



Online Services of the Tax Office now include the Return of Specific and Ad Valorem Taxes (F-06) and VAT Payment Orders for Non-residents

Deloitte tax News

On August 24, 2018, the Salvadoran Tax Office (DGII) informed to the taxpayers that as of September 1, 2018 they must file and generate online, the following:

a) Return of Specific and Ad Valorem Taxes (F-06)

This implies that that the F-06 Tax Return will no longer be received in DET format. The details of this change can be reviewed at the following link:

<http://www7.mh.gob.sv/pmh/es/Novidades/9417-Declaraciones-tributarias-mensuales-en-Li-nea-Impuestos-Especificos-y-Advalorem-y-Contribucion-Especial-F06.html>

b) Payment Orders for VAT Withholdings on Non-Residents

Payment Orders must be generated online, which can be confirmed here: <http://www7.mh.gob.sv/pmh/es/Novidades/9416-Mandamiento-Ingreso-Retencion-IVA-No-Domiciliados-Via-Internet.html>

En ambos casos, los contribuyentes tendrán la opción de cancelar con Banca Electrónica o imprimir el In

both cases, taxpayers will have the option to pay through electronic banking or by printing the Payment Order with NPE, in order to pay (if applicable) at authorized financial institutions or collection offices of the General Treasury Office.

Due to the above, it is necessary for Taxpayers obligated to file the Return of Specific and Ad Valorem Taxes (F-06) and those who make payments for the importation or entry of services to non-residents to take into account the press releases issued by the DGII regarding the online methods of complying with both obligations, which will be available as of September 1, 2018, in order to avoid any issues or non-compliance with the legal terms.

Contacts

Federico Paz

Lead Partner of the Tax and Legal Services Practice
fepaz@deloitte.com

Ghendrex García

Tax and BPS Partner
ggarciaq@deloitte.com

Cosette Fuentes

Legal Services Manager
cg.fuentes@deloitte.com

Daniela Vargas

Tax Consulting Manager
dvargas@deloitte.com

Magdalena Tobar

Tax and Municipal Compliance Manager
mtobar@deloitte.com

Alberto Raimundo

Tax Audit and Compliance Manager
sraimundo@deloitte.com

Wilmer García

Transfer Pricing Manager
wsgarcia@deloitte.com

Alvaro Miranda

Transfer Pricing Manager
ajmiranda@deloitte.com

Henry Aguirre

BPS Manager
haguirre@deloitte.com

Eduardo Mejía

Tax Controversy Services Manager
edmejia@deloitte.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 264,000 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.