



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Roberto E. Ramos Obando, Research Associate at the *Max Planck Institute for Tax Law and Public Finance*, Cristian Erazo Delgado, Tax Advisor at *Grupo Atlántida*, and Renato Chavarría Lara, Head Legal Advisor Department at the *Revenue Administration Service*, all three OPTR National Reporters of Honduras.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

OPTR - 2025 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in a wide range of situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Questionnaire 1 - Country Practice

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? *

Yes

No

2. If yes, can they request the correction of errors in the information? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? *

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? *

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? *

Yes

No

5A. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? *

Not applicable (click here if you answered "No" to question 5)

Yes

No

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? *

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? *

Yes

No

7A. Are there special arrangements in circumstances of force majeure? *

Yes

No

7B. If yes to 7A, do said arrangements operate automatically? *

Not applicable (click here if you answered "No" to question 7A)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? *

Yes

No

9. If yes, can the taxpayer request a meeting with the tax officer? *

Not applicable (click here if you answered "No" to question 8)

Yes

No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 3 - Confidentiality and data protection

N.B. From 2025 all questions of this area also refer to data protection

11. Is information held by your tax authority automatically encrypted? *

Yes

No

11A. Do data protection rights apply to all information held by tax authorities? *

Yes

No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? *

Yes

No

Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 11A)

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? *

- Yes
- No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? *

- Not applicable (click here if you answered "No" to question 12)
- Yes
- No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? *

- Yes
- No

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a * compensation?

- Yes
- No
- Not applicable (click here if you answered "No" to question 14)

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *

- Yes
- No

15A. Are tax officials entitled to work remotely? *

- Yes
- No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A & 15B)

16. Is information about the tax liability of specific taxpayers publicly available in your country? *

- Yes
- No

16A. If yes to 16, is access limited only to those who have a legitimate interest? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? *

- Yes
- No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 16B)

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *

- Yes
- No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 17)

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? *

- Yes
- No

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? *

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to question 19)

Yes

No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? *

Yes

No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? *

Yes

No

Not applicable (click here if you answered "No" to question 20A)

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? *

Yes

No

22. If yes, does this mean only one audit per tax per year? *

Not applicable (click here if you answered "No" to question 21)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? *

Yes

No

23A. If yes to 23, does this principle also apply to online meetings? *

Yes

No

Not applicable (click here if you answered "No" to question 23)

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? *

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? *

Yes

No

26. If yes, what is the normal limit in months? *

7-9 months

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? *

Yes

No

28. May the opinion of independent experts be used in the audit process? *

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? *

Yes

No

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? *

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? *

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? *

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? *

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? *

- Yes
- No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? *

- Not applicable (click here if you answered "No" to question 34)
- Yes
- No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? *

- Yes
- No

37. May the tax authority enter and search the dwelling places of individuals? *

- Yes
- No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? *

- Yes
- No

38A. Does access to bank information for tax purposes require prior judicial authorisation? *

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? *

Yes

No

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible? *

Yes

No

39B. If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? *

Yes

No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? *

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? *

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? *

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? *

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? *

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal?

*

22-24 months



46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *

Yes

No

46A. Does a taxpayer have the right to request an online hearing or object to it? *

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? *

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? *

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt?) *

Not applicable (click here if you answered "No" to question 49)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? *

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? *

Not applicable (click here if you answered "No" to question 51)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not * in public) to preserve secrecy/confidentiality?

Yes

No

54. Are judgments of tax tribunals published? *

Yes

No

55. If yes, can the taxpayer preserve its anonymity in the judgment? *

Not applicable (click here if you answered "No" to question 54)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

56. Does the principle ne bis in idem apply in your country to prevent either: *

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? *

- Not applicable (click here if you answered "No" to question 56)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? *

- Yes
- No

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? *

- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? *

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? *

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? *

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? *

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? *

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? *

Yes

No

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? *

Yes

No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? *

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? *

Yes

No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? *

Yes

No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? *

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? *

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? *

Yes

No

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? *

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? *

Not applicable (click here if you answered "Yes" to question 69)

Yes

No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? *

Yes

No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? *

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? *

Yes

No

75. If yes, is it legally binding? *

Not applicable (click here if you answered "No" to question 74)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? *

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? *

Not applicable (click here if you answered "No" to question 76)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

79. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

Yes

No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

Not applicable (click here if you answered "No" to question 80)

Yes

No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

Not applicable (click here if you answered "No" to question 80)

Yes

No

83. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

84. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

85. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

- Yes
- No

86. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

- Not applicable (click here if you answered "No" to question 85)
- Yes
- No

87. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? *

Yes

No

Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? *

Yes

No

Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? *

- Yes
- No
- Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? *

- Yes
- No

92. Does a system exist for voluntary registration of AI/AAS? *

- Yes
- No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? *

- Yes
- No
- Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? *

- Yes
- No
- Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? *

- Yes
- No
- Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy ^{*} against unlawful or inaccurate use of AI/AAS?

- Yes
- No
- Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? ^{*}

- Yes
- No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for ^{*} taxpayers who have questions or concerns about those procedures?

- Yes
- No
- Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for ^{*} AI/AAS in the tax administration?

- Yes
- No
- Not applicable

Google Forms

OPTR - 2025 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2025 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2025 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2025" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a

decrease of the level of compliance of the relevant standard/best practice in your country in 2025. If there were no changes, please indicate so by clicking on the corresponding button.

4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2025", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2025".

6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org.

7. When completed, please submit the survey.

8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.

11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations

of such material into English, if possible, would be very appreciated.
Thank you.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number *

- No changes
- Shifted away
- Shifted towards

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) *

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

2 (MS). The system of taxpayer identification should take account of religious sensitivities *

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes *

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if *
the third party fails to pay over the tax

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There was a shift away in practice. Although the formal rules would suggest no changes, some ex officio amended returns arose because withholding agents made withholdings but did not report them correctly. In those cases, the Servicio de Administracion de Rentas often disallowed the credit the taxpayer claimed in the return, even when the taxpayer had valid withholding certificates. As a result, the person who had already been subject to withholding was effectively required to pay the tax again because the credit was not recognized.

Even without a publicly available practice document, this focus on withholdings appears in the institutional strategic plan (see Annex 1, page 36, Strategic Action 1.2.1: allocate institutional resources according to service demand or noncompliance risks, and prepare and file withholding tax returns for the different taxes administered by the Servicio de Administracion de Rentas accurately and on time).

4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct *
errors.

- No changes
- Shifted away
- Shifted towards

4 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. *

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies *

- No changes
- Shifted away
- Shifted towards

5 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception *

- No changes
- Shifted away
- Shifted towards

6 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis *

- No changes
- Shifted away
- Shifted towards

7 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication *

- No changes
- Shifted away
- Shifted towards

8 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive *

- No Changes
- Shifted away
- Shifted towards

9 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced *

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs *

- No changes
- Shifted away
- Shifted towards

11 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

12 (MS). Compliance obligations on third parties should only be imposed where necessary * and in all cases the burden imposed on third parties should be proportionate and not excessive

- No changes
- Shifted away
- Shifted towards

12 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

Please provide separately (via optr@ibfd.org)
an annex with the actual wording of relevant excerpts of your country's
legislation regarding this matter. Technically accurate translations
of such material into English, if possible, would be very appreciated.
Thank you.

13 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms *

No changes

Shifted away

Shifted towards

13 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There have been positive experiences with the Global Forum visits, where there were discussions with both the private sector and the public sector (see Annexes 2.1 and 2.2).

It can also be mentioned that ex officio amended returns emerged as a result of the implementation of SIISAR, and this has already been addressed through corrective measures by SAR. Based on our experience, there was at least a willingness to engage in dialogue about the problem that was being generated. However, there are no public documentations on this shift forward.

14 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors *

- No changes
- Shifted away
- Shifted towards

14 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. *

- No changes
- Shifted away
- Shifted towards

15 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 3 - Confidentiality and data protection

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). *

- No changes
- Shifted away
- Shifted towards

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable. *

- No changes
- Shifted away
- Shifted towards

16 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

17 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *

- No changes
- Shifted away
- Shifted towards

17 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

18 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. *

- No changes
- Shifted away
- Shifted towards

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *

- No changes
- Shifted away
- Shifted towards

18 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

19 (MS). Data protection rights apply to all information held by tax authorities. This includes * rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled.

- No changes
- Shifted away
- Shifted towards

19 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

20 (MS). Audit data access periodically to identify cases of unauthorised access. *

- No changes
- Shifted away
- Shifted towards

20 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *

- No changes
- Shifted away
- Shifted towards

21 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. *

- No changes
- Shifted away
- Shifted towards

22 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. *

- No changes
- Shifted away
- Shifted towards

23 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

24 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). *

- No changes
- Shifted away
- Shifted towards

24 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information *

- No changes
- Shifted away
- Shifted towards

25 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and b) to full compensation, including damages (in cases where tax authorities and third parties have not maintained adequate standards of data protection). *

- No changes
- Shifted away
- Shifted towards

26 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax purposes) should only be accessible to those who can show a legitimate interest in access to that data *

- No changes
- Shifted away
- Shifted towards

27 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). *

- No changes
- Shifted away
- Shifted towards

28 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities *

- No changes
- Shifted away
- Shifted towards

28 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

29 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). *

- No changes
- Shifted away
- Shifted towards

29 (BP). If "naming and shaming" is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual's home address) should not be disclosed. *

- No changes
- Shifted away
- Shifted towards

29 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). *

- No changes
- Shifted away
- Shifted towards

30 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

31 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. *

- No changes
- Shifted away
- Shifted towards

31 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. *

- No changes
- Shifted away
- Shifted towards

31 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *

- No changes
- Shifted away
- Shifted towards

32 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

33 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *

- No changes
- Shifted away
- Shifted towards

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned *

- No changes
- Shifted away
- Shifted towards

33 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. *

- No changes
- Shifted away
- Shifted towards

34 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

35 (MS). Legal professional privilege should apply to tax advice. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

36 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. *

Please provide separately (via optr@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

36 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only * apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent.

- No changes
- Shifted away
- Shifted towards

37 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 4 - Normal audits

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

38 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem * (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.

- No changes
- Shifted away
- Shifted towards

38 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

39 (MS). In application of proportionality, tax authorities may only request for information that * is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

- No changes
- Shifted away
- Shifted towards

39 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

40 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. *

- No changes
- Shift away
- Shift towards

40 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

41 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. This should apply equally to on-line meetings. *

- No changes
- Shifted away
- Shifted towards

41 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

42 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *

- No changes
- Shifted away
- Shifted towards

42 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

43 (BP). Tax audits should follow a pattern that is set out in published guidelines. *

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

44 (BP). A manual of good practice in tax audits should be established at the global level. *

- No changes
- Shifted away
- Shifted towards

44 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

45 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *

- No changes
- Shifted away
- Shifted towards

45 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

46 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

*

- No changes
- Shifted away
- Shifted towards

46 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

*

- No changes
- Shifted away
- Shifted towards

46 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

47 (MS). Taxpayers should be informed of information gathering from third parties. *

- No changes
- Shifted away
- Shifted towards

47 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. *

- No changes
- Shifted away
- Shifted towards

48 (BP). Reasonable time limits should be fixed for the conduct of audits. *

- No changes
- Shifted away
- Shifted towards

48 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

49 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. *

- No changes
- Shifted away
- Shifted towards

49 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

50 (MS). The completion of a tax audit should be accurately reflected in a document, notified * in its full text to the taxpayer.

- No changes
- Shifted away
- Shifted towards

50 (BP). The drafting of the final audit report should involve participation by the taxpayer, * with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.

- No changes
- Shifted away
- Shifted towards

50 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The audit manual was changed. It now provides one month for the taxpayer to submit evidence after the presentation of results by the Tax Administration. This means the taxpayer has more time to submit evidence in order to prove the Tax Administration right or wrong. Before, the practice was that the taxpayer only had 10 days.

However, the audit manual is not public. What can be done is to refer to Annex 1, page 49, which includes strategies such as Strategic Action 2.1.1: identify and promote alternative solutions to address gaps that enable tax evasion and avoidance, including those identified by the MGR-H and other areas. It also states the intention to develop and share the procedures and or guidelines applicable to the processes carried out by the Tax Audit area and International Taxation.

51 (MS). Once a tax audit is completed, no further evidence should be collected or included, * no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed).

- No changes
- Shifted away
- Shifted towards

51 (BP). Following an audit, a report should be prepared even if the audit does not result in * additional tax or refund.

- No changes
- Shifted away
- Shifted towards

51 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 5 - More intensive audits

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

52 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. *

No changes

Shifted away

Shifted towards

52 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

53 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. *

- No changes
- Shifted away
- Shifted towards

53 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. *

- No changes
- Shifted away
- Shifted towards

54 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

55 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. *

- No changes
- Shifted away
- Shifted towards

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary *
should not be admissible.

- No changes
- Shifted away
- Shifted towards

55 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

56 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and *
only be given in exceptional cases.

- No changes
- Shifted away
- Shifted towards

56 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should ^{*} be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

- No changes
- Shifted away
- Shifted towards

56 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

57 (BP). Access to bank information for tax purposes (including automatically-supplied ^{*} information) should require judicial authorisation.

- No changes
- Shifted away
- Shifted towards

57 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. *

- No changes
- Shifted away
- Shifted towards

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. *

- No changes
- Shifted away
- Shifted towards

58 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. *

- No changes
- Shifted away
- Shifted towards

59 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

60 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. *

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. *

- No changes
- Shifted away
- Shifted towards

61 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

62 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. *

- No changes
- Shifted away
- Shifted towards

62 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

63 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of * the review process.

