

## MARTHA LUNA VÉLIZ



Lawyer with more than 25 years of professional experience. She was born in Panama City on August 13, 1959; She obtained a degree in Law and Political Science at the Universidad Católica Santa María La Antigua (1992-1997). Previously, she studied Business Administration and Accounting at the same education center (1978-1981).

Specialist in the development of policies for the prevention of money laundering and recurrent financing of terrorism.

She is one of the founders of the Instituto Panameño de Tributarias (INSPAT), a newly elected member of its Executive Committee. She is also a member of the Tax Law Commission of the National Bar Association, as well as director of the Panamanian Association of Business Executives (APEDE).

She had an outstanding participation in the Commission convened by the Ministry of Economy and Finance of the Republic of Panama, for the elaboration of the Tax Procedure Code; the revision of the Criminal Legislation on Tax Fraud and the new Real Estate Tax Law.

She has dedicated the last 5 years to training professionals, both in the public and private sectors, on tax issues, responsibilities and obligations of non-financial subjects, and updates on tax and compliance regulations.

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### WORK EXPERIENCE

Since 2017

Lawyer of the Forensic Firm  
Abogados, Consultores y Estrategas  
(ACE LAWYERS).

2016-2017

Legal and Administrative Advisor of the Intervention  
And Reorganization of Balboa Bank &  
Trust & Corp (SBP)

2014-2016	Director of the Legal Department of Centro de Soluciones Impositivas (CSI).
2012-2013	Comptroller Cooperative of Savings and Employee Credit of the Insurance Fund Social R.L. (COACECSS)
2011-2012	Ministry of Economy and Finance of Panama Legal Advisor to the Vice Ministry of Finance,
2004-2006	Administrative and Legal Advisor of the Superintendency of Banks for Filanbanco Trust & Banking Corp. (on liquidation)
2000-2004	Ministry of Public Works of Panama (MOP). Legal Advisor of the Office of Public Tenders; Administrative Director; Human Resources Director.
1999-2000	Ministry of Economy and Finance of Panama (MEF). Administrative Director.
1990–1994	Ministry of Finance and Treasury  Head of the Department of Refund of Taxes; Deputy Head of the Department of Incentive Recognition and Control Prosecutors of the General Office of Income.  Administrative Coordinator of the Division of Goods of the Canal Area.