

PANAMA Legal Update * COVID-19

40 YEARS

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INTERNATIONAL LAWYERS

To combat the ongoing Covid-19 pandemic, the Republic of Panama has enacted new regulations to stop the spread and guarantee the continuance of economic activities.

Government declares National State of Emergency

The Panamanian government approved on March 13, 2020, Cabinet Resolution No. 11 which declares national state of emergency and allows the Executive Branch to take special actions in combatting the ongoing Covid-19 pandemic. The following regulations have been issued as part of the National Strategy Against Covid-19:

▪ Economic and Commercial Reactivations

1. **Civil Aviation Authority Resolution No. 152/DG/DJ/AAC dated September 22, 2020**, which reactivates the operations for domestic flights from September 28, 2020.
2. **Ministry of Education Executive Decree No. 25 dated January 14, 2021**, which establishes the 2021 school calendar, for public and private schools. Modified by **Executive Decree No. 435 dated April 13, 2021**.
3. **Executive Decree No. 5 dated February 14, 2022**, which orders the closure of national and municipal public offices throughout nationwide on Monday, February 28, 2022.
4. **Executive Decree No. 100 dated February 21, 2021**, which orders the reactivation of activities for gyms, massage parlors, esthetics and spas, marinas and sports fishing, in the provinces of Panama and Panama Oeste, from February 22, 2021.

Economic and Commercial
Reactivations

Judiciary & Administrative
Terms **Reactivations**

Judiciary & Administrative
Terms Suspensions

Economic and Fiscal
Measures

Aid and Relief

Labor and Immigration
Regulations

Maritime and Air Transport
Regulations

Sanitary Measures

* Last updated May 15, 2022.

5. **Executive Decree No. 12 dated March 5, 2021**, which orders the reactivation of activities for gyms, massage parlors, esthetics and spas, marinas and sports fishing, in the province of Herrera, **from March 6, 2021**.
6. **Executive Decree No. 645 dated May 7, 2021**, which orders the reactivation of activities for seminars, trainings, conferences, forums, congresses, conventions and exhibitions, in the provinces of Coclé, Colón, Darien, Herrera, Los Santos, Panama and Panama Oeste, with 25% capacity, **from May 10, 2021**.
7. **Executive Decree No. 1036 dated September 4, 2020**, which lifts the temporary suspension of construction activities and reactivates construction **from September 7, 2020**.
8. **Executive Decree No. 1142 dated October 7, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for hotels, motels, lodgings; touristic activities and non-essential transport; creative and cultural industries, music, art and dance academies; libraries; pools at 25% capacity; cinemas, theaters, museums, galleries, and closed touristic structures at 50% capacity; gaming industry, **from October 12, 2020**.
9. **Executive Decree No. 1222 dated October 23, 2020**, which modifies the curfew and cancels the weekend nation-wide quarantine, **from October 23, 2020**
10. **Executive Decree No. 372 dated October 9, 2020**, which authorizes the reopening and reactivation of international aviation, **from October 12, 2020**.
11. **Executive Decree No. 541 dated April 21, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for laundries and credits and savings unions (cooperatives), **from April 21, 2020**.
12. **Executive Decree No. 564 dated July 2, 2020**, which establishes the 2020 school calendar, for distance and non-presential education, transitionally, in public and private schools.
13. **Executive Decree No. 612 dated May 8, 2020**, which authorizes the distribution, sale and consumption of alcoholic beverages, under strict restrictions, **from May 8, 2020**. Modified by **Executive Decree No. 730, dated June 18, 2020**, which lifts restrictions on the distribution, sale and consumption of alcoholic beverages **from June 22, 2020**.
14. **Executive Decree No. 96 dated May 15, 2020**, which establishes a special temporal labor procedure for the gradual reopening of companies.
15. **Ministry of Commerce Resolution No. 423 dated May 13, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for e-commerce, car workshops, spare part shops, technical and maintenance household services, and commercial pest control services, **from May 13, 2020**.
16. **Ministry of Education Resolution No. 1404-A dated March 27, 2020**, which authorizes the temporary implementation of distance learning, including virtual, non-presential, semi-presential, and tele-education.
17. **Ministry of Health Executive Decree No. 590 dated April 29, 2021**, which authorizes the operation and mobilization of activities related to musical presentations, **from May 3, 2021**.

18. **Ministry of Health Executive Decree No. 776 dated May 28, 2021**, which authorizes the reopening of children's parks, from May 31, 2021.
19. **Ministry of Health Resolution No. 074 dated February 8, 2021**, which authorizes the reactivation of Hipódromo Presidente Remón (racetrack), without public, and the National Lotto, **from February 9, 2021**.
20. **Ministry of Health Resolution No. 1260 dated October 20, 2020**, which authorizes the reactivation, operation and mobilization of recreational activities in beaches and rivers nation-wide, **from October 24, 2020**.
21. **Ministry of Health Resolution No. 399 dated May 5, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for hardware stores, **from May 6, 2020**.
22. **Ministry of Health Resolution No. 405 dated May 11, 2020**, which adopts the Guidelines for Companies' Return to Post-COVID-19 Normalcy.
23. **Ministry of Health Resolution No. 406 dated May 11, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for the fishing industry and artisanal fishing, for Panama-flagged vessels with internal service fishing licenses, **from May 12, 2020**.
24. **Ministry of Health Resolution No. 453 dated May 29, 2020**, which authorizes the reactivation, operation and mobilization of commercial activities for construction in public projects, non-metallic mining, industries, places of worship, parks and recreation centers, **from June 1, 2020**.
25. **Ministry of Health Resolution No. 574 dated June 19, 2020**, which authorizes the operation and mobilization of activities related to the practice of law, **from June 22, 2020**.
26. **Ministry of Health Resolution No. 584 dated June 24, 2020**, which authorizes the operation and mobilization of activities related to the practice of accounting, **from June 29, 2020**.
27. **Ministry of Health Resolution No. 672 dated July 24, 2020**, which authorizes the reactivation, operation and mobilization of commercial, industrial and service activities in the Provinces of Coclé, Herrera and Los Santos, **from July 27, 2020**.
28. **Ministry of Health Resolution No. 763 dated August 13, 2020**, which authorizes the reactivation, operation and mobilization of some construction projects at culmination stages in the Provinces of Panama and Panama Oeste, from **August 17, 2020**.
29. **Ministry of Health Resolution No. 764 dated August 13, 2020**, which authorizes the reactivation, operation and mobilization of non-essential retail through e-commerce, beauty parlors and barbershops, NGOs, car sales, from **August 17, 2020**.
30. **Ministry of Health Resolution No. 792 dated August 21, 2020**, which authorizes the reactivation, operation and mobilization of real estate, promoters and appraisal companies, and wholesale commerce, from **August 24, 2020**.

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31. **Ministry of Health Resolution No. 856 dated September 4, 2020**, which authorizes the reactivation, operation and mobilization of activities related to engineering, architecture, and project management, companies located in Special Economic Areas and Free Trade Zones, companies providing goods and services to marinas and sports fishing, services related to tailors, dressmakers and shoemakers, car washes, moving and hauling services, **September 7, 2020**. Modified by **Ministry of Health Resolution No. 863 dated September 8, 2020**, which prohibits fishing vessels from disembarking in ports different to their origin.
32. **Ministry of Health Resolution No. 874 dated September 16, 2020**, which authorizes the reactivation, operation and mobilization of federative sports activities, without public, **from September 21, 2020**.
33. **Ministry of Health Resolution No. 902 dated September 24, 2020**, which authorizes the reactivation, operation and mobilization of activities related to retail, shopping centers, restaurants, all professional services, general and administrative services, the race track without public, **from September 21, 2020**.
34. **Ministry of Health Resolution No. 904 dated October 1, 2020**, which authorizes the reactivation, operation and mobilization of activities related to access to national parks and protected areas, **from October 5, 2020**.
35. **Ministry of Labor Resolution No. DM-154-2020 dated May 20, 2020**, which adopts the basic requirements form for compliance with the Guidelines for Companies' Return to Post-COVID-19 Normalcy, developed by the Ministry of Labor and the Ministry of Health. Modified by **Resolution No. DM-155-2020 dated May 25, 2020**, allowing documents to be filed electronically.
36. **Municipal Council of Panama Agreement No. 16 dated February 19, 2021**, which grants an exemption to restaurants and bars for the use of sidewalks and public spaces until June 30, 2021.
37. **Municipal Council of Panama Agreement No. 98 dated June 23, 2020**, which grants an exemption to restaurants and bars for the use of sidewalks and public spaces until December 31, 2020.

■ **Judiciary and Administrative Terms Reactivations**

1. **Bank Superintendence Resolution No. SBP-RG-0006-2020 dated June 8, 2020**, which ends administrative terms suspension on June 28, 2020.
2. **Ministry of Labor Resolution DM-161 dated June 15, 2020**, which orders the reactivations of terms and proceedings before the General Labor Directorate, **starting June 22, 2020. Pending Hearings are to be reprogrammed starting July 1, 2020.**
3. **Ministry of Labor Resolution DM-162 dated June 15, 2020**, which orders the reactivations of terms and proceedings before the Labor Conciliation and Decision Boards, **starting June 22, 2020. Pending Hearings are to be reprogrammed starting July 1, 2020.**
4. **Ministry of Labor Resolution DM-163 dated June 18, 2020**, which orders the reactivations of terms and proceedings before the National Employment Direction, **starting June 22, 2020.**
5. **National Immigration Service Resolution No. 8189 dated May 29, 2020**, which orders the reopening of administrative attention by **June 8, 2020.**

6. **Public Ministry Resolution No. PA/DS-100-2020 dated May 15, 2020, which adopts measures for the transition and reorganization of the Attorney General for the Administration's Office.**
7. **Securities Market Resolution No. SMV-340-20 dated July 24, 2020, which establishes the reinitiating of legal terms from July 28, 2020.**
8. **Supreme Court Agreement No. 168 dated May 14, 2020, which orders the reopening of courts to public by June 1, 2020 and Agreement No. 186 dated June 8, 2020, which orders the reactivations of terms and proceedings by June 22, 2020. Agreement No. 200 dated June 18, 2020, which restores regularly judicial office hours for attention to users.**

■ **Judiciary and Administrative Terms Suspensions**

1. **Bank Superintendence Resolution No. SBP-RG-001-2020 dated March 18, 2020, which orders the suspension of terms in all administrative proceedings before the Bank Superintendence. Extended by Resolutions No. SBP-RG-002-2020 dated April 3, 2020, No. SBP-RG-004-2020 dated May 14, 2020, No. SBP-RG-0005-2020 dated May 20, 2020 and No. SBP-RG-0006-2020 dated June 8, 2020. Suspension effectively ended on June 28, 2020.**
2. **Bank Superintendence Resolution No. SBP-RG-001-2020 dated March 18, 2020, which orders the suspension of terms in all administrative proceedings before the Bank Superintendence. Extended by Resolutions No. SBP-RG-002-2020 dated April 3, 2020, No. SBP-RG-004-2020 dated May 14, 2020, No. SBP-RG-0005-2020 dated May 20, 2020 and No. SBP-RG-0006-2020 dated June 8, 2020. Suspension effectively ended on June 28, 2020.**
3. **Civil Aviation Authority Resolution No. 039-2020-DG-DJ-AAC dated March 17, 2020, which suspends the terms in administrative proceedings before the Legal Direction, through March 31, 2020.**
4. **Civil Aviation Authority Resolution No. 039-2020-DG-DJ-AAC dated March 17, 2020, which suspends the terms in administrative proceedings before the Legal Direction, through March 31, 2020.**
5. **Civil Aviation Authority Resolution No. 061-2020-DG-DJ-AAC dated April 30, 2020, which suspends the terms in administrative proceedings before the Aviation Security Direction and the Office for Aerodromes Norms and Operational Security, through May 31, 2020. Amended by Resolution No. 073-2020-DG-DJ-AAC dated May 20, 2020.**
6. **Civil Aviation Authority Resolution No. 069-2020-DG-DJ-AAC dated May 19, 2020, which suspends the terms in administrative proceedings before the Aviation Security Direction. Modified by Resolution No. 091-2020-DG-DJ-AAC dated June 30, 2020 and Resolution No. 118-2020-DG-DJ-AAC dated July 30, 2020.**
7. **Customs Resolution No. 116 dated March 23, 2020, which orders the suspension of terms in all administrative and criminal procedures of the Customs Jurisdiction nationwide. Extended by Resolutions No. 123 dated April 6, 2020, No. 126 dated May 4, 2020, No. 134 dated May 25, 2020 and No. 157 dated**