No changes

Shifted away

Shifted towards

63 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

64 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. *

- No changes
- Shifted away
- Shifted towards

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. *

- No changes
- Shifted away
- Shifted towards

64 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. *

- No changes
- Shifted away
- Shifted towards

65 (BP). Reviews and appeals should not exceed two years. *

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

66 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. *

- No changes
- Shifted away
- Shifted towards

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously). *

- No changes
- Shifted away
- Shifted towards

66 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

67 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. *

- No changes
- Shifted away
- Shifted towards

67 (BP). An appeal should not require prior payment of tax in all cases. *

- No changes
- Shifted away
- Shifted towards

67 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

68 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. *

- No changes
- Shifted away
- Shifted towards

68 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

69 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. *

- No changes
- Shifted away
- Shifted towards

69 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

70 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *

- No changes
- Shifted away
- Shifted towards

70 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. *

- No changes
- Shifted away
- Shifted towards

71 (MS). Tax judgments should be published. *

- No changes
- Shifted away
- Shifted towards

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). *

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 7 - Criminal and administrative sanctions

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

72 (MS). Proportionality and ne bis in idem should apply to tax penalties. *

- No changes
- Shifted away
- Shifted towards

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). *

- No changes
- Shifted away
- Shifted towards

72 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *

- No changes
- Shifted away
- Shifted towards

73 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

74 (BP). Voluntary disclosure should lead to reduction of penalties. *

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

75 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. *

- No changes
- Shifted away
- Shifted towards

75 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 8 - Enforcement of taxes

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

76 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *

No changes

Shifted away

Shifted towards

76 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

77 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts *

- No changes
- Shifted away
- Shifted towards

77 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

78 (MS). Taxpayers should have the right to request delayed payment of arrears. *

- No changes
- Shifted away
- Shifted towards

78 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

79 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. *

- No changes
- Shifted away
- Shifted towards

79 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

80 (MS). Temporary suspension of tax enforcement should follow natural disasters. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

80 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 9 - Cross-border situations

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

81 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. *

- No changes
- Shifted away
- Shifted towards

81 (BP). The taxpayer should be informed that a cross-border request for information is to be made. *

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. *

- No changes
- Shifted away
- Shifted towards

82 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. *

- No changes
- Shifted away
- Shifted towards

82 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

83 (BP). Provisions should be included in tax treaties setting specific conditions for exchange *
of information.

- No changes
- Shifted away
- Shifted towards

83 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

84 (MS). If information is sought from third parties, judicial authorisation should be *
necessary and the third party should have a right to bring a legal challenge to test the legality
of the request for exchange of information (on the same grounds as the taxpayer).

- No changes
- Shifted away
- Shifted towards

84 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so). *

- No changes
- Shifted away
- Shifted towards

85 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

86 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. *

- No changes
- Shifted away
- Shifted towards

86 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

87 (BP). A requesting state should provide confirmation of confidentiality to the requested state. *

- No changes
- Shifted away
- Shifted towards

87 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

88 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. *

- No changes
- Shifted away
- Shifted towards

88 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

89 (MS). In the event of a leak of confidential information or data held by the tax authority of a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified. *

- No changes
- Shifted away
- Shifted towards

89 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

90 (MS). Data protection safeguards should apply to all exchanges of information. *

- No changes
- Shifted away
- Shifted towards

90 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. *

- No changes
- Shifted away
- Shifted towards

90 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

91 (MS). The taxpayer should be notified of an exchange of information and given sufficient time to exercise data protection rights (including the right to correct inaccurate data). *

- No changes
- Shifted away
- Shifted towards

91 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Although there are no changes, one must point out that the peer review report on EOIR for Honduras came out this year (Annex 3). These aspects will analyzed during the Phase 2 review as pointed out in para. 268 of the Annex (pg. 64).

92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). *

- No changes
- Shifted away
- Shifted towards

92 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. *

- No changes
- Shifted away
- Shifted towards

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. *

- No changes
- Shifted away
- Shifted towards

93 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. *

- No changes
- Shifted away
- Shifted towards

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). *

- No changes
- Shifted away
- Shifted towards

94 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

95 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. *

- No changes
- Shifted away
- Shifted towards

95 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 10 - Legislation

Please provide separately (via optr@ibfd.org)
an annex with the actual wording of relevant excerpts of your country's
legislation regarding this matter. Technically accurate translations
of such material into English, if possible, would be very appreciated.
Thank you.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). *

- No changes
- Shifted away
- Shifted towards

96 (BP). Retrospective tax legislation should ideally be banned completely. *

- No changes
- Shifted away
- Shifted towards

96 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

97 (BP). Public consultation should precede the making of tax policy and tax law. *

- No changes
- Shifted away
- Shifted towards

97 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. *

- No changes
- Shifted away
- Shifted towards

98 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals. *

- No changes.
- Shifted away
- Shifted towards

99 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Yes

No

Area 11 - Revenue practice and guidance

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

100 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. *

No changes

Shifted away

Shifted towards

100 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

101 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. *

- No changes
- Shifted away
- Shifted towards

101 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

102 (MS). Where a state has a system of advance rulings, they should be binding on the tax ^{*} authorities (unless based on an incorrect presentation of the relevant circumstances).

- No changes
- Shifted away
- Shifted towards

102 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

103 (MS). Where a taxpayer relies upon published guidance of a revenue authority which ^{*} subsequently proves to be inaccurate, changes should apply only prospectively.

- No changes
- Shifted away
- Shifted towards

103 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Yes

No

Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

104 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *

- No changes
- Shifted away
- Shifted towards

104 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *

- No changes
- Shifted away
- Shifted towards

104 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. *

- No changes
- Shifted away
- Shifted towards

105 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

106 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *

- No changes
- Shifted away
- Shifted towards

106 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

For the first time, there has been a report by CONADEH on the State of Taxpayer Rights. It was prepared in January 2025. This is a good practice because it enables scrutiny of the main taxpayer rights that are being violated. The annex is the report itself (Annex 4).

107 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. *

- No changes
- Shifted away
- Shifted towards

107 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Yes

No

Area 13 - Artificial intelligence / Automated analytical systems

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial ^{*} intelligence or automated analytical systems should be informed that such procedures will be applied.

No changes

Shifted away

Shifted towards

108 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. *

- No changes
- Shifted away
- Shifted towards

109 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. *

- No changes
- Shifted away
- Shifted towards

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. *

- No changes
- Shifted away
- Shifted towards

110 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. *

- No changes
- Shifted away
- Shifted towards

111 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. *

- No changes
- Shifted away
- Shifted towards

112 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. *

- No changes
- Shifted away
- Shifted towards

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. *

- No changes
- Shifted away
- Shifted towards

113 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. *

- No changes
- Shifted away
- Shifted towards

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). *

- No changes
- Shifted away
- Shifted towards

114 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. *

- No changes
- Shifted away
- Shifted towards

115 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. *

- No changes
- Shifted away
- Shifted towards

116 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. *

- No changes
- Shifted away
- Shifted towards

117 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

118 (MS). All tax administrations should appoint a senior official with overriding responsibility * for the use of artificial intelligence / automated analytical systems in tax administration by that tax authority.

- No changes
- Shifted away
- Shifted towards

118 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Informe Narrativo

Plan Operativo

Anual 2025



**Servicio de
Administración
de Rentas**

Gobierno de la República

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Siglas y Acrónimos

Sigla/Acrónimo Descripción

DA	Departamento de Administración
DAC	Departamento de Asistencia al Cumplimiento
DAL	Departamento de Asesoría Legal
DAT	Departamento de Auditoría Tributaria
DB	Departamento de Bienes
DCIRP	Departamento de Comunicación, Imagen y Relaciones Públicas
DE	Dirección Ejecutiva
DEFE	Departamento de Estudios Fiscales y Económicos
DF	Departamento Financiero
DFC	Departamento de Formación y Capacitación
DGDP	Departamento de Gestión de Procesos
DGT	Departamento de Gestión Tributaria
DIMP	Departamento de Impugnaciones
DINT	Departamento de Inteligencia
DNAF	Dirección Nacional Administrativo Financiero
DNCT	Dirección Nacional de Cumplimiento Tributario
DNGE	Dirección Nacional de Gestión Estratégica
DNJ	Dirección Nacional Jurídica
DNT	Dirección Nacional de Tecnología
DNTH	Dirección Nacional de Talento Humano
DP	Departamento de Procuración
DPCG	Departamento de Planificación y Control de la Gestión
GENERO	Departamento de Género
IG	Inspectoría General
OIP	Oficial de Información Pública
OT	Obligado Tributario
RECAUDACION	Departamento de Recaudación
SG	Secretaría General
UAI	Unidad de Auditoría Interna
UOT	Unidad de Orientación Tributaria

I. Introducción

El presente informe tiene como propósito detallar de manera estructurada las **actividades programadas por el Servicio de Administración de Rentas (SAR) para el año 2025**, en el marco del **Plan Estratégico Institucional (PEI) 2023-2026**. Este documento establece un vínculo directo entre las **acciones operativas previstas y los objetivos estratégicos a largo plazo de la institución**, destacando su contribución al **fortalecimiento de la administración tributaria y a la mejora de los servicios ofrecidos a contribuyentes**.

A través de este informe, el **SAR busca proporcionar una visión integral y transparente de las prioridades establecidas para 2025**, articulando cómo cada estrategia y actividad programada contribuye al cumplimiento de la visión institucional. Asimismo, el documento servirá como una herramienta clave para **orientar la ejecución efectiva de las actividades planificadas y apoyar la toma de decisiones informadas**, promoviendo una gestión institucional eficiente y orientada a la mejora continua.

Entre los resultados clave esperados para **2025**, se destacan:

- **El fortalecimiento de la moral tributaria** a través de estrategias de sensibilización y educación fiscal.
- **La promoción de la equidad fiscal**, facilitando el cumplimiento tributario y reduciendo barreras administrativas.
- **La reducción significativa de la evasión y elusión fiscal**, implementando controles, verificaciones y auditorías según el nivel de riesgo.
- **La implementación de medidas para garantizar un ambiente de trabajo inclusivo, equitativo y respetuoso**, promoviendo la igualdad de género y reflejando la diversidad cultural y social dentro de la institución y en su relación con la ciudadanía.

Estas metas están alineadas con las **directrices de la Presidenta de la República de Honduras**, quien aboga por un sistema tributario más **equitativo, eficiente y transparente**. Este alineamiento reafirma el **compromiso del SAR con una gestión tributaria que contribuya al desarrollo sostenible del país**, asegurando justicia fiscal y fortaleciendo la confianza de la ciudadanía en la administración pública.

II. Marco estratégico

Visión

Una Honduras donde el pueblo paga los impuestos voluntariamente.

Misión

Elevar la moral tributaria.

Valores Institucionales

Respeto a las leyes

- La corrupción tienen profundas raíces en nuestra historia e instituciones. No será posible alcanzar los objetivos propuestos si no actuamos con entereza, no ganaremos la confianza del pueblo si damos tratos preferenciales. Es por eso que debemos hacer **cumplir de forma irrestricta la Constitución de la República, el Código Tributario y las leyes.**

Lucha por la justicia

- Luchar por lograr un sistema tributario donde **los que más tienen paguen más, y los que menos tienen paguen menos** tal como lo manda la Constitución de la República. Es una lucha diaria para que nuestros servicios lleguen donde los que más los necesitan y por combatir a quienes han abusado de sus privilegios a costa de todo un pueblo.

Servicio al pueblo

- Nos hemos propuesto convertir al SAR en una institución aliada de los contribuyentes más necesitados, **que asista y oriente, que eduque y sea accesible, en lugar de atemorizar y castigar indiscriminadamente.** Para lograr este propósito, debemos servir al pueblo sin discriminación y prejuicio alguno, respetando la dignidad de cada persona.

Honradez

- Cada lempira que ingresa al tesoro nacional es sagrado, porque es la contribución que cada hondureño y hondureña da de su trabajo al bienestar colectivo. **Tomar para beneficio personal cualquier recurso público es traicionar la confianza de la gente.** Todo funcionario público debe actuar con honradez y transparencia, sin utilizar los recursos públicos para su bienestar privado o los de sus familiares, amistados o conocidos.

Objetivos Central

Fomentar la disposición voluntaria para pagar impuestos mediante la eliminación de las barreras al cumplimiento, el combate a la evasión y la elusión fiscal, y el control y la racionalización de los privilegios fiscales.

*Objetivos Estratégicos***Objetivo Estratégico 1**

- Asistir, orientar y simplificar el cumplimiento voluntario de las obligaciones tributarias con servicios humanos, accesibles y efectivos.

Objetivo Estratégico 2

- Combatir la evasión y elusión fiscal, a través de una asignación inteligente, imparcial y proporcional de tratamientos y controles.

Objetivo Estratégico 3

- Contribuir en el control y la racionalización de los privilegios fiscales para el logro de un sistema tributario que sea herramienta de redistribución de la riqueza.

*Ejes Transversales***Eje Transversal 1: Género**

- Eliminar toda forma de violencia, discriminación, prejuicio, odio o rechazo basada género dentro del SAR y en su relación con los(as) contribuyentes(as).

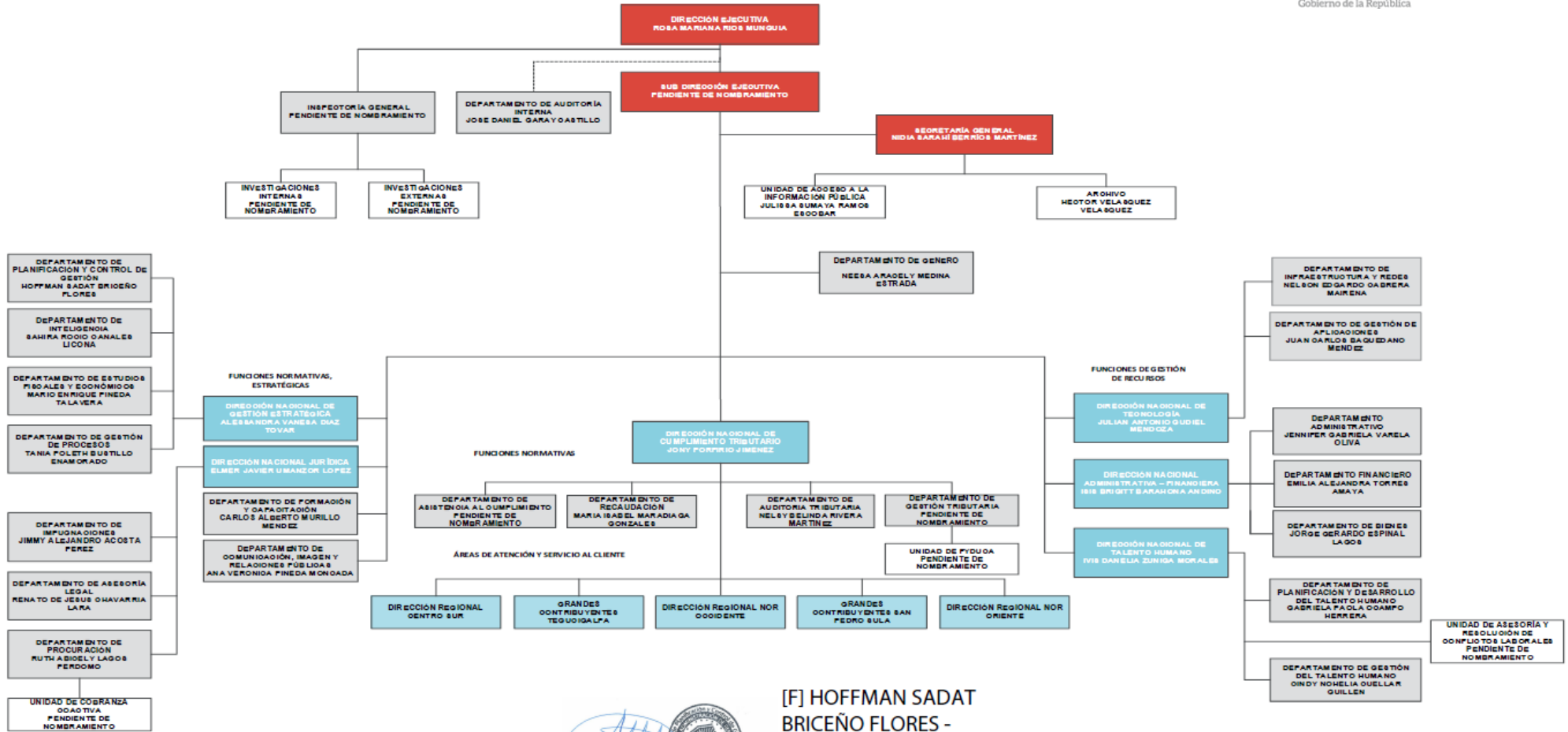
Eje Transversal 2: Clima laboral

- Garantizar un entorno de trabajo saludable y respetuoso de los derechos laborales de los(as) trabajadores(as) del SAR.

