an incentive for private investment.** Before going into the details of Law 93, we

consider it appropriate to make a brief reference to the legislative background, as well as a reading of the Statement of Reasons, it follows that there were several factors that motivated the Government to present the Project and one of them was the fact that the economic growth experienced by Panama in recent years, has been built on institutions that require profound transformations, in order to achieve optimal social and economic interaction. If the changes were not made, the country's growth and welfare opportunities would be negatively affected.

It is expressed that according to the database of Private Participation in Infrastructure of the World Bank, Panama between 1990 and 2018, it promoted more than 20 projects with private public participation that reached financial closure in Panama, for more than 14,000 million dollars, including electricity, information technology, telecommunications,

water and sanitation projects and port and road infrastructure. However, the lack of legislation to regulate contracts under this modality put Panama at a disadvantage, compared to other countries that did have the framework legislation.

They consider that one of the advantages, would be the decrease in the times to culminate with the construction and implementation of infrastructure projects, the reduction of the costs in them, the more efficient distribution of risks, greater quality in the public services provided by being duly incentivized and better use of assets. The private company has the experience and technical capacity for the development of social projects.

Taking this and other elements into consideration, it was necessary to have a legal regime that contemplated the parameters of eligibility for the determination of projects that should be executed through a modality of private public association, considering factors focused on their convenience for the common good.

At the beginning of the first debate, project proponent said in the Commission that [the purpose of the Project is to encourage private investment in infrastructure works of the State, which will ultimately be of the State and importance of having a regulatory framework prior to tenders and a process of control of local capital in works of public interest throughout the country through contracts between both sectors, through which public projects of social and economic investment are financed and services are provided in various areas such as roads, energy, telecommunications, schools, public buildings, water treatments and ports, which can boost the economy, attract foreign investment and generate greater sources of employment.](#)

The Bill 012, was strongly questioned not only by parliamentarians, but also by representatives of civil society, such as CONATO who considered that discussion of the project was dismissed and a national dialogue will be convened and similar position assumed the bench of the Panamanian Party and Democratic Change.

Despite the voices against the Bill advanced; however, in the first debate there were approximately fifteen (15) modifications, which were discussed in the Commission and in the end the Bill is approved unanimously. In the second debate, other modifications to the Project are presented, which led to a moment given to the suspension of the discussion, alleging its retractors that more time was required to reach consensus.

One of the issues under scrutiny was the scope of the standard, where it was approved to include within the exclusions of the scope of this project, IDAAN, public safety services, medical health services, health services Official education and mining extraction concessions. among others.

The institutional framework of the PPPs, especially the governing body and the advisory committee, were also subject to change, given that two members of the organized groups of workers were included in the formation of the committee.

The duration of the PPP contract was another of the issues in question and focused on the duration of the extension of the contract, since the Project indicated that the extension would be for periods shorter than the contract, but the total sum could not exceed thirty (30), remaining in a maximum of ten (10) years for the extension.

Another issue that attracts attention was the disqualification of companies, which corresponds to Article 69, given that the Project left out situations or events that

are currently presented, such as crimes against money laundering or any another crime against economic order; terrorism and terrorist financing or any other crime against collective security; crimes against economic assets; and crimes against public faith.

From the primary Project, [article 87 that repealed Law 5 of April 15, 1988 that regulates the System of Execution of Public Works by the Administrative Concession System, whose repeal would take effect two years after the date of promulgation of Law 93 and which specifies that there were those who considered that said Law should be repealed.](#)

Two articles are introduced, which are related to the requirements to be secretary of the National Secretariat of PPP and the limitation for state banks, National Bank of Panama, the Savings Bank, the Agricultural Development Bank and the National Mortgage Bank that do not They may finance more than 25% of investment projects of this nature. Having commented on the previous points, we will see in detail the content of Law 93 of September 19, 2019:

Law 93

Its purpose is to regulate the institutional framework and the processes of investment projects under the modality of public-private partnerships, with the purpose of promoting the development of infrastructure and public services in the country, contributing to the growth of the economy, the creation of jobs and The country's competitiveness.

For this purpose, the definitions, principles, processes and powers of public entities for the provision of public infrastructure and services with participation of the private sector are established.

Regarding the scope of application, it is applicable to the Central Government, the autonomous and semi-autonomous entities of the Non-Financial Public Sector, municipalities, and commercial companies in which the State owns at least 51% of the share capital.

It provides the norm, [which is excluded from the application of this Law to Panama Canal Authority, Social Security Fund; National Bank of Panama; Savings Bank; Agricultural Development Bank; National Mortgage Bank; Agricultural Insurance Institute; Superintendence of the Stock Market; and Superintendence of Banks of Panama and everything related to public security services; medical health services; the official education services and the concession of extraction of metallic minerals.](#)

It establishes the rule in comment, that PPPs are modalities of linking private capital in which experiences, knowledge, equipment, technologies and technical and financial capabilities are incorporated and risks and resources are distributed in order to create, develop, improve, operate, maintain public infrastructure for the provision of public services. Another aspect to mention, is that a PPP the contractor is totally or partially in charge of the financing of the construction, exploitation, operation and maintenance of the public asset and assumes risks of the project, according to each case.

Similarly, payments for the investment made, as well as operating and maintenance expenses, may be wholly or partially borne by the contracting public entity and / or the end user of the service.

The standard offers a glossary of approximately twenty-one terms applied for the purposes of Law 93.

On the other hand, we can point out that PPPs according to their financing are classified as:

1. Self-financed: Those in which all project costs are recovered with the income received by the PPP Contractor in charge of providing the public infrastructure or service, by charging fees, prices, tolls, fees or charges in general charged directly to End User during the term of the PPP Contract.

2. Co-financed: Those in which, for the economic sustainability of the project, during all or part of the term of PPP Contract, the State's financial resources are required in the form of transfers, guarantees or both, which imply the assumption of firm commitments or quotas by the Contracting Public Entity.

Law 93 **prohibits** the conclusion of a PPP Contract **when the value of the corresponding project is less than 15 million balboas, unless it concerns the municipalities and subject that will be regulated.**

The projects to be executed under the PPPs may be originated by public initiative in accordance with the procedure established for this in Law 93 and the objectives must be aligned with the Strategic Government Plan and the Five-Year Investment Plan or on the list drawn up by the Cabinet Council as projects to be considered for execution through the PPP modality.

It should be noted that PPP Contracts entered into by Contracting Public Entities shall be governed by the provisions of this Law and its regulations, and what is not expressly provided therein, by the provisions of Law 22 of 2006.

The Contracting Public Entity must have the payment capacity to acquire and fulfill its financial, firm and contingent commitments, which derive from the execution of the PPP Contracts,

throughout its term, without compromising the sustainability of the regular provision of services object of the corresponding PPP Contract.

With regard to the principles under which PPPs will be governed, the principles of the State's best interests are mandatory; transparency; budgetary responsibility; adequate allocation of risks; competition; strengthening of institutions at national and local level; no delegation of functions; fiscal responsibility; integrity; value for money; Results approach and accountability.

Within the Institutional Framework of the PPP program, they are created:

• **Governing Body**

1. **Minister of the Presidency, who will preside over the Governing Body.**

2. **Minister of Economy and Finance.**

3. **Minister of Public Works.**

4. **Minister of Commerce and Industries.**

5. **Minister of Foreign Affairs.**

6. **Comptroller General of the Republic, who will only act with the right to speak.**

• **National Secretary of APP**

• **Advisory Committee**

Among the functions of the Governing Body, the following stand out in others: 1. **Define the priority areas for the execution of PPP projects and the analysis criteria on the identification, selection and prioritization of PPP projects and the convenience and hiring opportunity.** 2. **Approve or reject the requests raised by contracting public entities, through the National Secretariat of PPP, with a view to preparing technical**

reports on projects that may be subject to implementation through PPP. 3. Approve the allocation of risks, granting of guarantees, as well as the specifications of charges proposed by the contracting entities and the text of the PPP contract of the project to be tendered and authorize them to start the bidding process of the PPP project. 4. Choose and establish the Advisory Committee.

Also, the National Secretariat of PPP attached to the Ministry of the Presidency is created and will have among others the functions of: 1. Acting as technical and operational support of the governing body. 2. Act as a link between the advisory committee and the governing body. 3. Define, for the approval of the governing body, the guidelines and methodologies for the evaluation of the value for money of the APP project. 4. Submit for consideration of the governing body the tender documents and PPP contract to be tendered, and where appropriate, the draft modification of the PPP contract proposed by the contracting entity, the company that owns the PPP contract or both by mutual agreement. 5. Propose the rules and information that the contracting public entities must observe for the registration of PPP projects in the PPP Registry, as well as to inform the governing body of the status of said projects, ensuring transparency in the management of the registry.

Under these parameters, the Consultative Committee is created, [consisting of four members of the representative sectors of the private company of Panama, two members of the academic and teaching sector and two members of the workers, linked to the nature of the PPP Contracts.](#)

The Advisory Committee will have the power to make recommendations to the Governing Body,

through the National Secretariat of PPP, related to promoting best practices for the implementation of the PPP Law and to propose projects for possible formulation under the PPP modality. .

Members of the Advisory Committee will be chosen by the governing body of three qualified professionals related to the topic, presented by the representative sectors of the academic and teaching sector, workers' organizations and private companies.

Another of the issues, contemplated in Law 93, refers to limits of contracting, when it is established that the following limits will apply in the contracting of PPP Projects:

[1. The Contracting Public Entity may contract projects under the PPP modality when the sum of the firm and contingent quantifiable commitments accumulated derived from the set of projects already contracted under this modality, including concession projects contracted under Law 22 of 2006, the Law 5 of 1988 or other special laws, would not have exceeded 30% of the investments actually made in the previous year or if the sum of the firm and contingent annual quantifiable commitments of contracts in force in subsequent five years didn't exceed 30% of projected investment, of Contracting Public Entity, to be carried out in accordance with Five-Year Investment Plan in respective fiscal years. Exceptions to these limits may be approved by National Assembly. Conditions for approving exceptions will be regulated.](#)

2. Local governments may contract infrastructure and service provision projects under the PPP modality when the sum of the accumulated firm and contingent quantitative commitments derived from the set of projects already contracted under this modality, including

concession projects contracted under Law 22 of 2006, Law 5 of 1988 or other special laws, would not have exceeded 10% of the current income of the previous year or would not exceed, in the subsequent five years, 20% of the resources available for investment according to the provisions of Law 37 of 2009, which decentralizes public administration, according to the projections of the Medium Term Fiscal Framework.

3. The Governing Body may not authorize the contracting of new public infrastructure and service provision projects under the PPP modality when the total accumulated present value of the quantifiable firm and contingent commitments, including concession projects contracted under Law 22 of 2006, Law 5 of 1988 or other special laws, assumed by the Non-Financial Public Sector in PPP Contracts exceed 7% of gross domestic product. * It may be reviewed every five years, and may be modified by the Executive Branch, in order to send its suggestion of modification to the National Assembly.

With regard to the eligibility and approval of projects, projects that, in their planning, programming, and structuring stage, economic studies, cost-benefit analysis and comparative opinions, may be considered as PPP projects. they are an efficient and / or necessary modality for their execution.

In such a way, that the National PPP Secretariat should evaluate the proposals of potential PPP Projects submitted by the Contracting Public Entities and the Consultative Committee and forward their considerations and recommendations to the Governing Body, so that it can determine the suitability and eligibility of them, always seeking the best solution to the corresponding public need.

It provides the Law in reference, that selection of bidders will be made through the bidding procedure, which will be governed by provisions of said Law and for everything that is not expressly regulated with respect to the selection process of PPP contractor, will be applied additionally Law 22 of 2006 on Public Procurement.

We must mention that Law 93 contemplates everything related to the structuring of the statement of objections; APP project stages; prequalification; opening of the bidding process; consultation and approval period; presentation of proposals; tender variables; evaluation and qualification of proposals; tender procedure; minimum content of PPP contracts; specific purpose partnerships and specific purpose trusts; remuneration of the company that owns the PPP contract and PPP contracts. The tender will be carried out for the entire PPP Project, and the PPP Contract will include the budget item corresponding to the payment of the current term, duly certified by the Ministry of Economy and Finance.

The Tender Documents will be governed by the guidelines issued by the Governing Body, without prejudice to the particularities and special requirements of each case.

Among the causes of disqualification, it was approved that they will be disqualified from hiring natural persons who have been convicted, in the ten years preceding the hiring, by final judicial ruling or who have admitted and signed a judicial collaboration agreement where they confess and/or recognize the commission of crimes against the Public Administration; Money laundering or any other crime against the economic order; Terrorism and Financing of Terrorism or any other crime against collective security; crimes against economic assets; and crimes against the public faith, with prison sentences

of one or more years, by a Panamanian court.

In this order of ideas, companies or legal persons whose majority shareholders, that is, those who own 51% or more of the company's shares, directors, dignitaries, managers, legal representatives, who have signed collaboration agreements will be disabled judicial and/or have been convicted of the crimes described above, provided that the crime is linked to the activities of the company or its affiliated companies, consortiums or shareholders.

For the purposes of conflict resolution, the Technical Panel has been created for the consideration of which technical or economic discrepancies that occur between the parties during the execution of the PPP contract will be submitted, at the request of any of them.

The technical panel will consist of professionals with outstanding experience in the technical, economic or legal matters of the infrastructure concessions sector, as appropriate. It will consist of two lawyers, two engineers and a professional specialized in economic or financial sciences.

Regarding ownership, Law 93 contemplates that the PPP contract constitutes sufficient title for the company that owns the PPP contract to enforce the rights that said contract grants to third parties, especially that of charging fees, prices, tolls or other investment recovery systems.

Regarding mechanisms of transparency and citizen access to information, it has been established that all documentation that accompanies selection process of the company that owns the PPP contract, including technical report resulting from the prefeasibility and feasibility study, must be published immediately in the electronic portal, thus guaranteeing the

follow-up of contracts from their training stage. It should be noted that Law 93 will be regulated by the Executive Body, without prejudice to any regulations that may be issued by the governing body on the conditions for compliance with availability, service levels, quality standards, the guarantee of continuity of service, risk distribution and other elements that are considered necessary for the development of PPP schemes referred to in this Law, being able to apply differential criteria by sectors.

Finally, we must indicate that any public works concession contract perfected at the date of enactment of this Law will be governed by the legal norms in force at the time the contract is perfected. The adjudicators of works already tendered on the date of enactment of this Law, whose contract had not been perfected or the concession projects declared of public interest by the Cabinet Council or that are in the adjudication phase, will be governed by legal regulations existing before the entry into force of this Law.

In this regard, we would like to comment that public-private partnerships are not a new topic in Panama, since as we indicated at the beginning of this note, this modality has been used in the country, without its own regulatory norm.

Public-private partnerships are widely used in the world, with advantages and disadvantages, successes and failures as can happen with any initiative, but what can't be left aside, that through them you can execute works from the State with private capital, to promote the execution of investment projects that will contribute to the development of public infrastructure and services, which in the end in addition to generating jobs are of benefit to all the inhabitants of the country. *L&E*

Norms of INTEREST



MODIFICATION OF PROCEDURES BEFORE THE MITRADEL

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

The Ministry of Labor and Labor Development, issued Executive Decree No. 130 of September 6, 2019, protective standards for national artists, as well as Resolution No. DM-415-2019, DM-416-2019 and DM-417 -2019 all of September 5, 2019 and dealing with issues related to work permits, as we will see later:

- Executive Decree No. 130 of September 6, 2019

With the approval of Executive Decree 130, article 6 of Executive Decree No. 38 of August 12, 1985, which regulates Law 10 of 1974,

containing protective standards for national music artists and workers, is amended. The reform focuses on establishing that the application for the presentation of foreign professionals must be made five (5) business days before date of the presentation or show. Before the modification, it was presented twenty (20) days in advance, that is, the term is reduced so that the request can be reviewed by MITRADEL.

Authority has stated that rule is result of consultations with the actors involved and that its purpose is to optimize procedures and improve response times to requests

and that precisely one of the issues that required to be adequate was the time of processing of temporary work permits for foreign artists that was twenty (20) days.

However, the Decree doesn't have the acceptance of music unions, since they believe that when the term is agreed upon they are less likely to present their objections to the hiring of foreign artists.

• **Resolution DM-415-2019 of September 5, 2019**

It provides Resolution DM-415-2019, publish on the podiums, on the website, applications and mobile devices of the Department of Labor Migration, the list with the numbering, general data of the applicants and reason why the files should be corrected, in cases where the work permit application is received without meeting the established requirements.

We believe that the Resolution responds to a need that was presented in the work permit process, since there was no access to the file, until the moment when the resolution was issued denying or approving the work permit. Although the file can be tracked on the MITRADEL page, it only indicates where the file is located, but doesn't offer any additional information. It should be noted that in many cases applications are denied precisely for faults that can be remedied during the process and that this is the meaning of the Resolution.

• **Resolution DM-416-2019 of September 5, 2019**

As of September 13, 2019, in the power of attorney and the application, an email address must be included in which communications will be made from the moment of submitting the documentation corresponding to obtaining a work permit.

• **Resolution DM-417-2019 of September 5, 2019**

Resolution DM-417-2019, establishes not to sanction for cause of a foreign person without a work permit, when the respective inspection reveals the existence of a work permit extension certification, provided that the application has been submitted within thirty (30) or more in advance of the expiration date of the work permit.

It means that, if the request for extension is pending, but it was not submitted with due anticipation of thirty (30) or more days, the employer may not qualify for this exemption and, consequently, the penalty fee.

Decree No. 17 of 1999, which regulates articles 17 and 18, provides that extensions of work permits must be submitted thirty (30) days in advance, that is, that the unification of terms was taken into account to justify the non-application of the fine. *L&E*



PRO PANAMA AGENCY

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

The Ministry of Foreign Affairs through Executive Decree No. 181-A of August 27, 2019 creates the Agency for Attraction of Investments and Export Promotion PROPANAMA, attached to the Ministry of Foreign Affairs.

It has been arranged, that PROPANAMA will be responsible for all the actions necessary for the attraction of investment to Panama and the promotion of

exports of Panamanian products abroad. It will be up to the Ministry of Foreign Affairs, to adopt legal and administrative reforms, for the development of the structure and operation of PROPANAMA, as well as to designate the Executive Director, who will have the rank of plenipotentiary ambassador and vice minister in those official missions typical of his position for the execution of policies for the attraction of investment and export promotion. *L&E*

SUSPENDED STATUS OF CORPORATE RIGHTS OF LEGAL PERSONS CREATED

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

With the approval of Executive Decree No. 905 of September 20, 2019, the status of suspended is ordered to be created in the Electronic Registration System (SEIR) of the Public Registry, to indicate that all corporate rights of the companies are suspended. legal persons attributed said status.

