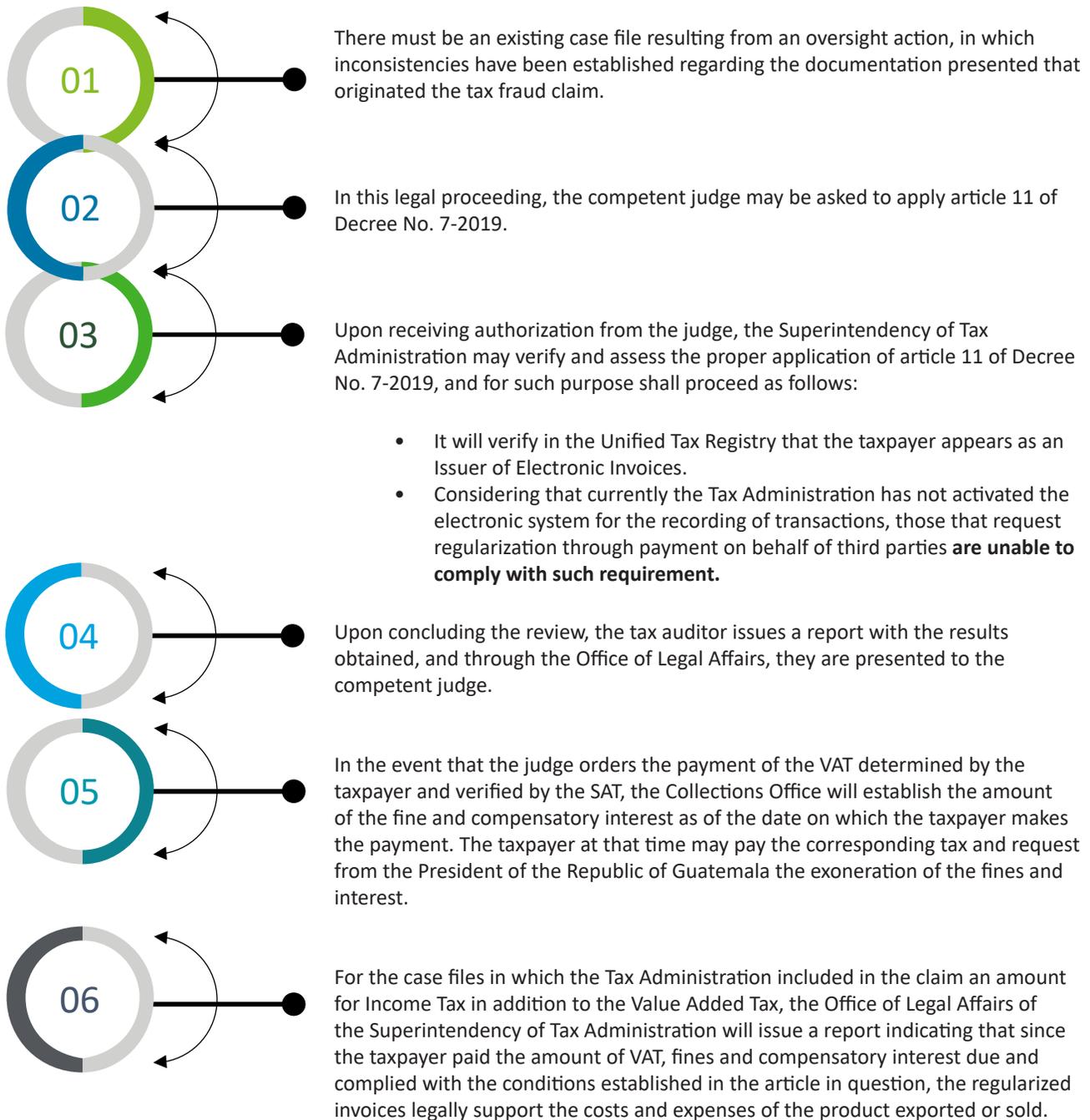


Tax Alert

Institutional Tax Opinion No. 6-2021 “Application of Article 11 of Decree No. 7-2019, Regularization through payment on behalf of third parties, in the payment of the Income Tax determined”

The Tax Administration was published on its website Institutional Tax Opinion No. 6-2021, which refers to the procedure and considerations that this entity applies in the cases in which taxpayers make use of article 11 of Decree No. 7-2019 “ Tax Simplification, Updating and Incorporation Law, **“related to the process of” regularization through payment on behalf of third parties.** ”

It states that for the interpretation of the article in question, the following should be considered:



Finally, the Institutional Tax Opinion indicates that the regularization contained in article 11 of Decree No. 7-2019 does not release suppliers, sellers, or intermediaries from the criminal responsibility that may be determined in the proceedings.

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Ana Lucía Santacruz

Tax and Global Trade Partner
alsantacruz@deloitte.com



Daniela Velásquez

Tax Manager
dbvelasquez@deloitte.com

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