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Global Tax Alert

News from EY Americas Tax

Honduras enacts new tax amnesty program for tax obligations through 30 November 2019

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After repealing its tax amnesty program on 17 February 2020, the Honduran Government published, on 24 February 2020, Decree No. 168-2019, establishing a new tax amnesty program.

The tax amnesty program allows taxpayers to comply with their tax obligations without the imposition of penalties, surcharges and interest on taxes incurred through 30 November 2019.

However, this new program does not include a regularization period as previously established in Decree No. 51-2018. Under that regularization period, taxpayers were allowed to 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 2013, 2014, 2015 and 2016.

The amnesty program will be effective for 90 days beginning 25 February 2020.

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