Suspended status shall apply to legal persons in the following cases: **1. They are without having designated a resident agent for a period of more than ninety (90) calendar days in the Public Registry, after the resignation or removal of the resident agent.** **2. Late payment of the single rate for a period of three (3) consecutive years, prior notification of the General Directorate of Revenue.** **3. When it is delinquent in the payment of sanction or fine, prior order of competent authority.**

Within this context, it is established that the Public Registry will write down in the Commercial

Folio that corresponds to the legal person, the status of suspended, together with the effects of the suspension and that are: **1. Impossibility to initiate legal processes, business or dispose of your assets.** **2. Impossibility of making claims or exercising any right.** **3. You may not perform any corporate action that is binding on the legal entity.**

It provides the Decree, that when corporate rights have been suspended may: **1. Make the request for revival.** **2. Manage the defense of any process initiated against him.** **3. Continue legal proceedings instituted on your behalf before the date of suspension.**

It will be up to the Public Registry of Panama to regulate the applicable procedures for the reactivation of people suspended due to lack of resident agent, delinquency in the single rate in coordination with the General Directorate of Revenue. *L&E*



MINISTERIO DE AMBIENTE

PROVISIONAL SUSPENSION OF FOREST USE

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

Through Resolution DM0379-2019 of September 6, 2019, the Ministry of Environment decided to provisionally suspend, at the national level, the granting of special permits for forest use with character and subsistence and its modalities, special regeneration permits managed on farms private, community forest exploitation permits, forest exploitation concessions, in natural forests, for a term not exceeding one year.

On the other hand, MIAMBIENTE will request the National Police, National Border Service and the National Aeronaval Service, based

on the legally attributed functions, their cooperation to prevent and suppress the commission of criminal acts and offenses such as illegal clearing of forests natural.

All key actors in the environmental sector will be convened to a dialogue table to formulate a draft of comprehensive reforms to the Forest Law and related regulations, with the aim of strengthening environmental governance and having a legal framework that slows the rate of deforestation from the country.^{L&E}

Consult Doctrine & JURISPRUDENCE

GENERAL TAX AMNESTY FOR TAX PAYMENT

Adán Araúz - Attorney
adan.arauz@rbc.com.pa

On September 26, 2019, the Legislative Body approved in third debate Bill No.78 of 2019, which grants general tax amnesty for the payment of taxes administered by the General Revenue Directorate of the Ministry of Economy and Finance and It also modifies Law No. 76 of 2019, related to the Tax Procedure Code.

Who can qualify for the tax amnesty period?

- Natural and legal persons and real estate that are in arrears, including those taxpayers who maintain payment arrangements as of the effective date of the Tax Amnesty Law, **both in administrative collection and in coercive collection**, notwithstanding the precautionary measures that have been adopted.

At this point it is important to emphasize, since, it provides the possibility to taxpayers who are being subject to coercive collection at the

level of the DGI Coactive Executing Courts, availing themselves of the benefits provided by this tax amnesty law and It is novel, since in the past laws that granted moratoriums for the payment of taxes, taxpayers who were subject to coercive collection processes were not allowed to benefit from these benefits.

Likewise, as another novel aspect, the aforementioned draft Law includes taxpayers who maintain a current payment arrangement, who can roughly choose to avail themselves of tax amnesty, provided they desist from current payment arrangement and benefit from a new payment agreement, paying 25% of the nominal tax due and being clear that it must be in full capacity to cancel the difference in the tax caused no later than June 30, 2020.

- Withholding Agents and other persons responsible for taxes. Likewise, taxpayers who

maintain pending processes for additional settlements, ex officio levies or any other payment requirement before General Directorate of Revenue of Ministry of Economy and Finance, prior to withdrawal of the action or recourse for payment of the obligation can be accepted.

In order to benefit from the benefits granted by the tax amnesty period, only the formal communication of the taxpayers to the General Revenue Directorate of the Ministry of Economy and Finance of their intention to qualify for the tax amnesty period is necessary, either by presenting themselves personally to the institution's office or through a proxy or the website (e-Tax2.0).

Who cannot qualify for the tax amnesty period?

It is very important to mention that taxpayers who maintain proceedings for administrative tax evasion or criminal tax fraud CANNOT qualify for the tax amnesty period.

What are the taxes included in this tax amnesty?

Taxes, fees and special contributions and any other debts of money, liquid and enforceable, which in any way owed to the Treasury a natural person or a legal person may be eligible for tax amnesty. Also included are real estate that reflect outstanding balances before the General Directorate of Revenue.

Similarly, the following sanctions are included within the tax amnesty:

- Fines for late returns or tax omissions that are filed once the law enters into force
- Fines for late filing of reports for compliance obligations at the time the law enters into force and will be extended until December 31, 2019.
- Fines applied for contraventions administered by the General Revenue Directorate of the Ministry

of Economy and Finance as of June 30, 2019.

What is the validity of the tax amnesty period and what are the conditions for taxpayers who are eligible for it?

The validity of the tax amnesty period is until **February 29, 2020**, and taxpayers who decide to benefit from it are subject to the following conditions:

1. If the taxpayer pays the sums owed to the Treasury within the months of October and November 2019, 100% of all interest, surcharges and fines will be forgiven.

2. If taxpayer pays sums owed to the Treasury within month of December 2019, 95% of all interest, surcharges and fines will be forgiven.

3. If the taxpayer pays the sums owed to the Treasury within the month of January 2020, 90% of all interest, surcharges and fines will be forgiven.

4. If the taxpayer pays the sums owed to the Treasury within the month of February 2020, 85% of all interest, surcharges and fines will be forgiven.

Of the conditions that we have cited, as long as there is economic capacity, it is very beneficial for taxpayers to cancel the sums owed to the Treasury within the indicated months until reaching **85%** in the month of February 2020, month in which the tax amnesty period expires. We suggest to the taxpayer that, if he does not have his own resources to pay and benefit from this amnesty, perform the calculations on the cost of the elimination of all interest, surcharges and fines vis-à-vis the cost of bank interest for a Loan for the payment of the entire tax due.

Prescription Issues

For taxpayers who decide to qualify for the tax amnesty period, the General Directorate of

Revenue, upon request, will have the power to declare the balances reflected until June 30, 2019 within the taxpayers' current account.

The foregoing shall proceed, provided that the taxpayer cancels the difference of the tax to be paid within the period of tax amnesty or at the expiration of their respective payment arrangement.

Additionally, it is important to keep in mind that the recognition of the right to the prescription of the payment of amounts owed to the treasury, the current prescription terms established for each particular tax must have been met.

Aspects regarding Employee-Employer Quotas

This period of tax amnesty recognizes in turn a moratorium period until December 31, 2019 on the surcharges and interests of the employee-employer contributions of the Social Security Fund that the State must pay to the former workers affected by Law 25 from 1990.

Remember that through this Law 25 of December 14, 1990, union leaders of the public sector were dismissed for protest actions. The workers demanded at that time, the respect of the labor laws of the public sector, they opposed the privatization of the state companies and they raised the respect of the state character of the Social Security Fund.

Modifications of Law 76 of 2019

In addition to the content related to the period of tax amnesty, with the entry into force of this law, some provisions of Law No. 76 of February 13, 2019 were modified, through which the Tax Procedure Code was created. Law No. 76 of February 2019 established that they prescribed automatically and automatically:

1. At twelve years, indirect taxes, and at five years, direct taxes:

With the entry into force of this new law, it modifies what is contained in article 88 of Law No. 76 of 2019, indicating that they prescribe ex officio and automatically:

1. At five years, direct and indirect taxes.

This modification places the treatment that the Tax Administration will carry out on all direct and indirect taxes, without distinction, at the time of the entry into force of the new Tax Procedure Code.

Following the line indicated above, this new law would indicate that these 5-year prescription terms will begin to apply for taxes caused as of January 1, 2021. This leads us to mention that, with the entry into force of this law, the implementation of the Tax Procedure Code was postponed, which was planned for January 1, 2020 and with this new law it was extended to January 1, 2021.

It is important to indicate that the National Government, with the entry into force of this law, closes the possibility of a new amnesty or tax moratorium law, since within the norm it indicates that this possibility is suspended until December 31, 2024.

In conclusion, it is very important to emphasize that the entry into force of these legal provisions can be translated into the intention of the National Government to provide the population with a window to clear their legal-tax situation with the Treasury. On the other hand, the General Directorate of Revenue seeks to inject the economy of the State, taking into account the economic reality of the country and the need for collection that is currently the public finances of the nation. *L&T*

SYNTHESIS OF THE PAPER OF DOCTOR JOSÉ RICARDO FERIS OF THE TESTS IN THE INTERNATIONAL ARBITRATION: RULES, PRACTICES AND CURRENT TRENDS

Ivana Herrera - Attorney
ivana.herrera@rbc.com.pa

This September the Conciliation and Arbitration Center of Panama (CeCAP), based in the Chamber of Commerce, Industries and Agriculture of Panama, developed the Keynote Conference: "The Test in International Arbitration, current rules and current trends", dictated by the renowned Dominican speaker * José Ricardo Feris, partner of the firm Squire Patton Boggs.

The purpose of the training is to present an international approach to the latest trends in the application of evidence within arbitration.

As is common knowledge all countries have their own legislation, however, in the world of arbitration we have the basis of arbitration laws, the Model Law of the United Nations Commission for International Commercial Law (UNCITRAL) on commercial arbitration of 1985 with amendments of the year 2006.

He explained that all laws shape their arbitration laws based on the aforementioned, that is why we see variants in each of them, but with a similarity. The conference gave a comparison of countries

such as France, Switzerland, England and Panama and even the International Center for Settlement of Investment Disputes (ICSID) in terms of evidence, all appropriate to the legislation of their country, but with the base of UNCITRAL model law.

The practice of evidence in an international arbitration

In principle we have local procedural practices which can be divided as Discovery or Discovery and Exhibit Diligence.

The Discovery is the pre-trial phase in which each party investigates the facts of a case, through the rules of civil procedure, obtaining evidence from the opposing party and others through discovery devices, including requests for responses to interrogations, requests to present documents and things, requests for admission and declarations.

He points out that in common law this practice is widely interpreted and the parties in a civil

action can request virtually any material that is reasonably calculated that leads to the discovery of admissible evidence this practice is of a much higher standard than is thought since it contemplates material that may not be relevant in principle, but could lead to the discovery of other evidence that would be relevant in the case.

Like all cases this has its limit and it is that there is a certain type of privileged information that cannot be disclosed and is protected as is the case of lawyer-client communications, trade secrets, conversations between spouses, including protection depending on the case of certain medical and psychiatric records.

It is noted that the Discovery phase can be given in different ways, these can be: Request for Admission, Interrogatories, Request for Production and Depositions, as follows:

The Request for Admissions that has been the application for admission where the other party is asked to admit or reject certain carefully formulated questions, used correctly, allows the parties to delve into issues that go beyond those required to establish the cause of the action, so that certain inferences can be drawn as a result of the responses obtained.

Interrogatories The well-known interrogations ask open-ended questions. They can become quite complex with multiple sub-parts, so most states limit the number of interrogations that one of the parties can ask the other.

Requests for Production is considered one of the most useful tools for discovery, production requests allow one party to ask the other to provide documents or other tangible evidence, including electronically stored information. The process is used to obtain most of the physical evidence on which the parties will rely when they go to trial.

Depositions that in Spanish translate as deposiciones are the process of taking live

testimony from witnesses and parties before the trial, the witness is required to swear and testify under oath before a court reporter, this testimony if necessary will then be presented at the trial

All these precepts of the Discovery are similar to what we know as the Exhibit Diligence, the judge carries out the inspection of the litigious thing, or of the books, documents or other objects that are held by the real or presumptive defendant, of the plaintiff, or of third parties and that the petitioner, exceptions or defense.

It mentions that, for the purposes of the limitations referred to in article 89 of the Commercial Code, the one requesting the exhibition diligence, even if it is extrajudicial, will be considered as legitimate part, provided that it expresses in its request what the substantial relationship is or legal interest that you intend to prove with diligence, and in what way you are personally interested. When the exhibition diligence is exercised, the inspection will be decreed and will be carried out without a hearing of the counterpart or the holder of the thing, provided that the petitioner of caution to the satisfaction of the judge to answer for all damages that can be caused with such diligence.

The Rules

Next, Mr. Ferris continued the presentation by entering the rules to follow in international arbitration.

The rules of the International Bar Association (IBA) are those that are commonly used today. Under these rules, it is sought to provide an efficient, economic and equitable procedure for the practice of testing in international arbitrations, particularly those arising between parties of different legal traditions. They are designed to complement the legal provisions and institutional, ad hoc or other rules that apply to the development of arbitration.

The key to international arbitration is the

advantage it offers in terms of flexibility, it is not intended to limit the rules, and the parties and the Arbitral Courts are free to adapt them to the particular circumstances of each procedure. Among the topics covered by the IBA rules are consultations on evidentiary matters, documents, witnesses, experts appointed by the parties, experts appointed by the arbitral tribunal, inspections, evidentiary hearings, admissibility and assessment of the evidence.

On the other hand, we have the Prague rules, which are the most recent rules presented in December 2018, they refer to the efficient processing of the procedures in the International Arbitration they intend to provide the arbitration courts and the parties with guidelines or suggestions to increase the efficiency of the arbitration, promoting a more active role of the courts in the processing of the proceedings.

The purpose of these rules is not to replace the previous ones, but they are designed to complement or provide the procedure agreed by the parties or to be applied by the arbitral tribunals in a specific dispute.

The parties and arbitral tribunals may agree to the application of the Prague Rules as a binding document or as guidelines for all or part of the procedure. They can also exclude the application of any part of the Prague Rules or decide their partial application only.

Among the key differences between those that exist in the Prague Rules we have:

1. The initiative of the Arbitral Tribunal: The arbitrators must be active both in obtaining evidence and in the findings to expedite the proceedings. The Prague Rules contain unambiguous provisions on how the court should act. However, the IBA Rules also encourage the court to adopt a proactive attitude.

2. Document Production: The editors of the

Prague Rules criticize the current practice of discovering IBA-style documents, arguing that it consumes a lot of time and money. The Prague Rules, following the style of civil law, limit the production of documents.

3. Number of witnesses: Another proposed solution to reduce the duration of arbitration proceedings in accordance with the Prague Rules is that the court will have the last word regarding the number of witnesses that will be heard throughout the process. While under the IBA Rules, the court has no voice on this matter.

4. Witness Hearing: Despite criticism of the interrogation of witnesses in arbitration, the editors of the Prague Rules retained the interrogation process in the new Rules. However, provisions were included that tend to avoid long hearings. The Prague Rules even suggest not having a hearing and, when possible, resolving the dispute based only on one document (Article 8.1).

The main difference between the IBA Rules and the Prague Rules in terms of evidence is that, although the IBA Rules were intended to create a level playing field in international arbitration, it is commonly believed, perhaps wrongly, which are aligned with common law by a process mainly driven by the parties. In contrast, the Prague Rules adopt an openly more inquisitive approach driven by the arbitrator, more in line with the civil law tradition.

Evidences

Then, he explain the evidence during arbitration process, it divided them into documentaries, expert and testimonial, which was subdivided and explained in detail.

For ease in the process, regarding the documentary evidence we have the Redfern Schedule which is a collaborative document, to which the plaintiff, the defendant and the court contribute. The parties complete

different columns of the schedule at different times. The parties may request documents with each other and exchange documents even before the submission of the documents.

The court has discretion to rule on relevance and admissibility of evidence rendered by the parties. The court will rule on any exception submission of the parties.

If a party doesn't cooperate, the Court may adopt adverse inferences or may issue an adverse award regarding costs.

Frequently, the parties refer to the IBA Rules on Proof of Practice in International Arbitration, specifically Article 3 on documents

Documentary evidence can also be given under the IBA guidelines 12 to 17 on Representation of Parties in International Arbitration.

As for testimonial evidence, we have testimonial statements, however, there is no single model for witness statements in international arbitration. The statements vary in content and extent.

In general, witness statements can be divided into two main categories:

1. Brief and simple statements: these list the general issues and outline the testimony of the witnesses.

2. Statements containing complete and detailed testimonials.

In most cases, statements by full witnesses are preferable to brief ones. The full statements present the story or its full version of the witnesses. Therefore, they serve the same purpose for which witness statements are used: they help the court and the parties focus on the important issues of the hearing, or even allow them to completely omit the oral interrogation of the witness, and allow to the other party prepare for cross-examination.

Different types of testimonial evidence are used among the known ones we have the Witness Statements, it is based on article 4 number 5 of the IBA Rules of Evidence, in which it establishes the parameters that must contain the statements of the witnesses is the following:

1. Full Name and Witness Address, a statement concerning your past or present relationship (if any) with the Parties, and a description of background, qualifications, training and experience, if such description could be relevant to the conflict or for the content of your statement;

2. A complete and detailed description of the facts, as well as of the witness's source of information on such facts sufficient to constitute the testimonial evidence provided on the matter at issue. The Documents on which the witnesses are based and that have not been presented before must be accompanied;

3. A statement on the language in which the Testimony Statement was originally prepared and the language in which the witness intends to testify at the Probationary Hearing;

4. A statement about the truthfulness of the Testimony Statement; and

5. The signature of the witness, as well as the date and place.

There is also the Cross-Examination, as the name states is the interrogation of a witness in a hearing by the opposing party that called the witness to testify, this is intended to determine the credibility of the witness before the Investigator and bring to light the contradictions and improbabilities of his previous witness, raising main questions and trapping the witness in admissions that weaken the testimony.

The main questions are limited to the

issues that are addressed in the direct examination and to the credibility issues.

In order to determine the credibility of the facts witnessed by a witness, everything is examined at this stage. Although it is not always necessary, all parties have the right to cross-examine a witness presented by the opposing party.

This process has become one of the main defense tools during arbitration hearings.

The art of cross-examination comes from Roman times, including Cicero a great speaker and lawyer expressed himself as follows:

“Nothing a lawyer does is simple, but of all the things that a lawyer should do, by far the most difficult, the most complex, and the most subtle is the cross-examination. (...) Counter-interrogation talent is a rare product. No more than three lawyers throughout Rome have it, and sometimes I wonder if I am one of them.”

The interrogation of the defacto witnesses should focus on the key points in dispute and the evidence of the facts with the knowledge of the witness. An example of common pitfalls may be to ask a witness to interpret the words of a contract, this is for the court or even ask a witness to interpret a document written by someone else. This is nothing more than conjecture and no evidence.