Eje Transversal 3: Clasismo y racismo

- Eliminar toda forma de discriminación, prejuicio, odio o rechazo basado en clase social, raza o etnia dentro del SAR y en su relación con los(as) contribuyentes(as).

III. Estructura organizativa



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IV. Planificación 2025

El Plan Operativo Anual (POA) 2025 del SAR se articula en torno a la estrategia institucional de elevar la moral tributaria. Este enfoque tiene como fin fomentar la disposición voluntaria de los contribuyentes para cumplir con sus obligaciones fiscales, abordando directamente las barreras al cumplimiento, combatiendo la evasión y la elusión fiscal, y racionalizando los privilegios fiscales.

Las actividades planificadas para el 2025 están diseñadas para contribuir al cumplimiento de los objetivos estratégicos y ejes transversales a través de los cuales se busca incrementar la asistencia y orientación al contribuyente, ofreciendo servicios accesibles y efectivos que simplifiquen el cumplimiento voluntario de las obligaciones tributarias.

Combatir la evasión y elusión fiscal mediante una asignación basada en riesgos de controles y tratamientos, al tiempo que promover un sistema tributario justo que funcione como una herramienta de redistribución de la riqueza. Adicionalmente, luchar contra cualquier forma de discriminación, prejuicio y violencia de género, asegurando un ambiente laboral inclusivo y equitativo. Asimismo promover el respeto a la diversidad en la interacción con las y los contribuyentes, garantizando un trato libre de racismo, discriminación de género o de clase. Por lo antes descrito, a continuación, se presenta el detalle de las acciones planificadas:

Objetivo Estratégico 1: Asistir, orientar y simplificar el cumplimiento voluntario de las obligaciones tributarias con servicios humanos, accesibles y efectivos.

Estrategia 1.1 Aumentar la accesibilidad de los servicios tributarios al expandir la presencia del SAR a nivel nacional en modalidad presencial y digital.

Para aumentar la accesibilidad de los servicios tributarios mediante la expansión de la presencia del SAR a nivel nacional, se implementarán diversas acciones estratégicas en modalidades presencial y digital, con el propósito de acercar los servicios tributarios a la ciudadanía. Estas iniciativas buscan facilitar el cumplimiento tributario mediante la mejora en la atención, la capacitación y la optimización de la infraestructura institucional.

Se ejecutará un **plan anual de asesoramiento** que incluirá la participación en **brigadas, ferias y programas especializados**. A través de estas actividades, se brindará información sobre temas contables, fiscales y administrativos, asegurando que contribuyentes y potenciales contribuyentes puedan regularizar su situación tributaria. Asimismo, se garantizará la asesoría a las **MIPYME**,

promoviendo su formalización y crecimiento mediante eventos de capacitación adaptados a sus necesidades.

Como parte del proceso de formación tributaria, se diseñarán y ejecutarán **actividades de formación contable-fiscal**, utilizando plantillas, herramientas y recursos prácticos que faciliten el aprendizaje. Se desarrollarán **materiales de apoyo** para proporcionar información clara y accesible sobre los procedimientos contables y la formalización en materia tributaria y administrativa. Además, se registrará y documentará de manera integral la participación de contribuyentes en estas capacitaciones, permitiendo evaluar el impacto de las iniciativas y fortalecer futuras estrategias de educación fiscal.

En el ámbito digital, se atenderán las solicitudes de **servicios de firma electrónica**, tanto de contribuyentes como de integrantes del SAR, optimizando los tiempos de gestión y garantizando la eficiencia en los procesos administrativos. Paralelamente, se implementarán estrategias para **mejorar el acceso a los procedimientos y requisitos** relacionados con el **Departamento de Asistencia de Cumplimiento**, asegurando que la **población** pueda acceder a la información y trámites de manera más ágil y efectiva.

Para ampliar la cobertura territorial del SAR, se gestionará el **acondicionamiento de nuevas oficinas** a nivel nacional, en función del **plan de cobertura de servicios**. Esta expansión permitirá que un mayor número de contribuyentes acceda a servicios fiscales y administrativos sin necesidad de desplazamientos largos, garantizando un acceso más equitativo y eficiente. Como medida complementaria, se implementarán **mesas de atención en municipios que no cuentan con oficinas físicas del SAR**, acercando los servicios a comunidades que requieren asistencia para el cumplimiento de sus obligaciones tributarias.

En materia de comunicación y difusión, se llevarán a cabo **campañas informativas** utilizando **medios hegemónicos y no hegemónicos**, con el objetivo de promover la educación fiscal y facilitar el cumplimiento de las obligaciones tributarias. También se pondrá a disposición de los **OT un Boletín Informativo** que contribuirá a la adecuada comprensión de las responsabilidades fiscales, asegurando que la información relevante llegue a quienes más la necesitan.

Se garantizará la emisión de **dictámenes técnicos** conforme a la capacidad operativa y la disponibilidad de inventarios, brindando certeza en la aplicación de normativas tributarias.

Otro aspecto clave será la vinculación con **instituciones que cuentan con programas de emprendimiento**, registrando y documentando la participación de contribuyentes y potenciales contribuyentes en estos programas. Esto permitirá generar sinergias estratégicas que fomenten el desarrollo económico y la formalización de pequeños negocios.

Finalmente, se trabajará en la **visibilización de los servicios del SAR**, destacando la simplificación de los procedimientos tributarios y el uso de recursos digitales para facilitar el acceso de la ciudadanía a los trámites. Se desarrollarán estrategias de comunicación y difusión que refuercen la confianza en la administración tributaria y promuevan el cumplimiento fiscal de manera más efectiva.

Estrategia 1.2 Garantizar que los recursos disponibles sean asignados de manera eficiente para atender la demanda de servicios tributarios.

En el marco de la **Estrategia 1.2**, se han diseñado diversas acciones orientadas a fortalecer la gestión institucional, optimizar el control interno y mejorar la transparencia en el uso de los recursos. Estas iniciativas buscan asegurar una administración tributaria más eficiente y transparente.

Como parte de estas acciones, se aplicará, revisará y evaluará el control interno mediante **evaluaciones independientes**. Este proceso permitirá identificar oportunidades de mejora y garantizar que las operaciones del SAR se realicen de manera eficiente, reduciendo riesgos y fortaleciendo la gestión institucional.

Adicionalmente, se trabajará en la **gestión eficiente de bienes muebles e inmuebles**, asegurando su asignación y movimiento conforme a las necesidades operativas de cada área. En esta misma línea, se implementará un mecanismo de gestión para garantizar que la contratación de personal esté alineada con los requerimientos institucionales, optimizando los recursos humanos y financieros. Con ello, se busca garantizar que el personal asignado en cada unidad cumpla con las competencias necesarias y que el presupuesto disponible sea utilizado de manera responsable.

En el ámbito de la **gestión vehicular**, se implementarán los procesos de mantenimiento preventivo y correctivo para asegurar que la flota institucional se mantenga en óptimas condiciones. Se realizarán inspecciones periódicas, con el objetivo de reducir el riesgo de fallas mecánicas y prolongar la vida útil de los vehículos. Asimismo, se gestionará el pago oportuno de la matrícula

anual y de las coberturas de seguro de la flota vehicular, evitando retrasos que puedan afectar la operatividad del SAR.

En materia de **contrataciones y adquisiciones**, se continuarán aplicando prácticas transparentes mediante la participación de integrantes institucionales como **veedores en procesos de apertura de ofertas, compras y licitaciones**. Además, como parte de la Comisión Evaluadora, se dictaminará la viabilidad de estos procesos, asegurando que los bienes y servicios adquiridos respondan a las necesidades institucionales y permitan la ejecución eficiente de actividades en cada dependencia.

En el área de **auditoría y control interno**, se continuará con la revisión de auditorías iniciadas en años anteriores, especialmente aquellas que han generado pliegos de responsabilidad y que actualmente son supervisadas por el **Tribunal Superior de Cuentas (TSC)**. De igual forma, se dará seguimiento a las recomendaciones emitidas por la Unidad de Auditoría Interna, asegurando que sean implementadas de manera efectiva para garantizar la mejora continua en la gestión institucional.

Para optimizar el uso de los recursos financieros, se fortalecerá el proceso de **gestión oportuna de viáticos**, estableciendo una programación semanal para su revisión, aprobación y desembolso, evitando retrasos en la operatividad de la institución. Asimismo, se garantizará la ejecución eficiente del **Plan Anual de Compras y Contrataciones (PACC)**, permitiendo la disponibilidad de suministros y servicios en tiempo y forma.

Se impulsará la mejora en la **gestión presupuestaria y financiera** mediante la formulación del presupuesto del año 2026, considerando los techos presupuestarios otorgados por **SEFIN** y alineando la planificación financiera con las necesidades operativas. De igual manera, se elaborarán y remitirán los **estados financieros mensuales** a la **Dirección Nacional Administrativa Financiera (DNAF)**, asegurando que reflejen con precisión la situación económica de la institución.

Para fortalecer la rendición de cuentas, se elaborará y circulará el **Informe Trimestral de las actividades ejecutadas por Auditoría Interna** a las entidades competentes, como el **TSC**, la **ONADICI** y la **Máxima Autoridad Ejecutiva (MAE)**, permitiendo una supervisión constante del cumplimiento de las actividades planificadas.

Desde la **Dirección Nacional de Gestión Estratégica (DNGE)** en coordinación con la **Dirección Nacional Administrativo Financiero (DNAF)** se realizará la elaboración del informe de **ejecución física y financiera trimestral del presupuesto**, garantizando su remisión oportuna a SEFIN.

En el área de infraestructura y mantenimiento, se implementará el **plan de mantenimiento preventivo y correctivo** para las instalaciones del SAR, incluyendo inspecciones mensuales y la aplicación de medidas correctivas inmediatas para evitar el deterioro de los edificios. También se gestionará el descargo de bienes muebles e inmuebles que se encuentren en desuso o deterioro, asegurando su correcta disposición conforme a la normativa de la **Dirección Nacional de Bienes del Estado (DNBE)**.

Para fortalecer el marco normativo y garantizar la seguridad jurídica en los procesos institucionales, se brindará **asesoramiento legal a las unidades normativas y operativas**, optimizando la aplicación de normativas y criterios técnicos. Asimismo, se elaborarán **dictámenes legales** para la adjudicación de contratos en materia administrativa y la determinación de responsabilidades en la pérdida de bienes.

En materia de **capacitación y fortalecimiento de competencias**, se promoverá la formación del personal de la **Unidad de Auditoría Interna**, mediante capacitaciones internas y externas en coordinación con el **TSC** y la **ONADICI**. Esto permitirá mejorar la capacidad de fiscalización y control interno, asegurando que la institución opere bajo estándares de eficiencia y transparencia.

Con el objetivo de facilitar el acceso a la información y mejorar la transparencia en la gestión institucional, se garantizará que los procesos de compras y contrataciones cumplan con las disposiciones presupuestarias y requisitos de cotización. Se facilitará el acceso a esta información mediante su publicación en el **portal único de transparencia** y en el **portal Honducompras**, asegurando que la ciudadanía pueda supervisar y conocer el uso de los recursos públicos.

Finalmente, se establecerán **alianzas estratégicas con otras administraciones tributarias, instituciones académicas y organismos internacionales**, promoviendo el intercambio de conocimientos y experiencias en estudios y estadísticas tributarias. Este esfuerzo permitirá adoptar mejores prácticas y fortalecer la capacidad institucional del SAR para gestionar eficientemente los recursos disponibles.

A través de estas acciones, la implementación del **POA 2025** permitirá que los recursos sean asignados de manera eficiente, optimizando la operatividad de la institución y garantizando una administración tributaria más ágil, transparente y alineada con las necesidades de la ciudadanía.

Estrategia 1.3 Optimizar la gestión tributaria mediante la digitalización, simplificación y claridad, mejorando la experiencia del contribuyente.

El SAR ha previsto implementar diversas acciones estratégicas orientadas a mejorar la experiencia de contribuyentes. Estas iniciativas permitirán fortalecer los servicios del SAR a través de la innovación tecnológica, la capacitación ciudadana y la mejora continua de los procesos administrativos.

Como primer paso para optimizar la gestión tributaria, se llevará a cabo un **diagnóstico de procesos relacionados con contribuyentes**, con el propósito de identificar oportunidades de mejora en la prestación de servicios. Este diagnóstico permitirá implementar medidas correctivas y optimizar la eficiencia de los trámites tributarios, asegurando que los procedimientos sean más accesibles y claros para la ciudadanía.