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June 23, 2020, terms were suspended until July 8, 2020. Suspension restored by **Customs Resolution No. 839 dated December 28, 2020**, in the Provinces of Panama and Panama Oeste, **from January 4 to January 14, 2021.**

8. **Executive Decree No. 507 dated March 24, 2020**, which orders the suspension of terms in all administrative proceedings. **Executive Decree No. 513 dated March 27, 2020**, excepts public procurement tender proceedings in which proposals have already been filed. Extended by **Executive Decree No. 693 dated June 8, 2020**, and modified by **Executive Decree No. 1222 dated October 23, 2020**, terms were suspended until **June 21, 2020.**
9. **General Income Directorate Resolution No. 201-2270 dated March 16, 2020**, which orders the suspension of terms in all administrative processes. Extended by **Resolution No. 201-2353 dated March 20, 2020**, **Resolution No. 201-3005 dated June 2, 2020**, **Resolution No. 201-3530 dated June 30, 2020**, and **Resolution No. 201-3858 dated July 9, 2020** terms were suspended until **July 31, 2020.**
10. **General Income Directorate Resolution No. 201-9562 dated December 16, 2020**, which orders the suspension of terms in all administrative processes, **from December 16, 2020 to January 3, 2021.** Extended by **Resolution No. 201-9715 dated December 28, 2020**, terms were suspended until **January 17, 2021.**
11. **Maritime Authority Resolution No. 053-2020 dated March 25, 2020**, which establishes the suspension of legal terms in the Maritime Authority proceedings. Extended by **Resolution ADM No. 064-2020 dated May 4, 2020**, **No. 070-2020 dated May 18, 2020** and **No. 083-2020 dated June 21**, terms were suspended until **June 7, 2020.**
12. **Ministry of Commerce Executive Decree No. 154 date May 13, 2020**, which orders the suspension of terms in all pledge contracts with pawn houses as well as interest accrued for the duration of the National State of Emergency. Modified by **Ministry of Commerce Executive Decree No. 155 dated May 27, 2020.**
13. **Ministry of Commerce Resolution No. 27 dated March 16, 2020**, which orders the suspension of terms in all administrative processes. Extended by **Resolutions No. 32 dated March 30, 2020**, **No. 33 dated April 15, 2020**, **No. 35 dated April 30, 2020** and **No. 39 dated May 18, 2020**, terms were suspended until **June 7, 2020.** Suspension restored by **Resolution No. 120 dated December 30, 2020**, in the Provinces of Panama and Panama Oeste, **from January 4 to January 14, 2021.**
14. **Ministry of Environment Resolution No. DM-0440-2020 dated December 30, 2020**, which orders the suspension of terms in all administrative processes in the Provinces of Panama and Panama Oeste, **from January 4 to January 14, 2021.**
15. **Ministry of Labor Resolution DM-003 dated January 14, 2021**, which orders the suspension of administrative terms and hearings before the Ministry of Labor in the Provinces of Panama, Panama Oeste and Herrera. **Terms are suspended from January 15 to 24, 2021.**
16. **Ministry of Labor Resolution DM-134 dated March 13, 2020**, which orders the suspension of terms and hearings before the Labor Conciliation and Decision Boards nationwide. Extended by **Resolutions No. DM-**

148 dated March 30, 2020, No. DM-152 dated April 30, 2020 and DM-162 dated June 15, 2020 terms were suspended until June 21, 2020.

17. **Ministry of Labor Resolution DM-135 dated March 13, 2020**, which orders the suspension of terms and hearings before the General Labor Directorate nationwide. Extended by **Resolutions No. DM-147 dated March 30, 2020, No. DM-151 dated April 30, 2020 and DM-161 dated June 15, 2020 terms were suspended until June 21, 2020. Ministry of Labor Resolution DM-226 dated August 19, 2020**, which orders the suspension of terms and hearings before the General Labor Directorate from August 10 to August 25, 2020. Suspended by **Resolution DM-274 dated December 10, 2020**, from December 10 to 14, 2020. Suspended by **Resolution DM-006 dated January 21, 2021**, from January 25 to 26, 2021.
18. **Ministry of Labor Resolution DM-188 dated June 29, 2020**, which orders the suspension of terms and proceedings before the Judicial Secretariat and Labor Relations Office (Mediation, Individual and Collective Conciliation and Labor Orientation) of the General Labor Directorate (Headquarters). Terms were suspended for nine days from June 30, 2020.
19. **Ministry of Labor Resolution DM-293 dated December 30, 2020**, which orders the suspension of terms before the Ministry of Labor in the Provinces of Panama and Panama Oeste, **from January 4 to January 14, 2021**.
20. **National Land Administration Resolution No. 116 dated March 16, 2020**, which orders the suspension of terms in all administrative processes before the National Land Administration. Extended indefinitely by **Resolution No. 119 dated April 1, 2020**.
21. **Non-Financial Subjects Superintendence Resolution No. S-002-2020 dated December 18, 2020**, which orders the suspension of terms in all administrative processes. Extended indefinitely by **Resolution No. S-003-2020 dated December 29, 2020**, terms remain suspended until January 17, 2021.
22. **Public Ministry Resolution No. PA/DS-097-2020 dated April 17, 2020**, which orders the suspension of terms in all administrative processes before the Attorney General for the Administration until April 30, 2020. Extended by **Resolution No. PA/DS-099-2020 dated April 30, 2020 and Resolution No. PA/DS-100-2020 dated May 15, 2020**, terms were suspended until June 7, 2020.
23. **Public Ministry Resolution No. PA/DS-098-2020 dated April 17, 2020**, which authorizes claims and complaints before the Attorney General for the Administration to be filed electronically via email.
24. **Public Services Authority Resolution No. 1072-ADM dated March 13, 2020**, which orders the suspension of terms in all administrative processes. Extended by **Resolutions No. 1076-ADM dated April 3, 2020, No. 1078-ADM dated April 30, 2020, No. 1081-ADM dated May 15, 2020, No. 1082-ADM dated June 8, 2020 No. 1083-ADM dated June 19, 2020, No. 1089-ADM dated July 2, 2020, No. 1091-ADM dated July 29, 2020 and No. 1093-ADM dated August 12, 2020. Terms were suspended until August 31, 2020.**

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25. **Securities Market Resolution No. SMV-657-20, dated December 29, 2020**, which orders the suspension of administrative terms before the Securities Market Superintendence, **from January 4 to January 14, 2021**.
26. **SENACYT Administrative Resolution No. 111 dated March 23, 2020**, which orders the suspension of terms in all administrative processes before the National Secretariat of Science, Technology and Innovation.
27. **Social Security Administration Resolution No. 382-2020-DG dated March 19, 2020**, which orders the suspension of terms in all administrative processes before the Social Security Administration. Extended by **Resolution No. 384-2020-DG dated April 14, 2020, No. 441-2020-DG dated May 15, 2020 and No. 476-2020-DG dated June 9, 2020, terms were suspended until June 21, 2020**.
28. **Supreme Court Agreement No. 146 dated March 13, 2020**, which orders the closure of courts and the suspension of judicial terms nationwide, modified by **Agreements No. 147 dated March 16, 2020, No. 158 dated March 19, 2020, No. 159 dated April 6, 2020, No. 161 dated April 30, 2020, No. 163 dated May 5, 2020, No. 168 dated May 14, 2020 and No. 186 dated June 8, 2020**.
29. **Supreme Court Agreement No. 680 dated December 29, 2020**, which orders the suspension of judicial terms in the Provinces of Panama and Panama Oeste, without closure of courts, **from January 4 to January 14, 2021**.
30. **Tributary Administrative Court Agreement No. 09 dated June 8, 2020**, which orders the suspension of administrative terms nationwide, modified by **Agreements No. 10 dated June 11, 2020, No. 12 dated June 30, 2020 and No. 15 dated July 9, 2020. Administrative terms were suspended until July 31, 2020**.

■ **Economic and Fiscal Measures**

1. **Bank Superintendence Agreement No. 2 dated March 16, 2020**, which approves measures to allow banks to implement the necessary mechanisms to support their personal banking clients as well as commercial and corporate clients.
2. **Bank Superintendence Board of Directors Resolution SBP-GJD-0003-2020 dated April 20, 2020**, which temporarily extends the required risk rating updates until July 31, 2020.
3. **Bank Superintendence Board of Directors Resolution SBP-GJD-0004-2020 dated April 20, 2020**, which temporarily extends bank appraisal reports for one year.
4. **Bank Superintendence Board of Directors Resolution SBP-GJD-0005-2020 dated April 20, 2020**, which temporarily establishes special considerations in relation to Article 2 of Agreement 3-2016 on risk-weighted assets.
5. **Bank Superintendence Board of Directors Resolution SBP-GJD-0010-2020 dated December 29, 2020**, which develops the information requirements that banking entities must request from a debtor of a modified credit as evidence of the affection condition in accordance with article 2 of Agreement No. 13-2020.
6. **Cabinet Decree No. 14 dated April 21, 2020**, which authorizes the Republic of Panama, represented by the Ministry of Economy and Finance, to execute financial assistance from the International Monetary Fund

under the Rapid Financing Instrument (RFI), up to 376.8 million Special Drawing Rights (SDR), in order to finance the emergency situation generated by COVID-19.

