



## Tax Alert

# Extension of the term for paying the Tax on the Circulation of Land Vehicles

On 8 July 2024, Decree No. 13-2024 was published in the official gazette and will go into effect on the day following its publication, 9 July 2024.

The Law for the Tax on the Circulation of Land, Maritime and Air Vehicles establishes as the deadline for the payment of the annual tax on the circulation of land vehicles 31 July of each year. However, this decree extends the term for the payment of the tax on the circulation of land vehicles until the last business day of

September 2024, that is, 30 September 2024.

It is important that owners of land vehicles pay the tax prior to the deadline to avoid incurring in penalties.

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