

Global Tax Alert

News from EY Americas Tax

El Salvador approves tax amnesty program

EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access information about the tool and registration [here](#).

EY Americas Tax

EY Americas Tax brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information [here](#).

The Salvadoran Congress approved (via Legislative Decree No. 521) an eight-month tax amnesty program on 13 December 2019, to allow taxpayers to comply voluntarily with their tax and customs obligations. The amnesty period will begin on the date the Decree is published in the *Official Gazette*, which is scheduled for January 2020.

This amnesty program applies to all taxpayers that should have declared or paid taxes or customs duties before the amnesty program entered into force.

Taxpayers paying the original or additional taxes due during the amnesty period will not have to pay interest, surcharges or additional fines. Taxpayers may request a grace period of up to seven months to pay the original or additional taxes due.

Taxpayers that benefited from previous amnesty programs, and have not paid their obligations for various reasons, may apply for the current program and make the payment within the amnesty period. In this case, taxpayers may request a grace period of up to six months to pay the pending obligations.

For additional information with respect to this Alert, please contact the following:

Ernst & Young, S.A., San Salvador

- ▶ Rafael Sayagués rafael.sayagues@ey.com
- ▶ Héctor Mancia hector.mancia@cr.ey.com
- ▶ Carlos Gaitán carlos.gaitan@sv.ey.com

Ernst & Young LLP (United States), Latin American Business Center, New York

- ▶ Ana Mingramm ana.mingramm@ey.com
- ▶ Pablo Wejcman pablo.wejcman@ey.com
- ▶ Enrique Perez Grovas enrique.perezgrovas@ey.com

Ernst & Young LLP (United Kingdom), Latin American Business Center, London

- ▶ Jose Padilla jpadilla@uk.ey.com

Ernst & Young Tax Co., Latin American Business Center, Japan & Asia Pacific

- ▶ Raul Moreno, *Tokyo* raul.moreno@jp.ey.com
- ▶ Luis Coronado, *Singapore* luis.coronado@sg.ey.com

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

EY Americas Tax

© 2020 EYGM Limited.
All Rights Reserved.

EYG no. 000169-20GbI

1508-1600216 NY
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com