7. **Cabinet Decree No. 15 dated April 21, 2020**, which authorizes a Loan Agreement between the Republic of Panama, represented by the Ministry of Economy and Finance, and the Andean Development Corporation (CAF), up to US\$50,000,000.00, in order to finance the emergency situation generated by COVID-19.
8. **Cabinet Decree No. 23 dated July 14, 2020**, which authorizes the subscription of a trust agreement for the special stimulus fund for the banking system, between the Ministry of Economy and Finance, and the National Bank of Panama, to stimulate the economy and mitigate the emergency situation generated by COVID-19.
9. **Cabinet Resolution No. 11 dated March 13, 2020**, which declares national state of emergency and allows the Executive Branch to take special actions in combatting the ongoing COVID-19 pandemic. Modified by **Cabinet Resolution No. 45 dated July 29, 2020**, to increase the total amount allowed for special contracts. Modified by **Cabinet Resolution No. 129 dated December 29, 2021**, which ends the term for the use of the special procedure for the procurement of goods, services or works.
10. **Cabinet Resolution No. 130 dated December 29, 2021**, which consolidates the amounts authorized to governmental entities during the years 2020 and 2021, to address situations related to the national state of emergency caused by the COVID-19 pandemic.
11. **Cabinet Resolution No. 132 dated December 29, 2021**, which adds numeral 12 to article 1 of Cabinet Resolution No. 60 dated June 23, 2015, as amended, authorizing to extend the implementation of the scheme to be temporarily adopted by the state, as extraordinary contributions to the tariff stabilization fund (FET), due to the COVID-19 pandemic. Modified by **Cabinet Resolution No. 37 dated March 30, 2022** and **Cabinet Resolution No. 49 dated April 27, 2022**.
12. **Colon Free Trade Zone Resolution JD 001-2020 dated April 8, 2020**, which temporarily suspends leases of lots and premises contracted by companies located within the Colon Free Trade Zone.
13. **Colon Free Trade Zone Resolution JD 009-2020 dated June 18, 2020**, which temporarily authorizes discounts on leases of lots and premises contracted by companies located within the Colon Free Trade Zone.
14. **Customs Resolution No. 115 dated March 20, 2020**, which temporarily implements a procedure for sending, receiving and documentary verification prior to the entry of goods into the customs territory.
15. **Executive Decree No. 110 dated March 31, 2021**, which establishes tax measures regarding the payment of taxes and the submission of income tax declarations for the 2020 fiscal period.
16. **Executive Decree No. 145 dated May 1, 2020**, which suspends evictions on housing, professional, industrial, educational and commercial leases for the duration of the National State of Emergency and grants jurisdiction to the Ministry of Housing for any claims on lease contracts. Modified by **Executive Decree No. 314 dated August 7, 2020**.

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17. **Executive Decree No. 251 dated March 24, 2020**, which adopts tax measures (moratorium) to alleviate the economic impact resulting from the National State of Emergency. Modified and extended by **Executive Decree No. 298 dated May 27, 2020** and **Executive Decree No. 356 dated July 16, 2020**, allowing filings until July 31, 2020.
18. **Executive Decree No. 257 dated April 3, 2020**, which modifies Executive Decree No. 533 dated November 19, 2019 on tax amnesty. Extended by **Executive Decree No. 512 dated September 23, 2020**.
19. **Executive Decree No. 354 dated July 9, 2020**, which modifies Executive Decree No. 170 dated October 27, 1993, which regulates the provisions of the income tax.
20. **Executive Decree No. 357 dated July 16, 2020**, which adds a transitory paragraph to article 133-F of Executive Decree No. 170 dated October 27, 1993, on the non-application of alternative calculations for income tax.
21. **Executive Decree No. 500 dated March 19, 2020**, which approves additional sanitary measures, to reduce, mitigate and control the spread of the COVID-19 Pandemic in the country. A nation-wide shut down is effectively ordered for non-essential industries and economic activities for thirty calendar days from March 20, 2020. **Executive Decree No. 541 dated April 21, 2020**, extends the shutdown indefinitely until the National Emergency is lifted
22. **Executive Decree No. 506 dated March 24, 2020**, which orders the temporary suspension of construction industry activities. Extended by **Executive Decree No. 548 dated April 24, 2020**, **Executive Decree No. 637 dated May 25, 2020**, **Executive Decree No. 709 dated June 10, 2020**, **Executive Decree No. 840 dated June 24, 2020**, **Executive Decree No. 867 dated July 10, 2020**, **Executive Decree No. 874 dated July 27, 2020**, **Executive Decree No. 880-A dated August 10, 2020** and **Executive Decree No. 970 dated August 26, 2020**. Suspension was lifted by **Executive Decree No. 1036 dated September 4, 2020** from **September 7, 2020**.
23. **Executive Decree No. 772 dated December 31, 2020**, which establishes special tax measures with respect to certain tax obligations.
24. **Financial Analysis Unit Administrative Resolution No. 011-2020 dated May 6, 2020**, which temporarily extends the term for the submission of cash or quasi-cash transaction reports, and semesterly or final statement for cash or quasi-cash transactions, as well as other requirements established by the Unit to regulated subjects. Extended by **Administrative Resolution No. 012-2020 dated June 17, 2020** and **Resolution No. 013-2020 dated August 6, 2020**.
25. **Financial Analysis Unit Administrative Resolution No. 016-2020 dated October 14, 2020**, which modifies the requests for extensions for regulated subjects affected by COVID-19.
26. **General Income Directorate Resolution No. 201-2401 dated March 30, 2020**, which extends the deadline for submitting certain reports. Extended by **Resolution No. 201-2722 dated May 20, 2020** and **No. 201-4168 dated July 16, 2020**, taxpayers will have until July 31, 2020, to submit the forms for the months of February, March April, and May 2020; and until July 31, 2020 for third party payments and donations reports

- corresponding to the 2019 fiscal period. Extended by **Resolution No. 201-7016 dated October 5, 2020** for the presentation of the report on purchases and imports of goods and services until October 31, 2020.
27. **General Income Directorate Resolution No. 201-2402 dated April 2, 2020**, which suspends personal attention and authorizes online tax filings.
 28. **General Income Directorate Resolution No. 201-2406 dated April 6, 2020**, which temporarily exempts the usage of fiscal equipment to taxpayers who have been ordered to shut down their activities. Repealed by **Resolution No. 201-6230 dated July 13, 2021, in force since July 19, 2021**.
 29. **General Income Directorate Resolution No. 201-2419 dated April 20, 2020**, which authorizes services and notices to be performed electronically via email.
 30. **General Income Directorate Resolution No. 201-2422 dated April 27, 2020**, which establishes a procedure for the issuance of free and clear certificates.
 31. **General Income Directorate Resolution No. 201-2427 dated May 4, 2020**, which regulates the application of tax credits to the transfer and services tax (ITBMS). Repealed and substituted by **General Income Directorate Resolution No. 201-5006 dated August 17, 2020**.
 32. **General Income Directorate Resolution No. 201-6803 dated October 1, 2020**, which enables email notifications as established by Law No. 76 of 2019 modified by Law No. 134 of 2020 and in attention to the national state of emergency declared by Cabinet Resolution No. 11 dated March 13, 2020.
 33. **Insurance Resolution DG-025-2020 dated December 30, 2020**, which establishes special measures for regulated subjects and users of the Superintendence of Insurance and Reinsurance, during the COVID-19 pandemic.
 34. **Insurance Resolution DG-SSRP-011 dated March 19, 2020**, which establishes special considerations for regulated subjects and users of the Superintendence of Insurance and Reinsurance to mitigate the risk of COVID-19 contagion.
 35. **Law 134 of March 20, 2020**, which extends the tax moratorium period until June 30, 2020, condoning up to 85% of interests, surcharges and fines.
 36. **Law 139 of March 20, 2020**, which adopts special emergency measures to combat the COVID-19 pandemic, which includes the usage of the National Savings Fund. **Modified and extended until December 31, 2020 by Law 167 of September 30, 2020**.
 37. **Law 156 of June 30, 2020**, which establishes economic and financial measures to counter the effects of COVID-19 in the Republic of Panama, through a moratorium on banking loans until December 31, 2020. The Law was published and in force on July 1, 2020, and is of public order and social interest, and, as such, has retroactive effects from March 1, 2020.
 38. **Law 160 of September 1, 2020**, which modifies Law No. 99 of 2019, extending the tax moratorium until December 31, 2020.

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39. **Law 161 of September 1, 2020**, which adds transitory paragraphs to the Fiscal Code, granting tax reprieve for the COVID-19 emergency situation. Regulated by **Executive Decree No. 522 dated October 16, 2020**.
40. **Law 199 of February 15, 2021**, which establishes transitory measures related to travel agencies in regards to customers who have purchased vacation packages.
41. **Law 208 of April 6, 2021**, which modifies Law No. 99 of 2019, extending the tax moratorium until August 31, 2021.
42. **Law 212 of April 29, 2021**, which establishes a special regime for conciliated reorganization proceedings during the COVID-19 National State of Emergency, in force since April 29, 2021, for two years.
43. **Law 215 of May 6, 2021**, which grants an amnesty for the payment of employee-employer fees, professional risk premiums and other employers' contributions to the Social Security Fund, in force from May 6, 2021.
44. **Law 257 of November 26, 2021**, which modifies Law No. 99 of 2019, extending the tax moratorium until January 31, 2022.
45. **Ministry of Commerce Executive Decree No. 191 dated July 31, 2020**, which creates the Banking of Opportunities Guarantee Program, with the purpose of facilitating access to credit to micro-enterprises in their initial and reinvention stage.
46. **Ministry of Commerce Resolution No. 31 dated March 18, 2020**, which urges financial companies to implement special and temporary measures to provide certain flexibility to their clients.
47. **Ministry of Commerce Resolution No. 36 dated April 30, 2020**, which enables the General Directorate for Industrial Property to receive trademark filings and renewals via email.
48. **Ministry of Commerce Resolution No. 38 dated May 12, 2020**, which authorizes regulated financial companies to use means of communication, such as: email, text messages, as a means of written proof, to inform the user or financial consumer of the facilities provided, for grace periods, interest rate adjustments, modification of the financing term and/or any other provision, for the implementation of the special and temporary measures agreed upon.
49. **Municipal Council of Arraijan Agreement No. 16 dated March 16, 2020**, which grants an extension of tax payments until May 30, 2020.
50. **Municipal Council of Panama Agreement No. 100 dated June 23, 2020**, which authorizes a special regime for the collection of taxes, as a transitional economic relief measure for taxpayers affected by the COVID-19 pandemic.
51. **Municipal Council of Panama Agreement No. 111 dated August 18, 2020**, which establishes new transitional economic relief measures for taxpayers affected by COVID-19.
52. **Municipal Council of Panama Agreement No. 131 dated October 13, 2020**, which grants an extension of tax payments until October 31, 2020.
53. **Municipal Council of Panama Agreement No. 155 dated December 1, 2020**, which grants an extension of tax payments including taxes, fees, special contributions, duties and municipal fines. Extended by

Municipal Council of Panama Agreement No. 158 dated December 29, 2020, and Municipal Council of Panama Agreement No. 11 dated February 2, 2021.

