



## Extension of the Amnesty Law

Deloitte Legal News

On August 30, 2018, the Legislative Assembly approved Legislative Decree No. 112 regarding the **“Extension of the Transitory Law to Facilitate the Voluntary Compliance of Tax and Customs Obligations”**, extending its validity in 30 days; therefore, the expiration date of the aforementioned Law is transferred to September 30, 2018.

In accordance with the foregoing, it is important that taxpayers verify whether they have pending tax situations, which may be subject to the benefit of non-imposition of fines and interest established in the tax and customs regulations, in accordance with the aforementioned Transitory Law.

Likewise, it will be important to take into account the steps and processes defined in the Guidance on the Application of the Fiscal Amnesty, issued by the tax authority on October 30, 2017.

## Our team of experts

We have a team of specialized professionals trained to develop effective defense strategies against any type of determination, adjustment or resolution issued by the competent Tax Authority.

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