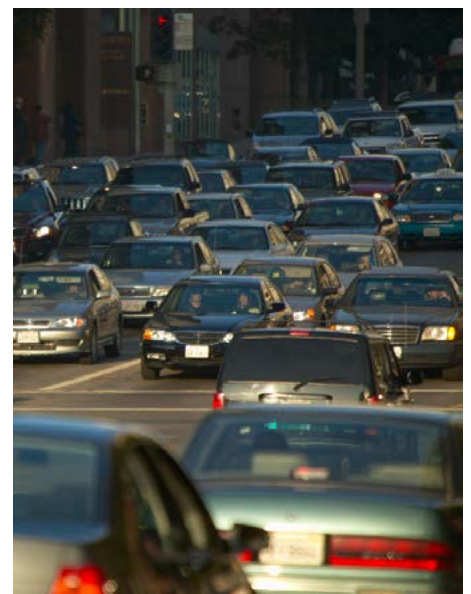


Tax Alert

Waiving of penalties for late payment of the Vehicle Circulation Tax

On 5 August 2022, Government Agreement No. 208-2022 was published in the official gazette, Diario de Centroamérica, which waives 100% of the fines, late payment penalties, interest or surcharges resulting from the late payment of the Tax on the Circulation of Land, Maritime and Aerial Vehicles corresponding to the 2021 and 2022 periods, provided that the omitted tax is paid in its entirety. Such Agreement shall be in effect from 5 August to 31 August 2022.

Finally, the Agreement establishes that the Tax Administration may issue the corresponding administrative provisions for the proper application of the waiver.



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