The courts know that it is the work of the parties they try to achieve a result, however, they are handled under the precept that the witness is unnecessarily harassed or embarrassed.

As for the expert evidence within the processes we have the Hot-Tubbing (Witness Conference) is the practice in which the experts present evidence simultaneously, so that they can participate in the debate and address the questions in parallel (instead of being questioned individually by the lawyer).

Like any practice, it has its advantages and disadvantages. Next, the table that shows the same:

Advantages	Disadvantages
<p>The experts are examined together.</p> <p>Questions are asked only once.</p> <p>Thus giving each expert their views.</p>	<p>The parties and their lawyers lose control over the way their case is presented.</p> <p>That is, lawyers do not have the same opportunity to present a story to the court because they have no control over the questions asked of the other party's expert.</p>
<p>Se hace evidentes de inmediatos desacuerdos entre los peritos. Se puede cuestionar los puntos de vista de los demás en el momento.</p>	<p>It is highly trusted that the arbitrators conduct the effective interrogation of the experts and this requires that they have a thorough knowledge of the issues at issue (sometimes they can be complex)</p>
<p>Exchanges between experts can provide clarity, particularly with complex technical issues.</p>	<p>The court has to make sure that each party has a fair chance to present their case.</p>
<p>Experts may feel more comfortable being questioned in conference.</p>	<p>The court doesn't wish to leave its award open to challenge on the basis of an irregularity of procedure.</p>

The Code of Good Practices of the Spanish Arbitration Club is presented in which the duties of the experts for the good practice of the judicial evidence are determined, in the duties of the experts it is mentioned that they must be objective and independent in the case.

The Test Standard

The test standard is the threshold that lets you know if a story can be considered tested in a process.

Within the conference the following were taken into account:

1. The free conviction of the Judge: It is held that the conviction of the judge must be freely formed.
2. The Preponderance of the Evidence: it is considered the lowest standard of proof. This rule means that the facts are more likely to be as claimed by one of the parties. Often the jury's instructions state that the jury can use its own judgment to determine the credibility of each test and how much weight to assign to each test.
3. The Clear and Convincing Evidence: This rule requires that the evidence shows that it is highly probable or likely that the alleged thing has occurred.
4. The Test beyond any reasonable doubt: Used at the level of evidence of criminal proceedings, it is the prosecutor who has the duty to convince the jury through evidence, beyond any reasonable doubt, of each and every element of the crime, before the jury condemns the

accused or not.

The principles of UNIDROIT (The International Institute for the Unification of Private Law) regarding the burden and valuation of the evidence establish that normally, each party has the burden of proving all the substantial facts that constitute the basis of their case, the facts are considered proven when the court is reasonably convinced of their truthfulness.

When it appears that a party has in its possession or under its control relevant evidence that refuses to provide without justification, the court may draw adverse consequences on the issue for which such evidence would be effective.

Trends

An important point that Mr. Ferris pointed out at the conference was the trends that are marking international arbitration.

Arbitration is often involved in many suspicions, however, it should not be observed in this way, on the contrary, it is carried out with full transparency.

On the issue of falsifying documents, the IBA Rules on the practice of evidence in International Arbitration provide that "copies of the documents shall conform to the originals and, at the request of the arbitral tribunal, any original shall be submitted for inspection, it is also established that the court may request the presentation of an original document at any time, so that if a party considers that a copy fully conforms to the original document, the arbitral tribunal

may request the presentation of said original. These are the cases in which a party believes that there is no authentic document since this would qualify as complete nonconformity.

An arbitral tribunal has the right, but not the duty, to request the presentation of an original for inspection by the court.

Recall that the arbitrations are based on the good faith of the parties, agreed between the parties and that it is in order to reach the solution of a conflict in an effective way. If the document is in effect contested, the courts are advised to proceed as follows:

1. First Stage: The court must determine whether:

a) The challenged document is relevant to the outcome of the case b) the challenge of the document is sufficiently substantiated to raise doubt about its authenticity. The relevance is determined based on the facts of each individual case. Sufficient substantiation can be assessed taking into account the frequent characteristics of non-authentic documents.

2. Second Stage: If the two requirements of the first stage mentioned above are met, the court obtains proof of the authenticity of the contested document and following the rule of burden of the applicable evidence - adopts a decision. The inspection of the original document is carried out under the control of the arbitral tribunal, for example, through an independent expert, and not by submission to the other party.

potential results:

a) If neither party has released its burden of proof, the contested document may not be invoked.

b) If the party presenting the contested document has fully demonstrated its authenticity, the document may be invoked.

c) If the contested party manages to prove the existence of a forgery, the document cannot be invoked.

As for the evidence obtained by illicit means, the court doesn't have the obligation to explicitly follow a binding evidentiary code, unless, of course, the parties agree otherwise. Most national arbitration laws and regulations follow this approach.

Each case is different and it is up to the court to admit the evidence or not, some examples given were the Bible vs. United Student Aid Funds, Inc. that used the documentation obtained from Wikileaks, although it is known that this website obtains information illegally, the court admitted the evidence as it was in the public domain. The public domain implies being a state in which the evidence is accessible to the general public without undue difficulties.

Evidence originally obtained through illegal conduct should be considered admissible at first sight if they have bequeathed to the court through the hands of a disinterested third party. In other words, such evidence should be considered as prima facie of superior credibility. When a party

By passing this stage, there can be three

seeks to benefit from its own unlawful conduct (that is, if it does not have clean hands), the evidence must be considered inadmissible. Even at that time, the wrongful act must be atrocious for evidence to be considered inadmissible. The court may show less willingness to admit evidence when the illegal activity through which it was obtained was particularly serious.

The nature of the illegality cannot be ignored since the admission of evidence obtained illegally will probably jeopardize the enforceability of an award for violation of public order, it can influence the procedural behavior of the parties in other proceedings.

This is why the relevance and relative importance of evidence should be given the utmost importance. It is of crucial importance that a court knows all the facts and circumstances of case for an adequate resolution of the dispute. In those cases, the exclusion of evidence will constitute a violation of the right of the parties to be heard. On the other hand, we have allegations of corruption that stain the figure of arbitration, most situations in which this situation occurs are usually accompanied by criminal investigations, since their findings overlap and can influence each other.

Regardless of the many cases in which corruption is alleged, there have been only a few investment cases in which a conclusion of corruption has been reached.

Parallel criminal proceedings can also have a

significant impact on possibility of a positive corruption ruling. Courts and tribunals can reach different conclusions about same facts and legal issues. Therefore, there is a high risk of contradictory decisions.

The arbitrators do not have the same resources or the same investigative powers as the criminal prosecution authorities. The existence of corruption may be the crucial issue of the case, it is possible that the arbitrators do not have the necessary instruments to establish it.

In general, a criminal verdict has no binding effect on the arbitral tribunal.

The protection of personal data is another issue that is a trend in international arbitration, it is governed by the EU General Data Protection Regulation (GDPR) entered into force on May 25, 2018 and immediately applied as a law in all the Member States of the European Union, with the aim of being incorporated into the Agreement on the European Economic Area (EEA) in June 2018, the territorial scope is very broad, it applies to the processing of personal data by those responsible of treatment and treatment managers established in the EU. In addition to EU members, it is important to keep in mind that any company that markets goods or services to EU residents, regardless of location, is subject to regulation. As a result, GDPR has an impact on data protection requirements worldwide.

The general principles regarding data protection are:

1. Legality, justice and transparency

2. The limitation of purpose is to say the data collected for specific, explicit and legitimate purposes.

3. Minimization of data, what data is adequate, relevant and limited to what is necessary.

4. The accuracy of the data, the inaccurate must be deleted or rectified without delay.

5. Retention and limited file.

6. The integrity and confidentiality of the data processed in a way that guarantees security.

Panama is working on earning its place as one of the hubs in terms of international arbitration, bearing in mind that we have a privileged location, connectivity with other countries, infrastructure and our arbitration law, the interest and support of the conferences is given on these issues relevant to the present in the field of international arbitration.*L&E*

R B C
Rivera • Bolívar • Castañedas
ATTORNEYS AT LAW

Comparte con nosotros a través de nuestro

twitter
@rbcabogados

The advertisement features a large blue Twitter bird logo in the center, surrounded by several smaller, light blue bird icons. Below the logo, the word 'twitter' is written in a large, blue, lowercase font, followed by the handle '@rbcabogados' in a smaller, blue font. At the bottom, four hands in different colored sleeves (red, teal, purple, yellow) are shown holding up smartphones, suggesting social media sharing. The entire graphic is enclosed in a dotted blue border.



CHANGES IN THE LAW OF PREFERENTIAL INTEREST AND ITS IMPACT ON THE NATIONAL ECONOMY

Augusto García - Attorney
augusto.garcia@rbc.com.pa

In Official Gazette No. 28866-A, Law 94 of September 20, 2019 (Law 94) was amended, amending Law 3 of 1985 (Law 3), which establishes a preferential interest regime for certain mortgage loans, commonly known as Preferential Interest Law.

This initiative is part of the measures announced by the current government aimed at boosting the country's economy, which experts say, shows a tendency to slow down. Let's start by defining what the system of preferential interests is.

What are the preferential interests?

The preferential interest in our country consists of a subsidy provided by the State in order to encourage mortgage financing for the purchase of homes. In this system dating from 1985 (Law 3 of 1985), the State assumes for a certain

period a part of the commercial interest rate established by the banks for housing financing, so that the debtor pays the bank the difference between the portion assumed by the State and that established by the Bank, which is reflected in a decrease in the letter of financing to be paid by the debtor during the period of subsidy by the State.

For banks and other financial institutions, this system grants quarterly a credit applicable to income tax, equivalent to the difference between the income that the bank would have received if it had charged the Market Reference Rate and the income actually received as interest under the application of the preferential mortgage loan system.

Regarding the effective recognition of this tax credit, it is in the public domain that, since the last administration, the State has carried an

important debt with respect to the recognition of these credits to the banks. The president said at the CAPAC EXPO HABITAT fair a few weeks ago, that the debt amounts to US \$ 420,000,000.00 and will be assumed by this new administration from October of this year.

Modifications introduced by Law 94 of 2019:

Law 3 of 1985, which establishes the system of preferential mortgage interests, is structured on a series of tranches, which take as reference the value of the property subject to financing in order to define the margin of interest that the State will cover through the subsidy.

In this regard, Law 94 of 2019 introduces changes to the system of preferential interests, with the aim of stimulating the acquisition of homes and auxiliary passage to the construction sector, which has reflected contraction symptoms in recent times.

In this sense, **Law 94 increases the ceiling of the preferential interest system coverage tranches from \$ 120,000 to \$ 180,000** subject to certain conditions that must be met in order to obtain the benefit established in the Law. As established by the Law itself, **this type of loans may be granted until August 1, 2024.**

First, in the case of homes whose value recorded at the time of financing is equal to or less than US \$ 45,000.00, the State will assume the entire reference interest rate.

However, the first tranche of preferential

interest covers those dwellings with a value greater than \$ 45,000 and not exceeding \$ 120,000.00, whose occupancy permit is issued before December 31, 2021. For these dwellings, the preferential interest assumed by the State equals 4% for a period of 10 years not renewable.

The second tranche frames those homes with a value recorded at the time of financing greater than \$ 45,000.00 and not exceeding \$ 80,000.00, whose occupancy permit is issued as of January 1, 2022. In these cases the preferential interest assumed by the State It will be equivalent to 4% for a period of 10 years not renewable.

The third tranche frames those homes with a value recorded at the time of financing greater than \$80,000.00 and not exceeding \$120,000.00, whose occupancy permit is issued as of January 1, 2022. In these cases the preferential interest that the State will assume. It will be equivalent to 3% for a period of 10 years not renewable.

The fourth tranche covers those **multi-family vertical homes (apartments) nationwide** with a value registered at the time of financing greater than \$ 120,000.00 and not exceeding \$ 150,000.00, whose occupancy permit has been issued as of January 1, 2018. In these cases, the preferential interest that the State will assume will be equivalent to 2% for a period of 5 years not renewable.

The fifth and final tranche of preferential interest refers to loans for **vertical multi-family housing (apartments) nationwide** with a value recorded at the time of financing greater than \$ 150,000.00 up to \$ 180,000.00 whose

occupancy permit has been issued as of January 1, 2018. In these cases the preferential interest that the State will assume will be equivalent to 1.5% for a period of 5 years not renewable.

Below, we present the following table in which the different sections of preferential interest are illustrated, as established in Law 94 of 2019:

Property Value	Preferential Rate	Coverage time
Up to \$ 45,000.00	The State assumes 100% of the established reference interest rate.	During the term of the mortgage benefit
<i>Housing with occupancy permit until December 31, 2021</i>		
1. Greater than \$45,000 up to \$120,000.00	4%	10 years non-renewable
<i>Housing with Occupancy Permits issued as of January 1, 2022</i>		
2. Greater than \$45,000 up to \$80,000.00	4%	10 years non-renewable
3. Greater than \$80,000 up to \$120,000.00	3%	10 years non-renewable
<i>Vertical multi-family dwellings (apartments) with occupancy permits issued as of January 1, 2018</i>		
4. Greater than \$120,000 up to \$150,000.00	2%	5 years non-renewable
5. Mayor de \$150,000.00 hasta \$180,000.00	1.5%	5 years non-renewable

Effects on the national economy

The effects of this Law focus primarily on contributing to the acquisition of own housing for the most needy sector. Regarding the

economy, it focuses on the real estate and construction sector, so it must be considered as a link within the accumulation of measures that the government administration must implement in order to boost the national economy.

The first effect expected with respect to Law 94 is the decrease in the letters of financing of mortgage loans on properties with a value equal to or less than \$ 180,000.00. Through this measure, the aim is to boost mortgage financing for a large number of properties in inventory and, in turn, promote the construction of new residential projects under the preferential interest tranches.

We believe that it is necessary to regulate Law 94 as it contains technical wording that can cause serious conflicts regarding the interpretation and correct application of the Law, which would diminish the effects that are intended with it.

In addition to this, the Law must be complemented with effective measures aimed at guaranteeing the recognition of the amounts owed to banks and other financial entities so that the modifications to the system of interest preferences really have their effects, since otherwise said The system will lack a practical application by these entities that play a fundamental role within that system.*L&E*



R♦B♦C

Rivera • Bolívar • Castañedas

ATTORNEYS AT LAW



**Síguenos en nuestro
Instagram
@rbcweb**





THE TAX ADMINISTRATIVE COURT CALLS ATTENTION TO OFFICIALS OF THE GENERAL DIRECTORATE OF INCOME, TO BE DILIGENT IN THEIR PERFORMANCES AND ALWAYS WITH ACTING

Casilda Quiróz- Legal Assistant
casilda.quiroz@rbc.com.pa

COMPETITION: ADMINISTRATIVE COURT TAX
MAGISTRATE: ANAMAE JIMÉNEZ
DATE: AUGUST 01, 2019

The forensic firm ABREGO & ABREGO, legal attorneys of the taxpayer, filed an appeal before the Tax Administrative Court against Resolution 201-046 of October 8, 2014, issued by the General Directorate of Revenue of the Ministry of Economy and Finance.

On April 5, 2013, the taxpayer's lawyer presented a memorial to the General Directorate of Income where he requested the prescription of the Income Tax explaining that in February 2013 the statement of his represented reflected an unidentified charge. After an investigation by the DGI, it was determined that said charge corresponded to the sworn income statement of the year 1995, which was presented by

the taxpayer on April 1, 1996. Then, the DGI, when correcting the aforementioned statement, generated taxpayer charges in the amount of B/.18,566.04 as income tax and an estimated tax in the amount of B/.18, 566.04.

Likewise, the DGI corrected the sworn statement of income presented by the taxpayer corresponding to the period 1998, thus generating retroactive charges to the year 1998 for the sum of B/.14, 443.15 for the estimated ones, it was also generated to the taxpayer educational insurance in both periods, which, in the opinion of the taxpayer's lawyer, lack their own legal life, since they are the result of an extemporaneous adjustment made by the collection entity.

The action carried out by the DGI called 'corrections' is an administrative audit that is carried out internally by the Administration and that, due to its internal nature, was not communicated to the taxpayer who didn't have the legal opportunity to defend himself from the scope, claims or adjustments of said administration.

In article 720 of the Fiscal Code, in its penultimate paragraph it indicates that the resolutions that are issued after the 3 years following the date of its presentation will be void, and in this regard in February 2013, DGI made the "correction" of the declarations of income of the years 1995 and 1998, that is to say 18 and 15 years, respectively, after having presented said declarations, consequently the taxpayer would not be obliged to pay the amount of liquidation contained in the Resolution referred to.

By Resolution No. 201-046 the director of the DGI denied the prescription request submitted by the taxpayer, stating that article 737 of the Fiscal Code establishes that the right of the Treasury to collect income tax prescribes after 7 years from of the last day of the year that had to be paid. It also mentions that in the database of the system known as E-TAX2, in the section of Query of payments and statements of account it is reflected that the taxpayer made payments for the periods of 1993, 1994, 1996, and 1999 in concept of income tax.

It states that the taxpayer also paid the taxes corresponding to the periods 2008, 2013, 2014 and that the payments were made after the expiration date of the limitation period, for the periods 1995, and 1998, which for the DGI is interpreted as an interruption to the right of prescription. In the E-TAX2 system it can be observed that the taxpayer made payments which are reflected for the periods 1994, 1995, 1996, 1997, 1998,

1999, 2010, 2011, 2012, 2013 and 2014, corresponding to educational insurance and that made voluntarily, which is considered as recognition of debt and that interrupts the right to prescription requested for the 1995 period since they were made before the expiration of the requested fiscal periods and that are still in force.

In the appeal for reconsideration presented by the legal representatives of the taxpayer, it is indicated that the birth of the alleged tax obligation arises from the "normalization made by the Tax Administration in February 2013, corresponding to the income declarations for the period 1995 and that They were presented in April 1996.

Court Considerations

Within the background file are documents referring to the database of the General Directorate of Revenue where it is observed that corrections were made to the income statements of the periods 1993 to 1998, which began in 2003. It was possible to appreciate also that said taxpayer income statements maintained an error in them, that is why the Tax Administration initiated the respective corrections.