54. **Municipal Council of Panama Agreement No. 67 dated March 17, 2020**, which grants an extension of tax payments until April 30, 2020.
55. **Municipal Council of Panama Agreement No. 81 dated May 5, 2020**, which extends the deadline for submitting annual taxpayer reports until June 30, 2020.
56. **Municipal Council of Panama Agreement No. 99 dated June 23, 2020**, which grants an extension of the for taxpayers to submit the annual sworn statement until July 31, 2020.
57. **National Energy Secretariat Resolution 4709 dated March 17, 2020**, which temporarily establishes the maximum retail prices of some liquid fuels in the Republic of Panama. Modified by **Resolution 4724 dated April 1, 2020**, **Resolution 4725 dated April 8, 2020**, **Resolution 4726 dated April 15, 2020**, **Resolution 4727 dated April 22, 2020**, **Resolution No. MIPRE-2020-0011242 dated July 15, 2020**, **Resolution No. MIPRE-2020-0013056 dated August 12, 2020**, **Resolution No. MIPRE-2020-0014190 dated August 26, 2020**, **Resolution No. MIPRE-2020-0015549 dated September 9, 2020**, **Resolution No. MIPRE-2020-0017232 dated September 23, 2020**, **Resolution No. MIPRE-2020-0018781 dated October 7, 2020**, **Resolution No. MIPRE-2020-0020819 dated October 21, 2020**, **Resolution No. MIPRE-2020-0022495 dated November 4, 2020**, **Resolution No. MIPRE-2020-0025860 dated December 2, 2020**, **Resolution No. MIPRE-2020-0027529 dated December 16, 2020**, **Resolution No. MIPRE-2020-0028558 dated December 30, 2020**, **Resolution No. MIPRE-2021-0000887 dated January 13, 2021**, **Resolution No. MIPRE-2021-0002412 dated January 27, 2021**, **Resolution No. MIPRE-2021-0004301 dated February 10, 2021**, **Resolution No. MIPRE-2021-0005998 dated February 24, 2021**, **Resolution No. MIPRE-2021-0007864 dated March 10, 2021**, **Resolution No. MIPRE-2021-0010162 dated March 24, 2021**, **Resolution No. MIPRE-2021-0011868 dated April 7, 2021**, **Resolution No. MIPRE-2021-0014133 dated April 21, 2021**, **Resolution No. MIPRE-2021-0016236 dated May 5, 2021**, **Resolution No. MIPRE-2021-0018496 dated May 19, 2021**, **Resolution No. MIPRE-2021-0020660 dated June 2, 2021**, **Resolution No. MIPRE-2021-0022403 dated June 16, 2021**, **Resolution No. MIPRE-2021-0024371 dated June 30, 2021**, **Resolution No. MIPRE-2021-0026264 dated July 14, 2021**, **Resolution No. MIPRE-2021-0028081 dated July 28, 2021**, **Resolution No. MIPRE-2021-0030010 dated August 11, 2021**, **Resolution No. MIPRE-2021-0031864 dated August 25, 2021**, **Resolution No. MIPRE-2021-0033840 dated September 8, 2021**, **Resolution No. MIPRE-2021-0035900 dated September 22, 2021**, **Resolution No. MIPRE-2021-0037827 dated October 6, 2021**, **Resolution No. MIPRE-2021-0040064 dated October 20, 2021**, **Resolution No. MIPRE-2021-0042150 dated November 3, 2021**, **Resolution No. MIPRE-2021-0043604 dated November 17, 2021**, **Resolution No. MIPRE-2021-0045897 dated December 1, 2021**, **Resolution No. MIPRE-2022-0001051 dated January 12, 2022**, and **Resolution No. MIPRE-2022-0004679 dated February 9, 2022**,

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Resolution No. MIPRE-2022-00069389 dated February 23, 2022, Resolution No. MIPRE-2022-0008660 dated March 9, 2022, Resolution No. MIPRE-2022-0010543 dated March 22, 2022, Resolution No. MIPRE-2022-0010655 dated March 23, 2022, Resolution No. MIPRE-2022-0012736 dated April 6, 2022, Resolution No. MIPRE-2022-0014660 dated April 20, 2022 and Resolution No. MIPRE-2022-0016342 dated May 4, 2022.

58. **National Energy Secretariat Resolution 4728 dated April 22, 2020**, which temporarily establishes a special procedure for resolutions granting permits and registry in accordance with Cabinet Decree No. 36 dated September 17, 2003, for the duration of the health crisis due to COVID-19.
59. **Securities Market Superintendence Agreement No. 7-2020 dated March 21, 2020**, which approves special and temporary measures for the abbreviated registration of modifications to certain terms and conditions for public offerings registered before the Securities Market Superintendence. Modified by **Securities Market Superintendence Agreement No. 8-2020 dated August 4, 2020, Agreement No. 11-2020 dated September 16, 2020 and Agreement No. 15-2020 dated December 9, 2020**.
60. **Securities Market Superintendence Resolution No. JD-4-20 dated April 24, 2020**, which establishes special temporary measures for regulated entities to comply with the notarial requirements in periodic reports, and extends the filing period of certain reports, due to the emergency situation generated by COVID-19.
61. **Securities Market Superintendence Resolution No. JD-7-20 dated July 14, 2020**, which extends the deadlines for the filing of monthly and quarterly reports by regulated entities to July 31, 2020, due to the emergency situation generated by COVID-19.
62. **Securities Market Superintendence Resolution No. SMV- JD-11-20 dated November 18, 2020**, which recognizes an extended validity of the report of the results of the appraisal or independent valuation of the assets given as collateral of the issues registered in the Securities Market Superintendence, solely and exclusively for the purpose of complying with the duty established in article 14- A, literal G, of Agreement 2-2010 of April 16, 2010, as part of the temporary special measures adopted due to the emergency situation generated by COVID-19.
63. **Securities Market Superintendence Resolution No. SMV-142 dated April 3, 2020**, which approves special working hours of the Securities Market Superintendence from Monday, April 6, 2020.
64. **Securities Market Superintendence Resolution No. SMV-JD-10-20 dated November 18, 2020**, which postpones payment of certain registration fees, whose request is filed before December 31, 2020, as part of the temporary special measures adopted due to the emergency situation generated by COVID-19.
65. **Securities Market Superintendence Agreement No. 2-2021 dated June 29, 2021**, which modifies Agreements No. 5-2004, No. 2-2010 and No. 7-2020, as part of the temporary special measures adopted due to the emergency situation generated by COVID-19.

- **Aid and Relief**

1. **Cabinet Decree No. 10 and No. 12 dated March 31, 2020**, which modifies national import tariffs. Modified by **Cabinet Decrees No. 35 dated September 29, 2020, No. 53 dated December 22, 2020, and No. 14 dated March 23, 2021**.
2. **Cabinet Decree No. 21 dated July 7, 2020**, which modifies national import tariffs for yellow corn.
3. **Cabinet Decree No. 24 dated July 21, 2020**, which modifies national import tariffs for sensitive products.
4. **Cabinet Decree No. 5 dated March 17, 2020**, which adopts special measures for importing paddy rice.
5. **Cabinet Decree No. 7 dated March 18, 2020**, which adopts special measures to modify import tariff sections (Clorox, detergents, alcohol gel, disinfectants, facemasks, gloves, soaps, medical gowns, oxygen). Modified by **Cabinet Decree No. 14 dated March 23, 2021 and Cabinet Decree No. 34 dated December 29, 2021**.
6. **Cabinet Resolution No. 24 dated April 7, 2020**, which promotes voluntary donations by public officials to the National Savings Fund.
7. **Cabinet Resolution No. 89 dated November 12, 2020**, which authorizes Minister of Health, on behalf of the Republic of Panama, to sign the Binding Agreement of Understanding, the Definitive Agreement and the Confidentiality Agreement with the company PFIZER Inc., for US\$48,000,000.00), for the acquisition of the SARS-COV2 vaccine to prevent COVID-19 infection in humans.
8. **Cabinet Resolution No. 91 dated November 18, 2020**, which authorizes the Minister of Health, on behalf of the Republic of Panama, to sign the contract of sale in advance, and other binding documents with the company Astrazeneca UK Limited, for an amount of US\$4,368,000.00, for the acquisition of the CHADOX1 NCOV-19 vaccine known as AZD1222, to prevent COVID-19 infection in humans.
9. **Customs Resolution No. 118 dated March 24, 2020**, which establishes the temporary procedure for the importation of merchandise under the special relief shipment (aid and humanitarian assistance). Extended by **Resolution No. 121 dated April 6, 2020, Resolution No. 147 dated June 8, 2020, Resolution No. 487 dated August 6, 2020 and Resolution No. 005 dated January 8, 2021**.
10. **Executive Decree No. 181 dated July 6, 2020**, which extends the validity of Executive Decree No. 165 dated July 1, 2014, on price control for first need food products. Extended by **Executive Decree No. 26 dated January 7, 2021 and Executive Decree No. 88 dated June 30, 2021**
11. **Executive Decree No. 400 dated March 27, 2020**, which establishes a solidarity and relief program for families in poverty and persons engaged in independent economic activities, through food bags, government payments and food stamps. Modified by **Executive Decree No. 830 dated December 11, 2020 Executive Decree No. 833 dated December 18, 2020 and Executive Decree No. 342 dated July 1, 2021**. Repealed by **Executive Decree No. 11 dated January 13, 2022**, which establishes a new solidarity and relief program.
12. **Executive Decree No. 855 date July 10, 2020**, which temporally suspends the application of article 8 of Executive Decree No. 36 dated January 17, 2020, to medicines that enter the country through exception to the sanitary registry for the treatment of COVID-19.

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13. **Law 152 of May 4, 2020**, which adopts special measures to temporarily suspend payments on public services which include electricity, telephone and internet. Regulated by **Executive Decree No. 291 dated May 13, 2020** and by **Public Services Authority Resolution No. 16096-Telco dated March 21, 2020**, which approves the transitional measures to be implemented and applied by the concessionaire companies providing public fixed, mobile and internet telephony services.
14. **Ministry of Education Resolution No. 4074 dated November 30, 2020**, which that grants an economic aid to private educational centers for the benefit of the parents of the students.
15. **National Institute for Human Resources Resolution No. 003 dated April 8, 2020**, which approves the suspension of the collection of interest over educational loans for 90 days from April 2020.
16. **National Institute for Human Resources Resolution No. 006 dated July 28, 2020**, which approves the suspension of the collection of educational loans to those borrowers and co-debtors affected by the economic crisis caused by COVID-19. Modified by **Resolution No. 126 dated April 27, 2021**.
17. **Public Services Authority Resolution No. 1077-ADM dated April 22, 2020**, which establishes a transitory procedure for claims filed by clients of the public services of water and sanitary sewerage, electricity, telecommunications and paid television; due to the emergency situation generated by COVID-19. Modified by **Resolution No. 1080-ADM dated May 15, 2020**
18. **Public Services Authority Resolution No. 16061-ELEC dated April 24, 2020**, which orders electricity companies to request approval from the Public Services Authority prior to the cancelling of services.

■ **Labor and Immigration Regulations**

1. **Electoral Tribunal Decree No. 6 dated March 11, 2020**, which extends the validity of personal identity cards for Panamanian adults and minors (youth card) and permanent residents. Modified by Decrees No. 12 dated April 1, 2020, No. 17 dated May 13, 2020, No. 10 dated July 29, 2020 and No. 38 date September 23, 2020, **validity has been extended until January 2022**.
2. **Executive Decree No. 101 dated July 13, 2020**, which recognizes as mandatory the standard agreements reached by the Tripartite Table of Dialogue for the Economy and Labor Development, which allows the reduction of the work day.
3. **Executive Decree No. 217 dated March 16, 2020**, which dictates temporary immigration control measures for nationals and foreigners.
4. **Executive Decree No. 69 dated September 14, 2021**, which establishes temporary provisions for work permit applications processed at the labor migration department of the national employment directorate.
5. **Executive Decree No. 71 dated March 13, 2020**, which temporarily regulates article 159 of the Labor Code, that allows the reduction of the working day with the consequent reduction of the salary.
6. **Executive Decree No. 78 dated March 16, 2020**, which establishes labor-related measures to prevent the spread of COVID-19 in companies.

