

## THE NATIONAL CONGRESS DECREES TAX, CUSTOMS AND PUBLIC SERVICES AMNESTY

By Mario Raveneau

“**It is expected to benefit taxpayers, with the approval of these amnesties...**”

**T**hrough Legislative Decree number 51-2018 published on October 6th, 2018 in the Diario Oficial “La Gaceta”, an amnesty program to allow taxpayers to comply voluntarily with their tax and customs obligations was approved.

The aforementioned Legislative Decree, which will be valid for sixty (60) business days from the date of its publication, includes:

- Tax and Customs Amnesty
- Tax Regularization Benefit
- Amnesty on the Honduran Institute of Social Security (IHSS for its acronym in Spanish)
- Amnesty on the Telecommunications Sector
- Vehicular Amnesty
- Amnesty and Condonation to Clients of the National Electric Energy Company (ENEE for its acronym in Spanish).
- Amnesty and Condonation to Clients of the National Water Supply and Sewerage Company (SANAA for its acronym in Spanish).

With the approval of these amnesties, it is expected to benefit taxpayers who will be allowed to pay free

of fines, interests and surcharges, in the terms set forth in the Legislative Decree.

In order to know if your case may apply the Amnesty Decree or if you want to know more about this decree, please do not hesitate to contact us.



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