

HONDURAS: TRANSFER PRICING IN FOREIGN COMPANIES

The Executive Directorate of Revenue has announced that as part of the changes in the audit and tax collection system, it will oversee the transfer prices of companies headquartered abroad.

In addition to the implementation of electronic billing and other changes that aim to improve the supervision of tax collections, the Executive Directorate of Revenue (DEI) has announced that foreign companies or Honduran companies whose headquarters are outside of the country must report in detail their transfer prices.

Miriam Guzman, head of the DEI, has said "... All taxpayers with headquarters outside of Honduras, as well as all related companies, are subject to filing."

Please do not hesitate to contact us should you require further information on this topic.

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