7. **Executive Decree No. 81 dated March 20, 2020**, which establishes that the contracts of the workers, whose operations have been closed, may be suspended, such suspension must be authorized by Ministry of Labor. The workers are not obliged to provide the service and the Employers are not required to pay wages. It does not imply the termination of the contract, nor will it affect the seniority of the workers. Extended by **Executive Decree No. 95 dated April 21, 2020, Executive Decree No. 97 dated May 29, 2020 and Executive Decree No. 100 dated July 1, 2020**.
8. **Executive Decree No. 85 dated April 2, 2020**, which establishes that the Agreement for the modification of the working day, must be sent to the electronic address supplied by the Ministry of Labor, with copy of the operation notice and copy of the las payroll submitted to the Social Security.
9. **Executive Decree No. 86 dated April 2, 2020**, which enables digital platforms of the Ministry of Labor to receive and resolve complaints from workers.
10. **Law No. 157 dated August 3, 2020**, which establishes temporary labor protection measures for companies affected by COVID-19.
11. **Law No. 201 dated February 25, 2021**, which establishes temporary measures to preserve employment, regularize labor relationships.
12. **Ministry of Commerce Resolution No. 34 dated April 24, 2020**, which classifies as restricted access all information provided for safe passage certificates.
13. **Ministry of Labor COVID-19 Directive dated February 27, 2020**, which contains actions to be taken in the workplace to prevent the spread of COVID-19.
14. **Ministry of Labor Executive Decree No. 73 dated December 28, 2021**, which establishes provisions relating to temporary working time modification agreements.
15. **Ministry of Labor Executive Decree No. 228 dated December 3, 2020**, which authorizes virtual meetings for trade union organizations. Modified by **Executive Decree No. 231 dated December 29, 2020**.
16. **Ministry of Labor Executive Decree No. 229 dated December 15, 2020**, which establishes temporary labor measures for the reintegration of employees with suspended contracts. Modified by **Executive Decree No. 231 dated December 29, 2020**, it will now enter in force from February 1, 2021.
17. **Ministry of Labor Executive Decree No. 231 dated December 29, 2020**, which adopts labor measures addressing the restriction of citizen mobilization and issues other provisions.
18. **Ministry of Labor Executive Decree No. 3 dated February 21, 2022**, which establishes temporary provisions for work permit applications processed at the Migration Department of the National Directorate of Employment.
19. **LABOR MIGRATION DEPARTMENT OF THE NATIONAL DIRECTORATE OF EMPLOYMENT**
20. **Ministry of Labor Executive Decree No. 8 dated January 14, 2021**, which adopts labor measures in regards to citizen mobility restrictions, and subrogates Executive Decree No. 231 dated December 28, 2020.

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21. **Ministry of Labor Resolution DM-153 dated April 30, 2020**, which extends the validity of foreign nationals' work permits. **Extended by Resolution DM-158 dated May 29, 2020, Resolution DM-163 dated June 18, 2020, Resolution DM-199 dated July 15, 2020, Resolution DM-212 dated July 29, 2020, Resolution DM-225 dated August 19, 2020 and Resolution DM-004 dated January 19, 2021.**
22. **National Immigration Service Resolution No. 5893 dated March 16, 2020**, which prohibits the entry of foreign nationals into the territory from March 17, 2020
23. **National Immigration Service Resolution No. 7051 dated April 29, 2020**, which extends the validity of residency permits and suspends all terms in proceedings. **Extended by Resolution No. 7538 dated May 15, 2020, Resolution No. 8189 dated May 29, 2020, Resolution No.15909 dated October 30, 2020 and Resolution No.636 dated January 27, 2021 until June 30, 2021.**
24. **Social Security Administration Resolution No. 383-2020-DG dated April 3, 2020**, which suspends the generation of fines, surcharges and interest in the presentation and/ or late payment of the monthly payroll statement, for the months of February, March, April and May 2020. **Extended for the months of June Through August by Social Security Administration Resolution No. 620-2020-DG dated July 24, 2020.**

■ **Maritime and Air Transport Regulations**

1. **Aeropuerto Internacional de Tocumen, S.A. Board of Directors Resolution No. 078-JD-20 dated May 21, 2020**, which authorizes the Tocumen Airport administration to suspend the application of the tariff for July 1, 2020 to concessionaires that maintain offices, warehouses, workshops, hangars and/or land in the areas of the cargo terminal or old terminal and adjacent areas from January 29, 2020, until December 31, 2020. **Extended by Board of Directors Resolution No. 172-JD-20 dated December 28, 2020**, which authorizes the Tocumen Airport administration to suspend for six months the application of the tariff for July 1, 2020 to concessionaires that maintain offices, warehouses, workshops, hangars and/or land in the areas of the cargo terminal or old terminal and adjacent areas, until June 30, 2021.
2. **Aquatic Resources Authority Resolution No. 028 dated March 19, 2020**, which extends the validity of international fishing licenses for three months from expiration, as modified by **Resolution No. 031 dated April 7, 2020.**
3. **Aquatic Resources Authority Resolution No. 029 dated March 19, 2020**, which extends the validity of artisan and riverside fishing licenses until May 31, 2020.
4. **Aquatic Resources Authority Resolution No. 030 dated March 19, 2020**, which extends the validity of interior service fishing licenses until May 31, 2020.
5. **Civil Aviation Authority Resolution No. 040-2020-DG-DJ-AAC dated March 16, 2020**, which suspends international flight operations, as established by Executive Decree No. 241 dated March 14, 2020, from Asia and Europe, to the international airports of the Republic of Panama.
6. **Civil Aviation Authority Resolution No. 040-2020-DG-DJ-AAC dated March 16, 2020**, which extends the validity of cards issued by the Aviation Security Direction. **Extended by Resolution No. 209-DG-DJ-AAC**

dated November 27, 2020, Resolution No. 232-DG-DJ-AAC dated December 22, 2020, and Resolution No. 092-DG-DJ-AAC dated March 18, 2021.

7. **Civil Aviation Authority Resolution No. 045-2020-DG-DJ-AAC dated March 18, 2020**, which creates the Special Committee on Health and Hygiene for the prevention and care of COVID-19 for the Civil Aeronautical Authority. Amended by **Resolution No. 079-2020-DG-DJ-AAC dated June 10, 2020** and **Resolution No. 123-DG-DJ-AAC dated August 5, 2020**.
8. **Civil Aviation Authority Resolution No. 047-2020-DG-DJ-AAC dated March 20, 2020**, which authorizes the landing of flights in declared emergencies, regardless of the size and capacity of the aircraft or type, subject to existing airport restrictions and coordination with the Ministry of Health and Ministry of Security.
9. **Civil Aviation Authority Resolution No. 048 dated March 24, 2020**, which suspends domestic flight operations for general and commercial aviation, including the air transport of passengers in the network of domestic and international airports of the Republic of Panama. Suspension lifted by **Civil Aviation Authority Resolution No. 152/DG/DJ/AAC dated September 22, 2020**, which reactivates the operations for domestic flights from September 28, 2020.
10. **Civil Aviation Authority Resolution No. 067-DG-DJ-AAC dated May 14, 2020**, which extends the validity of cards issued by the Aviation Security Direction. Extended by **Resolution No. 120-DG-DJ-AAC dated August 5, 2020**, **Resolution No. 135-DG-DJ-AAC dated August 28, 2020**, **Resolution No. 157-DG-DJ-AAC dated September 25, 2020**, **Resolution No. 186-DG-DJ-AAC dated October 26, 2020**, and **Resolution No. 323-DG-DJ-AAC dated December 22, 2020**, until January 31, 2020.
11. **Civil Aviation Authority Resolution No. 088-DG-DJ-AAC dated June 29, 2020**, which approves the creation of the Committee for the Reactivation of air transport in the Republic of Panama, which shall have as a main objective to introduce into the National Aeronautical Regulations, the sanitary protocols approved by the International Civil Aviation Organization (ICAO) and by the World Health Organization (WHO), to mitigate and prevent the COVID-19.
12. **Civil Aviation Authority Resolution No. 107-DG-DJ-AAC dated March 29, 2021**, which orders that at Marcos A. Gelabert, international airport, aircraft carrying persons travelling from South America will be received from 1200 UTC to 2000 UTC (7AM to 3PM local time). Aircraft carrying persons travelling from South America are not authorized to land in Jose Ezequiel Hall, Isla Colón, Bocas del Toro, International Airport, in force from March 31, 2021.
13. **Civil Aviation Authority Resolution No. 109-DG-DJ-AAC dated July 17, 2020**, which establishes, temporarily and extraordinarily, remote procedures for services processed before the Aviation Security Direction of the Civil Aviation Authority.

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14. **Civil Aviation Authority Resolution No. 153-DG-DJ-AAC dated September 24, 2020**, which approves the Guide on "Health prevention and control measures for COVID-19 in air transport activities" prepared by the Civil Aeronautical Authority and the Ministry of Health.
15. **Civil Aviation Authority Resolution No. 154-DG-DJ-AAC dated September 24, 2020**, which approves the Guide on "Health prevention and control measures for COVID-19 in domestic air transport activities" prepared by the Civil Aeronautical Authority and the Ministry of Health.
16. **Customs Resolution No. 136 dated May 25, 2020**, which establishes temporary reciprocity measures for the loading of cargo in fiscal warehouses, free trade zones and ports located in the territory of the Republic of Panama.
17. **Customs Resolution No. 137 dated May 25, 2020**, which establishes exclusive routes and customs deposits for the unloading of goods by Costa Rica's land carriers.
18. **Executive Decree No. 244 dated March 19, 2020**, which temporarily suspends all international flights. Extended by **Civil Aviation Authority Resolution No. 53-DG-DJ-AAC dated April 14, 2020**, **No. 068-DG-DJ-AAC dated May 14, 2020**, **Civil Aviation Authority Resolution No. 080-DG-DJ-AAC dated June 17, 2020**, **Civil Aviation Authority Resolution No. 107-DG-DJ-AAC dated July 16, 2020**, **Civil Aviation resolution No. 133-DG-DJ-AAC dated August 19, 2020** and **Civil Aviation resolution No. 150-DG-DJ-AAC dated September 23, 2020**. Repealed by **Executive Decree No. 372 dated October 9, 2020**, suspension of international flights was lifted on **October 12, 2020**.
19. **Executive Decree No. 605 dated April 30, 2020**, which authorizes and regulates humanitarian flights for the duration of the National State of Emergency. **Repealed by Ministry of Health Executive Decree No. 1089 dated September 23, 2020**.
20. **Executive Decree No. 829 dated August 24, 2021**, which orders the reactivation of international passenger transport activities in ports.
21. **Maritime Authority Resolution AMP No. 106-56-DGMM dated March 24, 2020**, which grants an extension of 90 days all patents, permits and navigation licenses.
22. **Maritime Authority Resolution AMP No. 106-57-DGMM dated March 25, 2020**, which maintains the use of electronic documents in the issuance of patents and radio licenses, extensions, free and clear certificates, cancellations and navigation permits and other documents required by the vessels of the Panamanian registry.
23. **Maritime Authority Resolution No. 032-2020 dated March 27, 2020**, which suspends for 90 days the anchorage payment for ships in ports, berths, and grants other discounts.
24. **Maritime Authority Resolution No. 054-2020 dated March 25, 2020**, which extends Preliminary registrations of records in the Registry for 6 months.
25. **Maritime Authority Resolution No. 059-2020 dated April 22, 2020**, which authorizes the electronic filing of public deeds and preliminary registration forms; and, **Maritime Authority Note DGRPN No. 053-04-2020**

dated April 24, 2020, which sets forth the guidelines for the electronic filing of documents before the Ships Registry.

