



## Transitory Regime to regulate the Process of Inspection in any stage.

Deloitte Legal News

On September 26, 2018, the Legislative Assembly approved Legislative Decree No. 127 referring to the **“Transitory regime to regulate the process of inspection in any stage”**. The decree was subsequently sanctioned by the President of the Republic its publication date in the Official Newspaper will be on October 1, 2018.

This transitory regime leaves without effect all the inspection processes of Internal Taxes and Customs corresponding to the fiscal years 2014 and 2015, whose audits, processes of hearings and proof stage or of determination of taxes, reduction of balances in favor, adjustments of remnants of credit fiscal or imposition of fines have not been concluded and that are in process at the date of entry into force of the aforementioned decree.

The purpose of the decree is to comply with the Unconstitutionality Judgment issued by the Constitutional Chamber with reference 96-2014, which amongst others declare the unconstitutionality of the reforms made to Art. 175 of the Tax Code regarding the expiration period of the powers of control and determination of taxes and fines of the Tax Administration, extending them for 3 more years.

Therefore, the decree cancels all tax processes corresponding to the fiscal periods 2014 and 2015, which are in previously mentioned stages. As a result, the Tax Administration must issue the corresponding administrative resolutions whereby the processes are ordered to be rendered ineffective, abstaining from carrying out subsequent acts with respect to the aforementioned periods.

## 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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