

25 March 2020

# Global Tax Alert

News from EY Americas Tax

## Panamanian Government establishes additional sanitary measures to mitigate spread of COVID-19

---

### EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access information about the tool and registration [here](#).

---

### EY Americas Tax

EY Americas Tax brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information [here](#).

---

Based on the increase COVID-19 cases among Panamanians, the Panamanian Government has issued Executive Decree 499 of 2020 and Executive Decree 500 of 2020, establishing additional measures to curb the spread of COVID-19.

### Executive Decree 499 of 2020

Under Executive Decree 499 of 2020, the provinces of Panama, West Panama and Colón are declared as epidemic zones subject to sanitary control, which means individuals may not leave those zones. To control the entry and exit of individuals in those zones, the following sanitary control checkpoints have been established:

1. Panama Province: In the National Police checkpoint in Chepo district
2. Western Panama Province: In the La Espiga sector of the La Chorrera district and in the El Lago area of the Capira district
3. Colón Province: In the Interoceanic Bridge and in Maria Chiquita

Individuals who must go in and out of the epidemic areas due to the nature of their work are exempt from the sanitary control measures (i.e., may leave the epidemic areas). Those individuals must carry the following documents:

1. Personal identification document
2. Work identification card
3. Institutional safe-conducts (i.e., documents identifying the worker and place of employment)
4. Water bill, electricity bill or document that shows their address

## Executive Decree 500 of 2020

Executive Decree 500 of 2020 temporarily closes certain commercial establishments and companies. The following establishments may remain open:

1. Supply chain: establishments that trade and sell goods, pharmacies, safety equipment companies, veterinary and agricultural supply companies, construction material suppliers, printers, laundries, packaging manufacturers, maintenance companies, medical supply companies

2. The Panama Canal, airports, and establishments dedicated to maritime, land, air transportation and others
3. Establishments dedicated to security (private security)
4. Certified lawyers authorized to defend people arrested during the curfew
5. Restaurants with delivery and take out options
6. Distribution companies, fuel supply
7. Establishments dedicated to banking, insurance, etc.
8. Companies that provide public services
9. Concrete and derivatives companies
10. Establishments that are part of the agricultural industry
11. Medical and hospital equipment suppliers

Companies that are not on the list will be subject to sanctions if they do not temporarily close.

---

For additional information with respect to this Alert, please contact the following:

### **Ernst & Young Limited Corp., Panama City**

- ▶ Rafael Sayagués                      rafael.sayagues@ey.com
- ▶ Luis Eduardo Ocando                luis.ocando@pa.ey.com
- ▶ Carlos Márquez                      carlos.marquez@pa.ey.com
- ▶ Ana Clement                          ana.clement@pa.ey.com

### **Ernst & Young LLP (United States), Latin American Business Center, New York**

- ▶ Ana Mingramm                        ana.mingramm@ey.com
- ▶ Pablo Wejcman                        pablo.wejcman@ey.com
- ▶ Enrique Perez Grovas                enrique.perezgrovas@ey.com

### **Ernst & Young LLP (United Kingdom), Latin American Business Center, London**

- ▶ Lourdes Libreros                      lourdes.libreros@uk.ey.com

### **Ernst & Young Tax Co., Latin American Business Center, Japan & Asia Pacific**

- ▶ Raul Moreno, *Tokyo*                raul.moreno@jp.ey.com
- ▶ Luis Coronado, *Singapore*        luis.coronado@sg.ey.com

**About EY**

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit [ey.com](http://ey.com).

EY Americas Tax

© 2020 EYGM Limited.  
All Rights Reserved.

EYG no. 001472-20Gbl

1508-1600216 NY  
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

**[ey.com](http://ey.com)**