26. **Maritime Authority Resolution No. ADM-107-2020 dated August 21, 2020** which suspends ships handling and launch operators licenses.
27. **Maritime Authority Resolution No. JD-030-2020 dated March 27, 2020** which grants an extension of 90 days in the payment of fees, licenses and permits.
28. **Maritime Authority Resolution No. JD-040-2020 dated April 27, 2020**, which extends operating licenses for auxiliary maritime service providers, with expiration date is between March, April and May 2020, is extended to ninety (90) additional days. Extended by **Resolution No. JD-055-2020 dated August 13, 2020**.
29. **Maritime Authority Resolution No. JD-041-2020 dated April 27, 2020**, which orders the Shipping Bureau to implement all the necessary actions to extend the validity of documents, the use of digital signatures and electronic documents for the proper continuity of the operation of the vessels of the Panamanian registry
30. **Maritime Authority Resolution No. JD-047-2020 dated May 14, 2020**, which suspends for 90 days the anchorage payment within jurisdictional waters for all Panamanian flagged vessels over 500 tons of gross registry and 60 days for foreign flagged vessels. Extended by **Resolution No. JD-054-2020 dated August 13, 2020 for 120 days, from July 19, 2020**.
31. **Maritime Authority Resolution No. JD-048-2020 dated May 14, 2020**, which creates a special registry for ships registered in the National Merchant Marine wishing to register simultaneously a bareboat charter contract in Panama.
32. **Maritime Authority Resolution No. JD-080-2020 dated October 19, 2020**, which suspends payment of the anchoring charge for all vessels over 500 gross registered tons (GRT) that make up the international maritime fleet, that enter or are in jurisdictional waters, registered under the Panamanian flag and are not carrying out operations. Payment is suspended until December 31, 2020.
33. **Maritime Authority Resolution No. JD-092-2020 dated December 21, 2020**, which suspends payment of the anchoring charge for all vessels over 500 gross registered tons (GRT) that make up the international maritime fleet, that enter or are in jurisdictional waters, registered under the Panamanian flag and are not carrying out operations. Payment is suspended from January 1, 2021 until March 27, 2021.
34. **Maritime Courts Notice dated March 20, 2020**, establishing a special schedule for urgent measures, which include arrests, injunctions and petitions to lift these.
35. **Ministry of Government Executive Decree No. 241 dated March 14, 2020**, which temporarily suspends international flights inbound and outbound to Europe and Asia for thirty days from March 14, 2020.
36. **Ministry of Government Executive Decree No. 300 dated July 31, 2020**, which establishes a controlled operations center for the interconnection of international commercial aviation, at Tocumen International

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Airport while the National State of Emergency lasts. **Repealed by Executive Decree No. 372 dated October 9, 2020, suspension of international flights was lifted on October 12, 2020.**

37. **Ministry of Health Executive Decree No. 17 dated February 16, 2022**, which adjusts measures for the entry of travelers into the national territory due to the COVID-19 pandemic.
38. **Ministry of Health Executive Decree No. 804 dated July 22, 2021**, which establishes the sanitary measures for nationals, residents or foreign nationals entering the Republic of Panama, **from July 23, 2021**. Amended by **Ministry of Health Resolution No. 630 dated July 30, 2021** which specifies the type of COVID-19 tests required. Modified by **Executive Decree No. 833 dated August 30, 2021**, which in turn has been modified by **Executive Decree No. 883 dated December 10, 2021**. Repealed by **Ministry of Health Executive Decree No. 17 dated February 16, 2022**.
39. **Ministry of Health Executive Decree No. 1089 dated September 23, 2020**, which establishes the sanitary measures for nationals, residents or foreign nationals entering the Republic of Panama for the duration of the National State of Emergency.
40. **Ministry of Health Resolution No. 305 dated March 12, 2020**, which establishes sanitary measures in the embarkation and disembarkation of cruise ships, mini cruises, deep draft ships, international passenger transport such as yachts, mega yachts and yachts for commercial use or any other maritime vessel, in ports, berths, anchorage and marine areas of the national territory.
41. **Ministry of Health Resolution No. 766 dated August 13, 2020**, which establishes sanitary measures for passengers entering the Republic of Panama, during the state of national emergency. Modified by **Ministry of Health Resolution No. 853 dated September 3, 2020**, which requires PCR testing with negative result within 96 hours of arrival.
42. **National Public Health Directorate Resolution No. 1421 dated June 4, 2020**, which establishes a temporary special remote inspection procedure, for the approval of the sanitary certification of newly flagged vessels, as an exceptional measure due to the emergency situation generated by COVID-19.

■ **Sanitary Measures**

1. **Arraijan Mayor's Office Decree No. 004-2022 dated February 4, 2022**, which prohibits dancing or festive activities and any other activity that involves crowds due to the continued high rate of COVID-19 infections; in addition, temporary schedules for commercial and sporting activities at night are implemented.
2. **Cabinet Resolution No. 65 dated June 2, 2021**, which that authorizes the Minister of Health to sign, on behalf of the Republic of Panama, the agreement for the supply of COVID-19 vaccines with PFIZER OVERSEAS LLC, for the assignment of doses, through the COVAX mechanism.
3. **Executive Decree No. 114 dated March 13, 2020**, which establishes the maximum gross margin for the sale of personal hygiene, cleaning and consumer goods. Modified by **Executive Decree No. 152 dated May 13, 2020**, **Executive Decree No. 162 dated June 23, 2020**, **Executive Decree No. 321 dated December 23, 2020** and **Executive Decree No. 89 dated June 30, 2021**. **Consumer Protection Authority**

Resolution No. A-022-2020 dated May 21, 2020 establishes fines for non-compliance, modified by **Resolution No. A-030-2020 dated July 13, 2020**. Extended by **Executive Decree No. 103 dated December 30, 2021**, which extends for six months the maximum gross margin of commercialization, on the sale price of disposable masks and other personal hygiene articles, established in Executive Decree No. 114 dated March 13, 2020, as amended, due to the COVID-19 pandemic.

4. **Executive Decree No. 1360 dated November 25, 2020**, which establishes measures for the return to work of persons vulnerable to COVID-19 contagion.
5. **Executive Decree No. 1686 dated December 28, 2020**, which establishes sanitary measures for the restriction of citizen mobilization in the provinces of Panama and Panama Oeste, due to social behavior and high contagion index of COVID-19, **in force from January 4 to January 14, 2021**.
6. **Executive Decree No. 1687 dated December 29, 2020**, which establishes emergency measures for the service by foreign health professionals in public health facilities during the National State of Emergency.
7. **Executive Decree No. 1690 dated December 29, 2020**, which establishes sanitary measures that must be complied within the nation for the mobilization to places and/or areas with low COVID-19 contagion indexes. Repealed by **Executive Decree No. 832 dated August 30, 2021**.
8. **Executive Decree No. 266 dated April 11, 2020**, which establishes a three-month suspension of drivers' licenses and vehicle retention to those who violate the quarantine.
9. **Executive Decree No. 37 dated March 28, 2022**, which eliminates the obligation to use face masks in open spaces and face shields due to COVID-19 and establishes other provisions.
10. **Executive Decree No. 378 dated March 17, 2020**, which establishes measures to prevent the spread of COVID-19, in the Public Administration.
11. **Executive Decree No. 472 dated March 13, 2020**, which enhances sanitary measures upon the COVID-19 Pandemic Declaration by the World Health Organization (WHO)/Pan American Health Organization (PAHO). Modified by **Executive Decree No. 829 dated August 24, 2021**.
12. **Executive Decree No. 489 dated March 16, 2020**, which approves sanitary measures to reduce, mitigate and control the spread of COVID-19, amended by **Executive Decree No. 1035 dated September 3, 2020**.
13. **Executive Decree No. 490 dated March 17, 2020**, orders a mandatory curfew in the Republic of Panama, which has been ratified by **Executive Decree No. 505 dated March 23, 2020**, and **Executive Decree No. 507 dated March 24, 2020**, in turn enhanced by **Executive Decree No. 513 dated March 27, 2020**. The curfew set by **Executive Decree No. 507 dated March 24, 2020** has been partially lifted by **Executive Decree No. 1078 dated September 11, 2020, from September 14, 2020**. Modified by **Executive Decree No. 1222 dated October 23, 2020, Executive Decree No. 1683 dated December 18, 2020 and Executive Decree No. 827 dated August 20, 2021**.

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14. **Executive Decree No. 499 dated March 19, 2020**, which declares Epidemic zones subject to sanitary control in the provinces of Panama, Panama Oeste and Colon.
15. **Executive Decree No. 504 dated March 23, 2020**, which establishes provisions on quarantine and isolation measures that are ordered for people diagnosed as a suspected or positive COVID-19 cases.
16. **Executive Decree No. 62 dated January 13, 2021**, which establishes a national curfew and sanitary measures in the provinces of Panama, Panama Oeste, Coclé, Herrera, Los Santos and Veraguas, due to the high COVID-19 contagion indexes, **in force as of January 14, 2021**. Extended and modified by **Executive Decree No. 65 and No. 66, which are both dated January 28, 2021**.
17. **Executive Decree No. 64 dated February 26, 2021**, which establishes guidelines for the creation and regulation of private Comprehensive Early Childhood Care Centers (CAIPI) operating in the course of the COVID-19 pandemic.
18. **Executive Decree No. 74 dated February 12, 2021**, which establishes an extension to the curfew, and approves additional sanitary measures for the provinces of Panama, Panama Oeste, Coclé, Herrera, Los Santos and Veraguas, **in force from February 15, 2021**. Modified by **Executive Decree No. 261 dated March 31, 2021, modifications in force from April 5, 2021**. Modified by **Ministry of Health Executive Decree No. 485 dated April 16, 2021**.
19. **Executive Decree No. 769 dated May 14, 2021**, which orders a curfew in the Provinces of Chiriquí and Veraguas, in force from May 14, 2021. Modified by **Executive Decree No. 774 dated May 21, 2021**.
20. **Executive Decree No. 771 dated May 19, 2021**, which temporarily suspends the entry into the national territory through land crossings, river and sea routes of all persons entering through the border with the Republic of Colombia, **in force as of May 19, 2021**.
21. **Executive Decree No. 772 dated May 21, 2021**, which sets a curfew for the Districts of Antón, Penonomé, and La Pintada, in the Province of Coclé, **in force as of May 24, 2021**.
22. **Executive Decree No. 99 dated February 15, 2021**, which adopts the recommendations by the World Health Organization (WHO) for vaccines against SARS-COV-2, as a mechanism to facilitate availability and use throughout the national territory, due to the health emergency situation.
23. **Panama Mayor's Office Decree No. 002 dated February 2, 2022**, which regulates the cancelation of the 2022 Carnival celebrations in the District of Panama due to the COVID-19 pandemic.
24. **Ministry of Education Resolution No. 100 dated September 11, 2020**, which adopts the guide on biosecurity measures to reduce the COVID-19 risk in official and private educational centers. Repealed by **Ministry of Education Resolution No. 164 dated March 4, 2022**.
25. **Ministry of Education Resolution No. 156 dated December 30, 2020**, which adopts the contingency COVID-19 pandemic education plan for the SICA Region (Central American Integration System).
26. **Ministry of Health Executive Decree No. 111 dated February 26, 2021**, which lifts the total quarantine on weekends for the Provinces of Panama, Panama Oeste, Coclé, Herrera, Los Santos and Veraguas as of March 6, 2021, and establishes sanitary measures in Changuinola District, Bocas del Toro Province, and