Para fortalecer la infraestructura tecnológica, se brindará **mantenimiento a los sistemas y plataformas digitales del SAR** a nivel nacional, garantizando su disponibilidad y correcto funcionamiento. Además, se desarrollará una **Matriz de Cambios al Sistema de Información Integral (SIISAR)**, permitiendo un seguimiento detallado de las modificaciones realizadas y asegurando la estabilidad y mejora del sistema.

En el ámbito de la modernización de los servicios, se dará continuidad a la **implementación del proyecto de Facturación Electrónica**, un paso fundamental en la transformación digital del SAR. Se garantizará el seguimiento continuo a este proceso, asegurando su correcta aplicación y facilitando a los contribuyentes la transición hacia este nuevo sistema. De igual manera, se eliminarán barreras que impidan la **autogestión de trámites tributarios**, fomentando el acceso directo a los servicios sin la necesidad de intermediarios y facilitando la simplificación de los procedimientos.

Para evaluar la percepción de la ciudadanía sobre los servicios del SAR, se diseñará e implementará una **encuesta de satisfacción en línea**, utilizando la plataforma tecnológica institucional. Esta encuesta permitirá medir la calidad del servicio, identificar áreas de mejora y fortalecer la relación entre la administración tributaria y contribuyentes. En complemento, se llevará a cabo una

campaña de concientización interna sobre seguridad tecnológica y seguridad de la información, asegurando que el personal del SAR adopte buenas prácticas en la protección de datos y en la prevención de amenazas cibernéticas.

En el ámbito de la educación tributaria, se diseñará un **plan anual de formación** que identifique las necesidades de capacitación de la ciudadanía, incluyendo a emprendedores, potenciales emprendedores, contribuyentes y público en general. Como parte de este esfuerzo, se elaborarán **recursos informativos en lenguaje accesible**, garantizando que la información tributaria sea comprensible para distintos sectores de la población. Además, se aplicarán **evaluaciones previas y posteriores** a las actividades formativas, con el fin de medir el impacto de la capacitación en el conocimiento de la normativa tributaria.

Desde un enfoque estratégico, se garantizará el **seguimiento anual de la Planificación Estratégica Institucional**, verificando el progreso de los objetivos estratégicos del SAR. Se implementarán **jornadas de capacitación dirigidas al personal**, asegurando la comprensión y efectiva implementación de la planificación estratégica y operativa.

En materia de monitoreo y control, se realizarán **acciones de seguimiento y evaluación trimestral del cumplimiento del POA 2025**, asegurando que cada dependencia cumpla con sus metas y objetivos establecidos.

Se supervisará in situ que los **procesos llevados a cabo por los analistas de FYDUCA** estén alineados con el **manual de procedimientos de FYDUCA**, identificando posibles nudos críticos y proponiendo mejoras que optimicen la gestión de estos procesos.

Estrategia 1.4 Diseñar los procesos de atención, asistencia y orientación en función de las necesidades de los(as) contribuyentes.

Para conocer las necesidades de los contribuyentes, se aplicarán encuestas de percepción y nivel de satisfacción de la ciudadanía con respecto a los servicios ofrecidos, así como a **usuarios de FYDUCA**, tanto en los **Puestos Fronterizos Integrados** como en otros puntos de atención. Asimismo, se evaluará la **efectividad de las llamadas recibidas y atendidas a través del Call Center**, asegurando que las consultas tributarias sean gestionadas con la rapidez y calidad necesarias.

También se llevarán a cabo **encuestas de satisfacción dirigidas a contribuyentes** sobre la gestión de **Peticiones de Parte**, con el objetivo de desarrollar estrategias de mejora continua en la atención brindada por la **Administración Tributaria**. Estas acciones permitirán consolidar un modelo de servicio basado en la eficiencia, transparencia y atención personalizada a las necesidades de contribuyentes.

Como parte del compromiso con la mejora continua, se implementará un **plan de acción basado en las quejas y sugerencias** planteadas por contribuyentes, garantizando que cada solicitud sea analizada y atendida oportunamente. Se registrarán y darán seguimiento a estas observaciones, con el fin de identificar áreas de oportunidad y desarrollar estrategias de optimización en la atención al público. Además, se diseñará un **Plan de Seguimiento de Atención a contribuyentes**, en el cual se establecerán acciones concretas para fortalecer los servicios brindados por el **Departamento de Asistencia al Cumplimiento**.

Para mejorar la eficiencia en la gestión de trámites tributarios, se supervisará el traslado de **expedientes ingresados por recepción a las áreas resolutoras**, midiendo la agilidad y efectividad con que estos son procesados. Se llevará un **registro actualizado sobre las atenciones brindadas a través de las ventanillas únicas de atención**, permitiendo un monitoreo detallado de los servicios proporcionados. Asimismo, se medirá y documentará el **porcentaje de respuesta a las solicitudes de contribuyentes por tipo de servicio**, asegurando que las áreas responsables gestionen oportunamente los trámites ingresados.

Desde un enfoque de monitoreo y evaluación, se realizarán mediciones periódicas sobre la **satisfacción de las contribuyentes** en distintos puntos de contacto con el SAR. Se evaluará la calidad de los servicios presenciales brindados en el **Departamento de Asistencia al Cumplimiento**, el tiempo de espera en la resolución de solicitudes, la experiencia con la **Oficina Virtual** y la percepción de los contribuyentes con respecto a los expedientes ingresados. Estas mediciones permitirán identificar posibles deficiencias en la atención y proponer mejoras para optimizar la prestación de los servicios tributarios.

En el ámbito de la gestión documental, se dará seguimiento y monitoreo a los **riesgos derivados de la implementación del Sistema de Información Integral (SIISAR)**, especialmente en relación con los expedientes que impactan a las **Coordinaciones de Impugnaciones**. También se

supervisará la correcta gestión de los **dictámenes técnicos terminados y en proceso**, asegurando que las Coordinaciones de Impugnaciones cumplan con los lineamientos establecidos.

En cuanto a la resolución de trámites y consultas, se garantizará la atención oportuna de **solicitudes internas y externas de información a través de la OIP**, asegurando la transparencia y accesibilidad de la información institucional. Además, se priorizará la **resolución de expedientes de asistencia al cumplimiento y de facturación**, adecuándose con los lineamientos establecidos por el Departamento de Asistencia al Cumplimiento Nacional.

Objetivo Estratégico 2: Combatir la evasión y la elusión fiscal, a través de una asignación inteligente, imparcial y proporcional de tratamientos y controles.

Estrategia 2.1 Combatir la evasión y elusión fiscal.

En el marco de la **Estrategia 2.1**, enfocada en **combatir la evasión y la elusión fiscal**, se desarrollarán una serie de acciones estratégicas orientadas a fortalecer la fiscalización, mejorar los controles internos y optimizar la gestión de riesgos tributarios. Estas acciones permitirán una administración tributaria más eficiente y transparente, garantizando el cumplimiento de las obligaciones fiscales y reduciendo la incidencia de prácticas de evasión.

Para el fortalecimiento de la gestión tributaria y el control fiscal, se realizará un **análisis preliminar de las denuncias** transferidas a **Inteligencia Fiscal y al Ministerio Público**, permitiendo una evaluación temprana de los casos y asegurando su adecuada gestión en el **Módulo de Gestión de Riesgos (MGR-H)**.

Sumado a lo anterior, desde el Departamento de Inteligencia, en coordinación con la **Dirección Nacional de Cumplimiento Tributario (DNCT)** se implementarán **controles específicos en las áreas operativas**, asegurando un monitoreo continuo de las acciones realizadas por cada dependencia involucrada en el combate contra la evasión fiscal.

Desde un enfoque legal, se brindará **asesoría jurídica** a la **Máxima Autoridad Ejecutiva (MAE)** y demás áreas institucionales en todas las ramas del derecho. Además, se dará seguimiento a los **dictámenes legales elaborados por las Coordinaciones Legales y Departamentales**, verificando la correcta aplicación de la normativa vigente y garantizando la coherencia institucional en la interpretación de la ley.

En cuanto a la gestión de la **cobranza coactiva**, se dará seguimiento a las **demandas de cobro en procesos judiciales** en las unidades de Nor Occidente, Nor Oriente y GRACO SPS, asegurando que los casos avancen conforme a los lineamientos legales establecidos. También se actualizará y gestionará el **inventario de demandas de cobro**, facilitando la identificación de casos prioritarios y permitiendo una mejor planificación en la recuperación de deudas fiscales.

Para mejorar la eficacia en la fiscalización, se fortalecerán las **investigaciones tributarias**, asegurando la transferencia de casos a los **entes persecutores del delito**, a fin de que se determine responsabilidad penal. Asimismo, se implementarán **acciones para detectar actos de corrupción interna**, utilizando un sistema de monitoreo eficiente que permita identificar posibles irregularidades y mitigar riesgos en la administración tributaria.

Se ejecutarán **acciones de seguimiento al Plan de Acción producto de las investigaciones de riesgo** realizadas, permitiendo evaluar la efectividad de las medidas implementadas. Se trabajará en la **optimización del MGR-H**, con la reingeniería de los módulos que lo conforman asegurando un enfoque más preciso en la identificación y tratamiento de riesgos tributarios.

Desde la perspectiva de control y cumplimiento, se evaluará mensualmente la **aplicabilidad de las estrategias y objetivos del Plan de Cobranzas y del Plan de Cuenta Corriente**, asegurando que las medidas implementadas respondan a las necesidades de fiscalización y control tributario. También se monitoreará la ejecución de **acciones judiciales en demandas civiles tributarias (coactiva)**, contribuyendo a la reducción de la mora fiscal.

En el ámbito de la recaudación, se garantizará un **monitoreo continuo de la recaudación de impuestos**, con énfasis en el **Impuesto Sobre la Venta (ISV)**, para estimar brechas en la recaudación y proponer estrategias correctivas. Adicionalmente, se desarrollarán análisis de impacto sobre **propuestas fiscales impulsadas por la MAE u otras dependencias**, permitiendo una toma de decisiones basada en información detallada y relevante.

En términos de cobranza, se gestionará la **cartera morosa mediante acciones persuasivas**, asegurando que los contribuyentes con deudas pendientes cumplan con sus obligaciones fiscales antes de llegar a instancias judiciales. También se optimizará la **gestión de expedientes y solicitudes de información de contribuyentes**, asegurando que se respeten los principios tributarios y constitucionales en cada proceso administrativo.

En materia de control y auditoría, se realizarán **auditorías forenses con dictamen técnico pericial**, transfiriendo los resultados a las unidades de investigaciones tributarias cuando corresponda. Se supervisará la gestión de demandas fiscales asignadas a las unidades legales operativas, asegurando un seguimiento efectivo a cada caso. Además, se evaluará y controlará la resolución de **expedientes de petición de parte y de oficio**, así como las visitas de seguimiento a personal delegado en empresas, garantizando el cumplimiento de la normativa vigente.

Para mejorar la eficiencia en la lucha contra la evasión, se realizarán **controles extensivos e intensivos a contribuyentes según su nivel de riesgo, a partir de las asignaciones generadas desde el MGR-H**. Adicionalmente, se asignarán tratamientos persuasivos para promover el cumplimiento voluntario de los OT.

Se implementará y mantendrá un **sistema eficaz para la gestión y resolución de denuncias internas**, garantizando el anonimato y seguridad de los denunciantes. Se revisarán periódicamente los **procedimientos, manuales y guías de trabajo** de las distintas dependencias del SAR, asegurando que sus modificaciones sean conformes a derecho y alineadas con los objetivos estratégicos de la institución.

En paralelo a lo antes descrito, a través de procesos formativos se fortalecerá la ética institucional y se generará un **registro actualizado sobre el personal del SAR capacitado en ética y deberes hacia la ciudadanía**, asegurando el cumplimiento de los programas de formación en transparencia y responsabilidad fiscal. También se implementarán **estrategias para prevenir actos de corrupción interna y violaciones a la normativa institucional**, basándose en la naturaleza de las denuncias recibidas y garantizando un seguimiento efectivo de los casos.

Estrategia 2.2 Promover la interoperabilidad de las instituciones del circuito tributario y fiscal para una acción coordinada.

Como parte del compromiso con la mejora en la comunicación y coordinación entre entidades, se brindará **apoyo en la revisión de proyectos de Acuerdos Nacionales Interinstitucionales**, asegurando que estos contribuyan al fortalecimiento de la interoperabilidad con instituciones públicas y privadas. Esta acción permitirá estandarizar procesos administrativos y optimizar el flujo de información entre el SAR y otras entidades gubernamentales y del sector privado.

En este mismo contexto, de ser necesario, se elaborarán **acuerdos y convenios interinstitucionales orientados a prevenir la evasión y la elusión fiscal**, estableciendo mecanismos de cooperación con organismos clave para mejorar el control tributario. Estos acuerdos facilitarán la fiscalización coordinada, promoviendo el cumplimiento de las obligaciones fiscales y reduciendo los espacios de evasión en distintos sectores económicos.

Desde una perspectiva de transparencia y rendición de cuentas, se garantizará la elaboración y remisión del **reporte de recaudación de impuestos**, asegurando que la información financiera relevante sea comunicada oportunamente a las instancias correspondientes. Además, se elaborarán **dictámenes legales en respuesta a solicitudes de información** recibidas por instituciones del Estado, contribuyendo a la seguridad jurídica y garantizando el acceso oportuno a la información tributaria.

En cumplimiento de las obligaciones establecidas por la **Contaduría General de la República (CGR)**, se realizarán acciones orientadas a mantener actualizada la información contable y garantizar una adecuada gestión de los recursos tributarios.

Para mejorar la eficiencia operativa y la integración tecnológica, se impulsará el **desarrollo de servicios tecnológicos de interoperabilidad**, facilitando el intercambio de información entre el SAR y otras instituciones. Esta iniciativa permitirá optimizar el acceso a datos fiscales, mejorar la trazabilidad de la información tributaria y reducir los tiempos de procesamiento en la gestión de trámites administrativos.

Con la implementación de estas acciones, el **SAR refuerza su compromiso con la modernización y digitalización de la administración tributaria**, promoviendo una gestión más coordinada y eficiente entre las instituciones del circuito fiscal.

Objetivo Estratégico 3: Contribuir en el control y la racionalización de los privilegios fiscales para el logro de un sistema tributario que sea herramienta de redistribución de la riqueza.

