



October 8, 2014  
**Circular N° SBP-FECI-0124-2014**

General Manager

Subject: Submittal of information. Unconstitutionality of Law No. 24 dated 8 April 2013 whereby the Government Revenue Authority was created. (Official Gazette No. 27633-A). Members of the FECI Commission.

Dear General Manager:

We wish to inform you hereby that by means of the Court Ruling dated eleven (11) August 2014, the Plenum of the Supreme Court has declared Law No. 24 dated 8 April 2014, whereby the Government Revenue Authority was created, unconstitutional.

With the Court Ruling on Unconstitutionality, the norms that regulated and supported the General Revenue Office of the Ministry of Economy and Finance, as well as other norms that were subrogated, specifically Cabinet Decree 109 dated 7 May 1970 and its amendments, recover full validity and force.

The Ruling also clarifies, in one of its paragraphs, that those acts that entered into force before the statement of Unconstitutionality of Law No. 24 dated 8 April 2013, are not affected by this court order.

For your further information, the Court Ruling can be accessed through the following hyperlink: [http://www.gacetaoficial.gob.pa/pdfTemp/27633\\_A/48314.pdf](http://www.gacetaoficial.gob.pa/pdfTemp/27633_A/48314.pdf) (in Spanish).

Sincerely,

Yanela Yanisselly  
Interim Superintendent

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