- orders the reactivation of certain activities. Modified by **Ministry of Health Executive Decree No. 485 dated April 16, 2021**.
27. **Ministry of Health Executive Decree No. 1680 dated December 3, 2020**, which establishes additional sanctions to be applied against those who breach of the COVID-19 biosecurity measures.
 28. **Ministry of Health Executive Decree No. 1684 dated December 20, 2020**, which establishes new national sanitary measures for the restriction of citizen mobilization, as a product of the increase in COVID-19 cases. Modified by **Ministry of Health Executive Decree No. 485 dated April 16, 2021**.
 29. **Ministry of Health Executive Decree No. 259 dated March 29, 2021**, which lifts the Tikantiki o Niadub Community sanitary zone, Guna Yala, declared through Executive Decree No.112 dated February 26, 2021.
 30. **Ministry of Health Executive Decree No. 260 dated March 29, 2021**, which establishes measures for persons entering the national territory traveling from South America. Modified by **Ministry of Health Executive Decree No. 486 dated April 16, 2021**.
 31. **Ministry of Health Executive Decree No. 44 dated April 6, 2022**, which establishes measures on the conduct of certain crowded activities on the occasion of the COVID-19 pandemic.
 32. **Ministry of Health Executive Decree No. 485 dated April 16, 2021**, which lifts the total quarantine on weekends for Changuinola District, Bocas del Toro Province.
 33. **Ministry of Health Executive Decree No. 5 dated January 24, 2022**, which authorizes self-administered COVID-19 tests and swabbing centers in companies and businesses, and reduces the isolation of positive cases to 7 days.
 34. **Ministry of Health Executive Decree No. 6 dated January 27, 2022**, which cancels 2022 nationwide Carnival celebrations due to the COVID-19 pandemic.
 35. **Ministry of Health Executive Decree No. 504 dated March 23, 2020**, which establishes a sanitary control zone in the district of Chiriquí Grande and in certain communities within the districts of Changuinola and Bocas del Toro, in the province of Bocas del Toro.
 36. **Ministry of Health Executive Decree No. 589 dated April 29, 2021**, which establishes measures for persons entering the national territory traveling or having transited from the United Kingdom, South Africa, India and South America.
 37. **Ministry of Health Executive Decree No. 61 dated January 8, 2021**, which establishes new sanitary measures for citizens, residents and foreign nationals entering the country during the national state of emergency. Modified by **Ministry of Health Executive Decree No. 589 dated April 29, 2021** and **Ministry of Health Executive Decree No. 796 dated July 9, 2021**. Repealed by **Ministry of Health Executive Decree No. 17 dated February 16, 2022**.
 38. **Ministry of Health Executive Decree No. 71 dated February 5, 2021**, which establishes new sanitary measures for the provinces of Panama, Panama Oeste and Herrera, as of February 8, 2021.

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39. **Ministry of Health Executive Decree No. 777 dated May 28, 2021**, which sets a curfew in the Province of Coclé from May 31, 2021.
40. **Ministry of Health Executive Decree No. 779 dated June 4, 2021**, which sets a sanitary zone in the Aligandí Community, Guna Yala from June 4, 2021.
41. **Ministry of Health Executive Decree No. 780 dated June 4, 2021**, which sets new curfew measures in the Provinces of Panamá, Chiriquí and Veraguas from June 7, 2021.
42. **Ministry of Health Executive Decree No. 781 dated June 17, 2021**, which sets a sanitary zone in the Armila Community, Guna Yala from June 18, 2021.
43. **Ministry of Health Executive Decree No. 782 dated June 17, 2021**, which sets new curfew measures in different districts of the country.
44. **Ministry of Health Executive Decree No. 783 dated June 18, 2021**, which establishes measures for Panamanian national and residents entering the national territory traveling or having transited from the United Kingdom, South Africa, India and South America, from June 23, 2021.
45. **Ministry of Health Executive Decree No. 790 dated June 25, 2021**, which sets new curfew measures in different provinces and districts of the country.
46. **Ministry of Health Executive Decree No. 795 dated July 1, 2021**, which sets new curfew measures in different provinces and districts of the country.
47. **Ministry of Health Executive Decree No. 797 dated July 9, 2021**, which sets new curfew measures in different provinces and districts of the country.
48. **Ministry of Health Executive Decree No. 803 dated July 16, 2021**, which sets new curfew measures in different provinces and districts of the country.
49. **Ministry of Health Executive Decree No. 805 dated July 23, 2021**, which sets new curfew measures in different provinces and districts of the country.
50. **Ministry of Health Executive Decree No. 806 dated July 29, 2021**, which sets new curfew measures in different provinces and districts of the country.
51. **Ministry of Health Executive Decree No. 812 dated August 6, 2021**, which sets new curfew measures in different provinces and districts of the country.
52. **Ministry of Health Executive Decree No. 826 dated August 13, 2021**, which sets new curfew measures in different provinces and districts of the country.
53. **Ministry of Health Executive Decree No. 831 dated August 26, 2021**, which sets new curfew measures in different provinces and districts of the country.
54. **Ministry of Health Executive Decree No. 834 dated August 30, 2021**, which accepts the recommendation by the World Health Organization and Pan American Health Organization (WHO/OPS) concerning emergency use authorizations for drugs used in the treatment of COVID-19 caused by SARS-COV-2, as a mechanism to facilitate availability and use throughout the national territory, due to the health emergency.

55. **Ministry of Health Executive Decree No. 835 dated September 1, 2021**, which sets new curfew measures in different provinces and districts of the country.
56. **Ministry of Health Executive Decree No. 843 dated September 7, 2021**, which sets new curfew measures in different provinces and districts of the country.
57. **Ministry of Health Executive Decree No. 845 dated September 16, 2021**, which provides for the application of vaccinations against COVID-19 for travelers entering the country without migratory procedures.
58. **Ministry of Health Executive Decree No. 846 dated September 16, 2021**, which sets new sanitary measures in different provinces and districts of the country, in force from September 20, 2021. Amended by **Ministry of Health Executive Decree No. 849 dated September 24, 2021**, which reduces the sanitary control measures in different provinces and districts of the country, as of Monday, September 27, 2021.
59. **Ministry of Health Executive Decree No. 852 dated September 29, 2021**, which establishes the capacity limits for crowded activities.
60. **Ministry of Health Executive Decree No. 853 dated September 29, 2021**, which sets new curfew measures in different provinces and districts of the country.
61. **Ministry of Health Executive Decree No. 856 dated October 8, 2021**, which sets new curfew measures in different provinces and districts of the country.
62. **Ministry of Health Executive Decree No. 859 dated October 14, 2021**, which sets new curfew measures in different provinces and districts of the country.
63. **Ministry of Health Executive Decree No. 868 dated October 27, 2021**, which approves the COVID-19 vaccination plan for the Republic of Panama. Subrogated by **Executive Decree No. 80 dated May 4, 2022**, which approves the COVID-19 vaccination plan update.
64. **Ministry of Health Executive Decree No. 869 dated July 17, 2020**, which establishes new curfew measures for the provinces of Panama and Panama Oeste.
65. **Ministry of Health Executive Decree No. 870 dated November 8, 2021**, which lifts the sanitary COVID-19 control measures for the District of Colón, from November 8, 2021.
66. **Ministry of Health Executive Decree No. 873 dated July 23, 2020**, which establishes new curfew measures for the provinces of Bocas del Toro, Colón and Chiriquí. Modified by **Executive Decree No. 1143 dated October 7, 2020**. Modified by **Executive Decree No. 1222 dated October 23, 2020**.
67. **Ministry of Health Executive Decree No. 896 dated December 13, 2021**, which establishes additional sanitary measures for food handlers. Modified by **Ministry of Health Executive Decree No. 8 dated February 10, 2022**.
68. **Ministry of Health Executive Decree No. 903 dated December 30, 2021**, which establishes measures on the conduct of certain activities at the national level.

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69. **Ministry of Health Executive Decree No. 961 dated August 18, 2020**, which regulates the sanctions applied by the Health Authorities for the breach of the COVID-19 sanitary measures.
70. **Ministry of Health Resolution No. 0029 dated January 14, 2022**, which approves the definitions of close community contact (family, work and social) and health environment and the actions to be taken to reduce the risk of spreading COVID-19 (testing, quarantine or isolation and biosafety).
71. **Ministry of Health Resolution No. 001 dated January 5, 2021**, which adopts the guidelines for the storage and distribution of medical devices and related products and adopts the format guide for good practices in storage and distribution of medical devices and related products. **Modified by Resolution No. 002 dated January 29, 2021**, which implements a temporary procedure for the evaluation of the guidelines for the storage and distribution of medical devices and related products.
72. **Ministry of Health Resolution No. 012 dated January 27, 2021**, which implements the pharmacovigilance guide of events allegedly attributable to vaccination or immunization by vaccines against COVID-19.
73. **Ministry of Health Resolution No. 037 dated February 17, 2021**, which establishes a procedure for the issuance emergency use authorization for SARS-COV-2 vaccines and the import authorization requirements.
74. **Ministry of Health Resolution No. 037 dated February 17, 2022**, which exempts the diagnostic evaluation of self-applied tests for the detection of the SARS-COV-2 nucleocapsid protein antigen (COVID-19) in nasal swab samples, as part of the process for obtaining the sanitary registration for use by the population throughout the national territory, as an extraordinary public health measure, and establishes other provisions.
75. **Ministry of Health Resolution No. 059 dated February 8, 2022**, which establishes an electronic registry of self-applied tests for the detection of Sars-Cov-2 antigen (COVID-19) in nasal swab samples throughout the national territory, as an extraordinary public health measure and establishes other provisions.
76. **Ministry of Health Resolution No. 0250 dated February 15, 2022**, which approves the actions to be taken to reduce the risk of spreading COVID-19 in case of quarantine and isolation.
77. **Ministry of Health Resolution No. 0251 dated February 15, 2022**, which modifies the complete vaccination schedules against COVID-19 recognized in the Republic of Panama.
78. **Ministry of Health Resolution No. 119 dated March 2, 2022**, which repeals Resolution No. 768 dated September 28, 2021 and approves the biosafety sanitary guide for the prevention and control of COVID-19, in public and private education centers, schools, technical institutes and universities, and similar.
79. **Ministry of Health Resolution No. 1290 dated November 12, 2020**, which establishes extraordinary curfew and quarantine measures in certain districts of the Province of Veraguas. Measures were lifted by **Ministry of Health Resolution No. 1367 dated December 3, 2020**.
80. **Ministry of Health Resolution No. 1291 dated November 16, 2020**, which approves the COVID-19 Biosecurity Sanitary Guide for gyms and training centers.
81. **Ministry of Health Resolution No. 1349 dated November 30, 2020**, which approves the post-COVID sanitary guide for retail commerce (on-site operations).