Although it is true that if the General Directorate of Revenue considers that the declarations are not clear, certain or exact, it has the power to carry out all the procedures that it deems necessary to establish the true amount. However, said resolution containing the additional settlement must be issued within 3 years from the date of filing of the declaration, that is, if the taxpayer filed his sworn income statement for the period 1995 on April 1, 1996, the General Directorate of Revenue had until April 1, 1999 to make such corrections and not 13 years later; In the case of the affidavit of income corresponding to the period 1998 and presented on March 31,

1999, the General Directorate of Revenue had until March 31, 2002 to make the correction and not 11 years later to make the correction. The Administrative Tax Tribute decrees the absolute nullity of the performance of the General Directorate of Revenue regarding the updates of the taxpayer's income statements corresponding to the periods 1993, 1994, 1995, 1996, 1997 and 1998, and orders that original affidavits submitted by the taxpayer are accepted.

Regarding the educational insurance of the 1995 fiscal period, which was required in Resolution No. 201-046 of October 8, 2014, the Court clarifies that it must be for the amount established in the original affidavit of income, that is to say amount of B/.1, 356.51.

The Tax Administrative Court stated that the taxpayer accepted a moratorium law in order to mitigate their TAX status, but due to ignorance of the substantive matter, the General Directorate of Income shouldn't see the payments made by the taxpayer as an **ACCEPTANCE OF THE DEBT**.

Once the income statements are applied in their original format, as ordered by the Court, the payments made by the taxpayer must be applied and their account statement adjusted.

Opinion

The General Directorate of Revenue is covered with powers of supervision and collection granted by Cabinet Decree 109 of May 7, 1970 and its subsequent modifications. We mention the foregoing, since within this judgment we can observe how the Tax Administration, ex officio and without prior knowledge of the taxpayer, makes adjustments and corrections within its system without prior knowledge to the taxpayer, which,

without doubt, violates the Taxpayer guarantees and in turn can be translated as an overreach of functions by the General Directorate of Revenue.

From a legal-tax point of view, the General Directorate of Revenue had to inform the taxpayer of the inconsistencies found in the income statements of the fiscal periods 1993 to 1998, request the taxpayer to support these situations and if there are inaccuracies in the information provided by the taxpayer, the Tax Administration had to issue a formal resolution determining the inconsistencies found at the time of performing the corresponding audit of the taxpayer and in the same way, the amounts to be paid. As can be seen in this judgment, the DGI arbitrarily, without prior knowledge of the taxpayer, made adjustments to the account statement thereof, without taking into account the procedure indicated in the Fiscal Code.

As can be seen, the Tax Administrative Court in second instance, decrees nullity of the actions taken by the DGI, ordered to correct the taxpayer's account statement, thus maintaining the information reported in its original income declarations corresponding to the years that go from 1993 to 1998. This order decreed by the Court in the second instance is based on what we have explained in previous lines, since the General Directorate of Revenue cannot make modifications to the amounts reported in the taxpayers' income statements without having previously An audit has been carried out, which must be based on an administrative act, which can be appealed in accordance with the provisions of article 1238-A and following of the Fiscal Code, referring to the Fiscal Administrative Procedure. *L&E*



DOMESTIC VIOLENCE THE WOMEN'S GHOST IN PANAMA

Judá David Rodríguez - Attorney
david.rodriguez@rbc.com.pa

We talk about domestic violence when a person tries to control and exercise power over their partner in the context of a romantic relationship. Different types of abuse can occur: physical, psychological, sexual or heritage.

In this sense, in Panama there is legislation designed to protect women from violence. Since 1994, the Panamanian State signed the Convention on the Elimination of all forms of discrimination against women and its optional protocol and the inter-American convention to prevent, punish and eradicate violence against Women or the Belém do Pará Convention. Over the years, the Panamanian State has tightened the penalties of domestic violence and contributed to different prevention mechanisms.

The increase in penalties against domestic violence and femicide crimes was increased with the arrival of **Law 82 of October 24, 2013**, which opportunely strengthened the criminalization of crimes against women, defining timely and consistent measures of prevention against gender violence.

In this regard, the Panamanian State through the Public Ministry, with the faithful commitment to update the methods of investigation of crimes against women, implemented the Protocol for the investigation of crimes of

violence against women committed within the framework of relationships and intrafamiliares by means of Resolution No.36 of May 23, 2016, whereby the investigation of the breach of the protection measures is outlined, a central point to guarantee the well-being of the victims of domestic violence.

However, it is imperative to note that, despite all the combined efforts of different state institutions, the rate of domestic violence and femicide has been increasing over the years in Panama.

The statistics on crimes of domestic violence and femicide are worrisome, on this occasion I will leave you the hyperlinks of the statistics provided by the Public Ministry through its website <http://ministeriopublico.gob.pa/estadisticas-judiciales/estadisticas-femicidio/> or <http://ministeriopublico.gob.pa/estadisticas-judiciales/violencia-domestica/>.

It is important to note that, the line between domestic violence and femicide is very thin, therefore, it is vitally important that all woman's alarms be turned on at the slightest attempt at violence by her partner or ex-partner. I want to point out that domestic violence doesn't necessarily come from the current partner with whom you live and this is clearly described **in article 200 of the Criminal Code**:

Article 200: Anyone who harasses or physically, psychologically or patrimonially attaches another member of the family will be punished with imprisonment for five to eight years and for multidisciplinary therapeutic treatment ...

For the purposes of this article, the behaviors described are applicable in case of:

1. Marriage
2. De facto union.
3. Relationship of a couple who has not reached the age of five, whose intention to stay can be accredited.
4. Close relationship.
5. People who have fathered a son or daughter with each other.

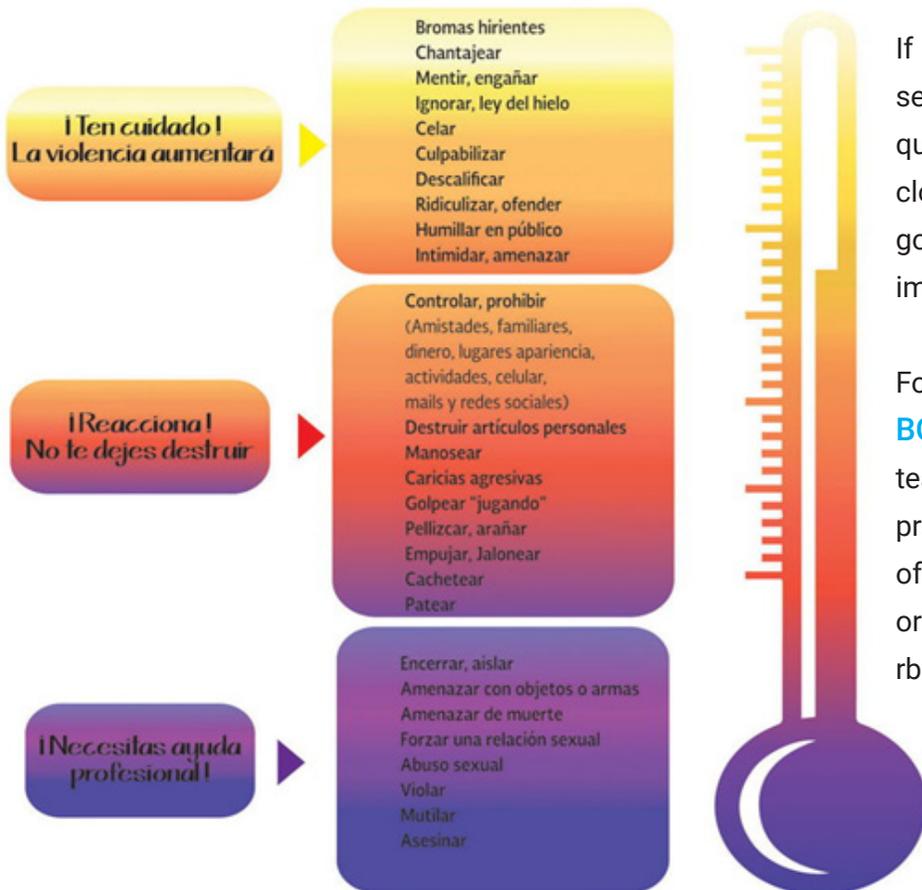
6. Uncommon minor sons or daughters living together or not within the family.

The important thing in this type of crime is to prove the relationship of the couple or ex-partner who has incurred in domestic violence. The information in our time can be found within the reach of a click, therefore, it is important that everyone maintains a basic knowledge of the rules aimed at preventing this evil that destroys our society.

According to the National Commission to Prevent and Eradicate Violence Against Women in Mexico, it is important to take into account the following symptoms to detect a possible victim of domestic violence:

Violentómetro

...Sí, la **violencia** también se mide



If you are suffering from domestic violence, seek legal advice, do not remain silent or quiet, tell the situation to your family or close friends so that they are aware of you, go to the appropriate authorities. And most important of all, don't be afraid to report.

For more information on the subject, in **RIVERA, BOLÍVAR AND CASTAÑEDAS** we have a team of lawyers in criminal matters that will provide you with the best advice for this type of crime. By appointment, call (507) 397-3000 or you can write to us at David.rodriguez@rbc.com.pa or Ailen.galvan@rbc.com.pa. *L&E*



Politics

THE PRESIDENTS BROTHERS

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

Among not a few countries of our American continent we have been able to observe a variety of rulers linked to each other, or, failing that, that relate to the same family.

The most obvious examples are in parents and children. Parents who held the high office of President of the Republic and later a son also managed to exercise the first magistracy of the nation. We have seen this case in the Republic of Colombia with Alfonso López Pumarejo and his son; in Costa Rica José Hipólito Figueres and his son and also Rafael Ángel Calderón Guardia and his son; in the Oriental Republic of Uruguay Luis Battle Berres and son; in Ecuador Juan José Flores Aramburu and son and also Leónidas Plaza Gutiérrez and son; in Chile, Eduardo Frei Montalvo and son; in the United States John Adams and son; and in Panama Rodolfo Chiari Robles and son among others.

We see other cases, but to a lesser extent, in **presidents of the Republic whose wives or**

widows subsequently also achieve the Presidency of the Republic as is the case of Argentina with Nestor Kirchner and later his widow Cristina Fernández; in Panama Arnulfo Arias Madrid and his widow Mireya Moscoso, widow of Arias.

Regarding the issue at hand, the presiding brothers, elected by popular will and in a democratic way, we find ourselves as antecedents in the Republic of Bolivia, the Siles brothers, Hernán Siles Zuazo who was Constitutional President of the Republic of Bolivia for two periods 1956-1960 and 1982-1985 and Luis Adolfo Siles Salinas who was constitutional president in 1969 when he succeeded General René Barrientos, who died in a plane crash being Constitutional Vice President. Siles Salinas was overthrown by a military coup that same year. Both brother presidents in turn were children of the Constitutional President of Bolivia, Hernando Siles Reyes, who was the thirty-first president

of Bolivia from 1926 until his fall in 1930.

We don't include the Somoza Debayle brothers, Luis Somoza Debayle, who held the presidency of Nicaragua between 1956 and 1963 and Anastasio Somoza Debayle, President of Nicaragua between 1967 and 1972 and between 1974 and 1979, the two sons of Anastasio Somoza García, President of Nicaragua between 1937 and 1947 and between 1950 and 1956, de facto dictator from 1937 until his death, for having been president of a dictatorship in disguise, ruling dynastically or imposing puppet rulers from 1934 until July 17, 1979, when he finished the somocista tyranny.

Same can be said of the Castro Ruz brothers, of Cuba, Fidel Castro Ruz, who was president of his country as Prime Minister (1959-1976) and president (1976-2008) and who was replaced by his brother Raúl Castro Ruz in the 2008 to 2018.

Both brothers have been presidents during longest dictatorship of American continent.

The Republic of Panama possibly contemplates the only case in which two brothers were elected as titular presidents of the Republic in different periods, being Dr. Harmodio Arias Madrid and Dr. Arnulfo Arias Madrid.

Dr. Harmodio Arias Madrid was a renowned jurist, graduated from the renowned University of Cambridge and obtained a Doctor of Laws diploma from the University of London where he supported his thesis entitled "The Panama Canal". He held an infinite number of public positions, as Deputy Secretary of Foreign Affairs, a member of the Coding Commission; delegate to the First Assembly of the League of Nations; Plenipotentiary Minister before the government of the Republic of Argentina, on the occasion of

the Coto conflict; Deputy of the National Assembly; Secretary of Government and Justice, Head of the Executive Power between January 2 and 25, 1931; Minister of Panama in Washington.

He was elected Constitutional President of the Republic of Panama on June 5, 1932, a position he held until September 30, 1936. During his government he renegotiated the Canal Treaty with the United States. In 1936, an agreement called the General Treaty of Friendship and Cooperation. This Treaty is accompanied by three conventions that dictate the construction of the Panama-Colón transistmic highway, the regulation of radio communities and the transfer to the Panamanian government of the radio stations of Puerto Obaldía and La Palma.

Also during his constitutional presidential term, he reorganized the Comptroller General of the Republic and the National Bank. He created the Workers and Farmers Fund and established the Administration of Indigenous Reserves. He established experimental farms, distributed land to peasants and founded the Savings Bank.

After having exercised the Presidency of the Republic on two occasions, he dedicated himself to the exercise of his legal profession, embarking on a brilliant professional career and journalism, one of his passions, obtaining a journalistic medium of great importance and influence in the country, being founder, director and owner of the Panama-America newspaper.

During his life he transcends his role and trajectory in public life and the impact on historical struggles for the sovereignty of the country. **In education, one of his contributions of great importance was his participation in the creation of our first university, that of Panama, possibly the greatest educa-**

tional work carried out in republican history, when in the inaugural act of it he left the fundamental guidelines of what is the character of an institution, open to democracy and the participation of nationals as their right to reach higher education.

As a defender of our national sovereignty, through the Arias-Roosevelt Treaty or General Treaty of Friendship and Cooperation, the great power of the north began to yield in its interventionist policy in the political affairs of Panama. That agreement negotiated during his administration from 1932-1936 was fundamental in the struggle of the Panamanian people in their decolonization process and also because of the position they adopted in the face of issues of national interest such as education and foreign policy, in a context in which Panama sought complete independence and mandate over its assets.

Also, during his government a work plan for public and sanitary works was developed, education centers, public offices were built, sewers and aqueducts were provided to some towns in the interior.

Then **we have the younger brother, the controversial Dr. Arnulfo Arias Madrid**, graduated as a doctor at the prestigious Harvard University. Later he specialized in Psychiatry, Obstetrics and Endocrinology. He helps his older brother, Dr. Harmodio Arias Madrid, the main candidate in the electoral campaign of 1932 and when he achieved the victory he went on to work as Minister of Agriculture and Minister of Public Works.

In addition, he served as Extraordinary Envoy and Plenipotentiary Minister to the governments of Germany, England, France, Sweden and Denmark, where he remained until 1939. He also served as a delegate to the League of Nations.

Dr. Arnulfo Arias Madrid was elected Constitutional President of the Republic of Panama in 1940 and was the creator of his famous Panameñista Doctrine, in which he rejected foreign interventionism and exalted national values, influenced by the nationalist doctrine of the time.

During the first year of its administration it promulgated the country's second constitution, the Magna Carta of 1941. The Social Security Fund was created, the Agricultural and Industrial Bank was founded and nationalized retail trade. Regulated the practice of law, of banks, of commerce. He created the Family Patrimony and the woman was granted the vote with certain limitations. Paper money was issued thanks to the creation of the Central Bank, thus carrying out, in its first year of government, an important reformist and modernizing work.

In October 1941 he was overthrown by opposing certain demands of the United States, in congruence with certain adverse political sectors. He was exiled until 1945 and immediately returned to participate as a presidential candidate in the 1948 elections. In the 1948 electoral tournament, Don Domingo Díaz Arosemena's electoral victory was recognized. President Díaz Arosemena dies on August 23, 1949 in Panama City.

He is replaced by his First Vice President, Don Daniel Chanis, who has problems with the National Police and proceeds to remove his bosses, who in turn caused President Chanis to be dismissed and replaced by the Second Vice President, Don Roberto Francisco Chiari. Don Roberto Francisco Chiari decides to await the verdict of the Supreme Court on the dismissal of President Chanis.

When the Supreme Court declared illegitimate the dismissal of Chanis, Chiari leaves the Presi-

gency, which causes the National Police to recognize the defeated candidate, Dr. Arnulfo Arias Madrid, through a recount of votes by the National Jury of Elections that indicated that the true winner of the 1948 elections was Dr. Arnulfo Arias Madrid. Thus, on November 24, 1949 he takes office as President of the Republic for the second time, but is again deposed by the National Guard on May 9, 1951. Dr. Arnulfo Arias Madrid held the Presidency of the Republic for the third time on October 1, 1968, to be overthrown only 11 days after taking office.

This Panamanian political leader came to occupy the Presidency of the Republic on three occasions without being able to complete any of the three periods for which he was elected since they were all truncated by coups. He was a presidential candidate five times; in three he won the Presidency and in the other two he was subject to electoral fraud. Without a doubt, it was a symbol of the Panamanian's hope for democratic restoration after the 1968 coup.

Thus, the case of the brothers Harmodio Arias Madrid and Arnulfo Arias Madrid is the only example in the republican history of Panama and possibly of our entire American continent in which two brothers were both democratically and constitutionally elected as the incumbent president of the republic by vote. popular.

Although in different circumstances, another case in which two brothers were presidents in our national history was that of Bernardino González Ruiz, who was minister of state and was President In Charge for six days of the Executive Branch for the transitory absence of the country of the two

vice presidents of the republic from May 17 to 23, 1963; on the other hand, his brother, Sergio González Ruiz was in charge of the Presidency of the Republic on two occasions, from July 19 to 24, 1961 and the second time from June 11 to 17, 1962 due to the temporary absence of the holder. But obviously this case is not the same.

Without a doubt, the presiding brothers Arias Madrid were part of the public life of the country leaving indelible marks in the exercise of their presidential terms. Both from a family adapted to the field, deeply educated and intensely laborious that valued at all times the importance of a good education, reflected both in Dr. Harmodio Arias Madrid, 15 years older than his brother, and in Dr. Arnulfo Arias Madrid, who took advantage of each of the opportunities they were offered until they obtained, both with honors, university degrees both in the field of law and medicine. **Both ex-presidents wrote a history defending national interests, social justice and social rights, and their altruism and love for the country.**

In their performance of command, the two presiding brothers were characterized by holding a government dedicated to carrying out great works for the benefit of the nation, favoring the great majority, interpreting the anguish of their people without expecting any gratification when they led with certainty and conviction. Destinations of the nation. They were true leaders backed by their peoples and they are still remembered because they distinguished themselves by their firm convictions and that is why their memory and that wonderful legacy left by Harmodio and Arnulfo Arias, the presiding brothers, are kept alive. *L&E*

Panamanian **ECONOMY**

GROSS QUARTERLY INTERNAL PRODUCT GROWS UP ACCUMULATED BY 3.0%

Source: GCRP

The economic activity in the second quarter of 2019, reached an increase of 2.9%, compared to the similar period of the previous year. The GDPT valued at 2007 prices (in chained volume measures), registered an amount of B/.10,497.5 million in the quarter, which corresponded to an increase of B/.291.3 million compared to the same period of 2018.

