

Boletín Fiscal – Agosto 2011

Año 4, N° 8



Panamá, 12 de agosto de 2011



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Municipio de San Miguelito - Cobro de impuesto de otras actividades lucrativas no especificadas

El Consejo Municipal del Distrito de San Miguelito aprobó mediante su Acuerdo No. 14, publicado en Gaceta oficial No.26810 del 20 de junio de 2011 adicionar al Régimen Impositivo el código de renta No.1125.99.00 para que regule el cobro de otras actividades lucrativas no especificadas de acuerdo a la siguiente tabla:

| INGRESOS BRUTOS ANUALES (B./.) | | | | IMPUESTO MUNICIPAL | | | |
|--------------------------------|-----|--------------|-------|--------------------|--------------|----------|--------|
| De | B/. | - | Hasta | B/. | 40,000.00 | B/. | 10.00 |
| De | B/. | 40,001.00 | Hasta | B/. | 60,000.00 | B/. | 15.00 |
| De | B/. | 60,001.00 | Hasta | B/. | 80,000.00 | B/. | 20.00 |
| De | B/. | 80,001.00 | Hasta | B/. | 100,000.00 | B/. | 30.00 |
| De | B/. | 100,001.00 | Hasta | B/. | 120,000.00 | B/. | 40.00 |
| De | B/. | 120,001.00 | Hasta | B/. | 150,000.00 | B/. | 65.00 |
| De | B/. | 150,001.00 | Hasta | B/. | 200,000.00 | B/. | 90.00 |
| De | B/. | 200,001.00 | Hasta | B/. | 300,000.00 | B/. | 115.00 |
| De | B/. | 300,001.00 | Hasta | B/. | 400,000.00 | B/. | 125.00 |
| De | B/. | 400,001.00 | Hasta | B/. | 500,000.00 | B/. | 150.00 |
| De | B/. | 500,001.00 | Hasta | B/. | 600,000.00 | B/. | 175.00 |
| De | B/. | 600,001.00 | Hasta | B/. | 700,000.00 | B/. | 225.00 |
| De | B/. | 700,001.00 | Hasta | B/. | 800,000.00 | B/. | 275.00 |
| De | B/. | 800,001.00 | Hasta | B/. | 900,000.00 | B/. | 375.00 |
| De | B/. | 900,001.00 | Hasta | B/. | 1,000,000.00 | B/. | 475.00 |
| De | B/. | 1,000,001.00 | Hasta | B/. | 2,000,000.00 | B/. | 550.00 |
| De | B/. | 2,000,001.00 | Hasta | B/. | 3,000,000.00 | B/. | 650.00 |
| De | B/. | 3,000,001.00 | Hasta | B/. | 4,000,000.00 | B/. | 750.00 |
| De | B/. | 4,000,001.00 | Hasta | B/. | 5,000,000.00 | B/. | 850.00 |
| De | B/. | 5,000,001.00 | Hasta | B/. | 6,000,000.00 | B/. | 950.00 |
| Más de 6,000,000.00 | | | | | B/. | 1,000.00 | |

Este código de renta se adiciona al Régimen Impositivo aprobado mediante Acuerdo No. 74 de diciembre de 2009, publicado en Gaceta Oficial No. 26442-A del 7 de enero de 2010. En este se dividen los tributos municipales para su administración de la siguiente forma:

•Son **impuestos** los tributos que impone el municipio a personas jurídicas o naturales por realizar actividades comerciales o lucrativas de cualquier clase.

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•Son **tasas y derechos**, los tributos que impongan el Municipio a personas jurídicas por recibir de servicios administrativos o finalistas.

•Son **tributos varios**, aquellos que el Municipio imponga a personas naturales.

Quedan obligadas a cumplir con dicho régimen toda persona natural o jurídica que establezca en el Distrito de San Miguelito cualquier negocio, empresa o actividad gravable.

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Municipality of San Miguelito – Tax Collection on Other not Specified Profitable Activities.

The Municipal Council of the San Miguelito District approved by means of the agreement number 14, as published on the Official Gazette No.26810 of June 20th, 2010 to include in the Tax Regime the revenue code No.1125.99.00 to regulate the collection of other not specified profitable collections as it is shown in the following schedule:

| ANNUAL GROSS INCOME (B/.) | | | | MUNICIPAL TAX | | | |
|---------------------------|-----|--------------|-------|---------------|--------------|-----|----------|
| of | B/. | - | Up to | B/. | 40,000.00 | B/. | 10.00 |
| of | B/. | 40,001.00 | Up to | B/. | 60,000.00 | B/. | 15.00 |
| of | B/. | 60,001.00 | Up to | B/. | 80,000.00 | B/. | 20.00 |
| of | B/. | 80,001.00 | Up to | B/. | 100,000.00 | B/. | 30.00 |
| of | B/. | 100,001.00 | Up to | B/. | 120,000.00 | B/. | 40.00 |
| of | B/. | 120,001.00 | Up to | B/. | 150,000.00 | B/. | 65.00 |
| of | B/. | 150,001.00 | Up to | B/. | 200,000.00 | B/. | 90.00 |
| of | B/. | 200,001.00 | Up to | B/. | 300,000.00 | B/. | 115.00 |
| of | B/. | 300,001.00 | Up to | B/. | 400,000.00 | B/. | 125.00 |
| of | B/. | 400,001.00 | Up to | B/. | 500,000.00 | B/. | 150.00 |
| of | B/. | 500,001.00 | Up to | B/. | 600,000.00 | B/. | 175.00 |
| of | B/. | 600,001.00 | Up to | B/. | 700,000.00 | B/. | 225.00 |
| of | B/. | 700,001.00 | Up to | B/. | 800,000.00 | B/. | 275.00 |
| of | B/. | 800,001.00 | Up to | B/. | 900,000.00 | B/. | 375.00 |
| of | B/. | 900,001.00 | Up to | B/. | 1,000,000.00 | B/. | 475.00 |
| of | B/. | 1,000,001.00 | Up to | B/. | 2,000,000.00 | B/. | 550.00 |
| of | B/. | 2,000,001.00 | Up to | B/. | 3,000,000.00 | B/. | 650.00 |
| of | B/. | 3,000,001.00 | Up to | B/. | 4,000,000.00 | B/. | 750.00 |
| of | B/. | 4,000,001.00 | Up to | B/. | 5,000,000.00 | B/. | 850.00 |
| of | B/. | 5,000,001.00 | Up to | B/. | 6,000,000.00 | B/. | 950.00 |
| More than 6,000,000.00 | | | | | | B/. | 1,000.00 |

This income code is added to the Tax Regime established through agreement No. 74 of December 2009, by means of the Official Gazette No. 26442-A from January 7, 2010.

According to it, the tax contributions are divided as follows:

- **Taxes** are the tributes imposed by the municipality to natural or juridical persons due to the commercial or lucrative activity of any type.

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•**Rights and fees** , are the tributes imposed by the Municipality to juridical persons as a result of an administrative service granted.

•**Seldom tributes**, are those the municipality impose to natural persons.

It is mandatory to comply with such regime for every natural or juridical person established in the San Miguelito District who establishes any business, company or taxable activity.

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