

# Mandatory RUC Update for All Taxpayers by December 31st, 2025

**Tax Newsletter** 

KPMG Panama August 29, 2025

## Mandatory RUC Update for All Taxpayers by December 31st, 2025

The General Directorate of Revenue (DGI) has extended the deadline for updating information in the Tax Identification Number (RUC) until **December 31, 2025**. This extension aims to ensure that all taxpayers comply with the obligation to update their data, as established in Resolution No. 201-6695 dated August 12, 2025, published in the Official Digital Gazette No. 30348 on August 21, 2025.

It is important to note that failure to comply with this requirement may result in fines imposed by the DGI. According to Article 290 of the Tax Procedure Code, formal infractions arise from non-compliance with formal obligations, including failure to update registry information within the established timeframe. Penalties range from B/. 100.00 to B/. 500.00.

All updates must be completed through the e-Tax 2.0 system, ensuring that all mandatory fields are properly filled out, as specified in the aforementioned resolution.

If you have any questions regarding this matter or other related topics, please do not hesitate to contact our team of specialists.

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