

## Tax Alert

### **2025 Tax Amnesty: Know in which cases it can be applied**



On 15 October 2025, the Legislative Assembly of El Salvador passed the "Special and Provisional Law facilitating Voluntary Compliance with Tax, Customs, and Traffic Obligations, and Other Fines" through Legislative Decree No. 427. This legislation is also known as the Tax Amnesty Law.

The new law establishes a tax amnesty regime, so that taxpayers can voluntarily resolve their tax and customs obligations, traffic fines, and other penalties determined by public institutions, except for municipalities, which are pending payment.

The Tax Amnesty Law was published in the Official Gazette on 16 October 2025 and went into effect on that same date. The law will be in effect for a term of 60 calendar days.

According to the new law, the tax amnesty may be applied in the following cases:

- Taxpayers of taxes administered by the General Office of Internal Revenue and by the General Customs Office, so that they can pay the original or supplementary taxes owed to the tax office; or, when balances in their favor have been declared at an amount exceeding the previous periods or years; or when there are declarations of goods recorded whose date or term for settling or submitting the declaration has expired, up to July 31, 2025.

- Taxpayers with proceedings pending resolution before the General Office of Internal Revenue, General Customs Office, and the Court of Appeals of Internal Revenue and Customs.
- Proceedings under the jurisdiction of Administrative Law.
- Constitutional protection proceedings.
- Proceedings being processed before the Office of the Attorney General of the Republic.
- Fines related to the "Land Transportation, Traffic, and Road Safety Law" or determined by Public Administration institutions.
- Payment of outstanding taxes under the jurisdiction of the General Treasury Office.

It is important to note that fines determined by municipalities are excluded from the benefit of the tax amnesty.

### **Benefits**

As part of the benefits of the tax amnesty, taxpayers may obtain an exemption from the payment of interest, surcharges and fines related to outstanding obligations, as applicable to the specific case of each taxpayer. In addition, taxpayers may request payment plans of up to nine installments to comply with their outstanding obligations. In this case, taxpayers must pay 10% of the total amount on the day on which the resolution authorizing the plan is issued.

We urge taxpayers to verify whether they have any outstanding obligations (tax, customs, traffic fines, or fines determined by another public administration institution) so that they can be eligible for the benefits regulated by the Tax Amnesty Law.

If you have any questions or comments regarding the tax amnesty, our Tax & Legal Team of El Salvador is available to assist you.



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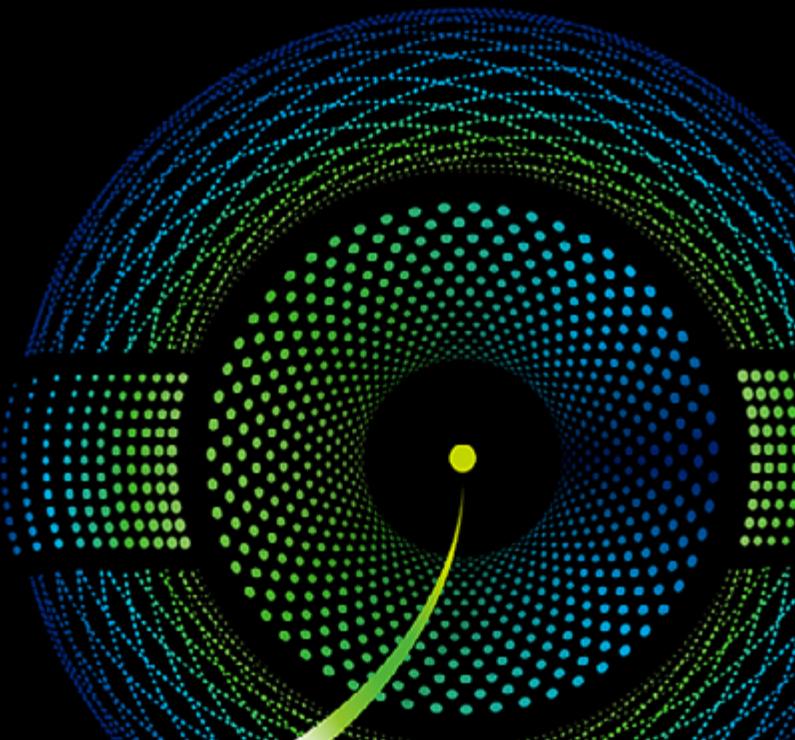
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