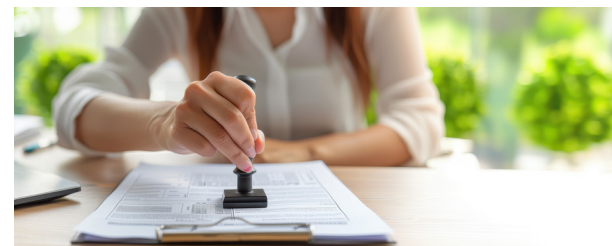




# Law that grants a moratorium for the payment of national taxes until December 31 is promulgated

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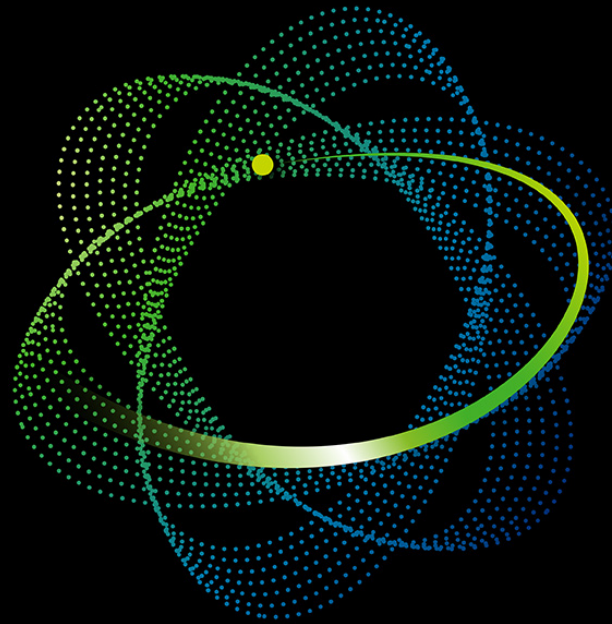
On October 28, [Law 446 of 2024](#) was published in the Official Gazette, granting a moratorium until December 31 of this year for the payment of interest and surcharges caused by the following taxes:

- Income Tax
- Property Tax
- Operation Notice Tax
- Tax on the Transfer of Movable Tangible Property and the Provision of Services (ITBMS for its acronym in Spanish)
- Selective Consumption Tax
- Single Fee for legal entities (as well as their surcharges and rehabilitation fine).

The law establishes that the moratorium also applies to all individuals and legal entities that make the payment corresponding to the total of the nominal balances owed, including fines, "being exonerated from the total of the interest, surcharges caused, and the penalties related to the executive collection process."

Similarly, in accordance with the law, the moratorium applies to real estate that is delinquent due to taxes, fees or special contributions in the administrative or coercive collection phase as of October 28, 2024.

On the other hand, regarding taxpayers in the condition of withholding agents, the law provides that those who are delinquent for taxes withheld from fees related to periods up to June 2024 for Income Tax and Educational Insurance will have the right to exceptionally extinguish until December 31 the balances owed by paying directly to the General Directorate of Revenue (DGI for its acronym in Spanish).



## Contacts

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### Michelle Martinelli

Partner Tax & Legal  
[mmartinelli@deloitte.com](mailto:mmartinelli@deloitte.com)

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### Bélgica González

Manager Tax  
[begonzalez@deloitte.com](mailto:begonzalez@deloitte.com)

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### Marissa González Ruiz

Manager Tax  
[mgonzalezruiz@deloitte.com](mailto:mgonzalezruiz@deloitte.com)

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### Bryan Antillón

Manager Transfer Pricing  
[bantillon@deloitte.com](mailto:bantillon@deloitte.com)

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### Yira Cobos

Partner Tax  
[ycobos@deloitte.com](mailto:ycobos@deloitte.com)

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### Marilyn Fernández

Manager Tax  
[marifernandez@deloitte.com](mailto:marifernandez@deloitte.com)

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### Juan Fábrega

Manager Legal  
[jufabrega@deloitte.com](mailto:jufabrega@deloitte.com)

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### Desiree Esáa

Partner Tax  
[desaa@deloitte.com](mailto:desaa@deloitte.com)

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### Katiushca Navarro

Manager Tax  
[kanavarro@deloitte.com](mailto:kanavarro@deloitte.com)

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### Zumara Garrido

Manager Tax  
[zgarrido@deloitte.com](mailto:zgarrido@deloitte.com)



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