

16 January 2020

# Global Tax Alert

News from EY Americas Tax

## Honduras further extends 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](#).

---

On 31 December 2019, the Honduras Government published in the *Official Gazette* the national budget for 2020, which included a provision to extend the deadline for taxpayers to apply for the tax amnesty program established in Executive Decree 51-2018 from 1 January 2020 to 31 March 2020.

In general, the amnesty program allows taxpayers to file tax returns and information returns, and to modify returns already filed without the imposition of penalties, surcharges and interest on taxes incurred up to 31 December 2017.

Additionally, taxpayers can obtain a certificate or final stamp from the tax authorities by making a payment of 1.5% of the gross income for the year that registered the highest gross income according to the annual income tax returns for the years 2013, 2014, 2015 and 2016 (Regularization Period).

Taxpayers must file a request with the tax authorities (and customs authorities if the taxpayer has filed customs returns) to make this 1.5% payment and obtain the certificate or final stamp. Once the taxpayer pays the 1.5%, the tax authorities (and custom authorities, if applicable) can no longer carry out an audit for the tax years included in the Regularization Period.

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

**Ernst & Young Honduras, S. de R. L.**

- ▶ Rafael Sayagués                      rafael.sayagues@ey.com
- ▶ Juan Carlos Chavarría              juan-carlos.chavarria@cr.ey.com
- ▶ Antonio Ruiz                          antonio.ruiz@cr.ey.com
- ▶ Guillermo Leandro                  guillermo.leandro@cr.ey.com
- ▶ Paola Castro                          paola.castro@cr.ey.com
- ▶ Randall Oquendo                    randall.oquendo@cr.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](http://ey.com).

EY Americas Tax

© 2020 EYGM Limited.  
All Rights Reserved.

EYG no. 000261-20GbI

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](http://ey.com)**