

September 27, 2019  
Circular N° SBP-DR-0092-2019

General Manager

Subject: Rule 9-2019

Dear General Manager:

We wish to inform you hereby that we have issued Rule 9-2019 dated 24 September 2019 “Whereby Article 2 of Rule 6-2012 on Accounting Technical Standards for banks established in Panama is amended.”

This Rule will be effective upon its promulgation.

A copy of Rule 9-2019 is enclosed. The text may also be consulted on our website, [www.superbancos.gob.pa](http://www.superbancos.gob.pa), Node: Laws & Regulations.

We would greatly appreciate your providing the necessary instructions to your staff for compliance with these provisions.

Best regards,

Ricardo G. Fernandez D.  
Superintendent

Enc.: a/s

ARV/eh