Estrategia 3.1 Fiscalización efectiva de los privilegios fiscales.

En el marco de la **Estrategia 3.1**, se desarrollarán diversas acciones estratégicas que permitirán fortalecer el control y la supervisión sobre los regímenes especiales, asegurando que estos cumplan con su propósito y no representen un riesgo para la equidad tributaria. A través de estas medidas, se busca garantizar una administración tributaria más eficiente, equitativa y transparente.

Para mejorar la evaluación y control de los **privilegios fiscales vigentes**, se actualizarán periódicamente los **indicadores que miden su impacto en la recaudación y en la economía nacional**. Además, se realizará una actualización continua de la **estimación de la medida de Gini Pre y Post-Impuestos**, con el fin de identificar los avances en la reducción de la brecha de desigualdad en el sistema tributario hondureño. Este análisis permitirá evaluar si los incentivos fiscales están contribuyendo a una distribución más justa de la carga tributaria o si requieren ajustes en su aplicación.

Desde un enfoque de investigación y análisis económico, se garantizará la **elaboración de investigaciones y documentos especializados** dentro del **Plan Anual de Investigaciones Tributarias y Económicas**, proporcionando información clave para la toma de decisiones en materia fiscal. Como parte de este proceso, se diseñará e implementará dicho **plan anual**, asegurando que cada investigación contribuya a ampliar la comprensión del **sistema tributario hondureño** y facilite el desarrollo de políticas fiscales más eficientes.

En el ámbito de la supervisión de los **regímenes fiscales preferenciales**, se coordinarán y ejecutarán **verificaciones periódicas a las empresas beneficiarias**, evaluando su cumplimiento con los requisitos establecidos en la normativa vigente.

Para optimizar la verificación de empresas exoneradas, se realizará un **inventario de la información requerida** para este proceso. Este inventario permitirá identificar los datos necesarios para evaluar con mayor precisión el impacto de estos regímenes en la recaudación fiscal y en el crecimiento económico.

Adicionalmente, se llevará a cabo una **valoración técnica de los contribuyentes que gozan de un régimen especial**, asegurando que el otorgamiento de beneficios fiscales se realice conforme a criterios objetivos y que las empresas beneficiadas cumplan con los compromisos adquiridos en relación con generación de empleo, inversión y desarrollo económico.

En el contexto internacional, se trabajará en la **identificación de convenios fiscales internacionales**, con el objetivo de preparar a la **Administración Tributaria de Honduras** para su posible adhesión a estos acuerdos. La integración en convenios de cooperación fiscal permitirá fortalecer la lucha contra la evasión y la elusión fiscal, facilitando el intercambio de información con otras jurisdicciones y optimizando la supervisión de operaciones transfronterizas.

Finalmente, se elaborarán **documentos explicativos sobre la política fiscal del país**, con el propósito de que la ciudadanía tenga un mayor entendimiento sobre el impacto de los privilegios fiscales y la importancia de un sistema tributario equitativo. Estas publicaciones contribuirán a fortalecer la transparencia en la gestión fiscal y a generar un debate informado sobre la necesidad de optimizar los regímenes de exoneración.

Estrategia 3.2 Revisar y ajustar la legislación para evitar abusos y promover la equidad fiscal, en acompañamiento con el pueblo.

Para avanzar hacia un sistema tributario más justo, se elaborarán **iniciativas que contribuyan a la equidad y redistribución de la carga fiscal**, promoviendo la **racionalización de los privilegios fiscales**. Estas iniciativas estarán enfocadas en garantizar que los beneficios tributarios sean otorgados de manera estratégica y transparente, asegurando que contribuyan al desarrollo económico sin generar distorsiones o inequidades en el sistema impositivo.

Se realizarán **eventos para dar a conocer a lo interno el modelo de desarrollo y su impacto en la política fiscal**, permitiendo evaluar cómo las decisiones económicas influyen en la estructura tributaria del país. Estos eventos servirán para generar discusiones sobre la sostenibilidad y efectividad de las medidas fiscales implementadas.

A lo externo, se organizarán **seminarios sobre Estudios Fiscales y Económicos**, en los cuales se abordará el impacto del modelo de desarrollo en la política fiscal hondureña. Estos espacios permitirán generar un intercambio de conocimientos entre especialistas, académicos y representantes del sector público y privado, fomentando el análisis técnico de las políticas tributarias.

De manera complementaria, se promoverá la **discusión pública sobre el modelo de desarrollo y su impacto en la política fiscal**, facilitando la participación ciudadana en la toma de decisiones tributarias. A través de foros, conferencias y otras actividades de difusión, se buscará fortalecer el debate sobre la equidad fiscal y la necesidad de reformar ciertos aspectos del sistema tributario para hacerlo más eficiente y justo.

Por último, se recopilarán y analizarán los **criterios utilizados en las Resoluciones emitidas en segunda instancia**, con el propósito de identificar tendencias, inconsistencias y oportunidades de mejora en la interpretación de la normativa tributaria. Esta evaluación servirá como base para la

formulación de ajustes normativos que permitan fortalecer la seguridad jurídica y la equidad en la aplicación de la legislación fiscal.

Eje Transversal 1: Luchar contra toda forma de violencia, discriminación, prejuicio, odio o rechazo basada en género dentro del SAR y en su relación con los(as) contribuyentes(as).

Estrategia 4.1 Promover en el SAR la igualdad de género y la diversidad, garantizando oportunidades equitativas.

Con el fin de **promover en el SAR la igualdad de género y la diversidad**, se implementarán diversas acciones estratégicas que permitirán fortalecer la equidad de género dentro de la institución. Estas iniciativas buscan eliminar barreras estructurales, fomentar la inclusión de mujeres y personas LGBTIQ+ en la toma de decisiones y garantizar un entorno laboral libre de discriminación y violencia de género.

Para evaluar el nivel de participación e inclusión dentro del SAR, se aplicarán **encuestas de diagnóstico** dirigidas a conocer, evaluar y mejorar la presencia de **mujeres y personas LGBTIQ+ en los procesos de toma de decisiones**. Con base en los resultados obtenidos, se diseñarán estrategias orientadas a reducir desigualdades en los espacios de liderazgo y participación institucional.

Desde un enfoque de atención especializada, se brindará **asesoramiento técnico** para la **creación y adaptación de servicios tributarios con perspectiva de género**, asegurando que estos respondan a las necesidades específicas de mujeres y personas LGBTIQ+. Asimismo, se coordinará con diferentes áreas del SAR la **elaboración de planes de acción de género**, integrando un enfoque interseccional en el diseño y ejecución de actividades institucionales.

En el ámbito del cuidado y bienestar laboral, se garantizará la **atención a niños y niñas en las guarderías** que la institución pone a disposición del personal, permitiendo absorber parte de la carga de cuidados durante el horario laboral y promoviendo la conciliación entre la vida personal y profesional. Además, se desarrollarán **actividades lúdicas** para fomentar el bienestar infantil en estos espacios.

En respuesta a la necesidad de garantizar un ambiente laboral seguro e inclusivo, se brindará **atención psicosocial** tanto a personal afectado por cualquier tipo de violencia de género como a quienes presenten **denuncias por discriminación de género en el espacio de trabajo**. A la par,

se crearán y socializarán **mecanismos de denuncia confidenciales**, garantizando que las personas afectadas tengan acceso a procesos seguros, efectivos y con perspectiva de derechos humanos.

Para fortalecer la formación institucional en materia de género, se desarrollarán y gestionarán **espacios formativos dirigidos al personal médico de las clínicas del SAR en salud sexual y reproductiva**, asegurando que cuenten con herramientas actualizadas para una atención integral y diferenciada. Asimismo, se organizarán **jornadas de sensibilización sobre masculinidades hegemónicas y relaciones de dominación**, promoviendo cambios culturales dentro de la institución.

En este mismo eje, se impulsarán **jornadas de formación y capacitación en temas de género** dirigidas al personal del SAR, contribuyendo a la generación de un ambiente de trabajo más inclusivo y equitativo. Además, se documentarán los **casos de violencia de género atendidos y resueltos** a través de los mecanismos de denuncia implementados en la institución, asegurando la trazabilidad y evaluación de las acciones tomadas.

Para dar cumplimiento a la **Política Institucional de Género**, se ejecutarán las acciones estratégicas definidas para el **Departamento de Género**, garantizando su operatividad y fortalecimiento. También se impulsará la **participación en el desarrollo de propuestas de políticas y reformas fiscales con enfoque de género interseccional**, asegurando que las medidas tributarias sean equitativas y no generen impactos negativos en poblaciones vulnerabilizadas.

Desde el ámbito de la investigación y el análisis fiscal, se promoverá la **elaboración de estudios con enfoque de género**, considerando datos del sistema fiscal que permitan identificar brechas y diseñar estrategias correctivas. De manera complementaria, se socializarán los derechos laborales establecidos en el **RECAEFUSAR** a través de talleres, cápsulas informativas e infografías, asegurando que el personal en período de gestación conozcan y ejerzan sus derechos.

Finalmente, se desarrollarán **jornadas de salud sexual y reproductiva** dirigidas a todo el personal, asegurando el acceso a información clave para la toma de decisiones informadas en materia de bienestar y autocuidado.

Con la implementación de estas acciones, el **SAR reafirma su compromiso con la equidad de género, la inclusión y el respeto a la diversidad**, garantizando un ambiente laboral libre de

discriminación, con igualdad de oportunidades para todas las personas y con servicios que respondan a las necesidades específicas de diferentes grupos poblacionales.

Estrategia 4.2 Incorporar una visión feminista y de clase en la relación del SAR con los y las contribuyentes y la sociedad.

Para garantizar que el personal del SAR cuente con herramientas adecuadas para la aplicación de una perspectiva inclusiva en su trabajo, se desarrollarán **jornadas de formación dirigidas al personal del Departamento de Formación y Capacitación**. Estas jornadas abordarán temas clave como **perspectiva de género, identificación de sesgos personales, lenguaje inclusivo, trato respetuoso e inclusión hacia grupos específicos**, asegurando que las interacciones con las contribuyentes se realicen con respeto y sensibilidad ante la diversidad social.

Desde un enfoque de articulación institucional, se trabajará en el **establecimiento de alianzas estratégicas** entre el SAR y organizaciones de la sociedad civil, tales como **organizaciones feministas, colectivos LGBTIQ+, mujeres organizadas, la Secretaría de Asuntos de la Mujer y Ciudad Mujer**. Estas alianzas permitirán fortalecer la vinculación con sectores que históricamente han enfrentado barreras en el acceso a servicios tributarios y administrativos, promoviendo su inclusión en la construcción de políticas públicas fiscales más equitativas.

Como parte del compromiso con la participación ciudadana y la construcción colectiva del conocimiento, se coordinarán y desarrollarán **acciones informales en conjunto con organizaciones y movimientos de la sociedad civil**. Estas acciones podrán incluir conversatorios, mesas de trabajo, talleres comunitarios y espacios de diálogo para compartir experiencias y recoger insumos que contribuyan a una administración tributaria más justa e inclusiva.

Eje Transversal 2: Garantizar un entorno de trabajo saludable y respetuoso de los derechos laborales de los(as) trabajadores(as) del SAR.

Estrategia 5.1 Equilibrar carga laboral, estableciendo límites y fomentando la gestión eficiente del trabajo.

Las acciones previstas en el marco de esta estrategia están orientadas a la implementación de una gestión del talento humano basada en riesgos, asegurando que la administración del personal responda a criterios de prevención y mitigación de factores críticos. Asimismo, se enfocan en el

diseño de procesos fundamentados en el análisis de riesgos institucionales, garantizando que las operaciones sean más eficientes, seguras y alineadas con los principios de mejora continua.

En tal sentido, la gestión eficiente del trabajo y el equilibrio en la carga laboral son aspectos fundamentales para garantizar la productividad y sostenibilidad operativa dentro del SAR. Para lograrlo, se han establecido diversas acciones que permitirán optimizar la administración del riesgo, fortalecer la seguridad y mejorar la planificación operativa.

Una de las prioridades será la **elaboración del Plan de Mitigación de Riesgos**, en coordinación con distintas áreas vinculadas. Este documento servirá como una guía para prevenir y responder de manera efectiva ante posibles contingencias que puedan afectar el desarrollo de las actividades institucionales.

Además, se generarán **reportes de auditoría sobre el acceso al Sistema de Información Integrado (SIISAR)**, permitiendo detectar vulnerabilidades y reforzar los mecanismos de control de seguridad informática. En este mismo sentido, se llevará a cabo la **identificación de riesgos de seguridad de la información**, asegurando que los datos críticos de la institución estén protegidos ante posibles amenazas cibernéticas o accesos no autorizados.

Otro aspecto clave será la **identificación y documentación de los riesgos operacionales potenciales** que puedan impactar las operaciones del SAR. Con esta información, se implementarán soluciones efectivas, asegurando que estas sean viables dentro de la capacidad técnica, logística y financiera de la institución.

Para garantizar un monitoreo continuo, se implementarán y evaluarán las acciones planificadas en el **Plan Anual de Gestión de Riesgos de la Dirección Nacional de Talento Humano (DNTH)**, asegurando su correcta ejecución y midiendo su efectividad en la mitigación de riesgos dentro de la institución.

En el ámbito de la seguridad física, se realizarán **inspecciones en las instalaciones del SAR a nivel nacional**, permitiendo detectar posibles vulnerabilidades y aplicar medidas correctivas para reforzar la protección del personal y los activos institucionales.

Asimismo, se llevará a cabo una **gestión integral de riesgos en los procesos institucionales**, abarcando desde la identificación y evaluación de los riesgos hasta la formulación del **Plan de Gestión de Riesgos**. Este proceso incluirá el diseño de un **mapa de valoración de riesgos**, una

matriz de evaluación, un análisis de efectividad de controles existentes y la consolidación de información clave para la toma de decisiones estratégicas.

A si mismo, se promoverá una **gestión efectiva de riesgos operacionales**, con el fin de asegurar la continuidad de las operaciones del SAR y optimizar la capacidad de respuesta ante cualquier incidente que pueda afectar su funcionamiento.

Estrategia 5.2 Establecer estructuras de gobernanza claras y jerarquías definidas para mejorar la operatividad institucional.

