

**SUPERINTENDENCY OF BANKS OF PANAMA
TRUST REPORT CALENDAR
CLOSING DATES FOR SENDING TRUST REPORTS, AND OTHER TRUST COMPANY REPORTS
2023**

A. TRUST COMPANY SUPERVISION

FIDSYS SYSTEM

The following reports will be **submitted through the FIDSYS (Fiduciary System)**:

- TRUST REPORTS** must be submitted within the first **ten (10) business days following** the end of each quarter:

Trust Securities Report (AF02)
Trust Deposits Report (AF04)
Trust Loans Report (AF05)
Trust Other Assets Report (AF06)
Trust Rights Report (AF07)
Trust Liabilities Report (AF08)

SUBMISSION DEADLINES

For the quarter ending in December 2022	17 January 2023
For the quarter ending in March 2023	18 April 2023
For the quarter ending in June 2023	14 July 2023
For the quarter ending in September 2023	13 October 2023
For the quarter ending in December 2023	16 January 2024

- The Trust General Information report must be submitted monthly within the first **ten (10) business days following** the end of each month.

Trust General Information Report (AF03)*

MONTH	SUBMISSION DEADLINES
JANUARY	19 February 2024
FEBRUARY	14 March 2024
MARCH	12 April 2024
APRIL	15 May 2024
MAY	14 June 2024
JUNE	12 July 2024
JULY	14 August 2024
AUGUST	13 September 2024
SEPTEMBER	14 October 2024
OCTOBER	19 November 2024
NOVEMBER	16 December 2024
DECEMBER	16 January 2025

* The Trust Company Particulars posted on the Superintendency's website will be directly updated with the monthly information submitted through the Trust General Information Report (AF03). Therefore, each trust company is responsible for ensuring that the supplied information is accurate and complies with the submission parameters established in Circular SBP-GSF-0004-2015, dated 16th January 2015.

TIDSO SYSTEM

The following reports must be submitted **through the TIDSO system (Reporting Entity Digital Information Transfer System)**:

1. **SB-UF-01 and its appendices (A) and SB-UF-01 (B)** must be submitted quarterly within the first **ten (10) business days** following the end of each quarter:

	SUBMISSION DEADLINES
For the quarter ending in December 2022	17 January 2023
For the quarter ending in March 2023	18 April 2023
For the quarter ending in June 2023	14 July 2023
For the quarter ending in September 2023	13 October 2023
For the quarter ending in December 2023	16 January 2024

2. **EFAF – Trust Company Audited Financial Statements** with their respective Notes must be submitted **within three (3) months** following the trust company's fiscal year-end.

	SUBMISSION DEADLINES
For trust companies with fiscal year-end in December 2022	31 March 2023
For trust companies with fiscal year-end in June 2023	2 October 2023
For trust companies with fiscal year-end in September 2023	2 January 2024
For trust companies with fiscal year-end in October 2023	31 January 2024

3. **EFT – Trust Company Unaudited Financial Statements** with their respective Notes must be submitted **within thirty (30) days** following the end of each quarter:

FOR TRUST COMPANIES WITH FISCAL YEAR-END (DECEMBER)	SUBMISSION DEADLINES
For trust companies with fiscal year-end in December 2022	30 January 2023
For trust companies with fiscal year-end in March 2023	2 May 2023
For trust companies with fiscal year-end in June 2023	31 July 2023
For trust companies with fiscal year-end in September 2023	30 October 2023
For trust companies with fiscal year-end in December 2023	30 January 2024
FOR TRUST COMPANIES WITH FISCAL YEAR-END (OCTOBER)	SUBMISSION DEADLINES
For trust companies with fiscal year-end in January 2023	2 March 2023
For trust companies with fiscal year-end in April 2023	30 May 2023
For trust companies with fiscal year-end in July 2023	30 August 2023
For trust companies with fiscal year-end in October 2023	30 November 2023

B. AML/CFT/WMD**FIDSYS SYSTEM**

The following reports will be **submitted through the FIDSYS (Fiduciary System)**:

1. **TRUST COMPANY AML REPORTS** – On a monthly basis, must be submitted by the **30th or 31st day of the month** following the closing date of each month. (The closing date will be the last day of each month):
 - Risk Factors Report (PF01)
 - AML General Data Report (PF02)

TRANSLATION

	SUBMISSION DEADLINES
For the December 2022 information	31 January 2023
For the January 2023 information	28 February 2023
For the February 2023 information	31 March 2023
For the March 2023 information	2 May 2023
For the April 2023 information	31 May 2023
For the May 2023 information	30 June 2023
For the June 2023 information	31 July 2023
For the July 2023 information	31 August 2023
For the August 2023 information	2 October 2023
For the September 2023 information	31 October 2023
For the October 2023 information	30 November 2023
For the November 2023 information	2 January 2024
For the December 2023 information	31 January 2024

TIDSO SYSTEM

The following reports must be submitted **through the TIDSO system (Reporting Entity Digital Information Transfer System)**:

1. MPBC – Anti-Money Laundering Manual **must be submitted annually by January 30 of each year.**
2. MCRC – Clients Risk Classification Methodology **must be submitted annually by January 30 of each year.**
3. ER – Trust Company’s Risk Assessment **must be submitted annually by January 30 of each year.**
4. SB-SCF-1 Form – Corporate Services provided by trust companies **must be submitted quarterly within the first five (5) business days following the end of each quarter:**

	SUBMISSION DEADLINES
For the quarter ending in December 2022	6 January 2023
For the quarter ending in March 2023	11 April 2023
For the quarter ending in June 2023	7 July 2023
For the quarter ending in September 2023	6 October 2023
For the quarter ending in December 2023	8 January 2024

5. The OFAC List Review Certificate must be submitted **monthly within the first ten (10) business days of the month following** the review.

	MONTH	SUBMISSION DEADLINES
For the December 2022 information	January	17 January 2023
For the January 2023 information	February	14 February 2023
For the February 2023 information	March	14 March 2023
For the March 2023 information	April	18 April 2023
For the April 2023 information	May	15 May 2023
For the May 2023 information	June	14 June 2023
For the June 2023 information	July	14 July 2023
For the July 2023 information	August	14 August 2023
For the August 2023 information	September	14 October 2023
For the September 2023 information	October	13 October 2023
For the October 2023 information	November	17 November 2023
For the November 2023 information	December	15 December 2023
For the December 2023 information	January	16 January 2024

TRANSLATION

6. CPBC – AML/CFT/WMD Self-Assessment Questionnaire and supporting documentation **must be submitted annually within the first ten (10) business following the closing date established for December 31 of each year**, i.e., by January 17, 2023.

For additional information, please refer to Trust General Resolution SBP-FID-0001-2022.

Remarks: This calendar is subject to changes.