

Tax Alert

Tax Amnesty Law



Legislative Decree 86 regarding the “**Special and Transitory Law, which grants facilities for the Voluntary Compliance of Tax, Customs Obligations and other fines**” (Tax Amnesty Law), became effective on **September 3rd** and its effects will continue until **December 1st, 2024**.

In this regard, it is worth mentioning the following relevant aspects included in said Law:

- It grants the waiver of interest, surcharges and fines.
- The Amnesty would apply for periods prior to the effective date of the Law (monthly returns up to June 2024 and annual returns up to 2023).
- In the case of the tax returns F-07, F-14, F-06, F-181, F-182, they may be accepted until the tax period of June 2024.

- It is possible to make a 9-month payment request for the different tax obligations, with payment of 10% of the debt being necessary on the day the resolution authorizing said payment plan is issued.

- Benefits apply to taxes administered by the DGII and the DGA. Including situations under the jurisdiction of the General Directorate of Treasury.

- Among the benefits, fines for non-compliance with formal obligations are not contemplated.

- Salvadoran Tax Administration has issued a Guidance in order to provide a better understanding of the scope of the Law and to explain the steps to take advantage of the Law.

Therefore, it will be important for taxpayers to verify if they have pending tax situations that may be eligible for the **benefits regulated by the Tax Amnesty Law**.



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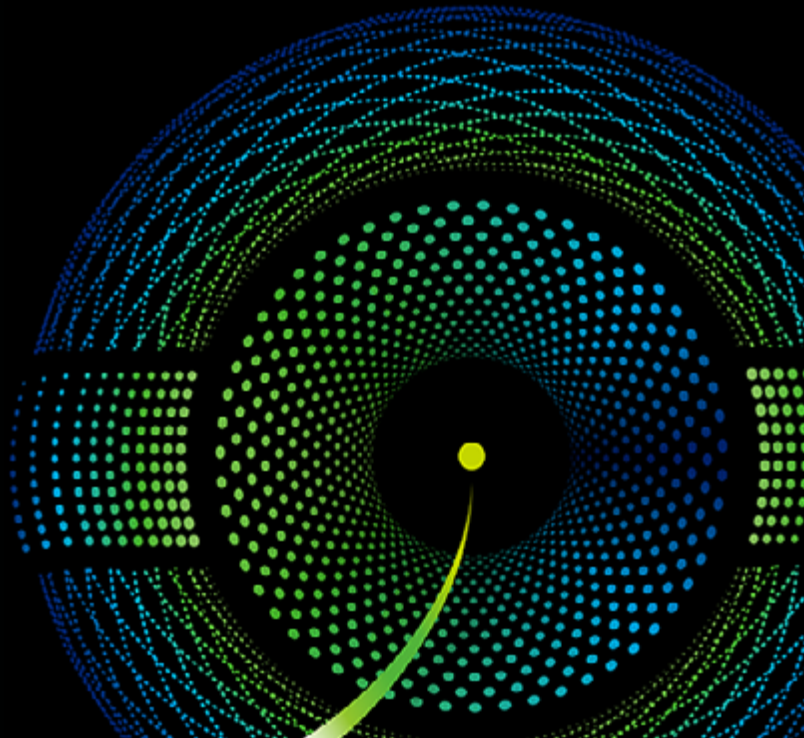
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