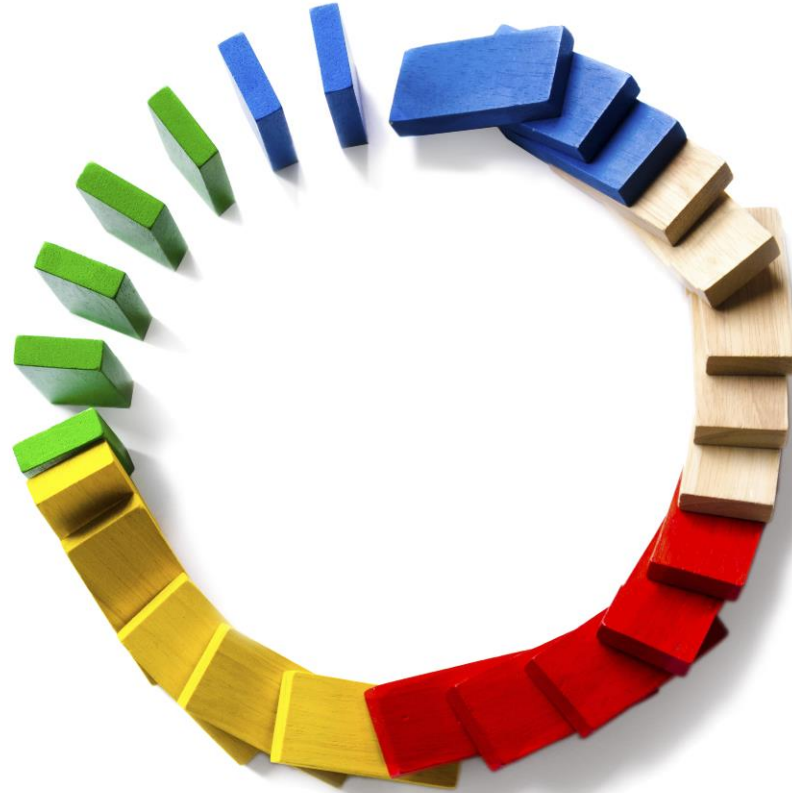


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Tax Alert

Administrative Tax Amnesty

**Article No. 225 of Decree 171-2016
Published in the Official Gazette No.
34,223 dated December 27, 2016,
which contains the General Budget of
Revenues and Expenditures of the
Republic**

Administrative Tax Amnesty

Decree 171-2016

administrative amnesty is granted to taxpayers or withholding agents responsible, who are **absent and have extemporaneously submitted** the following statements:

Informative Declarations

- 1 • Annual or Monthly Statement of Sales Tax Credit (DAC), (DMC)
- 2 • Monthly Withholding Declaration (DMR)
- 3 • Tourist Rate Informative Declaration

Custom Issues

Corrective Customs declarations caused by the misuse of the Import and Export Regime provided that they are covered under the Temporary Import Regime and that they are agroindustrial companies.

* Note: This amnesty covers only companies covered under the Temporary Import Regime (RIT), leaving out all other special regimes including ZOLI, ZOLITUR, etc..

Notifications

- Notification of Fiscal Domicile Update
- Administrative Nature Notifications *

* Note: See Article 43 of the Tax Code in force at the date of publication of this decree

Scope

To fulfill their formal or material tax obligations free of the payment of fines, charges and surcharges caused as of **December 31, 2016**.

Deadlines

The amnesty will be made ex officio on the penalties for noncompliance with formal obligations when the fine is the principal and the period of regularization will be until **March 31, 2017**.

**Remember you have until March 31,
2017, to enjoy the benefits of this
Amnesty.**



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Republic of Honduras

Decree 171-2016

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