Para mejorar la operatividad institucional y fortalecer la gobernanza dentro del SAR, es fundamental establecer estructuras organizativas claras y definir jerarquías que optimicen la gestión interna. Una de las acciones clave será la **socialización del Manual de Puestos y Funciones**, aprobado por la Dirección Ejecutiva, con el propósito de garantizar que todo el personal conozca sus responsabilidades y áreas de competencia dentro de la institución.

Este proceso de difusión se realizará mediante **campañas informativas**, utilizando diversos canales de comunicación, como **infografías, enlaces institucionales y correos electrónicos**. De esta manera, se facilitará el acceso a la información y se promoverá una comprensión clara sobre la estructura organizativa, fomentando un ambiente de trabajo más eficiente y alineado con los objetivos estratégicos del SAR.

La implementación de esta estrategia permitirá que las funciones y roles de cada persona empleada sean comprendidos de manera precisa, reduciendo duplicidades y mejorando la coordinación entre áreas. Además, fortalecerá la transparencia y facilitará la toma de decisiones dentro de la institución, contribuyendo a un modelo de gobernanza más efectivo y orientado a resultados.

Estrategia 5.3 Fomentar una cultura de comunicación respetuosa, abierta y participativa en todos los niveles.

Para fortalecer la interacción y el trabajo en equipo dentro del SAR, se implementarán acciones que promuevan una **cultura de comunicación respetuosa, abierta y participativa en todos los niveles**.

Como parte de esta iniciativa, se diseñarán e impartirán **capacitaciones virtuales a nivel nacional sobre comunicación efectiva y asertiva**. Estas formaciones estarán enfocadas en dotar al personal directivo de herramientas que les permitan mejorar la transmisión de información, la escucha activa y la gestión eficiente de sus equipos de trabajo.

Además, se implementarán **programas de capacitación**, abordando temas clave como la **resolución de conflictos**. Estos espacios permitirán fortalecer las habilidades de liderazgo, promoviendo un ambiente organizacional basado en el respeto, la negociación y la gestión constructiva de diferencias.

Con la implementación de estas acciones, el SAR busca consolidar una cultura institucional basada en el diálogo, el respeto y la participación, mejorando la gestión interna y contribuyendo a un entorno laboral más inclusivo y productivo.

Estrategia 5.4 Garantizar el bienestar y los derechos de los empleados a través de la revisión y ajuste de la normativa laboral.

Garantizar el bienestar y los derechos laborales del personal del SAR es una prioridad para fortalecer el desarrollo institucional y mejorar el clima organizacional. Con este objetivo, se ejecutarán diversas acciones estratégicas que permitan mejorar la normativa laboral, promover el desarrollo profesional y asegurar condiciones de trabajo equitativas.

Para fomentar el crecimiento académico y profesional, se diseñará y ejecutará un **Plan Anual de Necesidades de Formación y Capacitación**, dirigido a todo el personal del SAR. Esta iniciativa permitirá fortalecer las competencias técnicas y administrativas, alineando la formación con los objetivos institucionales. Como parte de este esfuerzo, se organizarán **ferias académicas** que faciliten el acceso a oportunidades educativas, incentivando la actualización y especialización del personal.

En complemento, se promoverá la participación del personal en **programas de educación formal**, implementando medidas como **flexibilidad horaria** para garantizar que el personal puedan continuar su desarrollo académico sin afectar sus responsabilidades laborales.

Para fortalecer los mecanismos de ascenso y movilidad interna, se llevarán a cabo **concursos internos**, asegurando procesos transparentes e imparciales que promuevan la meritocracia y el desarrollo profesional dentro de la institución.

En materia de socialización de derechos y deberes laborales, se implementarán **jornadas de información sobre el RECAEFUSAR y sus nuevas reformas**, asegurando que el personal conozca la normativa que regula sus condiciones de trabajo. Estas jornadas se desarrollarán de forma **presencial y virtual**, permitiendo una amplia participación a nivel nacional.

Para garantizar la equidad en la normativa institucional, se realizará un **análisis detallado de documentos internos**, con el objetivo de identificar posibles desequilibrios entre los derechos y deberes del personal. En función de este análisis, se impulsarán ajustes y mejoras en los procedimientos administrativos y normativos.

Se analizarán los **proyectos de manuales de procedimientos de la DNTH** y las propuestas de **reforma al RECAEFUSAR**, asegurando que las modificaciones estén alineadas con la reducción de desigualdades y la mejora de las condiciones laborales.

En atención a **los reclamos administrativos y recursos de apelación** en materia laboral, se elaborarán **dictámenes legales**, asegurando que cada caso sea atendido conforme a la normativa vigente. Asimismo, se realizarán **acciones de seguimiento a los procesos judiciales interpuestos contra el SAR en materia laboral**, garantizando una adecuada defensa institucional y el cumplimiento de las resoluciones correspondientes.

Finalmente, se revisarán y ajustarán los **salarios del personal del SAR**, asegurando la correcta aplicación de los incrementos aprobados por el Poder Ejecutivo y garantizando que estos sean viables dentro de la capacidad presupuestaria de la institución.

Estas acciones permitirán consolidar una gestión de talento humano más equitativa, transparente y orientada al bienestar del personal del SAR, fortaleciendo la estabilidad laboral y el compromiso institucional.

Estrategia 5.5 Impulsar programas de liderazgo y gestión que promuevan la empatía, la colaboración y el respeto.

Fomentar un ambiente laboral basado en la empatía, la colaboración y el respeto es clave para fortalecer el liderazgo y la gestión dentro del SAR. Para ello, se implementarán acciones estratégicas que permitan detectar y atender situaciones que afecten el bienestar del personal, promoviendo una cultura organizacional más equitativa y transparente.

Uno de los principales esfuerzos será la **gestión de denuncias relacionadas con el abuso de poder y del cargo**, reportadas por el personal a través de los canales de denuncia institucionales. Se garantizará que cada caso sea atendido con confidencialidad, imparcialidad y en apego a los principios de justicia laboral, asegurando que la administración del SAR refuerce su compromiso con la integridad y el respeto en el entorno de trabajo.

Para conocer la percepción del personal sobre el clima organizacional, se llevará a cabo una **encuesta de clima laboral anónima**, que permitirá evaluar el entorno habilitante dentro de la institución. Este diagnóstico servirá como base para identificar oportunidades de mejora y diseñar estrategias que promuevan un ambiente laboral más saludable, donde la comunicación, el respeto y la motivación sean aspectos fundamentales en la cultura de trabajo.

Con estas acciones, el SAR busca consolidar un liderazgo institucional que priorice la confianza, el bienestar del personal y la construcción de equipos sólidos, promoviendo relaciones laborales basadas en la equidad y el respeto mutuo.

Eje Transversal 3: Luchar contra toda forma de discriminación, prejuicio, odio o rechazo basado en clase social, raza o etnia dentro del SAR y en su relación con los(as) contribuyentes(as).

Estrategia 6.1 Reorientar el uso de la política fiscal y de los beneficios tributarios para fomentar el desarrollo de la industria nacional y el bienestar socioeconómico de todos y todas por igual.

Para fortalecer el impacto de la política fiscal y los beneficios tributarios en el desarrollo de la industria nacional y el bienestar socioeconómico, se han planificado diversas acciones que permitan analizar críticamente el modelo tributario y sus efectos en la economía hondureña.

Uno de los principales esfuerzos será el **desarrollo de un enfoque investigativo decolonial y crítico**, que analice la historia económica y social de Honduras. Este enfoque permitirá comprender las dinámicas históricas que han moldeado el sistema tributario actual y su impacto en la distribución de la riqueza, facilitando la identificación de estrategias que promuevan una mayor equidad fiscal.

Para garantizar la accesibilidad y comprensión de estos estudios, se promoverá la **difusión de las investigaciones realizadas por el Departamento de Estudios Fiscales y Económicos**, asegurando que los hallazgos sean compartidos con diversos sectores, incluyendo tomadores de decisiones, académicos y la sociedad en general. La divulgación de estos análisis contribuirá a fomentar una discusión informada sobre el papel de la política fiscal en el desarrollo nacional.

Adicionalmente, se elaborará un **resumen ejecutivo sobre la proporción de los impuestos directos e indirectos en el sistema tributario del SAR**, facilitando el análisis de la carga fiscal y su impacto en distintos sectores de la población. Este documento servirá como una herramienta

clave para la formulación de propuestas de políticas fiscales más justas y progresivas, alineadas con los objetivos de desarrollo socioeconómico del país.

Estrategia 6.2 Erradicar toda forma de discriminación de raza o clase en el SAR y su relación con la sociedad.

Con el objetivo de garantizar un ambiente institucional libre de discriminación de raza o clase, el SAR ha formulado actividades enfocadas en la sensibilización, el análisis crítico y la transformación estructural de sus procesos internos. Estas iniciativas buscan fomentar un entorno de trabajo inclusivo, equitativo y respetuoso, así como fortalecer la relación con la sociedad desde un enfoque de igualdad y justicia social.

Para comprender la percepción del personal sobre la inclusión y el reconocimiento de conocimientos diversos dentro de la institución, se aplicará una **encuesta de percepción sobre el entorno habilitante**, que permitirá evaluar el nivel de equidad en la valorización de experiencias y conocimientos. A partir de estos resultados, se identificarán oportunidades de mejora y se desarrollarán estrategias para fortalecer una cultura organizacional más diversa y libre de sesgos.

Como parte de las estrategias de sensibilización, se diseñarán y ejecutarán **campañas de comunicación interna orientadas a erradicar la discriminación racial**, promoviendo la reflexión sobre la importancia del respeto a la diversidad dentro del SAR. Estas campañas incluirán materiales educativos, charlas y mensajes institucionales enfocados en reducir la incidencia de situaciones discriminatorias, fomentando un clima laboral basado en la equidad.

Desde un enfoque de análisis crítico, se impartirán **capacitaciones sobre la historia y la realidad colonial**, abordando su impacto en la estructura socioeconómica de Honduras y su influencia en las dinámicas actuales de discriminación. Estas sesiones estarán dirigidas al personal del SAR y se complementarán con programas de formación que permitan ampliar la comprensión sobre los efectos históricos y estructurales de la desigualdad.

En el ámbito de la gestión del talento humano, se implementará la **Evaluación Razonada** como método para valorar de manera equitativa la diversidad de conocimientos y experiencias del personal. Este enfoque permitirá que las decisiones relacionadas con ascensos, capacitaciones y asignación de responsabilidades se realicen con criterios inclusivos y objetivos.

Asimismo, se llevará a cabo una **revisión desde la perspectiva jurídica de los cambios estructurales** que promuevan las distintas unidades del SAR, con el propósito de disminuir brechas de discriminación y garantizar que las normativas internas reflejen un compromiso real con la equidad y el respeto a la diversidad.

Con estas acciones, el SAR reafirma su compromiso con la erradicación de la discriminación en todas sus formas, promoviendo una institución más justa, diversa y consciente de su papel en la transformación social.

V. Anexo único: Detalle de actividades previstas

Objetivo Estratégico 1: Asistir, orientar y simplificar el cumplimiento voluntario de las obligaciones tributarias con servicios humanos, accesibles y efectivos.

Estrategia 1.1 Aumentar la accesibilidad de los servicios tributarios al expandir la presencia del SAR a nivel nacional en modalidad presencial y digital.

Acción estratégica	Actividad	Responsable
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Desarrollar un plan anual para brindar asesoramiento a contribuyentes y potenciales contribuyentes en temas contables, fiscales y administrativos, mediante la participación en brigadas, ferias y programas especializados.	UOT
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Ejecutar y documentar de manera integral las actividades planificadas en el marco del plan anual de asesoramiento a contribuyentes y potenciales contribuyentes.	UOT
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Garantizar que los contribuyentes y potenciales contribuyentes reciban asesoría mediante eventos de apoyo a las MIPYME, tales como brigadas, ferias y programas especializados.	UOT
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Gestionar el acondicionamiento de nuevas oficinas a nivel nacional en función del plan de cobertura de los servicios brindados por el SAR, garantizando así un acceso más equitativo y eficiente a los servicios fiscales y administrativos para todos los contribuyentes.	DA
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Implementar mesas de atención en municipios que no están cubiertos por oficinas físicas, para acercar los servicios y/o trámites a las personas contribuyentes.	DAC
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Implementar mesas de atención en municipios que no están cubiertos por oficinas físicas, para acercar los servicios y/o trámites a los contribuyentes.	DAC
Acción estratégica 1.1.1 Ampliar la cobertura geográfica de los servicios.	Registrar y documentar la cantidad de vinculación con instituciones que cuenten con programas de emprendimiento para contribuyentes y potenciales contribuyentes.	UOT

Acción estratégica	Actividad	Responsable
Acción estratégica 1.1.2 Campañas de comunicación a través de medios hegemónicos y no hegemónicos de comunicación.	Realizar campañas de comunicación, utilizando medios hegemónicos y no hegemónicos.	DCIRP
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración y la normativa tributarias en general.	Atender las solicitudes de los servicios de firma electrónica solicitados por las personas contribuyentes/as y colaboradores/as del SAR	SG
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Diseñar y ejecutar actividades de formación contable-fiscal utilizando plantillas, herramientas y recursos prácticos para facilitar el aprendizaje.	UOT
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Elaborar materiales de apoyo para facilitar a los contribuyentes y potenciales contribuyentes la comprensión de los procedimientos contables y su formalización en aspectos tributarios y administrativos.	UOT
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Emitir dictámenes técnicos según disponibilidad de inventarios	DIMP
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Mejorar el acceso de las personas contribuyentes a los procedimientos y requisitos relacionados al Departamento de Asistencia de Cumplimiento.	DAC
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración y la normativa tributarias en general.	Poner a disposición de los OT el Boletín Informativo que contribuya a una adecuada comprensión de las responsabilidades fiscales.	RECAUDACION
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Realizar actividades asignadas por la Dirección Nacional Jurídica que contribuyan al cumplimiento voluntario de las obligaciones tributarias y a otros procesos de la institución.	DAL
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración	Registrar y documentar de forma integral la participación de contribuyentes y potenciales	UOT

Acción estratégica	Actividad	Responsable
tributaria y la normativa tributaria en general.	contribuyentes en procesos de formación contable y fiscal.	
Acción estratégica 1.1.3 Difundir ampliamente los requisitos y procedimientos de la administración tributaria y la normativa tributaria en general.	Visibilizar los servicios del SAR, enfocada en simplificar los procedimientos tributarios. Se crearán recursos para facilitar el acceso y promover el cumplimiento tributario entre la ciudadanía.	DCIRP

Estrategia 1.2 Garantizar que los recursos disponibles sean asignados de manera eficiente para atender la demanda de servicios tributarios.

Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Aplicar, revisar y evaluar el control interno institucional mediante la Evaluación Independiente verificando el buen funcionamiento de cada componente de control interno según el MARCII.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Asegurar el movimiento de bienes muebles e inmuebles según la necesidad de cada área.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Asegurar que la contratación de personal esté alineada con las necesidades reales de la institución, optimizando tanto los recursos humanos como financieros.	DNTH
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Asegurar que todos los vehículos de la flota de la institución se mantengan en óptimas condiciones para su uso continuo y eficiente, reduciendo el riesgo de fallas mecánicas y prolongando la vida útil de cada vehículo.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Brindar asesoramiento a través de opiniones legales, a las unidades normativas/operativas de la institución, para optimizar la aplicación de normativas y criterios técnico legales.	DP
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Como integrantes de la comisión evaluadora, dictaminar la viabilidad de los procesos de contratación (compras y licitaciones) que el SAR inicie, a fin de obtener los recursos necesarios que faciliten a sus dependencias a ejecutar de manera eficiente sus actividades.	DAL

Acción estratégica	Actividad	Responsable
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Dar continuidad a las auditorias en proceso de años anteriores relacionadas con los servicios básicos que por haberse generado pliegos de responsabilidad son revisadas por el Tribunal Superior de Cuentas.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Dar continuidad a las auditorias en proceso de años anteriores que por haberse generado pliegos de responsabilidad son revisadas por el Tribunal Superior de Cuentas.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Dar seguimiento a las recomendaciones de Auditoria Interna, para garantizar el cumplimiento de las recomendaciones que conlleven responsabilidad.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Dar seguimiento al Plan de implementación de Control Interno para el cumplimiento de cada recomendación generada de la autoevaluación y evaluación independiente.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Eficientar el procedimiento de gestion oportuna de viáticos, incluyendo la revisión, aprobación y desembolso programado de forma semanal.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar dictámenes legales para la adjudicación de contratos en materia Administrativa y para la determinación de responsabilidad de bienes perdidos.	DAL
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar el Plan Anual de la Unidad de Auditoria Interna para el periodo 2026, de acuerdo con los lineamientos del TSC detallando las auditorias planificadas, tiempos y recursos a utilizar.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar en coordinación con la DNGE el informe de ejecución Física y Financiera trimestral del presupuesto ejecutado, y remitir oportunamente a la SEFIN.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar y circular a las autoridades competentes (MAE, TSC, y ONADICI) el Informe trimestral de ejecución del Plan Operativo Anual 2025 de la UAI para informar sobre el cumplimiento en las actividades planificadas.	UAI

Acción estratégica	Actividad	Responsable
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar y coordinar la aprobación del Plan Anual de Compras y Contrataciones (PACC), incluyendo la proyección y verificación de suministros, para mantener la operatividad institucional y realizar la gestión de compras según los tiempos estipulados.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar y presentar de manera precisa y oportuna las declaraciones de retención de los diferentes impuestos realizados por el SAR.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Elaborar y remitir a la DNAF los estados financieros mensuales que reflejen con presión la situación financiera de la institución.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Formular el presupuesto del año 2026 siguiendo un proceso estructurado y la estimación de techos presupuestarios otorgados por SEFIN.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Fortalecer las competencias del personal de la unidad de Auditoría Interna mediante capacitaciones internas (convocatorias de la Institución) o externas según requerimiento del Tribunal Superior de Cuentas o ONADICI.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Garantizar transparencia en los procesos de compras y contrataciones, siguiendo las disposiciones presupuestarias y requisitos de cotización, facilitando el acceso de la ciudadanía a la información de oficio, a través del portal único de transparencia y del portal Honducompras.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Gestionar el descargo de bienes muebles e inmuebles por desuso, deterioro o excedentes de inventario, incluyendo la resolución de la DNBE para elaboración del acta correspondiente.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Gestionar la resolución de problemas administrativos derivados de la pérdida de bienes muebles de uso.	DB

Acción estratégica	Actividad	Responsable
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Implementación de un plan de acción en función a los horarios laborales que cumpla con la demanda de atención hacia las personas contribuyentes y potenciales contribuyentes en los Puestos Fronterizos que aplique.	DGT
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Implementar un programa de mantenimiento preventivo y correctivo para las instalaciones físicas del SAR, incluyendo inspecciones mensuales y acciones correctivas inmediatas para abordar cualquier deterioro o daño detectado.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Llevar a cabo el proceso de reversión de bienes muebles e inmuebles en caso de duplicidad o errores en su registro.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Llevar a cabo la presentación de reclamos por aplicación de garantía de fábrica, por defectos o fallas en productos recibidos.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Mantener informadas a las áreas involucradas en los procesos que maneja la Dirección Nacional Administrativa Financiera, enfatizando la importancia de la puntualidad en la entrega de requerimientos. Incluye la asignación de un responsable por dirección que se encargue de coordinar la gestión administrativo-financiera.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Participar como veedores en el proceso de aperturas de ofertas por licitaciones de compras de bienes o servicios que requiera la institución.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Participar como veedores en el proceso de levantamientos o desechos de inventarios según requerimiento del Departamento de Bienes.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Presentar los requerimientos de personal, las áreas con déficit de personas empleadas.	DNTH
Acción estratégica 1.2.1 Asignar recursos institucionales en función	Procesar de manera eficiente y oportuna todos los pagos de la institución.	DF

Acción estratégica	Actividad	Responsable
de la demanda de servicios o riesgos de incumplimiento.		
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar auditorias obligatorias de acuerdo al plan operativo anual, con el fin de garantizar el uso efectivo de los recursos y mejorar la gestión de la institución.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar el control efectivo de los pagos que incluya cada objeto de gasto, número del F-01 y beneficiarios, indicando en que etapa se encuentra cada F01.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar el proceso de revisión, aprobación y entrega de suministros solicitados por todas las dependencias del SAR, garantizando el cumplimiento de los procesos de revisión y firma del pase de salida, y facilitar el transporte y la entrega adecuada a las áreas correspondientes, incluyendo la gestión de guías de remisión cuando sea necesario.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar las gestiones para asegurar el pago oportuno de la matrícula anual de la flota vehicular de la institución.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar las gestiones para el pago de cobertura de seguro de los bienes tecnológicos (ofimáticos, centro de datos, etc.) y flota vehicular.	DB
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar oportunamente los pago por concepto de servicios públicos y arrendamientos.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar procesos de compras y contrataciones necesarios para el funcionamiento de la institución, asegurando la mejor relación calidad-precio y fomentando la participación de proveedores calificados.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Realizar seguimientos periódicos y enviar recordatorios a las áreas correspondientes para garantizar la adherencia a los plazos estipulados.	DA

Acción estratégica	Actividad	Responsable
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Recepcionar, categorizar y almacenar los insumos y suministros recibidos, actualizando los inventarios en el kardex digital y gestionar el proceso de pago correspondiente.	DA
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Revisar la cuota mensual para identificar retrasos o incumplimientos en las obligaciones financieras, asegurando que los pagos se realicen de manera oportuna.	DF
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Revisar los acuerdos, resoluciones, contratos, adendas y pliegos de condiciones, derivados de procedimientos iniciados por la Dirección Nacional Administrativo Financiera, garantizando la correcta aplicación de la norma.	DAL
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Revisar y verificar que la DNTH garantice el cumplimiento a la presentación y declaración jurada de bienes y de las cauciones que debe rendir el personal que labora en la institución y que administra bienes, fondos o recursos publicos, conforme a la Ley.	UAI
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Seguimiento a las atenciones brindadas en función de los horarios laborales que cumpla con la demanda de atención hacia las personas contribuyentes y potenciales contribuyentes en los Puestos Fronterizos que aplique.	DGT
Acción estratégica 1.2.1 Asignar recursos institucionales en función de la demanda de servicios o riesgos de incumplimiento.	Socializar el presupuesto aprobado por el Congreso Nacional a Directores Nacionales, regionales, departamentales y Jefaturas de Departamento, mediante presentación teams y correo electrónico.	DF
Acción estratégica 1.2.2 Promover la gestión de recursos de cooperantes en proyectos no atendidos por el presupuesto nacional.	Garantizar la implementación de una metodología integral para la gestión de proyectos en la administración tributaria.	DPCG
Acción estratégica 1.2.3 Promover la cooperación Sur-Sur.	Establecer alianzas estratégicas con administraciones tributarias, instituciones académicas y/o organismos internacionales para intercambiar conocimientos y experiencias en estudios y estadísticas tributarias.	DEFE

Estrategia 1.3 Optimizar la gestión tributaria mediante la digitalización, simplificación y claridad, mejorando la experiencia del contribuyente.

Acción estratégica	Actividad	Responsable
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Aplicar diagnóstico a procesos que estén relacionados con las personas contribuyentes para la mejora de los servicios.	DGDP
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Coordinar con el departamento de Gestión de Procesos la creación o actualización del instructivo y metodología para la gestión de riesgos operacionales y de proyectos.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Dar continuidad al proceso de formulación de la planificación operativa anual correspondiente al año 2025.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Dar seguimiento a la implementación del proyecto de Facturación Electronica.	DAC
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Elaborar la metodología para la formulación del manual de procedimientos de la gestión de proyectos, alineado con el Marco Rector de Control Interno (MARCI).	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Evaluar el nivel de cumplimiento de los indicadores estratégicos.	DPCG

Acción estratégica	Actividad	Responsable
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Garantizar el seguimiento anual de la Planificación Estratégica Institucional para verificar el progreso de los objetivos estratégicos.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Implementar jornadas de capacitación dirigidas a personal del SAR asegurando la comprensión y efectiva implementación de la planificación estratégica y operativa.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Liderar el proceso de elaboración y/o actualización de Documentos Institucionales para mejorar la calidad de los servicios a las y los contribuyentes.	DGDP
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Liderar el proceso de formulación de la planificación operativa anual correspondiente al año 2026. Asegurando su alineación con la Planificación Estratégica Institucional.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Llevar a cabo una revisión y actualización de medio término de la planificación estratégica institucional.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Realizar acciones de seguimiento y monitoreo para asegurar la veracidad del avance sobre el cumplimiento de metas de POA, a nivel de cada dependencia.	DPCG

Acción estratégica	Actividad	Responsable
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Realizar un proceso de evaluación con frecuencia trimestral sobre el cumplimiento del POA anual 2025.	DPCG
Acción estratégica 1.3.1 Revisar periódicamente los manuales y procesos relacionados con la asistencia al cumplimiento para procurar la menor cantidad de nudos en las gestiones de los y las contribuyentes.	Supervisar in situ que los procesos llevados a cabo por los analistas de FYDUCA estén apegados con el manual de procedimientos de FYDUCA y la identificación de posibles nudos en los procesos para proponer mejoras al manual de procesos.	DGT
Acción estratégica 1.3.2 Eliminar la necesidad de intermediarios.	Dar a conocer al OT y al personal de las áreas involucradas los procedimientos relacionados con el cumplimiento de las obligaciones tributarias mediante el nuevo sistema.	DAT
Acción estratégica 1.3.2 Eliminar la necesidad de intermediarios.	Eliminar las barreras que impiden la autogestión de trámites tributarios por parte de las personas contribuyentes, sin la necesidad de intermediarios.	SG
Acción estratégica 1.3.2 Eliminar la necesidad de intermediarios.	Facilitar y promover la autogestión de trámites tributarios por parte de las personas contribuyentes.	DAC
Acción estratégica 1.3.4 Desarrollar soluciones tecnológicas para facilitar el cumplimiento tributario a un bajo costo, de fácil acceso y de manera intuitiva para los y las contribuyentes.	Brindar mantenimiento a la infraestructura tecnológica a nivel nacional.	DNT
Acción estratégica 1.3.4 Desarrollar soluciones tecnológicas para facilitar el cumplimiento tributario a un bajo costo, de fácil acceso y de manera intuitiva para los y las contribuyentes.	Desarrollar e implementar una encuesta de satisfacción en línea utilizando la plataforma tecnológica institucional.	DNT

Acción estratégica	Actividad	Responsable
Acción estratégica 1.3.4 Desarrollar soluciones tecnológicas para facilitar el cumplimiento tributario a un bajo costo, de fácil acceso y de manera intuitiva para los y las contribuyentes.	Desarrollar una campaña de concientización al personal del SAR, en lo referente a las amenazas de seguridad tecnológica y seguridad de la información.	DNT
Acción estratégica 1.3.4 Desarrollar soluciones tecnológicas para facilitar el cumplimiento tributario a un bajo costo, de fácil acceso y de manera intuitiva para los y las contribuyentes.	Desarrollar una Matriz de cambios realizadas al Sistema de Información Integral (SIISAR).	DNT
Acción estratégica 1.3.4 Desarrollar soluciones tecnológicas para facilitar el cumplimiento tributario a un bajo costo, de fácil acceso y de manera intuitiva para los y las contribuyentes.	Realizar simulacro de recuperaciones en caso de desastres.	DNT
Acción estratégica 1.3.5 Promover la formación y capacitación basada en la educación popular.	Diseñar un plan anual que identifique las necesidades de formación de la ciudadanía en temas tributarios, incluyendo a emprendedores, potenciales emprendedores, contribuyentes y al público en general.	DFC
Acción estratégica 1.3.5 Promover la formación y capacitación basada en la educación popular.	Diseñar y aplicar evaluaciones previas y posteriores a las actividades de formación para medir el impacto en el conocimiento de la normativa tributaria, en aquellos procesos que cuenten con un registro controlado de asistentes.	DFC
Acción estratégica 1.3.5 Promover la formación y capacitación basada en la educación popular.	Ejecutar y documentar de manera integral las actividades planificadas en el marco del plan anual de formación a la ciudadanía.	DFC
Acción estratégica 1.3.5 Promover la formación y capacitación basada en la educación popular.	Elaborar recursos informativos que traduzcan las normas y publicaciones tributarias en un lenguaje accesible y adaptado a diversos dialectos, con el objetivo de facilitar la comprensión y aplicación de estas normas a distintos sectores de la población.	DFC
Acción estratégica 1.3.5 Promover la formación y capacitación basada en la educación popular.	En coordinación con el Departamento de Formación y Capacitación capacitar y orientar a personas empleadas del SAR, contribuyentes y a la población en general sobre temas relacionados con el área de gestión tributaria.	DGT

