



Modification of Deadlines for the Correction of Applications for Treaty Benefits to Avoid Double Taxation

Tax Newsletter



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Through Resolution No. [201-5822](#), published in Official Gazette No. 30323 on July 16, 2025, The General Directorate of Revenue (DGI) modified the deadline for the rectification of applications for the benefits established in the Double Taxation Avoidance Agreements (DTA) applicable in Panama.

Below are the main aspects of the new regulation:

1. **New deadline:** The DGI must grant a period of **10 business days, not exceeding 30 calendar days**, to correct errors or submit the necessary documents for applications for the benefits established in the DTAs, in accordance with Article 173 of the Tax Procedure Code of the Republic of Panama (TPC), which came into effect on June 1, 2024. If the documents are not submitted within this period, the case file will be closed.
2. **Repeal of Previous Regulation:** To ensure proper application of the TPC and avoid confusion, Resolution No. 201-2232 of March 16, 2023, which allowed taxpayers to request up to three extensions of two months each to correct errors or submit missing documentation in applications for DTAA benefits, has been repealed.
3. **Immediate Effectiveness:** Resolution No. 201-5822 came into force on July 17, 2025, and the new deadlines apply to all current and future applications.

This modification significantly reduces the time available to correct errors or complete documentation, emphasizing the importance of preparing applications in a timely, accurate, and well-supported manner to avoid the DGI declaring the expiration of requests due to non-compliance with the correction deadlines.

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

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