

PANAMA: INVESTMENT HUB

Why Panama?



Privileged geographical position with a global transportation hub.



Legal and political stability in the safest country in the region.



International banking and financial center, using the American Dollar.



Public policies for the conservation of natural and cultural heritage.

Banking and Financial System



67

INTERNATIONAL BANKS

from



22

COUNTRIES

with



SOLID

INVESTMENT GRADE

- o Standard & Poor's -- BBB
- o Moody's -- Baa2
- o Fitch -- BBB-

Panama is the perfect place to invest in a tourism lodging project.

Law 80 of 2012 includes the following tax exemption:



PROPERTY TAX

15 years



BUSINESS INCOME TAX

15 years



IMPORT TAX

10 years



Who can apply?:

- Tourism Lodging Projects outside of the District of Panama
- New construction projects with a minimum investment of \$250,000
- New projects in indigenous areas or refurbishments with a minimum investment of \$100,000