

# *LEGISLATIVE BODY*

## **DECREE No. 32-2017 THE NATIONAL CONGRESS,**

**CONSIDERING:** That Decree No.170-2016 approved on December 15, 2016 and published in the Official Diary "La Gaceta" on December 28, 2016, entered into force in the Tax Code, as of January 1, 2017.

**CONSIDERING:** That within the Final and Transitory Provisions of the Tax Code, Article 213 was approved, which granted an amnesty and regularization benefit for tax and customs, effective as of June 30, 2017.

**CONSIDERING:** That in practice Article 213 of the Tax Code has suffered inconveniences in its application because it contains extensive discretionary elements in the treatment of Tax and Customs Administrations that apply to the requested taxpayers.

**CONSIDERING:** That an amnesty constitutes a pardon in favour of whoever applies or requests it and that a discriminatory treatment cannot be given if a taxpayer complies with the objective and subjective elements to enjoy said benefit.

**CONSIDERING:** That pursuant to Article 205 Attribution 1) of the Constitution of the Republic is the power of the National Congress to create, decree, interpret, amend and repeal the laws.

**THEREFORE,**

### **DECREE:**

**ARTICLE 1.-** Reform article 213 of the **TAX CODE**, contained in Decree No.170-2016 dated December 15, 2016, which should read as follows:

**"ARTICLE 213.- Amnesty Tax and Customs.** - The benefit of tax and customs amnesty is granted according to the conditions contained in the following paragraphs:

1. During the period from January 1, 2017 to September 30, 2017, taxpayers may:
  - a) Present the tax and customs declarations, including manifests, transits and other customs documents, which have been omitted the tax obligors, referring to obligations and payments until December 31, 2016, on tax or customs obligations

referring to annual or monthly fiscal periods not prescribed for the years 2012, 2013, 2014, 2015 And 2016;

- b) Make corrections to declarations, whether corresponding to tax or customs, including manifests, transits and other customs documents, which the taxpayers have submitted with errors and they have been required or not to submit them,
- c) Pay when applicable related taxes with the declarations to which the numerals refer A) and b) above, without fines, surcharges or interest, applicable according to the previous Tax Code;
- d) In the case of Valuation Assessments or the Additional Tax determined by the Office to the declarations filed by the taxpayers as of December 31, 2016 and that are not firm, they can pay the taxes corresponding to the total or part that have been Accepted by taxpayers, without fines, interest or surcharges, applicable according to the previous Tax Code. The Tax and Customs Administrations will make the corresponding adjustments in their systems to register the aforementioned payments;
- e) The tax obligors must cancel the tax and customs debt that are of firm and pending payment on December 31, 2016, without interest, fines or surcharges, nor covered by payment plans;
- f) This amnesty benefit will also be granted to taxpayers who have submitted their declarations, determinative and informative, annual, monthly or indistinctly of the period, until December 31, 2016, in an extemporaneous manner and whose tax or customs debt is constituted For fines, surcharges or interest as ancillary sanction and that do not owe the tax caused in the declaration that originated it. This benefit includes Declarations, Manifestos, Transits and other customs documents of any type, including those that apply in regimes precedent of taxes, but that generate fines;
- g) The amnesty benefit is applicable to the Sales Tax; Except for the Sales Tax originated by the sale of goods and services, which has been collected by those responsible and not informed in time and form before the treasury, therefore apply to this amnesty benefit, everything concerning the Sales Tax, Different from what was described in this paragraph; and,

- h) The amnesty benefit contained in any of the verbatim of this numeral, will be enjoyed automatically without the need to submit requests or requests to the Tax Administration or Customs Administration; For which they must make adjustments in their systems to ensure the faithful compliance with the provisions of this Decree.
2. Taxpayers who are not in arrears and have submitted their declarations to the Tax Administration and Customs Administration; indistinctly whether or not they have been subject to tax or customs supervision, as well as to the state of the scrutiny, notified or not notified; That they maintain administrative or judicial remedies in respect of obligations not voluntarily accepted and that are not firm, liquid and enforceable; During any of the annual or monthly non-prescribed fiscal periods corresponding to the years 2012, 2013, 2014, 2015 and 2016, may benefit from the amnesty consisting of tax and customs regularization of final settlement or stamp for the fiscal periods described above, Having to make a single payment of one point five percent (1.5%) on the gross income obtained according to the Affidavit of the Income Tax. For this purpose, the highest amount reported in any of these periods shall be taken into account. With the single payment will also regularize the prescribed years before 2012.

