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Tax Alert

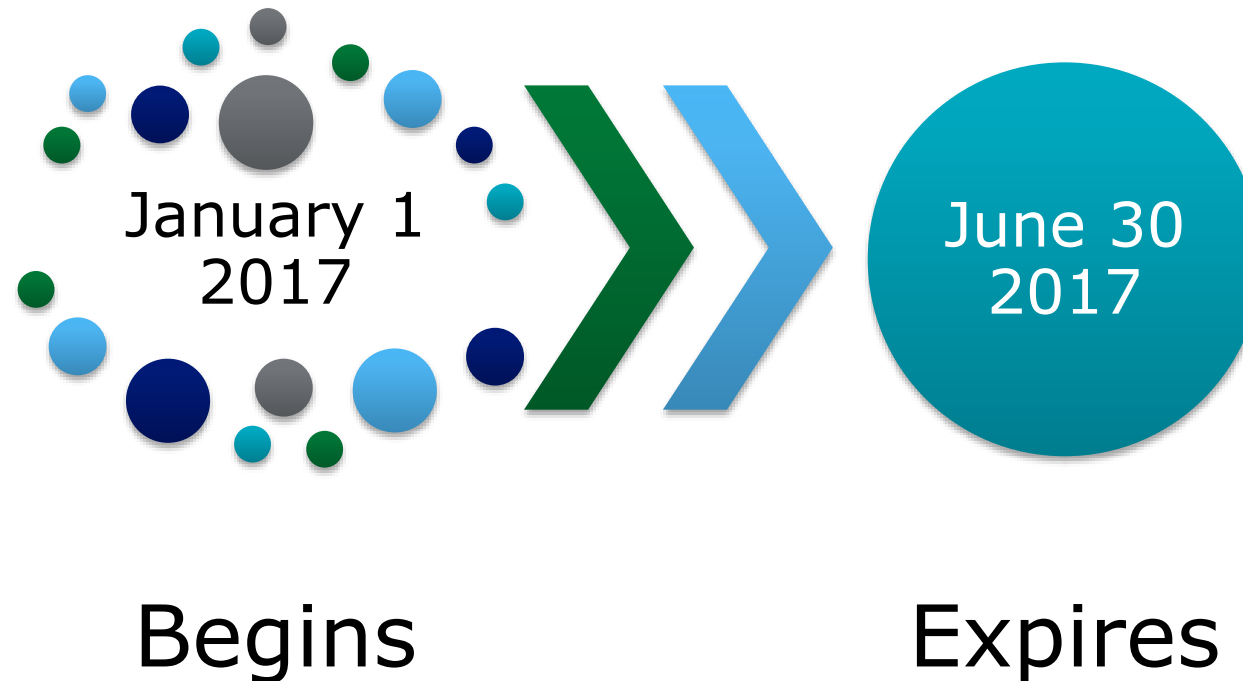
Tax Regularization

TAX REGULARIZATION Tax Code (Decree 170 2016)

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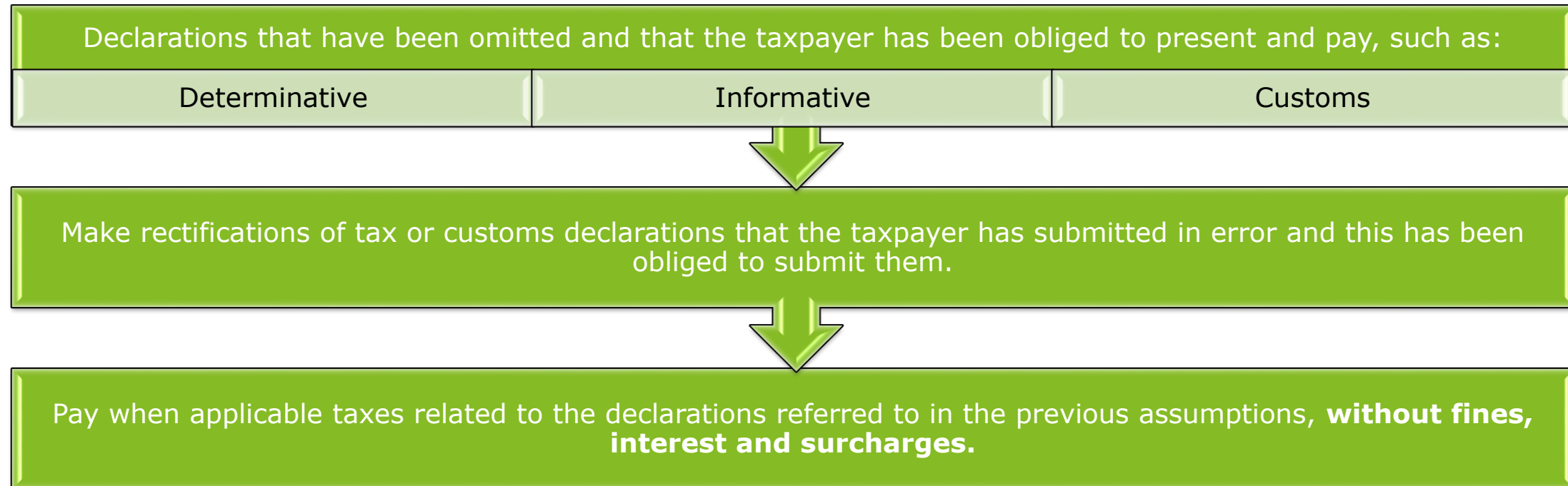
Tax Regularization