Activities related to the internal economy performed positively in this quarter: transport and communications, commerce, construction, financial intermediation, government services, health and education.

On the other hand, the manufacturing industries and other community and personal services presented negative behaviors. Among the values added by activities related to the rest of the world that showed increases, the Panama Canal, air transport, agricultural items, such as bananas and melons, stood out.

The activities carried out in the Colon Free Zone and fishing registered a decrease. The accumulated growth in the first half of 2019 was 3.0% compared to the same period of the previous year.

Next, the evolution of the different productive activities is presented:

1. Agriculture, livestock, hunting and forestry:

The Gross Value Added of the agricultural sector registered an increase of 8.4%, due to the growth of fruit production, including bananas and melons, which showed increases in their exports of 121.7% and 26.2%, respectively, due to the reactivation of production banana in the Barú area.

Rice production grew by 0.1% and corn by 2.8%, due to the area planted and harvested. Watermelon and pineapple production de-

creased their exports by 30.7% and 1.3%, in their order. In turn, the hectares sown and harvested from sugarcane decreased.

On the other hand, the livestock sector showed a negative performance justified by the slaughter of pigs in 11.3% and poultry in 0.9%, animal by-products such as the production of poultry eggs and the purchase of natural milk registered falls equally.

However, the slaughter of cattle only grew 0.2%. The agricultural sector as a whole showed an accumulated growth of 5.5%.

2. Fishing:

Fishing activity registered a decrease in its Gross Value Added of 32.5%, due to the drop in exports by weight of fresh, chilled and frozen fish by 29.8%, shrimp in 83.4% and other seafood products in 80.8%

For the semester, the category reported a decrease of 35.9%.

3. Mining and quarrying:

The mining activity reported a quarterly increase of 4.7%, driven by the use of basic material, especially stone and sand, demanded by the construction industry and with the start of export of copper concentrate.

For the semester, this category showed a growth of 4.6%.

4. Manufacturing industries:

For the second quarter, manufacturing activities decreased 1.0% in its Gross Value Added and among the activities that caused this decrease were: production, processing and conservation of meat and

fish, processing of other food products; manufacture of dairy products; manufacture of cement, lime and plaster, and the production of beverages, the result of lower production of beer, spirits and soft drinks. However, other manufacturing activities resulted in positive rates such as: slaughter of cattle, processing of milling products, manufacturing of concrete, cement and plaster, blocks and honeycomb, among others.

From January to June, this category presented a 1.0% drop.

5. Electricity, gas and water supply:

The Gross Value Added of the supply of electricity, gas and water reached a growth of 2.1% in the second quarter, favored by the thermal generation that grew by 75.9%, while the hydraulic and renewable sources generation fell by 29.9%; in turn, the transmission of electricity showed an increase of 3.6%, as did the distribution of electricity at 1.0%.

On the other hand, water production registered a growth in turnover of 2.1%. During the semester, this category reported a 3.8% growth.

6. Building:

The construction industry showed a growth of 2.9%, due to public and private infrastructure projects, mainly, road works, mining projects, among others.

This category, as a whole, showed a 3.8% growth, from January to June.

7. Wholesale and retail trade, repair of motor vehicles, motorcycles, personal effects and household goods:

Commercial activities showed a growth of 2.0%. Wholesale trade showed positive behavior, influenced by the volume of imported fuel, personal effects and various products for the consumer.

Similarly, retail trade, due to sales of food, beverages and tobacco, automotive fuels, textile products and clothing, and others in specialized stores.

The wholesale activities carried out in the Colon Free Zone registered a decrease in re-exports of products from the chemical industries, machines and electrical appliances; apparatus for recording or reproducing images and sounds, their parts and accessories.

In the semester, the commercial activity registered a growth of 2.0%.

8. Hotels and restaurants:

This economic category as a whole, for the quarter, showed a 1.4% growth in its Gross Value Added explained by the activity carried out by restaurants and to a lesser extent accommodation services.

From January to June, the category showed an increase of 1.7%.

9. Transportation, storage and communications:

The Gross Value Added, as a whole, registered an increase of 5.2%, explained by the increase in the operations of the Panama Canal, ports, air transport and passenger land transport.

The operations of the Panama Canal showed a positive variation of 4.6%, given the increases in toll revenues by 2.5% and the services provided to ships in transit by 11.0%.

The services of the national port system registered an increase of 2.7%, due to the increase in the movement of bulk cargo by 17.4% and the general cargo by 10.5%, meanwhile the movement of TEU's containers decreased by 2.3%. Air transport reached a growth in its Gross Value Added, associated with the increase in the movement of passengers to different destinations.

On the other hand, telecommunications activity decreased by 2.2%, due to the decrease in the demand for mobile telephony and services provided such as internet and cable TV.

For the semester, this category reflected an increase of 4.8%.

10. Financial intermediation:

The Gross Value Added of financial intermediation grew by 3.9% due to the performance of the International Banking Center, which showed a 1.2% increase in financial services during the period.

An increase in internal loans to the private sector was observed, which favored portfolio balances. The activity of insurance companies increased by 18.9%, influenced by the increase in net premiums.

In turn, the value generated by insurance brokers showed an increase of 9.2%. In the first semester, the category grew by 4.3%.

11. Real estate, business and rental activities:

The Gross Value Added of this economic category for the second quarter registered a growth of 3.2% due to the greater real estate activity of own final use (home ownership), which was 3.1% higher.

On the other hand, the rental of machinery, advertising and other business activities showed an increase of 3.3%. The accumulated growth of this category for the first semester was 3.1%.

12. Private education services:

Private education registered a growth of 4.5%, due to the increase in the income of higher and secondary education levels; as well as the preschool and primary level.

The accumulated growth in the first half of this activity was 2.5%.

13. Social services and private health activities:

The activity of private health services showed an increase of 3.1%, effect of the behavior in the activities of hospitals and other health services. The accumulated growth in the first half of the category was 2.9%.

14. Other community, social and personal service activities:

The Gross Value Added of this category of economic activity decreased by 1.3%, due to the fall in casino and racetrack bets.

Likewise, production, distribution and exhibition activities of films and videotapes; beauty salon services. On the other hand, the lottery activity showed growth. The cumulative semester of the category reported negative behavior of 1.9%.

15. Private homes with domestic services:

The activity of domestic services provided to households registered an increase of 9.1%, the effect of the increase in employed personnel.

For the semester, the Gross Value Added of the activity grew by 9.1%.

16. General Government (Other non-market production):

The General Government registered an increase of 6.7%, favored by the increase in salaries in some public institutions such as the Ministries of Education and Public Security.

The accumulated growth presented by the category in the first half was 7.0%.

17. Taxes on net subsidy products:

Taxes on net subsidy products decreased by 1.6%, due to the decrease in the collection of taxes on the transfer of movable personal property and the provision of services (ITBMS) and import duties.

Net subsidy taxes recorded a decrease of 2.3% in the semester. *L&E*

MONTHLY INDEX OF ECONOMIC ACTIVITY (IMAE): JULY 2019

Source: GCRP

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

The interannual variation referred to July 2019 was 3.63%, compared to its similar of the previous year.

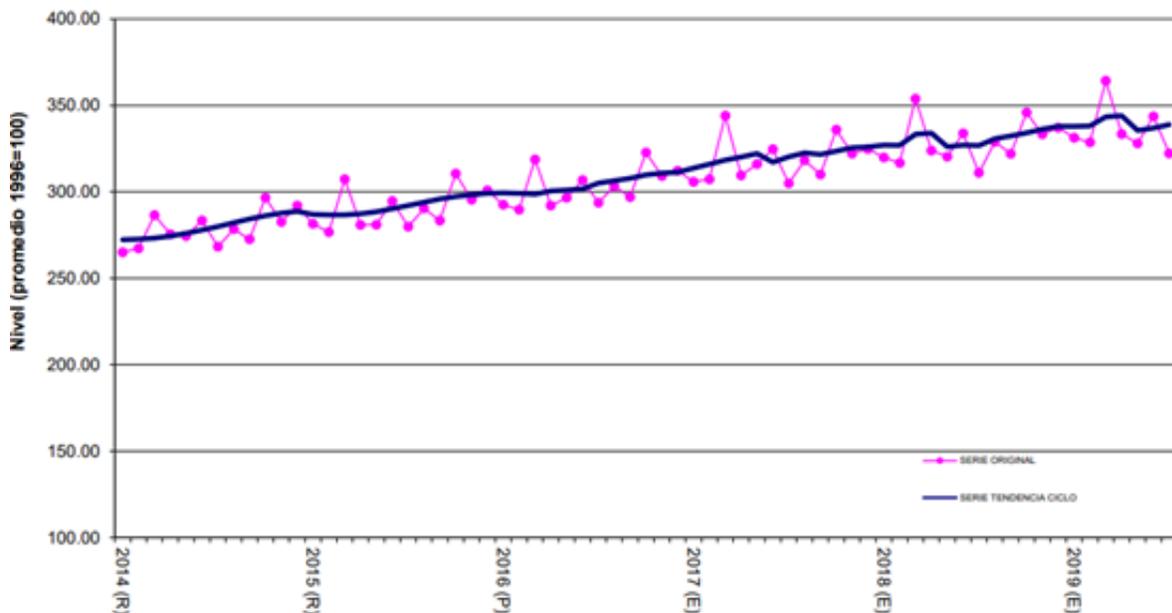
Among the categories of economic activity that presented a favorable behavior were: agriculture, transport, storage and communications, financial intermediation, domestic services, construction, mining and quarrying, public administration and electricity and water.

Transport and communications services showed good performance, due to the expanded Panama Canal operations, the movement of international passengers by air and telecommunications.

The electricity and water supply category registered a positive result due to the greater generation of thermal energy with the contribution presented by the new generation of electricity, based on natural gas.

Other activities that showed growth on a smaller scale were: commerce, community activities and hotels and restaurants. *L&E*

República de Panamá
 CONTRALORÍA GENERAL DE LA REPÚBLICA
 Instituto Nacional de Estadística y Censo
 ÍNDICE MENSUAL DE ACTIVIDAD ECONÓMICA DE PANAMÁ
 ENERO 2014 - JULIO 2019





COMMENTARY ON THE CONSUMER PRICE INDEX (CPI): AUGUST 2019

Source: GCRP

The groups that reflected decreases in the National Urban CPI for August, compared to July 2019 were: Transportation and Alcoholic beverages and tobacco both with 1.1%; Furniture, household items and for ordinary household preservation with 0.5%; Miscellaneous goods and services with 0.3%; Restaurants and hotels with 0.2%; and Recreation and culture with 0.1%.

The decrease registered in the Transport group, was due to the decrease presented in two of its seven classes, “Air passenger transport” with 4.8%, due to the reduction in the price of airfare, and “Fuel and lubricants for equipment of personal transport ”with 3.4%, due to the decrease in the price of automobile fuel.

The group Alcoholic beverages and tobacco showed a decrease in its four classes. The greatest variation was in the “Wine” class with 3.4%. The group Furniture, household items and for ordinary household conservation reflected low in six of its eleven classes.

The class with the greatest variation

was “Non-durable household goods” with 1.2%, due to the reduction in the price of cleaning and conservation products.

Decrease observed in the Miscellaneous goods and services group was due to the decrease in one of its ten classes, “Other devices, articles and products for personal care” with 0.7%, due to the decrease in the price of other personal care products .

The Restaurants and hotels group presented a reduction in its two classes. The class with the greatest variation was “Accommodation services” with 4.6%, due to the decrease in the price of hotel accommodation service.

Recreation and Culture group registered a decrease in five of its sixteen classes. The greatest variation was in the class “Equipment for the reception, recording and reproduction of sounds and images” with 1.3%, due to the reduction in the price of television and DVD player. The Garments and Footwear, Housing, Water, Electricity and Gas, Health, Communications

and Education groups remained unchanged.

The group with positive variation was Food and non-alcoholic beverages with 0.1%. The increase registered in the group was due to the increase in six of its eleven classes. The classes with the greatest variations were "Fruits" with 1.6%, and "Vegetables" with 1.1%, product of the rise in the price of legumes.

The National Urban CPI of August 2019 with respect to its similar of 2018 reflected a variation of -0.6%.

When comparing the National Urban CPI of August 2019, with its similar of 2018, the following decreases were observed: Transportation 3.5%; Communications 1.6%; Furniture, household items and for ordinary household preservation 1.2%; Clothing and footwear 1.1%; Recreation and culture 0.7%; and Housing, water, electricity and gas 0.4%. The groups that presented increases were: Restaurants and hotels 1.2%; Health 1.0%; Education 0.8%; Food and non-alcoholic beverages 0.6%; Alcoholic beverages and tobacco 0.4%; and Miscellaneous goods and services 0.2%.*L&E*

A continuación, gráfica con la incidencia mensual por grupo del IPC Nacional Urbano de agosto de 2019:



Incidencia: Corresponde a la contribución de cada grupo respecto a la variación total del Índice Nacional Urbano, por ello, la suma de las incidencias da como resultado la variación del índice.

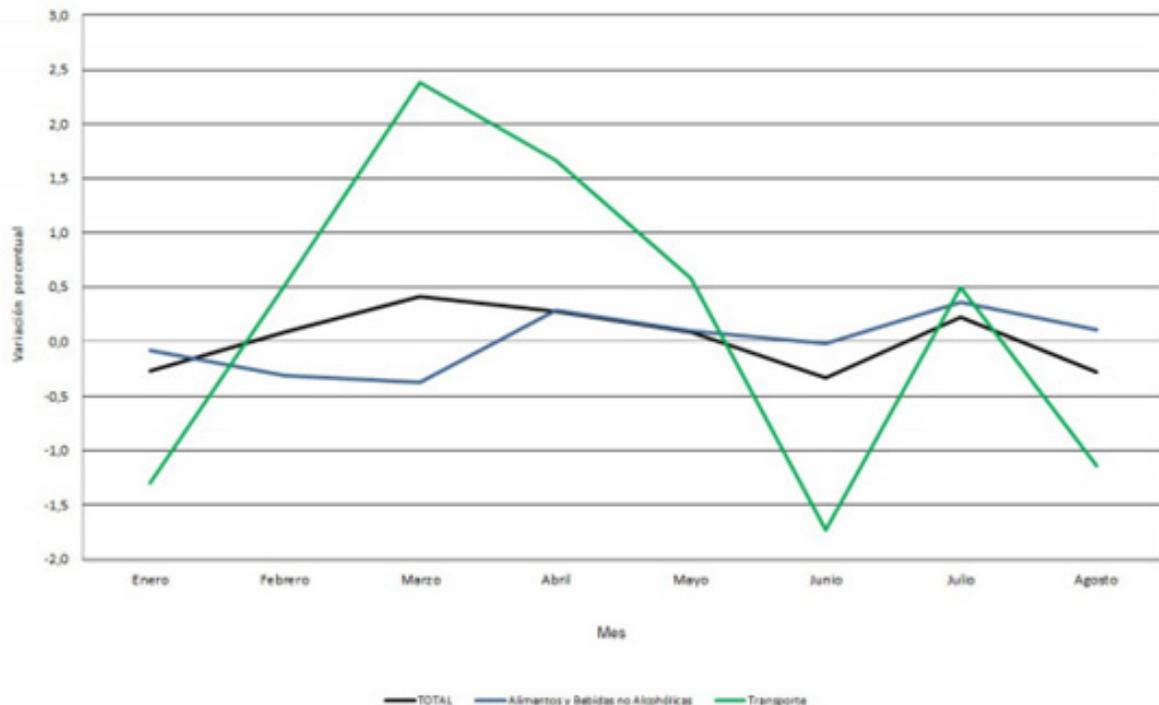
**CUADRO 1. INCIDENCIA Y VARIACIÓN PORCENTUAL MENSUAL DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO, SEGÚN GRUPO DE ARTÍCULOS Y SERVICIOS: AGOSTO DE 2019
BASE 2013=100**

Grupo de artículos y servicios	Ponderaciones	Incidencia	Variación mensual
TOTAL	100.0	-0.3	-0.3
Alimentos y Bebidas no Alcohólicas	22.4	0.024	0.1
Bebidas Alcohólicas y Tabaco	0.7	-0.008	-1.1
Prendas de Vestir y Calzado	7.7	0.000	0.0
Vivienda, Agua, Electricidad y Gas	8.5	-0.004	0.0
Muebles, Artículos para el Hogar y para la Conservación Ordinaria del Hogar	7.8	-0.035	-0.5
Salud	3.4	-0.001	0.0
Transporte	16.8	-0.192	-1.1
Comunicaciones	4.3	-0.002	0.0
Recreación y Cultura	9.7	-0.011	-0.1
Educación	2.4	0.000	-
Restaurantes y Hoteles	6.7	-0.015	-0.2
Bienes y Servicios Diversos	9.8	-0.031	-0.3

- Cantidad nula o cero.

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

Gráfica 2. EVOLUCIÓN DEL ÍNDICE DE PRECIOS AL CONSUMIDOR NACIONAL URBANO TOTAL, ALIMENTOS Y BEBIDAS NO ALCOHÓLICAS Y TRANSPORTE: ENERO-AGOSTO DE 2019



World ECONOMY



SOCIAL PROTECTION POLICIES MUST ADAPT TO CHANGES IN THE WORLD OF WORK, SAYS THE WORLD BANK

Source: World Bank

Deep and accelerated changes in the nature of work in countries of all levels of development require a completely new approach to social protection and labor policies, according to a new report published today by the World Bank. In this document, entitled *Protecting All: Risk-Sharing for a Diverse and Diversifying World of Work*, we analyze how the factors that generate disruptions represent a challenge for the viability of the social contract in low, medium and high income countries. The document proposes a focus on worker protection and social security more adapted to an increasingly diverse and variable world of work.

In developing countries, up to 80% of workers make a living in the informal economy. Therefore, traditional employment-based social protection policies do not offer an effective safeguard against risk and uncertainty. Meanwhile, in the richest countries, technological

change is transforming the nature of work in such a way that long-term dependent employment has become less common. Employment is also becoming more diverse since the emergence of the sporadic labor economy through apps (gig economy) and the increase in the number of workers with “portfolios” of jobs.