The years prior to 2012 that have outstanding judicial or administrative actions may also be regularized, paying another amount equal to one point five percent (1.5%), calculated as described in the previous paragraph.

The procedure for obtaining the final settlement and stamp will be made separately before the Tax Administration and the Customs Administration and the proceeds of the single payment of one point five percent (1.5%) referred to in the previous paragraph, will be recognized as a collection in parts Equal for both Administrations. The processing will only consist of the submission of an application for the issuance of a final settlement and stamp, which must be accompanied by the TGR-1 Payment Receipt from the validity of this Decree or payment receipt issued by the customs or tax administration for the Payments made before the validity of this Decree, corresponding to the single payment of one point five percent (1.5%) on the gross income obtained according to the Affidavit of Income Tax, according to the parameters indicated in the previous paragraph. The Tax Administration and Customs Administration, without the need to issue technical or legal opinions , must be issue within ten (10) business days, the resolution containing the final settlement and seal, which shall be comprehensive giving all the material and formal obligations of the taxpayer, As well as concerning all the taxes that administer and collect both the Tax Administration and the Customs Administration for the aforementioned fiscal periods, only to verify that the taxpayer has no arrears in his determinant and informative declarations.

Taxpayers who are in arrears at December 31, 2016 will not be eligible for this benefit. Taxpayers who have outstanding amounts to pay to the aforementioned Treasury, prior

to availing themselves of the benefit established in this numeral must pay the amounts owed and That they are firm. This benefit will take effect from the validity of this Decree until September 30, 2017.

The taxpayers included in this paragraph shall not be subject to subsequent inspection for the periods indicated, for which the Tax Administration and the Customs Administration shall issue immediately and without any requirement the final settlement or stamp and shall be exempt from all administrative, civil and Criminal for acts and facts related to tax and customs amnesty; They shall also indicate such an end in their systems in a way that regularized taxpayers are not incorporated in the control and inspection plans related to the tax periods contained in this amnesty.

In order to benefit from tax and customs updating benefits, insurance institutions must make the single payment of one point five percent (1.5%) on the year that obtained the highest net premiums from cancellations and returns, plus financial income and commissions for reinsurance ceded.

3. The Tax Administration and the Customs Administration are empowered, under their confines and competences, to enter into agreements or payment agreements, exempt from fines, interest and surcharges, with taxpayers who have obligations pending payment in the Administrative or judicial route as of December 31, 2016, with the limitation that said agreements or payment agreements will be in force until September 30, 2017.

The taxpayers will pay the premium that the real economic situation allows, and can be agreed on reasonable fees as long as the total tax debt is cancelled no later than September 30, 2017.

In cases where the payment agreement relates to the single payment of one point five percent (1.5%) related in the previous numbers, the final settlement and stamp will not be issued until the payment has been completed.

Payments made to the Treasury will be made through the banking institutions authorized to do so, using the Official Receipt of Payment (ROP) and the corresponding Customs Receipt of Payment (RAP), unless it is done in the act of filing any Declaration. In the case of payment of one point five percent (1.5%) on gross income referred to in number 2, will be made using the TGR-1 Receipt from the validity of this Decree or payment receipt issued by the Customs Administration Or Tax for payments made before the validity of this Decree.

4. In accordance with this Decree, the Tax and Customs Administration must regularize all those taxpayers who so request that they comply with all the assumptions here established without being in default, must be this firm including all those who maintain records in progress, requesting regularization Under Article 213 of Decree No. 170-2016."

**ARTICLE 2.-** This Decree will come into effect as of the day of its publication in the Official Diary "La Gaceta".

Given in the city of Tegucigalpa, municipality of the Central District, in the Hall of Sessions of the National Congress, on the thirty-first day of the month of May two thousand and seventeen.

**ANTONIO CÉSAR RIVERA CALLEJAS**  
PRESIDENT

**MARIO ALONSO PÉREZ LÓPEZ**  
SECRETARY