



# Deadline for the filing of Form 930 extended

**KPMG Panama**

June 30, 2023

# Deadline for the filing of Form 930 extended

Through **Resolution N°. 201-5949 of June 26, 2023**, the deadline for the filing of Form 930 "Transfer Pricing Report" for the 2022 tax period is extended.

Due to the technological failures that have arisen for the filing of Form 930, the Directorate General of Revenue, through its Director, has resolved to extend until **July 14, 2023**, the filing of the report in accordance with the provisions of the Tax Code and Executive Decree 390 of October 24, 2016 for taxpayers with calendar tax period, whose expiration - in the absence of the extension, would be today.

Article 762-1 of the Tax Code establishes the obligation for taxpayers to file annually a report of the operations carried out with related parties, within six months following the closing date of the corresponding tax period. Executive Decree 390 of October 24, 2016, establishes the regulations for the annual filing of the "Transfer Pricing Report".

If you have any questions on this and other related topics, please do not hesitate to contact our Tax specialists.

# Contact us

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