“Around the world the nature of work is transforming. This means that it is necessary to reorganize social protection (a fundamental component of any social contract) so that it depends less on the place where the person works or the way in which they do it,” said Michal Rutkowski, Global Director of Practice World Social Protection and Work at the World Bank. “The objectives of risk distribution policies remain paramount: to alleviate and avoid poverty; provide protection against risk and uncertainty, and help families stabilize

their consumption over the course of their lives. However, the way in which countries achieve these objectives must adapt to a constantly changing world of work ”.

This document examines the social security and worker protection model based on employment, and documents how policy interventions are insufficient when they assume that most people are in dependent and stable labor relations in factories and formal companies. For example, in Bangladesh, India, Indonesia, Nigeria and Pakistan (countries that collectively house almost a third of the world’s population), workers’ social security coverage remains single-digit and has virtually not changed in the last decades.

“Effective risk distribution policies are essential to strengthen and shield the human capital of people and a country. However, these policies should reflect the diverse and variable ways in which people work today and, possibly, will work in the future,” said Truman Packard, Senior Economist in Social Protection and Labor Practice at the World Bank and author main document. “Problems arise when the diverse, fluid, changing nature of work collides with rigid policies. Instead of protecting workers against change, now governments must help them adapt to it and support labor transitions.”

Since governments in most countries in the world face resource and capacity constraints, the document proposes a “progressive universalism” approach, which addresses the needs of the poorest and most vulnerable people first and then extend to other homes based on the level of need, with the goal of achieving universal coverage. This report shows that the advancement of digital technologies generates disruptions, but it can also be a key tool to mobilize tax resources and offer social protection more effectively, more efficiently and more equitably. *L&E*



**Síguenos
en nuestra
página de**



**Rivera, Bolívar y
Castañedas**



THE OECD CONSIDERS THAT THE INCREASE IN TRADE VOLTAGES AND POLITICAL UNCERTAINTY MAKES EVEN MORE WORLD GROWTH

Source: OECD

The latest OECD Provisional Economic Outlook indicates that the world economy is increasingly frailty and uncertainty, growth decreases and the risks of economic regression increase.

This publication states that the economic projections of both advanced and emerging countries have worsened and global growth could stagnate at low persistent levels if governments do not take political measures.

The intensification of trade conflicts increasingly reduces confidence and investment, increases political uncertainty, aggravates the risks of financial markets and jeopardizes the already deficient growth forecasts at the international level. The OECD projects that the world economy will grow by 2.9% in 2019 of practically all countries, especially those most

exposed to the deterioration of investment and international trade that began this year. Prospects identify trade conflicts as the main factor that is eroding trust, growth and job creation worldwide. They also highlight that, if trade restrictions and political uncertainty remain, they could have additional adverse effects. Although the solid demand for consumption has sustained the production of the services sector to date, the persistent weakness of the manufacturing sectors and the continuing commercial tensions could cut employment growth, household income and spending.

Uncertainty about the moment and the way in which the United Kingdom will leave the European Union continues, especially with regard to a possible exit without agreement that could lead the country to a recession in 2020 and cause

sectoral alterations in Europe. There are also other risks that affect future growth, such as the general slowdown in the Chinese economy and the considerable vulnerabilities of the financial markets due to the tension between low growth, high debt and deterioration of credit quality.

"The world economy is facing increasingly serious adversities and it is worrying that low growth is becoming a constant," says OECD chief economist Laurence Boone. "The uncertainty caused by the persistent commercial trends has been continuous, which has decreased activity worldwide and this endangers our economic future. Governments have to take advantage of the opportunity offered by the low interest rate in force to reactivate their investment in infrastructure and stimulate

the economy of the future," says Mrs. Boone.

The outlook urges central banks to maintain an accommodative stance in advanced economies, but they point out that, in many of these, the effectiveness of monetary policy could be enhanced if it were accompanied by a more determined support of structural and fiscal policies. They affirm that fiscal policy should contribute to the sustenance of the economy, taking advantage of exceptionally low long-term interest rates to expand public investment and thus favor short-term demand and future economic expansion. All economies have to consider major structural reforms aimed at repairing the damage to trade and cross-border investment, as well as increasing opportunities and living standards in the medium term. *L&E*

Proyecciones Económicas Provisionales de la OCDE

%, año con año. La flechas indican la dirección de las revisiones desde mayo de 2019.

➔ A la baja por 0.6 pp o más
 ➔ A la baja entre 0.3 a 0.6 pp
 ➔ A la baja por menos de 0.3 pp
 ➔ Sin cambio
 ➔ a la alza

	2018	2019	2020		2018	2019	2020
Mundo	3.6	2.9 ➔	3.0 ➔	G20	3.8	3.1 ➔	3.2 ➔
Australia	2.7	1.7 ➔	2.0 ➔	Argentina	-2.5	-2.7 ➔	-1.8 ➔
Canadá	1.9	1.5 ➔	1.6 ➔	Brasil	1.1	0.8 ➔	1.7 ➔
Área Euro	1.9	1.1 ➔	1.0 ➔	China	6.6	6.1 ➔	5.7 ➔
Alemania	1.5	0.5 ➔	0.6 ➔	India ¹	6.8	5.9 ➔	6.3 ➔
Francia	1.7	1.3 ➔	1.2 ➔	Indonesia	5.2	5.0 ➔	5.0 ➔
Italia	0.7	0.0 ➔	0.4 ➔	México	2.0	0.5 ➔	1.5 ➔
Japón	0.8	1.0 ➔	0.6 ➔	Rusia	2.3	0.9 ➔	1.6 ➔
Corea	2.7	2.1 ➔	2.3 ➔	Arabia Saudita	2.2	1.5 ➔	1.5 ➔
Reino Unido	1.4	1.0 ➔	0.9 ➔	Sudáfrica	0.8	0.5 ➔	1.1 ➔
Estados Unidos	2.9	2.4 ➔	2.0 ➔	Turquia	2.8	-0.3 ➔	1.6 ➔



INVESTMENT IN SOCIAL DEVELOPMENT AND EFFICIENT INSTITUTIONS, KEYS FOR BETTER SECURITY

Source: Inter-American Development Bank

The Inter-American Development Bank (IDB), during the Week of Citizen Security 2019, stressed that to improve long-term citizen security it is necessary to have a greater investment in social development and more effective, efficient and transparent institutions.

"One of the lessons learned in the last 20 years is that we cannot solve security problems if we act in isolation. At a time when criminal activity can cross borders faster than goods and services, regional cooperation in citizen security matters is essential to guarantee a safer future," said IDB President Luis Alberto Moreno during his opening in the dialogue. *"Our joint objective should be to openly discuss our challenges, share best practices and collaborate to find and implement solutions."*

During Security Week, discussions focused on the importance of preventing crime and violence in risk areas and that impacting vulner-

able populations such as women and youth.

"I want to call on together to act firmly and with determination to eradicate hidden violence in the region that has no voice, that lives in fear and helplessness," said IDB Vice President of Sectors and Knowledge, Ana María Rodríguez- Ortiz *"It is the dreadful cultural silence that hides domestic violence. We know that the best inheritance that we can leave to future generations is a region where respect for laws and life, trust in institutions prevails; and contribute to their efforts to achieve a much safer region."*

In addition, participants stressed the importance of working to improve institutions responsible for preventing, countering and prosecuting crime. Among the processes necessary to address modernization of the sector, they highlighted that the changes within the security and justice institutions are the most complex and difficult tasks.

Innovative and technological solutions from different countries of the region and international were also shared. For example, it was noted that the city of Bogotá achieved the lowest homicide rate this year in the last 40 years, and Honduras reduced it by 50 percent in the last five years.

In that context, a preliminary IDB study entitled *“Inside the prisons of Latin America and the Caribbean: A first look at the other side of the bars”* was shared, which includes the first results of a survey conducted in 14 countries on who they are and how prisoners live in prisons in the region. This initial document shows that the problem far from diminishing is getting bigger. Since 2000, the inmate population of the region has increased its size by 120 percent, while in the rest of the world it has increased by 24 percent.

During the event, attendees also received information on the Leaders for Citizen Security and Justice Management course that will begin next October, where the latest trends in prevention, police modernization, justice reform and social reintegration will be reviewed .

In parallel, within the framework of the Security Week together with the SmartFilms® Film Festival, the IDB launched a micro documentary contest on Citizen Security where 200 proposals from countries in the region were received. All the documentaries had the particularity that they had to be recorded with a cell phone and with a duration of up to 2 minutes. The winner was Agustina Visconti from Uruguay, with a documentary entitled *“Libre-Mente.”* Among the finalists selected were works from Bolivia, Colombia, Ecuador and Mexico. *L&E*

R♦B♦C

Rivera • Bolívar • Castañedas

ATTORNEYS AT LAW



**Síguenos en nuestro
Instagram
@rbcweb**





AGRICULTURE IS THE KEY TO NATURAL-BASED SOLUTIONS

Source: FAO

Agriculture plays a crucial role in providing sustainable solutions to many of today's most urgent environmental problems, as long as we change the way we grow, fish and raise livestock, said FAO Director-General Qu Dongyu today.

Transforming the agricultural sectors requires *"changing our way of thinking and living, and this must be done in a consensual way"*, not only among political leaders, but throughout society, Qu said in a high-level event to boost the nature-based climate change (SbN) solutions on the eve of the United Nations General Assembly. The event was co-directed by China and New Zealand, with broad participation from member states, the private sector and civil society.

Adapting the agricultural sectors to the impacts of climate change requires *"measures based on scientific evidence,"* according to Qu, who identified three important components of change: innovation, invest-

ment -including technology- and inclusion, across borders and the various sectors. Since agriculture is directly related to climate change, biodiversity, soil fertility and land degradation, it is the key to bringing together often fragmented stakeholders: resource managers, producers, operators of the chain of courage, advocates and policy makers.

Qu recalled the crucial role that young people should play in the transformation of agricultural sectors, recalling their participation the day before in an event parallel to the Youth Summit on Climate, in which he presented a new FAO publication: *"Young people on the move against climate change!" (Youth in motion for climate action!)*. It is a compilation of youth initiatives in agriculture to address the effects of climate change.^{L&E}



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

As an event prior to the Climate Action Summit, the **Youth Climate Summit** was held on September 21 at the United Nations headquarters in New York.

At the Youth Summit on Climate, young people of all conditions and backgrounds, entrepreneurs and change promoters engaged in the fight against climate change participated at the pace and scale necessary to face this enormous challenge.

The World Summit for Climate Action held on September 23 was held within the 74th General Assembly of the United Nations.

The World Summit for Climate Action's main objective is to find concrete and coordinated actions against climate change. And in this sense, to increase the contributions made by the countries in the Paris Agreement of 2015 in which the decarbonization of the economies is considered in the second half of this century.

Luis Alfonso de Alba, UN special envoy indicated that, overall, the result of the meeting was quite positive, however, he said there is urgency to act.

De Alba, recognized the strength of the youth climate movement and its contribution to the results of the meeting, warned about

the importance of following up on the commitments shown today by the participants, among which in addition to heads of State and Government, participated entrepreneurs, local officials and representatives of civil society. It is estimated that the world would need to increase its efforts three to five times to contain climate change, curb the increase in warming to a maximum of 1.5 degrees, and avoid the increase in climate damage that is already occurring worldwide.

On the other hand, the UN Secretary General, António Guterres, has opened the Climate Action Summit with a message of urgency, but also of hope: *"We are running out of time, but it is not too late."*

"The climate emergency is a race we are losing, but it is a race we can win. The climate crisis is caused by us and the solutions must come from us. We have the tools: technology is on our side," Guterres said.

He also indicated in his speech that *"fundamental transformations"* are necessary in all aspects of society to address climate change and in this regard he referred to the need to end fossil fuel subsidies and the importance of stopping Build more and more coal plants.

Just look at the multiplication of natural disasters with increasingly devastating consequences. The drought in Africa, in addition to afflicting the local population, forcing them to move, feeds conflict and terrorism. We are witnessing

the melting of glaciers, the bleaching of corals, food chains are in danger, Guterres said.

The UN Secretary General also noted recent natural disasters in several countries such as Mozambique, Tuvalu, Bahamas, and record temperatures that are recorded globally. *"We are seeing the future, if we don't act now,"* he said. *"We deceive ourselves if we believe that we can deceive nature, because nature always counterattacks,"* he added, while warning that, throughout the world, *"nature is returning the blow with fury."*

In his first speech at the Youth Summit on the climate, the Portuguese diplomat also praised the mobilization of young people in the streets. *"Young people are offering solutions, insisting on responsibility, demanding urgent action. They do the right thing,"* he said, also remarking that his generation *"failed in its responsibility to protect the planet."*

Fifty-nine countries announced their intention to strengthen their national goals to combat climate change by 2020 and nine others have started internal processes to make their goals more ambitious, the UN said in announcing the creation of a *"Climate Ambition Alliance"* which unites all these countries.

The UN reported that so far there are exactly 66 governments involved in zero emissions, which are joined by 10 regions, 102 cities, 93 companies and 12 investors, all committed to improving their contributions by 2020 *"in order*

to reduce emissions of greenhouse gases, 45% in the next ten years and zero by 2050”.

Next, we will summarize the commitments announced by the Latin American countries at the Climate Action Summit:

Chile

Sebastián Piñera, president of Chile, announced that, with the help of the United Nations, his country has made 30 nations commit to neutralize their carbon emissions before 2050.

Piñera announced the creation of a Climate Ambition Alliance that has joined 66 countries that have pledged to increase their national contributions determined in the Paris Agreement. Likewise, he indicated that they will be informed during the United Nations Conference on Climate Change COP25, which will be held in Santiago, Chile in December 2019.

Likewise, he indicated that his country is moving forward on four pillars to achieve this: the total decarbonization of the energy matrix; the transformation of the public transport system to an electrical system; the establishment of energy efficiency standards in all sectors; and the elaboration of an ambitious reforestation plan.

“The commitment is not only a moral commitment to nature, it is a commitment to us, to our children, to our grandchildren and those who will come, who have the right to inhabit this planet and it would

be very sad if they only knew the blue sky in the history books,” said Piñera.

Costa Rica

The president of Costa Rica, Carlos Alvarado Quesada shares in the Climate Action Summit a Decarbonization Plan that contains actions such as:

- **Incentives for electric mobility**
- **Invest carbon taxes in nature**
- **Renewable energy infrastructure**

For its implementation, its Government has taken a series of concrete actions that include: a moratorium to keep fossil fuels underground; a law of incentives for electric mobility; 30 million dollars annually derived from taxes on fossil fuels invested in nature; and investments of more than 5000 million dollars in infrastructure to guarantee the production of renewable energy.

“We have committed to reach 60% of forest cover by 2030, today we have 52%, since 30% of public transport is zero emissions in 2035. We have also committed to the construction of two electric trains” Quesada announced.

He added that these measures are not enough and assured that his country is committed to promoting action globally and through multilateralism.

Guatemala

The president of Guatemala, Jimmy Morales, announced that his country is advancing in the recovery of 1.2 million hectares of trees by 2032, a plan in which 200 million dollars have been invested.

Also, at the regional level, Guatemala has joined an initiative to conserve the five great forests of Mesoamerica, the so-called second lung of America.

Morales said that in terms of environmental protection Guatemala is working hard to reduce pollutant levels on the planet and that citizens are continuously informed about environmental care.

“We have increased the amount of wastewater treatment plants so that we have gone from only 50 to 300 plants in the last three years. In addition, we are working hard on river cleaning, for this we are installing more than 200 “biobars” throughout the national territory,” he said.

Morales explained that *“biobardas”* are artisanal tools for cleaning bodies of water that capture 65% of floating debris. An initiative that is being shared with other countries such as the Dominican Republic, Honduras and Mexico.

Colombia

- **Plant 180 million trees by 2022**

- **Sustainable livestock**

- **Incentives for electric mobility**

- **National circular economy policy**

For his part, the president of Colombia, Iván Duque, announced some of the programs that his country is implementing, among which is the transition to renewable energy, which has tripled in the last year.

Duque says that the goal is to ensure that 10% of the energy is from renewable sources by 2022 and 20% by 2030. He added that together with countries such as Chile, Peru, Honduras, Guatemala and the Dominican Republic, Colombia has committed that 70% of the region’s energy be coal free.

The president also announced an electric mobility law with tax incentives and tax cuts for companies that invest in clean energy.

Another of the points exposed by Duke was the fight against deforestation, which has been reduced by 17% in recent years, and detailed that 180milliontreesareplannedtobeplantedby2022. *“The protection of natural resources in a matter of national security,” he said, adding that he has joined with other countries in the Amazon such as Peru and Ecuador to protect the forest.*

Duque also assured that work is being done on sustainable livestock, on circular economy

policies, and on linking indigenous groups as environmental advisors in the country.

Ecuador

The president of Ecuador, Lenín Moreno, said that although his country is small, he does his part, and is making steady progress in reducing emissions from deforestation and forest degradation.

"In our Government we have reduced the deforestation rate by 24%. Likewise, Ecuador was the first to use the guidelines agreed in the negotiations of the Conference of the Parties to the Convention on Climate Change in Poland in 2018 to present their contributions for 2020-2025," he said.

He added that his climate commitment is prioritized in the national development plan, which has been called *"A Lifetime"*, and recalled that Ecuador guarantees the rights of nature for current and future generations because its constitution recognizes Pachamama as a subject with fundamental guarantees.

Perú

For his part, the president of the Council of Ministers of Peru, Salvador del Solar, announced a new initiative against air pollution to which 41 countries around the world have joined.

The plan was made jointly with Spain and the World Health Organization, and contains a series of immediate measures

to improve air quality and end the pollution that causes 7 million deaths per year.

"Not only do we talk about the commitment of governments, cities must be essential allies in climate action, because it is in large urban conglomerates where millions of people constantly demand transportation, energy and health. Therefore, I want to acknowledge the commitment already assumed by 71 cities, including the climate, with a potential health impact of around 600 million people, and I call for more cities to join," said Salvador del Solar.

Bolivia

President Evo Morales said that Bolivia's commitment is focused on the capacity for adaptation and joint mitigation in forests. In this context, a restoration plan for the Bolivian Amazon is being developed to recover aquifers and biodiversity. He also indicated that water is another of the major concerns of his country.

"In the coming years we will comprehensively increase capacity to adapt and recover the country's water vulnerability by tripling the water reservoirs by 2030," he added.

Morales said never again thermoelectric plants will be built in his country, and that his commitment is to improve the capacity of electricity generation through renewable energies for local and regional development that will cover 100% of the population by 2030.

