



# Information Update with the National Migration Service

**Tax Newsletter**

**KPMG Panama**

**August 7, 2025**

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## Tax Newsletter

The National Immigration Service has issued a statement reminding foreigners residing in the Republic of Panama of the importance of complying with certain legal obligations established in the current immigration regulations.

In particular, reference is made to Decree Law No. 3 of February 22, 2008, which created the National Immigration Service and regulates the Immigration Career. Articles 37 and 87 of said decree establish the following provisions:

- **Article 37:**  
All foreigners are required to notify any changes to the information previously provided to the Immigration Registry within no more than thirty (30) calendar days from the date of the event that prompted the change. For personal notifications, the address registered in the National Immigration Service system will be considered valid.
- **Article 87:**  
Any foreigner who has acquired a migratory status as a temporary or permanent resident must inform the National Immigration Service of any change of residence or variation in the registered information.

Failure to comply with this obligation may result in the following sanctions:

- **First infraction:** Fine of B/.100.00.
- **Recurrence:** Possible cancellation of the residence permit.
- **Third infraction:** Possible deportation from the national territory.

Consequently, all foreigners who have processed their temporary or permanent residence in Panama are reminded of the obligation to keep their personal information updated in the Immigration Registry, especially regarding changes of address.

Additionally, it is important to note that the National Immigration Service has coercive jurisdiction to enforce the collection of fines, permits, damages to its property, and any other obligations in its favor. According to Article 92, in case of non-payment, the Director General may issue a debt certification that will constitute an enforceable title to initiate the coercive collection process.

Furthermore, Article 92-A states that once the debt is notified, the individual or legal entity will have a period of thirty (30) days to settle it. After this period, a surcharge of 10% will be applied to the total amount owed, along with a monthly interest of 1% until full payment is made. If non-compliance persists, the debt certification will be issued and the coercive jurisdiction process will begin.

Compliance with these provisions is not only a legal duty but also a measure that ensures proper immigration management and prevents sanctions that may affect the foreigner's migratory status in the country. Interested parties are advised to periodically review their registered information and make the necessary updates within the established timeframe.

If you have any questions or concerns, please contact your manager, director, or partner, or our team of tax services specialists.

# Contact us

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