Article 213 of the Tax Code grants the benefit of Tax and Customs Amnesty , the terms of validity of said Amnesty are as follows:



Tax Regularization 1)

Amnesty is granted according to the following conditions:



Provided that the obligations are not prescribed, taxpayers may pay the tax and customs debt accumulated as of **October 31, 2016**, free of fines, interest and surcharges. All debt generated in **November and December 2016** NOT INCLUDED IN AMNESTY.

The benefit of regularization DESCRIBED
IN NUMERAL 1 DOES NOT APPLY TO THE
OBLIGATIONS GENERATED FROM THE
SALES TAX.

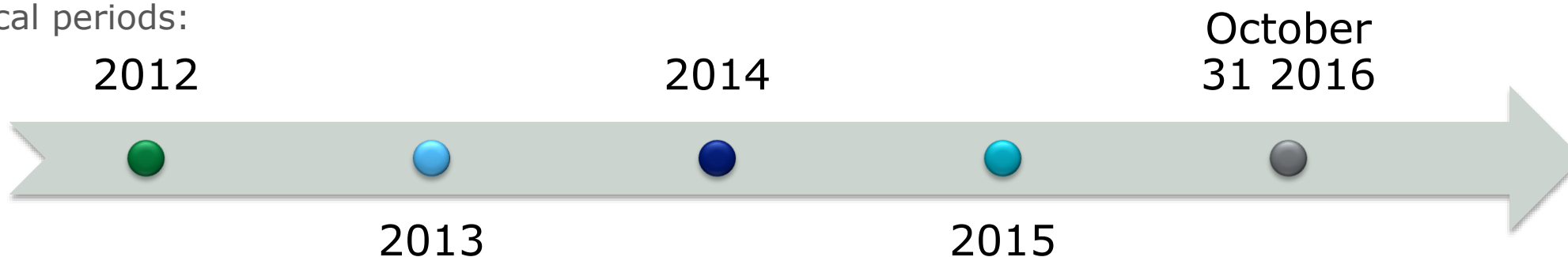
Tax Regularization. To whom applies

- ❑ Taxpayers who submitted until 31 October 2016 extemporaneously their determinative or informative statements (**regardless of the period**).
- ❑ **That the taxpayers do not owe the tax caused in the declarations** indicated above, and whose tax or customs debt is constituted by fine, surcharge and interest as an accessory sanction.



Tax Regularization 2) Conditions

- ❑ Taxpayers that are not in arrears
- ❑ That they do not have omissions in the determinative or informative declarations in the following fiscal periods:

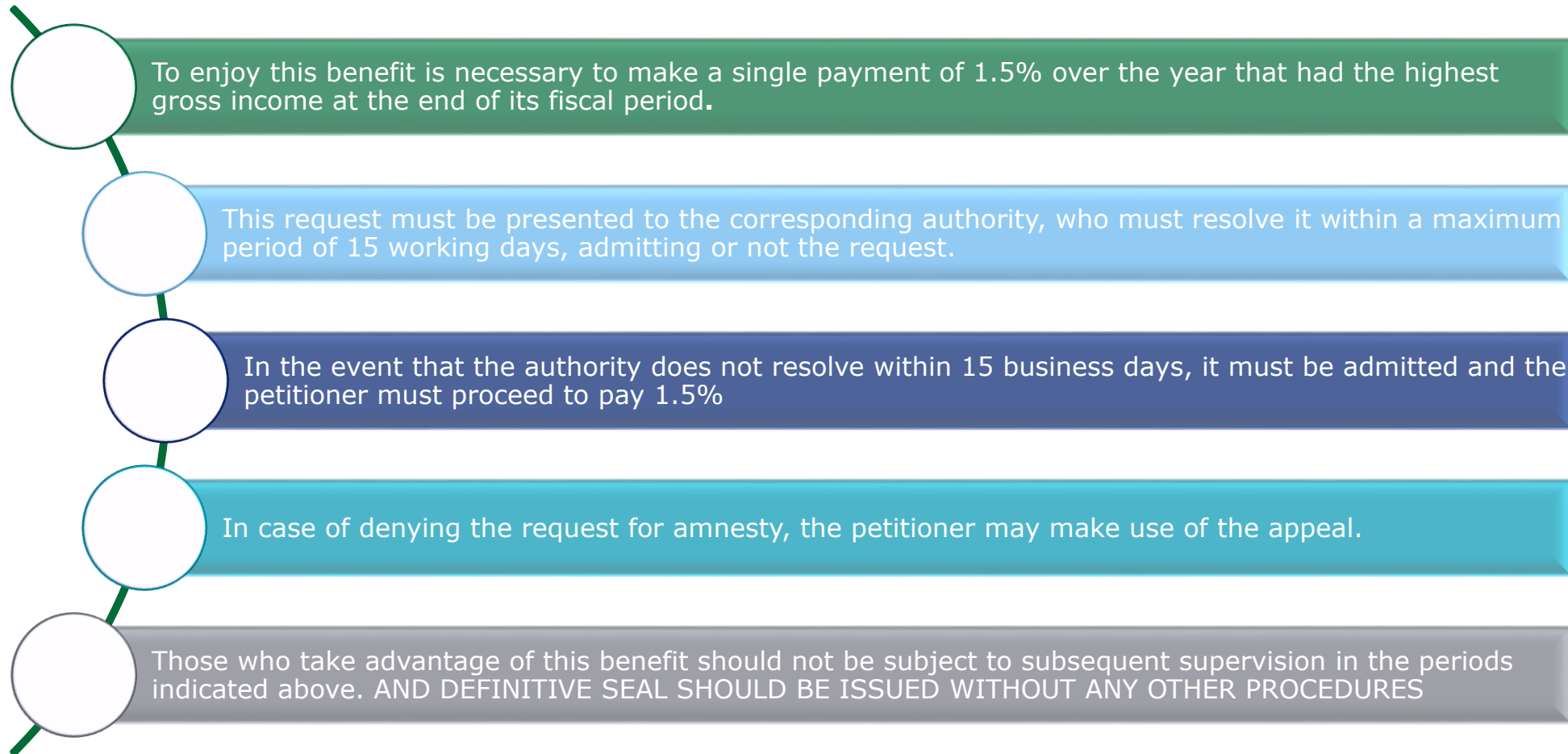


They whether or not subject to tax or customs inspection, notified or not notified.

As well as the state of the audit process; To maintain administrative or judicial appeals (CPAT / SEFIN) in respect of obligations not voluntarily accepted and that are not firm, liquid and enforceable; During any of the non-prescribed periods for the years 2012 to 31 October 2016, may: (see next slide)

Tax Regularization

These taxpayers can: avail themselves of the **Tax and Customs Update benefit of final settlement and stamp** for the periods described above



Ex officio assessments and / or additional taxes determined ex officio to the declarations filed by the taxpayers as of October 31, 2016. THAT ARE NOT SIGNED, that is to say that the taxpayer has not made use of all

Legal appeals at all levels.

In these cases, the taxpayers will be able to pay the taxes that correspond to THE TOTAL of the ex officio taxes or additional taxes OR THE PART THAT HAS BEEN ACCEPTED BY THE TAXPAYER, such payments will be made without FINES, INTERESTS, OR SURCHARGES.

The taxpayer must cancel the tax and customs debt, free of interest, fine and surcharge that is FIRM AND PENDING of payment as of October 31, 2016, whether or not covered by payment plans.

NUMERAL 2) OF THE TAX AND CUSTOMS REGULARIZATION DOES NOT EXCLUDE ANY TAX.

The tax amnesty also applies to agreements or payment agreements signed and paid until June 30, 2017, between the Tax Administration and the Customs Administration, with the taxpayers



This Amnesty is applicable to individuals and Entities.

**Remember, you have until June 30,
2017, to enjoy the benefits of this
Amnesty.**



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