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Tax Alert

Transfer Pricing

With the entry into force of the Tax Code by decree 170-2016, a new regulation on Transfer Pricing is established.

Transfer Pricing

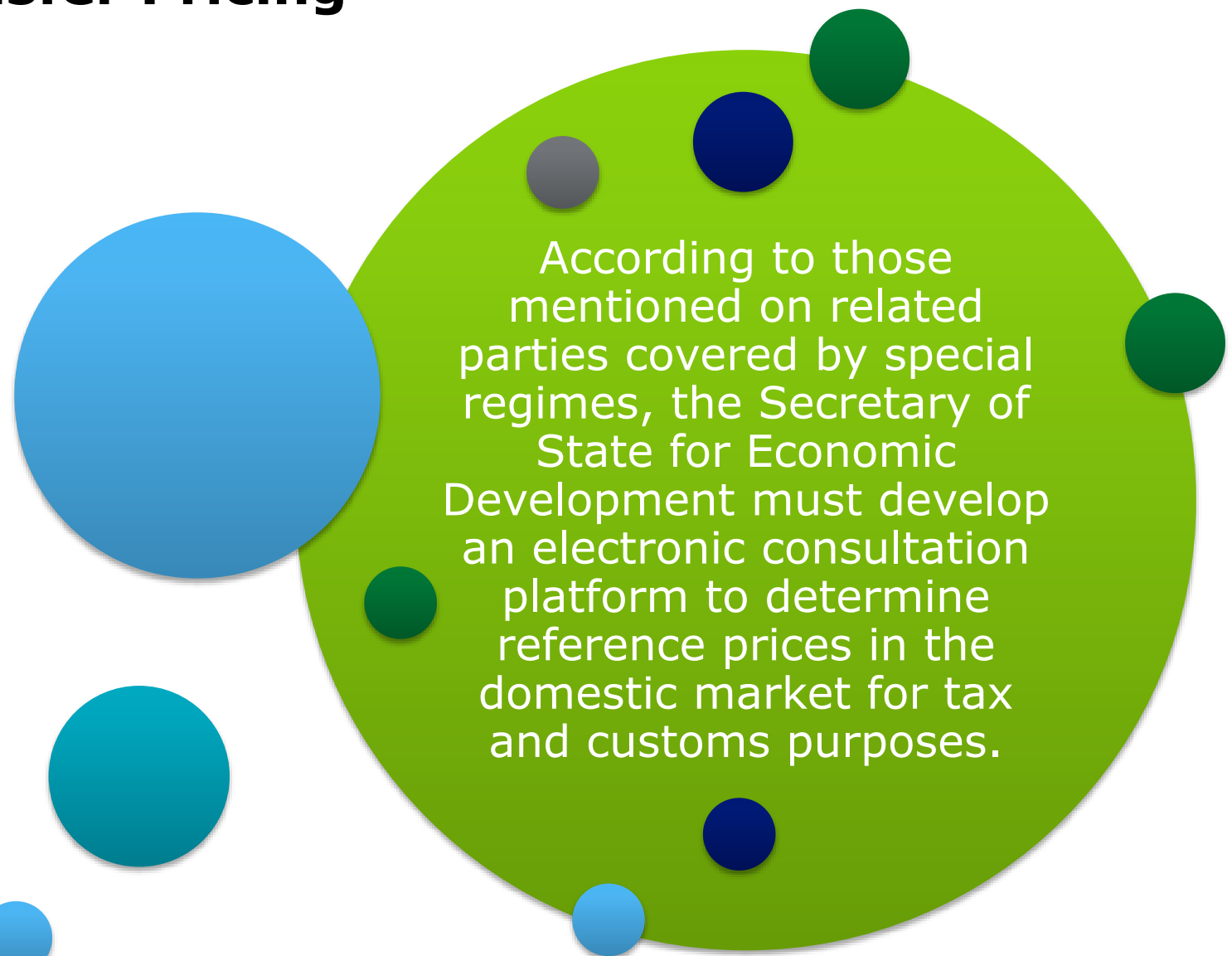
Article 113 of the Tax Code establishes the following:

In order for the Tax Administration or the Customs Administration to determine the tax obligations, according to the Transfer Pricing Law, they **must verify the existence of transfer pricing** in the transactions carried out between individuals or legal entities domiciled or resident in Honduras with their related parties , Linked or associated companies and those covered by special regimes that enjoy tax benefits

The obligation to present Transfer Pricing Studies of transactions with local related parties is extinguished.

- Pursuant to article 113, individuals or entities that have related parties, linked or associated within the national territory, are not subject to the presentation of the Transfer Pricing study.

- However, this regulation is not applicable to individuals or entities related or related to individuals or entities covered by **special regimes that enjoy tax benefits.**



According to those mentioned on related parties covered by special regimes, the Secretary of State for Economic Development must develop an electronic consultation platform to determine reference prices in the domestic market for tax and customs purposes.



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Contáct us

Rita María Silva
ritsilva@deloitte.com
Country Managing Partner

Ninoska Rivera
nrivera@deloitte.com
Senior Tax Manager