"The only realistic way to limit global warming to 1.5 ° C is for developed countries to radically increase their ambition to reduce their emissions and fulfill their commitments to promote climate finance, in relation to their historical responsibility and the needs of countries in development", concluded the president.

Commitments of other countries of the world:

- Spain will contribute 150 million euros to the Green Climate Fund and ratify the Kigali amendment of the Montreal protocol.
- France announced that it wouldn't enter into any trade agreement with countries that have policies contrary to the Paris Agreement.
- Germany committed to carbon neutrality by 2050.
- 12 countries made financial commitments with the Green Climate Fund, the official financial mechanism to assist developing countries in adaptation and mitigation practices to counteract climate change. This adds to the recent announcements from Norway, Germany, France and the United Kingdom that have recently doubled their current contributions.
- The United Kingdom made an important additional contribution, doubling its overall international climate financing to 11.6

billion British Pounds for the period from 2020 to 2025.

- India pledged to increase renewable energy capacity to 175 gw by 2022 and pledged to further increase to 450 GW, and announced that 80 countries have joined the International Solar Alliance.

- China said it would reduce emissions by more than 12 billion tons per year and would seek a path of high quality growth and low carbon development.

- The European Union announced that at least 25% of the next EU budget will be dedicated to climate-related activities.

- The Russian Federation announced that it will ratify the Paris Agreement, raising the total number of countries that have joined the Agreement to 187.

- Pakistan said it would plant more than 10 billion trees in the next five years.

Other outstanding commitments:

- The UN Global Compact announced that companies with a market capitalization of up to \$ 2.3 trillion and annual direct emissions equivalent to 73 coal-fired power plants, pledged to take steps to align their businesses with the scientific basis of change climate.

- Banks with more than 47 billion dollars in assets collectively, or one third of the global industry, joined the new principles of responsible banking backed by the United Nations in a massive push for action against climate change and the change of economic models of “brown to green.” The principles will aim to “increase positive impacts, while reducing negative ones and managing risks to people and the environment of their products and services.”
- The United Nations secretariat adopted a new 10-year Climate Action Plan aimed at transforming its operations to achieve a 45% reduction in greenhouse gas emissions and obtain 80% of renewable energy electricity by 2030 .
- Asset Owner Alliance, the group of the largest pension and insurance funds in the world and responsible for managing more than \$ 2 trillion in investments, pledged to transition to carbon neutral investment portfolios by 2050. Members of the Alliance will immediately begin to engage with the companies in which they invest to ensure that they decarbonize their business model.
- The International Development Finance Club (IDFC) - a leading group of 24 countries and development banks around the world, announced the mobilization of \$ 1 trillion for the fight against climate change.
- Several countries will launch the Global Campaign for Nature, which aims to conserve 30 percent of Earth’s land and oceans by 2030.
- The Climate Investment Platform will seek to directly mobilize 1 billion dollars in clean energy investment by 2025 in 20 less developed countries. The platform will provide a menu of services to governments and private sector clients in their efforts to expand the energy transition and accelerate investments for low-carbon and climate-resistant development.
- Launch of a high-level panel for the sustainable ocean economy, which represents 14 countries covering approximately 30 percent of the world’s coasts, 30 percent of the world’s exclusive economic zones, 20 percent of the world’s Oceanic catches of the world and 20 percent of the world’s cargo ships. The initiative includes a new initiative to build resilience for the ocean and marine protected areas.
- The Zero Carbon Buildings Initiative is committed to making new buildings without zero carbon emissions by 2030 and existing buildings by 2050. Multilateral development banks and private financial institutions pledged to align their building financing with the Paris Agreement and

national climate policies, which could lead to a potential investment of \$ 1 trillion in “Paris-compliant” buildings in developing countries by 2030.

- Two thousand cities are committed to strengthening their capacities in the preparation of projects by 2030, placing climate risk at the center of decision-making, planning and investments. Specifically, they commit to creating 1000 climate-smart and financeable urban projects and creating new and innovative financing mechanisms that will be used to finance 100 projects until 2025.

For the health of the planet and life of the generations that follow us, we must contribute to serious and concrete commitments to combat the climate crisis. With devastation, hurricanes, drought, fires will inevitably come times of mass migration.

With this summit it is hoped to obtain a greater commitment from developed countries in terms of mitigation and adaptation to climate change. Since the big cities of these countries are responsible for at least 70% of greenhouse gas emissions that are what cause global warming. *L&E*

R•B•C
Rivera • Bolívar • Castañedas
ATTORNEYS AT LAW



**Síguenos
en nuestra
página de**



**Rivera, Bolívar y
Castañedas**



Illustrious PEOPLE

DOMINGO H. TURNER
1893-1972

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

Domingo H. Turner born in Dos Ríos, Dolega District, in the province of Panama, Republic of Panama on April 29, 1893, son of British subject James Henry Turner and Panamanian Rosa Pino. He grew up under the protection and guidance of his grandfather Justo Rodríguez, mayor of the district and it was there where he studied his first letters,

Delmira Rodríguez was his foster mother. Upon completing his baccalaureate at the National Institute, he studied law at The Kent College of Law in Chicago, United States, where he obtained the degree.

He was a social fighter, notable jurist, noble caste politician, exceptional intelligence man and a te-

nacious nationalist. In the presidential elections of 1916, Turner, who backed President Chiari, was attacked by several government subjects, so he had to shoot at the attacker killing the aggressor. After the hearing that took place in 1919, Turner was declared innocent since the jury of conscience unanimously

considered that he had acted in legitimate defense of his life. As a criminal lawyer, he unfolded; as a combative journalist he wrote unforgettable pages in the Panamanian press; as an ideologist on the left, he is considered the "sapper of social ideas in Panama"; as social fighter and organizer of the town he dedicated his best talents to

educating and organizing the workers and the peasants; as a militant and bold politician, he participated in the formation of political collectivities and in the riskiest episodes of the irregular and unstable process of maturation of the Republican State; As an irreducible patriot, he was a benefactor of the essence of nationality. In 1925, Turner was one of first Panamanians who managed to achieve in the Supreme Court of Justice suitability established by Law 55 of December 17, 1924.

Before becoming a lawyer, Domingo Turner was a journalist. As such, he traveled all the steps of this trade: reporter, chronicler, correspondent, editorialist, columnist, editor and director.

His first years in journalism date from 1911, at the National Institute, where in the student newspaper El Taredo, that is, El Taladro, a handwritten publication that he founded, with other students to disseminate activities with a sarcastic and humorous tone and student concerns.

He also directed the Voice of the People, a newspaper of a political nature linked to Santa's liberalism. Then he directed the National newspaper between 1919 and 1922, founded with George Henry, faithful to the glory of the institute, put the newspaper at the service of the students of the Eagles Nest, who made complaints about the conduct of the campus by the Rector, Dr. Octavio Méndez Pereira.

By 1924 he founded and directed another newspaper, El Hombre Libre, and then El Cristo del Pueblo, both media boosted the presidential yearnings of General Manuel Quintero Villarreal. Then, he also served in La Estrella de Panamá, Diario de Panamá, El Tiempo and El Pueblo, pu-

blished opinion columns in El Panamá América and in the weekly Renovación. By the end of the 1920s, he was editor of La Ley, monthly magazine of Law, Legislation and Jurisprudence, linked to the National Lawyers Union and then to the National Bar Association, who was subsequently secretary of the Board of Directors; He was also editor of the Lottery Magazine, between December 1955 until the end of 1960.

Domingo H. Turner was one of the organizers of the Association of Journalists of Panama. After almost two decades he contributed to the constitution of the Panama Journalists' Union, in which he was an active member, honorary member, honorary president; As a member of this union, he played a leading role in citizen orientation with noble dedication to the defense of our sovereignty in the Panamanian territory of the Canal Zone.

Diogenes de la Rosa mentioned that since the early 1920s, Domingo Turner had the stature of a National Leader in decisive social and political demands, and his interventions in the Santa Ana park were expected; it was only enough to distribute a few small sheets through the popular neighborhoods that announced "Meeting in Santa Ana, Turner will speak" and the square was filled early.

For the year 2008, Dr. Jorge E. Illueca stated: "The best tribute to Turner, which is an obligation with the Fatherland, must be to collect and publish his scattered work, which is a political and cultural legacy that greatly enriches patriotism spiritual of the Panamanian nation".

His speeches, his essays, his studies and his opinion columns, which allow a serious approach, from a different perspective, deal with

the most varied national problems: operation of the State, public administration, economic and fiscal policy, Constituent of 1904 and his work , Tenant Problem, Four Year Government Plan, Fascist Danger and Panama Canal, One Sector Policy, Myth of History, Rights on the Canal, Panamanian Workers in the Canal Zone, Liberalism and Power in 1910, Organization of the Work of the Political Campaign of the Panamanian Popular Front, Constitution of 1946, and the case of Hugo Neri, among others. Domingo Turner was elected in the province of Chiriquí as a deputy in the elections of 1924 and as a result of being a leader of the General Workers' Union he presented his Draft Labor Code to the National Assembly. This project contained norms derived from labor principles based on the employer's obligation to enter into employment contracts, the payment of the salary to the worker, the benefit of professional risks, the special protection of the work of women and children, the methods of conciliation and arbitration aimed at resolving conflicts between employers and workers, the right to declare and execute lawful strikes in defense of workers' rights, the establishment of the National Labor Department and the creation of the Labor Councils to arrange the parties of the conflict, within the framework of its action as conciliation or forced arbitration courts in social complaints.

The deputies Domingo H. Turner and Harmodio Arias Madrid championed in the Assembly the days of defense of national integrity that culminated in the rejection of the Alfaro-Kellogg treaty, where two great talents were combined: the legal of Dr. Arias, endorsed by his thesis PhD on the Panama Canal and Turner politician, who with the support of the General Union of Workers of the Republic and their ancestry over the human

groups of the city and the countryside, was the popular action arm developed to reject the treaty.

Mr. Domingo H. Turner combined political action with union action in favor of workers' rights. On some occasions he promoted trade union activity so that political objectives were achieved, and on others, he promoted political work in order to achieve labor goals.

About his political life

Its beginnings officially in national politics took place during the general elections of 1912, when the competition developed between two liberals, Dr. Belisario Porras and Pedro Díaz.

Upon returning after completing his studies in North America, he joined the National Assembly in the position of rapporteur, and later in that of secretary; In 1918 he was elected to the position of councilor in the Municipal Council of Panama, he was also secretary.

Domingo Turner, together with other union leaders representing unions that operated in Panama and the Panama Canal Zone, established in 1921 the Workers Federation of the Republic of Panama, in which every person of the male or female sex is recognized as a worker that as a craftsman, employee, a day laborer, he needs to obtain what is necessary for his subsistence and that of his family through permanent daily work.

During the same year the Workers' Federation was organized, the invasion of Costa Rican troops to the border region of Coto, territory in dispute at that time. At that time he formed a combat unit with the rank of captain, with the name of Tomás Herrera Battalion, which recrui-

ted a group of volunteers, for the defense of the homeland attacked by the Ticos, instigated by the United Fruit Company and others US banana companies, protected by the State Department. During the electoral campaign of 1928, where the engineer Florencio Harmodio Arosemena and Dr. Jorge E. Boyd, Domingo Turner were deprived of freedom as a result of their political interventions against the Chiarist government and its candidate Arosemena. Those involved in this case were released on bail and in April 1929 they received from the Sixth Judge of the Circuit of Panama the final dismissal.

His knowledge of Marxist theory, his social concerns, the paradigm of the Russian Socialist Revolution of October 1917 and these unfortunate political events are factors that linked Turner with Panamanian Labor Party and the Communist Party of Panama, with social ideas far from the individualists, essence of the Liberal Party. By 1930 Turner among others erected the Latin American Communist Party of which Domingo H. Turner was his first secretary general. Sooner rather than later, problems appeared among the members of that party; Turner was accused of consuming alcohol, false and ridiculous accusation and immediately left the game.

In August 1931 he propelled the presidential candidacy of "Pancho Arias Madrid", former secretary of Foreign Affairs and secretary of Government and Justice. For the year 1925 while the second tenant strike took place Domingo Turner and Diogenes de la Rosa prepared the bill, presented before National Assembly by Deputy Demetrio A. Porras, on November 15, 1932, legislative chamber approved the first Law of protection, although mediated, to the urban tenants of the country. Twenty days after the swearing-in ceremony of the new president of the Arias Republic of Ma-

drid on October 1, 1940, an armed group with homemade bombs attacked the Police Headquarters of La Chorrera, on October 23 the Judge Sixth Circuit of Panama, ordered the provisional detention of Domingo H. Turner and other characters for this armed attack, which had all the characteristics of an attack on the Powers of the Nation. From the Model prison, on December 1, 1940, Turner and Oller sent a letter to Dr. Ricardo J. Alfaro to the United States, explaining the political reality of the country, the situation of the Popular Front and the actions to be taken.

After the fall of Arnulfo Arias Madrid, he entered the Ministry of Health and Public Works as a lawyer and in the Second National Constitutional Convention was the secretary general.

In practice he was a true and outstanding constituent deputy. Thanks to their participation, the original constitutional project, written by doctors Moscote, Alfaro and Chiari, was improved in several aspects. The thinking of Domingo H. Turner is recorded in the text of the 1946 Constitution, particularly in the Social Rights chapter.

On that same date he was part of the Provisional Committee of Trade Union Organization that founded the Federation of Trade Unions of Workers of the Republic. For the next decade he held the positions of secretary and legal advisor of the Ministry of Labor, Social Welfare and Public Health; He was also called to occupy the Legal Counsel of the Presidency of the Republic between 1959 and 1960.

Domingo Turnes was a tireless defender of national integrity, his life was devoted not only to the struggle for the benefit of the dispossessed but also to the crusade for territorial integrity and national sovereignty, to the affirmation of our rights in the Canal Zone. *L&E*



Ana Sofía Corrales
rbcweb@rbc.com.pa

The world is moving forward and we must evolve with it. That, because “it has always been done in such a way,” doesn’t mean that there is currently no more efficient and effective way to do it.

Let’s not set limits. Technological advances are part of our daily life and those who resist this will become obsolete. And it is something that new generations have begun to capture.

So the key to everything, even for sports

disciplines, will be in teaching-learning process. Remember that the brain is a muscle, and it is necessary to stimulate it to exercise and create routines, disciplines and have what we call muscle memory. Essential for when we practice a new sport.

Learning to analyze is essential, and what we know as learning to memorize, must evolve, since every day we find situations that require us to analyze, because we live in a complex world and not everything is always black and white. So you have to know how to find solutions. *L&E*

Central American and Caribbean Games

For the next Central American and Caribbean 2022 Games, it is estimated that Panama, as host country, will have to invest 338.8 million, both in creating and conditioning courts and / or sports stadiums, among others.

S C C C E R

Since September 25, FEPAFUT has a new Secretary General, Miguel Zúñiga, who is a lawyer and has a master's degree in Sports Law from the European University of Madrid, Spain.



National Soccer Team

Our national soccer team needs better communication, in order to get the positive out of each player. In his last meeting with Bermuda on national soil, visitor won the victory with a 2-0. Getting his first 3 points. All this happens after Panama defeated them on September 5, by beating their similar with a score of 4-1.

We are currently tied in points and waiting

for the next games, against Mexico, where Bermuda will face the Aztecs on October 11 and Panama will do so on October 15.

For this next game the boys will travel to a concentration in Bradenton, United States from this October 6. Then travel to Mexico City on October 13.

The summoned for this meeting are:

Goalkeepers: Luis Mejía (Nacional, URU), José Calderón (CSD Comunicaciones, GUA), José Guerra (CAI La Chorrera, PAN).

Defenses: Francisco Palacios (San Francisco FC, PAN), Azmahar Ariano (CD Marathon, HON), Adolfo Machado (ADR Jicaral, CRC), Andrés Andrade (Lask Linz, AUT), Fidel Escobar (Córdoba CF, ESP), Jan Carlos Vargas (Tauro FC, PAN), Éric Davis (FC DAK 1904 Dunajska Streda, SVK), César Blackman (FC DAK 1904 Dunajska Streda, SVK),



Román Torres (Seattle Sounders, USA).

Midfielders: Alberto Quintero (CD Universitario, PER), Ángel Orelién (CD Cruz Azul, MEX), Rolando Botello (Tauro FC, PAN), Abdiel Ayarza (CAI La Chorrera, PAN), Adalberto Carrasquilla (FC Cartagena, ESP), José Luis Rodríguez (Deportivo Alavés, ESP), Édgar Yoel Bárcenas (Real Oviedo, ESP), Aníbal Godoy (San José Earthquakes, USA).

Strikers: José Fajardo (CAI La Chorrera, PAN), Gabriel Torres (Independiente del Valle, ECU), Alfredo Stephens (CD Santa Clara, POR), Abdiel Arroyo (Newcastle United, AUS) y Jorlián Sánchez (CD Leones Negros UDG, MEX).

It is important to remember that the League of Nations is also crucial for the qualifiers for the 2022 Qatar World Cup,

Concacaf League

The Taurus team, after fighting on the court and beating the El Salvador Alliance team 1-0 in the second leg, was not enough and was eliminated from the Concacaf League.

since the points that accumulate will serve to be among the best six in the region, which gives the pass to the hexagonal end.

LPF

On its tenth day Tauro defeats San Francisco and the CAI becomes the new leader of the 2019 Opening Tournament. *L&E*

BASEBALL

Premier U-15 tournament

The children of the Panamanian Under 15 achieved their World Cup qualification, and the silver medal in the Pre-15 Baseball Championship of the U-15 category, played in Mexico with the triumph of the United States 3 races to 1.

Both novenas qualified for the World Cup, which will take place next year, at a venue to be defined.

In the same way, the Dominican Republic defeated Cuba, for 4 races to 3, and won the bronze medal. Who also got their World Cup pass, along with Venezuela.



Mariano Rivera received Medal

Panamanian Mariano Rivera, a member of the Major League Baseball Hall of Fame, received the Presidential Medal of Freedom on Monday, September 16, from US President Donald Trump.

He is the fifth athlete awarded the Freedom medal since Trump became president in 2017 along with golfer Tiger Woods; basketball players Jerry West and Bob Cousy; and American football Roger Staubach.

The award was created by President John F. Kennedy, who established the award of the Medals of Freedom in 1963, the year he was killed. *L&E*



TRACK AND FIELD

Track and field World Championship in Doha, Qatar

Panamanian Alonso Edward announced that he will not participate in this championship after an injury.

On the other hand, Gianna Woodruff, feels

prepared and able to participate in the 400 meters with obstacles.