82. **Ministry of Health Resolution No. 1350 dated November 30, 2020**, which approves the post-COVID sanitary guide for restaurants (on-site operations).
83. **Ministry of Health Resolution No. 1351 dated November 30, 2020**, which approves the post-COVID sanitary guide for sports organizations.
84. **Ministry of Health Resolution No. 1358 dated November 30, 2020**, which approves the post-COVID sanitary guide for graduation acts for public and private schools.
85. **Ministry of Health Resolution No. 1360 dated December 2, 2020**, which approves the post-COVID sanitary guide for collective and selective transport, terminals and payment areas.
86. **Ministry of Health Resolution No. 1361 dated December 2, 2020**, which approves the post-COVID sanitary guide for the operation of public and private construction projects.
87. **Ministry of Health Resolution No. 1362 dated December 2, 2020**, which approves the post-COVID sanitary guide for places of worship (churches, temples, parishes, chapels, retreat centers, among others).
88. **Ministry of Health Resolution No. 1363 dated December 2, 2020**, which approves the post-COVID sanitary guide for beauty salons and barbershop operations.
89. **Ministry of Health Resolution No. 1364 dated December 2, 2020**, which approves the post-COVID sanitary guide for the operations of hotels, motels, and similar lodgings.
90. **Ministry of Health Resolution No. 1365 dated December 2, 2020**, which approves the post-COVID sanitary guide for operations of funeral homes and parlors.
91. **Ministry of Health Resolution No. 1369 dated December 4, 2020**, which establishes extraordinary measures for the province of Panama Oeste, to mitigate the spread of COVID-19.
92. **Ministry of Health Resolution No. 1378 dated December 7, 2020**, which establishes extraordinary measures for the province of Panama, to mitigate the spread of COVID-19.
93. **Ministry of Health Resolution No. 1380 dated December 9, 2020**, which approves the procedure manual for the oversight of medical devices.
94. **Ministry of Health Resolution No. 1381 dated December 9, 2020**, which establishes the protocol for the cleaning and disinfection of ambulances.
95. **Ministry of Health Resolution No. 1382 dated December 9, 2020**, which establishes the requirements for obtaining the sanitary operation permit to carry out the activities of cleaning and disinfection of ambulances.
96. **Ministry of Health Resolution No. 1386 dated December 11, 2020**, which establishes extraordinary measures in regards to crowds, to mitigate the spread of COVID-19.
97. **Ministry of Health Resolution No. 1387 dated December 14, 2020**, which prohibits the use of facemasks with exhalation valves, to circulate in the national territory, except for outdoors exercise under distancing.

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98. **Ministry of Health Resolution No. 1390 dated December 21, 2020**, which temporarily suspends the entry to the national territory of persons traveling from the United Kingdom and South Africa. Repealed by **Ministry of Health Executive Decree No. 17 dated February 16, 2022**.
99. **Ministry of Health Resolution No. 1403 dated December 28, 2020**, which establishes extraordinary measures for the execution of medical residencies.
100. **Ministry of Health Resolution No. 187 dated March 17, 2020**, which excepts the sanitary registry of hygiene products necessary to prevent COVID-19. Modified by **Resolution No. 569 dated July 13, 2020**.
101. **Ministry of Health Resolution No. 2339 dated September 9, 2021**, whereby guidelines are issued in relation to travelers entering the national territory.
102. **Ministry of Health Resolution No. 3132 dated December 23, 2021**, which approves the definitions of close community contact (family, work and social) and healthcare environment contact and the actions to be taken to reduce the risk of spreading COVID-19 (testing, quarantine or isolation and biosecurity measures).
103. **Ministry of Health Resolution No. 3133 dated December 24, 2021**, approving guidance for preventive quarantine (after diagnostic testing) or home isolation of COVID-19 positive individuals.
104. **Executive Decree No. 881 dated December 2, 2021**, which temporarily suspends the entry into the national territory of non-nationals and non-residents from eight countries of the African continent considered at very high risk of COVID 19 transmission, according to the World Health Organization.
105. **Ministry of Health Resolution No. 274 dated May 3, 2021**, which establishes the regulation and guidelines for the test centers and rapid COVID-19 tests.
106. **Ministry of Health Resolution No. 300 dated March 10, 2020**, which approves the General Guidelines and Recommendations for the prevention and control of COVID-19.
107. **Ministry of Health Resolution No. 303 dated March 10, 2020**, which activates COVID-19 hot line 169 of the Ministry of Health, as health measure for the prevention and control of the disease.
108. **Ministry of Health Resolution No. 3100 dated October 14, 2020**, which approves and regulates the issuance of the post COVID-19 biosecurity sanitary certificate.
109. **Ministry of Health Resolution No. 360 dated March 30, 2020**, which establishes citizen mobility measures in the national territory, aimed at controlling and mitigating the spread of the COVID-19 pandemic, in accordance to gender and the last number of the national id card or passport.
110. **Ministry of Health Resolution No. 373 dated May 27, 2021**, which approves the post COVID-19 Biosecurity Sanitary Guide for the safe reopening of children's parks (open and closed areas).
111. **Ministry of Health Resolution No. 378 dated May 28, 2021**, which approves the post-COVID sanitary guide for the safe reopening of public and private educational centers. Modified by **National Public Health Directorate Resolution No. 2231 dated August 20, 2021**. Repealed by **Ministry of Health Resolution No. 768 dated September 28, 2021**.

112. **Ministry of Health Resolution No. 379 dated May 28, 2021**, which approves the post-COVID sanitary guide for the safe reopening of centers for comprehensive early childhood care.
113. **Ministry of Health Resolution No. 39 dated January 22, 2021**, which establishes the emergency procedure for the management of empty SARS COV2 (COVID-19) vaccine vials.
114. **Ministry of Health Resolution No. 469 dated June 8, 2020**, which adopts temporary procedures for the authorization of manufacturing of hygienic products.
115. **Ministry of Health Resolution No. 492 dated June 6, 2020**, which restricts citizen mobility in the provinces of Panama and Panama Oeste, aimed at controlling and mitigating the spread of the COVID-19 pandemic, in accordance to gender and the last number of the national id card or passport. Modified by **Ministry of Health Resolution No. 618 dated July 3, 2020**.
116. **Ministry of Health Resolution No. 648-A dated August 18, 2021**, which approves the guidelines for the care of patients with post-COVID-19 syndrome for usage in all public health system facilities.
117. **Ministry of Health Resolution No. 648-B dated August 18, 2021**, which approves the treatment guide for patients with COVID-19 for use at the first level of care in the Panamanian health system.
118. **Ministry of Health Resolution No. 651 dated July 16, 2020**, which orders the urgent and priority nationwide suspension on the use of devices such as tunnels, cameras, cabins, arches and other similar devices for spraying, or nebulization of disinfectants on the population, as a measure and prevention of COVID-19.
119. **Ministry of Health Resolution No. 652 dated July 16, 2020**, which authorizes for the extended use of plasma from COVID-19 convalescent donors and approves the convalescent plasma donation protocol.
120. **Ministry of Health Resolution No. 673 dated July 24, 2020**, which establishes sanitary control posts at the entrances of the province of Los Santos, in order to maintain a stable epidemiological RT and mitigate the spread of COVID-19.
121. **Ministry of Health Resolution No. 730 dated September 10, 2021**, which approves the post COVID-19 biosafety sanitary guide for public events such as congresses, conferences, concerts, festivals, weddings and similar events.
122. **Ministry of Health Resolution No. 731 dated September 10, 2021**, which approves the post COVID-19 biosafety sanitary guide for the operations of bars, canteens, gardens, taverns and similar establishments.
123. **Ministry of Health Resolution No. 732 dated September 10, 2021**, which approves the post COVID-19 biosafety sanitary guide for the operations of cinemas, theaters and similar facilities.
124. **Ministry of Health Resolution No. 733 dated September 10, 2021**, which approves the post COVID-19 biosafety sanitary guide for the use of beaches, rivers, spas, resorts and similar.
125. **Ministry of Health Resolution No. 734 dated September 10, 2021**, which approves the post COVID-19 biosafety sanitary guide for pools.

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126. **Ministry of Health Resolution No. 768 dated September 28, 2021**, which repeals Resolution No. 378 dated May 28, 2021 and approves the biosafety sanitary guide for the prevention and control of COVID-19, in public and private basic general, middle or higher education centers (schools, colleges, universities, technical institutes and similar). Repealed by **Ministry of Health Resolution No. 119 dated March 2, 2022**.
127. **Ministry of Health Resolution No. 778 dated August 18, 2020**, which approves the sanitary guide for post COVID-19 online retail operations and contact-less vehicle delivery.
128. **Ministry of Health Resolution No. 791 dated August 21, 2020**, which adopts new citizen mobility measures in the provinces of Panama and Panama Oeste, from **August 24, 2020**.
129. **Ministry of Health Technical Council Resolution No. 17 dated May 8, 2020**, which implements the application of technology in the processing of applications for medical licenses, operating licenses and other matters during the National State of Emergency generated by COVID-19.
130. **Ministry of Health Technical Council Resolution No. 7 dated August 6, 2021**, which extends the validity of the opening and operation permits for clinical laboratories and blood banks until December 31, 2021.
131. **Ministry of the Presidency Executive Decree No. 466 dated June 5, 2020**, which adopts the public sector protocol to preserve hygiene and health in the workplace for the prevention of COVID-19.
132. **Ministry of Security/National Immigration Service Resolution No. 12140 dated June 4, 2021**, which orders the mandatory use of facemasks in all National Immigration Service offices, **from June 12, 2021**.
133. **Ministry of Social Development Executive Decree No. 3 dated January 17, 2022**, which creates the new office of the solidarity digital voucher of the new Panama Solidarity Plan.
134. **Municipal Council of Panama Agreement No. 80 dated April 28, 2020**, which imposes sanctions for violating the COVID-19 curfew and lockdown.
135. **National Energy Secretariat Resolution No. 4730 dated April 23, 2020**, which establishes a procedure for the temporal closure of fuel service stations in the Republic of Panama.
136. **National Public Health Directorate Resolution No. 1420 dated June 1, 2020**, which orders the mandatory use of facemasks in the Republic of Panama. Modified by **Ministry of Health Resolution No. 1438 dated May 14, 2021**.
137. **National Public Health Directorate Resolution No. 2214 dated August 16, 2021**, which establishes new sanitary measures for sanitary carnets and the mandatory use of facemasks and facial screens in restaurants, cafeterias and others. Repealed by **Ministry of Health Executive Decree No. 896 dated December 13, 2021**, and **Ministry of Health Executive Decree No. 8 dated February 10, 2022**.
138. **National Public Health Directorate Resolution No. 2216 dated August 18, 2021**, which cancels the mandatory sanitary measure of taking body temperature (use of thermometer), at the entrance of commercial premises, institutions, schools and similar.
139. **National Public Health Directorate Resolution No. 2292 dated August 27, 2021**, which lists the recognized COVID-19 complete vaccination schemes in the Republic of Panama. Modified by **National Public Health Directorate Resolution No. 0013 dated January 6, 2022**.

140. **National Public Health Directorate Resolution No. 2294 dated August 30, 2021**, which lists the countries confirmed as high risk, as of August 27, 2021, according to the World Health Organization. Modified by **National Public Health Directorate Resolution No. 2311 dated September 2, 2021**, **National Public Health Directorate Resolution No. 2878 dated November 12, 2021** and **National Public Health Directorate Resolution No. 2929 dated November 26, 2021**. Repealed by **Ministry of Health Executive Decree No. 17 dated February 16, 2022**.
141. **National Public Health Directorate Resolution No. 2930 dated November 26, 2021**, which lists the countries confirmed as very high risk, as of November 26, 2021, according to the World Health Organization. Repealed by **Ministry of Health Executive Decree No. 17 dated February 16, 2022**.
142. **Public Ministry Resolution No. PA/DS-412-2020 dated December 30, 2020**, which adopts health prevention measures for the mitigation of the coronavirus disease (COVID-19).
143. **Supreme Court Agreement No. 64 dated January 27, 2022**, by which the biosecurity measures adopted as a consequence of the pandemic caused by COVID-19 are adapted for the attention of users in the headquarters of the Judiciary.
144. **Supreme Court Agreement No. 138-STRH-2022 dated January 28, 2022**, by which provisions are adopted in relation to the removal from work within the working day and absences of judicial servants who are positive or in close contact with COVID-19 positive cases.

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