His presentation in preliminaries will be this October 1. *L&E*

SKATING

Panamanian Guna Sarideth Allín Solís, who participated in Paris, was sixth in her Semi Senior category and 80 in the general table of 699 participants.

Sarideth, in the BMW Berlin Marathon 2019 has managed to position 49th in the women's category, WAKT age group and 221 in the general table with a time of 49 minutes and 37 seconds. *L&E*



VOLLEYBALL

The Panamanian boys of the U21, are in the Central American Championship, which takes place from September 28 to October 7.

These guys have been playing together from previous tournaments and good results are expected. *L&E*

Here we show the selected



Selección Nacional Sub21

Centros			Auxiliares		
Colón	Herrera	Ch. Oriente	P. Centro	Herrera	Cocle
Opuestos			Libero y defensa		
Cocle	Herrera	Herrera	Veraguas	Ch. Oriente	Herrera

Pasadores

Herrera Ch. Oriente

Logos: SUB-21 Masculino 2019, FEPAVOL

THE CURRENT DECISION MAKING



Ayeisha Williams- Assistant
ayeisha.williams@rbc.com.pa

Since we wake up we have the responsibility to make decisions, you can get up and know the world or keep sleeping.

It is one of the most difficult processes that we face human beings, although some are automatic, we do not know for sure if the decisions we are making will benefit us in the future.

Decision-making is defined as a process by which a choice is made between options to solve various situations in our day to day on different contexts: at a personal, family, work, sentimental and even business level.

Now, as we mentioned, making decisions is not an easy task, we can consider it as an art, because there are many factors and stages that we must follow to reduce the range of errors in the decisions we make, namely:

1. Identify the problem, objective or situation: Who and why should a decision be

made? Where do we want to go? Normally, in order to make a decision the problem exerts some pressure, for example, a deadline, a financial crisis, an evaluation, etc.

2. Identify the criteria for making decisions: Immediately we identify, we seek relevant information to solve the situation, this will help us to make a good analysis.

3. Assignment of the weights to the selected criteria: At this stage we will sort the ideas by priority.

4. Analyze the alternatives: Identify which are the most viable and feasible alternatives. What happens if I choose option a? Where do I go if I take the b? It is always good to analyze each of the alternatives for greater effectiveness when making decisions.

5. Selection of the best alternative: When

analyzing the alternatives, we realize which is the winning option.

6. Implement the plan: To end the decision made, it is vital to launch the alternative taken.

7. Follow-up of the results: Once the action plan has been implemented, the decision taken must be followed up to take into account whether or not it was the best decision and thus evaluate the possibility of rectifying, if necessary.

The most important characteristics in decision making are:

1. Future effects: It has to do with the influence that the decision we will make in the long term will have.

2. Reversibility: It is the speed with which a decision can be reversed and the difficulty of making this change.

3. Impact: Refers to the extent to which other areas or activities are affected.

4. Quality: This factor refers to labor relations, ethical values, legal considerations, basic principles of conduct, company image, etc.

5. Periodicity: This element answers the question of whether a decision is made frequently or exceptionally.

Recently I saw a documentary that shows how decision making can positively mark a person's life. It's about the following. In 1986 the children of Koh Panyee (a floating fishing vil-

lage in southwestern Thailand) had the dream of being footballers, but it was an impossible dream because they lived in a tiny town built on wood over a river, they were completely surrounded by water, but they made the decision to make it happen. They decided to build a floating field on old wooden boards and ship wrecks.

They had many difficulties, played barefoot on the field full of nails and splinters and the ball went frequently to the water, which limited them. One day they received a notification of a local championship, and their neighbors despite the teasing made a collection to buy uniforms and equipment for the tournament. In this tournament they reached the semifinals, despite being the first time they played with other teams, the reduced space of their playground in poor condition helped them with the techniques to play in a larger field and in better conditions. Panyee FC is currently one of the most decorated teams in Thailand, in fact, they have won in Youth Championships 7 times from 2004 to 2010.

This story once again demonstrates that well-thought decision making and determination to execute and maintain it is the basis of our achievements and growth. A responsible being faces the challenges and decides the option that in his opinion is the best. We can always be wrong, but our risk of error will be reduced with our maturity and learning in life. It is necessary to train our children from their initial stages to make decisions, to always think about options, priorities and develop skills so that the difficulties of life don't paralyze them, but instead manage to face them with determination and so that fear does not freeze their ideas, but move forward with determination until you find the most advisable way out of the situation in question. *L&E*



THE IMPACT OF ROBOTICS IN INDUSTRY 4.0

David López - Technology
tecnologia@rbc.com.pa

Industry 4.0

It can be defined as the technology revolution by increasing the efficiency, quality and safety of processes linked to the industrial sector; characterized by the automation of processes, optimizing them, and providing efficiency to all phases of manufacturing.

Advances that Industry 4.0 has brought:

- Information in digital format
- Automated processes
- Connected clients
- Smart production

Robotics, the field of technology that drives the development of robots, has been present for decades in the construction, manufacture of cars, schools, hospitals and private homes. However, lately, new research fields such as AI and sensor technology have joined robotics to create advanced autonomous robots, with a much wider range of possible applications.

For years, products used to be standardized, which made production chains stable. Today the demand is more volatile resulting in the

need for more diverse products, shorter production to be exposed in the market quickly.

Now, where does robotics come into all this?

The first thing to establish is the effectiveness, efficiency and effectiveness of a particular activity within your company; This is achieved with productivity indicators. Once these parameters have been established, you can project how to automate the process.

Companies that implement process automation are placed in a position of advantage over their competitors, both in operability and reliability.

Something very important in process automation is feedback. Through it, the system evaluates, compares and corrects in real time, under certain restrictions and without human intervention.

Additionally, process automation can be programmed to run at a certain time, depending on the result of previous processes or certain factors. This allows future task planning.

The truth is that, in the very near future, process automation systems will be extended to business process automation, so you have to be clear about the strategic evolution that a company will have in terms of infrastructure, applications. *L&E*

R B C

Rivera • Bolívar • Castañedas

ATTORNEYS AT LAW

**Comparte con
nosotros a
tráves de
nuestro**

twitter

@rbcabogados





Ivana Herrera - Attorney
 ivana.herrera@rbc.com.pa

#CLIMATESTRIKE #FRIDAYSFORFUTURE

From September 20 to September 27, 2019, the Climate Strike was held worldwide, where thousands of people went to protest to the legislative assemblies of their respective countries, such as Mexico, London, Australia, Ghana and Even Panama, to get the attention of politicians and that is a priority in the political agenda, which by law is declared a state of emergency to face climate change, which the Estero world is involved.

Remembering that the UN has stated that we have until 2030 to be able to make significant changes or else we will be homeless.

Climate Strike is an initiative of Greta Thunberg, a 16-year-old Swedish girl who has made a revolution around the world denouncing the lack of action by the authorities.

Thunberg launched the "FridaysforFuture"

movement in 2018, encouraging students to skip classes to demand that their governments act on climate change. In November, when he was in ninth grade, Thunberg organized a strike for two weeks outside the Swedish Parliament, demanding that the government reduce emissions by 15% per year.

Now Thunberg goes on strike every Friday. In December 2018, Thunberg made headlines by accusing a group of gathered leaders from almost 200 countries of "behaving like children."

Thunberg made her voice heard again on Saturday, September 21, 2019 at the United Nations Summit on Youth Climate in New York City, and then spoke at the UN Climate Action Summit on Monday, September 23 past.

To get to these events, she chose to sail from Swe-

den to NY across the Atlantic in a zero-emission boat, instead of relying on high-emission aviation. The focus right now is on the governments of all countries. In Panama, the new Commission of Investigation for Deforestation in Darién has been installed, which is being deforested without control, causing serious and irreversible consequences not only for our country but also for global climate, Darién being the lung of our country.

We hope that the general perception of the public on the low importance of the subject for a critical mass of the members of our Assembly of Deputies is not true, which has circulated in different media in different tones.

A term of 90 days was established for the Investigation Commission to render a report to the plenary with the corresponding recommendations.

The National Assembly stressed that it is necessary that a thorough investigation be carried out in order to clarify the reality of the situation that the region is going through and take the necessary measures to give a prompt solution, says the resolution adopted by the legislative plenary.

The president of the Commission of Investigation, deputy Edison Broce, indicated that, according to data from the Ministry of Environment in Darién, more than 21 thousand hectares of forests have been lost since 2012. He pointed out that we have challenges that are seriously affecting us, the pollution of our seas, the poor disposal of garbage, excessive deforestation, water shortages, water security and poor environmental awareness, among others.

Milcíades Concepción, Minister of Environment, said that it is very important that this state body has been able to create a commission to

investigate the Darién environmental disaster, and this is a very important step, since almost 50% of the forests have been lost in Panama. As good news, we have promulgated in the Official Gazette a resolution of the institution that prohibits tree cutting permits for one year.

Last Thursday, September 19, the Minister of Environment was summoned to answer the questions of the Commission, it was mentioned that the Ministry of Environment filed a criminal complaint in the Public Ministry on December 30, 2016 against those who were responsible for the alleged commission of crimes against the environment and territorial planning in Darién.

The citation was also approved by the Commission of José Gabriel Montenegro, administrator of the National Land Administration Authority (ANATI), the idea of its citation is to know how the process of titling the forests in Darién is carried out.

We reiterate that the Darién forest is the lung of our country and there is its importance not only for Panama but also for the world.

Panama has robust legislation regarding the environmental issue, however, its effectiveness depends on the degree and supervisory capacity of the central government and municipal governments and other relevant local authorities throughout the country.

Neither the best legislation, nor the greatest effectiveness of its application exceeds the result of good practices in environmental conservation by people, families and communities. We are the first responsible for educating our environment to take care of our environment and guarantee the future of the next generations. *L&E*

Cultural Capsule

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



Featured activities of the month:

- **Pink** and **Light Blue** Ribbon Campaign: Throughout the month dedicated to the Fight against **Breast** and **Prostate Cancer**.
- 24-hour Relay for Life Race organized by the Friends of the Child with Leukemia and Cancer Foundation FANLYC -RELEVO FOR LIFE 2019:
 - o Santiago, Veraguas on Oct. 6. on Santiago Boulevard.
 - o David, Chiriquí on Oct. 13. at the David Fair.
 - o Panama from Oct. 19 to 20. to be performed on the Coastal Strip 3.



THEATER

- Theater In Circle: Peter Pan “El Musical” from Oct. 5 to 7.
- Theater In Circle: Concert “Series and movie music” on Oct 27.
- El Ángel Theater: Blessed Maturity
- La Estación Theater: Improv8 from Oct. 3 to 5.
- La Estación Theater: Catholic, apostolic and Roman boys from Oct. 6 to 31.
- La Estación Theater: La Comedia de la olla on October 7, 14, 21 and 28.
- Aba Theater: Happy all four until Oct 13.
- Aba Theater: The King of the Jungle until Dec 22.
- National Theater: Refistuleros on Oct. 23 and 24.
- Pacific Theater: Chicago the Musical from Oct. 2 to 20.
- Pacific Theater: Tumba la Piñata on 12,13, 19 and 20 Oct.
- Pacific Theater: Poly Tells Halloween Tales on Oct. 19 and 20.
- Pacific Theater: Beds by Luis Gerónimo Abreu on October 23, 24 and 25.
- Guild / Ancón Theater: Hot Cabaret until Oct 12.

- San Agustín College Theater: Annie Jr. from Oct. 11 to 13.
- Balboa Theater: “Hairspray” / Royal College of Panama from October 5 to 6.
- Ascanio Arosemena-ACP Theater: “Rocks Ages” Brader College from Oct. 17 to 20.

CINEMA

- Gladys Vidal Theater-Hatillo Building:
 - o Oct 3: Under the carpet
 - o Oct 3: Invasion
 - o Oct 10: Tropical Zinfonia
 - o Oct 10: Stories of the Canal.
 - o Oct 17: Drifting Voice
 - o Oct 17: Box 25
 - o Oct 24: Nine live
 - o Oct 24: Salsipuedes
 - o Oct 31: Sirenata in B
 - o Oct 31: The route

FAIRS AND FESTIVALS

- o San Francisco de Asís, Veraguas Oct. 4
- o Fair of the Colum in Macaracas de los Santos from October 11 to 13.
- o Fair of Isla Tigre, Guna Yala from October 18

- to 20.
- o Pintao Hat Festival, Anton on Oct. 25-27.
- o National Festival of the Handsome Bull in Antón, from October 10 to 14.
- o Parade of Carretas, Folklore and Toro Loose in Pedasí from October 24 to 27.
- o Crab and Seafood Festival Montijano in Montijo from October 24 to 27.
- o Ngäbe Culture Festival - Buglé Meri Bä Nuäre in Santiago on Oct. 19.
- o Montañero Festival of the Drum and Carreta in Los Pozos from Oct. 9 to 13.
- o Festival of the Cutarra in Las Palmitas de Las Tablas, from October 2 to 5.
- o Social Assistance Caravan "Party around the world", Oct. 30 in ATLAPA. caravana@caravanasocial.com
- o Festival of Terror "The Awakening of Evil" in Soho City Center during the month of Oct.
- o Haunted House - Terror at Bay Castle in Figali Square every weekend on Oct.
- o Asia Fest 2019 at the Wyndhan Albrook on Oct. 5 and 6.
- o Salsa Fest at the Amador Convention Center on Oct. 5.
- o PotterFest3 at Hard Rock Café on Oct. 20.
- o 8th Edition Prisma Contemporary Dance Festival:
 - o Oct 3: Museum of Contemporary Art Free activity LUIS SIERRA (Panama / Cuba) "Matadero"
 - o Oct 5: Las Clementinas, Casco Antiguo, Free activity PATACÓN (Panama / Brazil) "Y"
 - o Oct 6: Biomuseo Free activity MARLYN ATTIE (Panama) "Cenit y Nadir"
 - o Oct 6: Cie. Samuel Mathieu (France) "Frau Troffea" at Xielo Panama
 - o Oct 7: Esklan Arts Factory (Italy) "4 Jhon" at the National Theater.
 - o Oct 8: Marcat Danza (Usa / Spain) "Alanda" at the Teatro Ateneo.
 - o Oct 9: Lajafield (USA) "Pinot Noir" Trip the light fantastic (Canada) "The man who traveled nowhere in time" at the Anita Villalaz Theater.
 - o Oct 10: Julia Maria Koch (Germany) "Deals with God" at the National Theater.
 - o Oct 11: Trip the light fantastic (Canada) "One

- moment at a time" Studio Tança Dance Theater (Slovakia) "4 Heads" Julia Maria Koch at the Anita Villalaz Theater.
- o 11 Oct: Metro De Panamá / Albrook, 4:00 P.M. Free activity AMIR & HEMDA (Israel) "Zoog".
- o Oct 12: Lecap + Parts Labor (Canada) "By the skin of your teeth" Budapest Dance Theater (Hungary) "Doze" at the Teatro Ateneo.
- o 12 Oct: National Institute, 4:00 P.M. Free activity, PRISMA LAB for students directed by DAVID DORFMAN (USA) MARCAT DANZA (USA / Spain) "Solo Roza".
- o Oct 13: Xie Xin Dance Theater (China) "From in" at the National Theater .

SEMINARS, CONGRESSES, TALKS, CURSES AND EXPO

- BIZ FIT at the City of Knowledge Convention Center on Oct. 10.
- Wordcamp Panama at the Technological University of Panama - Central Campus Dr. Víctor Levi Sasso on Oct. 19 and 20.
- Danessa Myricks Panama Masterclass, Makeup Artist at the Pacific Panama Theater on Oct. 31.
- Seminar undertaken as a couple at Hotel Miramar on Oct. 5.
- Workshop Seminar - Ready for adventure - 6th edition at USMA on Oct. 5.
- Soul conference at the Teatro Ateneo from Oct. 18 to 20.
- Fashion Week 2019: in Atlapa from October 17 to 19.
- WordCamp at the Technological University of Panama from Oct. 19 to 20.
- ExpoMedica2019 in ATLAPA from October 23 to 24.
- Free skating school at Omar Park every Friday from Oct.



MUSEUM

- Panama Interoceanic Canal Museum
- o TEDxCascoViejo, ideas worth sharing on Oct 10.
- MAC:
 - o Ultra_Contaminates / Provocative art on parallel realities until Nov. 17.
 - o MAC Panama Auction 2019 - Curated by Gladys Turner Bosso at the Santa María Hotel & Golf Resort on Oct. 24.

CONCERTS AND PRESENTATIONS

- World Music Panamá 2019: Slixs Sexteto Vocal en el Ateneo de la Ciudad del Saber el 24 de oct.
- Velásquez – Volver en el Teatro Nacional el 2 de oct.
- RESISTANCE 2019 en el Centro De Convenciones Amador Figali el 12 de oct.
- Expo Fitness & Adventure by Michelle Lewin en el Hotel Hilton el 13 oct.
- Mi Vida De Otra Manera por Alberto Linero en el Teatro La Huaca el 19 oct .
- Daddy Yankee con Calma en el Estadio Rommel Fernández el 24 de oct.
- Reo Speedwagon en el Centro de Convenciones Amador el 31 de oct.
- Concurso de Karaoke con La One Two en el Bliss Grill el 19 de oct.
- Gala Folklórica por Orquesta de Cámara del Istmo en el Teatro Ascanio Arosemena-ACP el 5 de oct.
- Picnic Culturoso: Dibujemos en el espacio publico en el Parque Andrés Bello el 6 de oct.
- Tarde de Sombreros en el Salón Las Perlas del Club Unión el 8 de oct.

IMPORTANT DAYS

- 1 Seniors Day
- 4 Animal Day
- 4 San Francisco de Asís
- 8 Egg Day
- 8 Day of the Producer and Professionals of Agricultural Sciences
- 10 World Mental Health Day
- 11 International Day of the Girl
- 12 Hispanic Day
- 16 World Food Day
- 17 International Day for the Eradication of Poverty
- 18 Nature Protection Day
- 18 World Menopause Day
- 21 Black Christ of Portobelo
- 22 Day of His Holiness the Pope
- 22 Musician Day
- 24 United Nations Day
- 27 Student Day
- 28 San Judas Tadeo
- October 31 halloween
- October 31: National Savings Day
- Third Week of October, Science Week

WORLD
MUSIC
PANAMÁ 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.- MÉXICO

Estudio Rubio Leguía Normand & Asociados- PERU

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

Pellerano & Herrera- REPÚBLICA DOMINICANA

Alvarado & Asociados- NICARAGUA

Torres, Plaz & Araujo- VENEZUELA

Facio & Cañas- COSTA RICA