Acción estratégica	Actividad	Responsable
Estrategia 1.4 Diseñar los procesos de atención, asistencia y orientación en función de las necesidades de los(as) contribuyentes.		
Acción estratégica 1.4.1 Diseñar actividades y procesos de asistencia, cobro y gestión tributaria de acuerdo con las realidades socioeconómicas de las personas contribuyentes.	Dar seguimiento y monitoreo a los riesgos producidos con la implementación de SIISAR, relacionado con los expedientes que impactan a las Coordinaciones de impugnaciones.	DIMP
Acción estratégica 1.4.1 Diseñar actividades y procesos de asistencia, cobro y gestión tributaria de acuerdo con las realidades socioeconómicas de las personas contribuyentes.	Supervisar el Dictamen técnico terminado y/o en proceso, según la gestión de las Coordinaciones de Impugnaciones.	DIMP
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Aplicar encuestas de satisfacción dirigida a usuario FYDUCA de Oficio.	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar la efectividad de las llamadas recibidas versus contestadas a las personas contribuyentes a través del Call center	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Registrar y dar seguimiento a las quejas y sugerencias planteadas por las personas contribuyentes con respecto al servicio recibido.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Registrar y dar seguimiento a las quejas y sugerencias planteadas por los contribuyentes con respecto al servicio recibido.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las	Atender solicitudes internas y externas de información a través de la OAIP.	SG

Acción estratégica	Actividad	Responsable
contribuyentes al realizar sus gestiones.		
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Dar seguimiento y garantizar el cumplimiento del Plan de Seguimiento de la atención de las personas contribuyentes.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Elaborar el Plan de Seguimiento de la atención a las personas contribuyente que muestre las acciones para mejorar el servicio que brinda el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Elaborar un registro actualizado sobre las atenciones que brinda el Departamento de Asistencia al Cumplimiento a través de las ventanillas unicas de atención.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Elaborar un registro actualizado sobre los servicios que brinda el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar el porcentaje de respuesta a las solicitudes presentadas por las personas contribuyentes por tipo de servicio.	RECAUDACION
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de contribuyentes por tipo de servicio	DGT

Acción estratégica	Actividad	Responsable
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio	DAT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio.	DAT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio.	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Implementar un plan de acción en función de las quejas y sugerencias planteadas por las personas contribuyentes que hacen uso de FYDUCA en los Puestos Fronterizos Integrados.	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la efectividad y agilidad con que se traslada todos los expedientes ingresados por recepción a las áreas resolutoras.	SG

Acción estratégica	Actividad	Responsable
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de las personas contribuyentes sobre la calidad de los servicios presenciales recibidos en el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de las personas contribuyentes a través del call center sobre la calidad de los servicios recibidos en el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de las personas contribuyentes con relacion al tiempo de espera y resolucion brindada por el SAR respecto al expediente de solicitud ingresado.	SG
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de las personas contribuyentes sobre la calidad de los servicios presenciales recibidos en el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de las personas contribuyentes sobre los servicios disponibles a través de la Oficina Virtual.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la satisfacción de los contribuyentes sobre la calidad de los servicios presenciales recibidos en el Departamento de Asistencia al Cumplimiento.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Medir la tardanza de gestión de los expedientes resueltos por la Administración Tributaria.	SG

Acción estratégica	Actividad	Responsable
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Realizar encuestas de satisfacción a las personas contribuyente sobre la gestión realizada en atención a Peticiones de Parte para desarrollar estrategias de mejora continua para la Administración Tributaria.	DGT
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Registrar y dar seguimiento a las quejas y sugerencias planteadas por las personas contribuyentes con respecto al servicio recibido.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Resolver las consultas u opiniones técnico/legales presentadas en el período.	DIMP
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Resolver los expedientes de Asistencia al Cumplimiento de acuerdo con los lineamientos establecidos por el Departamento de Asistencia al Cumplimiento Nacional.	DAC
Acción estratégica 1.4.2 Establecer mecanismos periódicos para conocer la opinión y grado de satisfacción de los y las contribuyentes al realizar sus gestiones.	Resolver los expedientes de la coordinación de facturación de acuerdo con los lineamientos establecidos por el Departamento de Asistencia al Cumplimiento Nacional.	DAC

Objetivo Estratégico 2: Combatir la evasión y la elusión fiscal, a través de una asignación inteligente, imparcial y proporcional de tratamientos y controles.

Estrategia 2.1 Combatir la evasión y elusión fiscal.

Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Analizar preliminarmente las denuncias o noticias crimines transferidas a Inteligencia Fiscal para su respectiva gestión en el módulo de Gestión de Riesgos (MGR-H).	IG
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Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Analizar preliminarmente las denuncias o noticias crimines transferidas al Ministerio Público.	IG
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Asignar controles para ejecutarse por las areas operativas	DINT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Brindar respuesta a peticiones de asesoría legal requeridas por la MAE y demás áreas, abarcando todos las ramas del derecho, excepto asuntos laborales.	DAL
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Contribuir con la elaboración del Plan de Gestión de Cumplimiento Tributario, mediante el análisis del entorno económico y la evaluación de las tendencias internacionales en materia fiscal.	DEFE
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Dar seguimiento a los dictámenes legales elaborados por las coordinaciones legales y las Departamentales para verificar la correcta aplicación de norma y los criterios institucionales.	DAL
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Determinar las Investigaciones tributarias finalizadas y transferidas a los entes acusadores del estado para determinar responsabilidad penal.	IG
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Elaborar y socializar el procedimientos y/o lineamientos correspondiente a los procesos ejecutados por Auditoria Tributaria y Fiscalidad Internacional.	DAT

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Evaluar y documentar el porcentaje de respuesta a las solicitudes de las personas contribuyentes por tipo de servicio	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Formular y remitir a las áreas correspondientes tratamientos estructurales, sean estos normativos o tecnológicos.	DINT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Garantizar el monitoreo continuo de la recaudación de Impuestos.	DEFE
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Garantizar el monitoreo continuo de la recaudación del Impuesto Sobre la Venta, a través de la estimación de brechas utilizando la metodología RA-GAP.	DEFE
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Gestionar los expedientes y solicitudes de información de personas contribuyentes, ya sean iniciados por parte interesada o de oficio, en los cuales se puedan ver afectados derechos subjetivos o intereses legítimos, conforme a la legislación vigente y respetando los principios tributarios y constitucionales.	DAL
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Implementar la reingeniería del MGR-H Fichas de Riesgo y Observación.	DINT

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Implementar la reingeniería del MGR-H: Módulo de Variables.	DINT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Optimizar la reingeniería del MGR-H: Módulo de Valoración de GER.	DINT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar acciones de seguimiento al cumplimiento de las acciones realizadas por el área operativa, según las asignaciones efectuadas por el MGR-HN y a petición de parte del OT.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar auditorias forenses finalizadas con dictamen técnico pericial transferidas a investigaciones tributarias.	IG
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar controles de seguimiento de los procesos ejecutados por Auditoria Tributaria y Fiscalidad Internacional.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar el control extensivo a la persona contribuyente seleccionado como riesgoso, asignado por el Departamento de Inteligencia.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar el control extensivo al Obligado Tributario seleccionado como riesgoso, asignado por el Departamento de Inteligencia.	DAT

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar el control intensivo a la persona contribuyente seleccionado como riesgoso, asignado por el Departamento de Inteligencia.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar el control persuasivo al Obligado Tributario riesgoso, asignado por el departamento de Inteligencia.	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar el control, extensivo al Obligado Tributario seleccionado como riesgoso, asignado por el departamento de Inteligencia.	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar encuestas de satisfacción a las personas contribuyente sobre la gestión de oficio para desarrollar estrategias de mejora continua para la Administración Tributaria.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar encuestas de satisfacción a las personas contribuyente sobre la gestión de oficio para desarrollar estrategias de mejora continua para la Administración Tributaria.	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar monitoreo de las actuaciones realizadas por el área operativa.	DAT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Realizar un control persuasivo a las personas contribuyentes, por medio del tratamiento de Estudios de Precios de Transferencia.	DAT

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Remitir lineamientos para ejecutar las acciones de control asignados por el Departamento de Inteligencia, con la finalidad de estandarizar el proceso con las áreas operativas para la ejecución de estos.	DGT
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Responder a peticiones de asesoría legal requeridas por la MAE y demás áreas, abarcando todos las ramas del derecho, excepto asuntos laborales.	DAL
Acción estratégica 2.1.1 Identificar e impulsar alternativas de solución de las brechas que posibilitan la evasión y elusión fiscal (las identificadas por el MGR-H y otras áreas).	Respuesta a Dictámenes legales finalizados transferidos a Secretaria General y/o Dirección Nacional Jurídica.	IG
Acción estratégica 2.1.2 Implementar medidas de fiscalidad internacional para prevenir el uso de paraísos fiscales como mecanismo de evasión y elusión fiscal.	Coordinar y documentar la implementación de medidas de fiscalidad internacional, incluyendo la firma y ratificación de convenios y reformas.	DAT
Acción estratégica 2.1.3 Gestionar reformas normativas que permitan cerrar las brechas que posibilitan la evasión y elusión fiscal.	Generar análisis de impacto sobre propuestas impulsadas desde la MAE o dependencias internas o externas; para garantizar plena información en la toma de decisiones.	DEFE
Acción estratégica 2.1.3 Gestionar reformas normativas que permitan cerrar las brechas que posibilitan la evasión y elusión fiscal.	Implementar acciones que contribuyan a fortalecer el combate de la evasión y la elusión fiscal desde una perspectiva legal.	DAL
Acción estratégica 2.1.3 Gestionar reformas normativas que permitan cerrar las brechas que posibilitan la evasión y elusión fiscal.	Revisar los procedimientos, manuales, guías o métodos de trabajo de las dependencias del SAR, a fin de que sus modificaciones sean conforme a derecho.	DAL
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Dar seguimiento a la gestión de demandas de cobro en procesos judiciales asignadas a las unidades de cobranza coactiva (Nor Occiente, Nor Oriente y GRACO SPS).	DP

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Dar seguimiento a las nuevas demandas de cobro en procesos judiciales	DP
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Dar seguimiento a los procesos judiciales en materia civil no tributaria.	DP
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Dar seguimiento al inventario de demandas de cobro en procesos judiciales.	DP
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Evaluar la aplicabilidad mensual de las estrategias y objetivos del Plan de Cobranzas	RECAUDACION
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Evaluar la aplicabilidad mensual de las estrategias y objetivos del Plan de Cuenta Corriente	RECAUDACION
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Gestionar la cartera morosa mediante la cobranza persuasiva	RECAUDACION
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Monitorear la ejecución de acciones judiciales en las demandas civiles tributarias (coactiva) que contribuyan a reducir la mora en materia tributaria.	DP
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Realizar análisis de la cartera de cobro y cerrar aquellos expedientes cuya gestión termina con la depuración y/o pago del impuesto, recargo, intereses y multa en la etapa persuasiva.	RECAUDACION
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y promover un sistema de resolución de deudas por la vía administrativa.	Representar al Estado por delegación de la PGR en las demandas interpuestas en contra del SAR en materia tributaria (operativo).	DP
Acción estratégica 2.1.4 Denunciar la mora judicial en materia tributaria y	Supervisar la gestión de demandas fiscales asignadas a las unidades legales operativas.	DP

Acción estratégica	Actividad	Responsable
promover un sistema de resolución de deudas por la vía administrativa.		
Acción estratégica 2.1.5 Monitorear, investigar y penalizar los actos de corrupción interna.	Dar seguimiento al plan de acción producto de las investigaciones de riesgo ejecutadas.	IG
Acción estratégica 2.1.5 Monitorear, investigar y penalizar los actos de corrupción interna.	Detectar actos de corrupción interna a través de un sistema de monitoreo eficiente.	IG
Acción estratégica 2.1.5 Monitorear, investigar y penalizar los actos de corrupción interna.	Implementar estrategias para prevenir actos de corrupción interna y/o violación a la normativa interna, basándose en la naturaleza de las denuncias recibidas.	IG
Acción estratégica 2.1.5 Monitorear, investigar y penalizar los actos de corrupción interna.	Implementar y mantener un sistema eficaz para la gestión y resolución de denuncias internas, manteniendo el anonimato y seguridad del denunciante, poniendo en conocimiento a la MAE.	IG
Acción estratégica 2.1.5 Monitorear, investigar y penalizar los actos de corrupción interna.	Realizar investigaciones detalladas para identificar y comprender la naturaleza y el alcance de los riesgos de corrupción presentes. Sobre la base de los hallazgos, para que el área investigada desarrolle y ejecute un plan de acción que aborde los riesgos identificados, implementando medidas preventivas y correctivas.	IG
Acción estratégica 2.1.6 Promover una ética del funcionario y funcionaria pública enfocada en sus deberes para con el pueblo.	Generar un registro actualizado sobre las personas empleadas del SAR capacitados en ética y deberes hacia la ciudadanía, con el fin de evaluar y asegurar el cumplimiento de los programas de formación en estos temas.	DFC
Acción estratégica 2.1.7 Impulsar una estrategia de control que sea escalonada y proporcional a la capacidad económica del contribuyente.	Dar seguimiento a los recursos de reposición, (Controles apegados al manual de impugnaciones), para generar mejoras en la Administración Tributaria.	DIMP

Acción estratégica	Actividad	Responsable
Acción estratégica 2.1.7 Impulsar una estrategia de control que sea escalonada y proporcional a la capacidad económica del contribuyente.	Ejecutar actividades asignadas por parte del Director Regional en apoyo a otras áreas (Ceiba)	DIMP
Acción estratégica 2.1.8 Promover espacios de orientación con los contribuyentes en situación de alto riesgo para brindar las alternativas posibles en el marco de la ley.	Evaluar la calidad y control en la resolución de expedientes a petición de parte y/o de oficio y visitas de seguimiento a personal delegado en las empresas licoreras, cumplimiento de la normativa y directrices giradas.	DGT
Acción estratégica 2.1.8 Promover espacios de orientación con los contribuyentes en situación de alto riesgo para brindar las alternativas posibles en el marco de la ley.	Registrar y documentar el número de contribuyentes y potenciales contribuyentes en situación de alto riesgo de incumplimiento, que reciban asesoramiento en temas contables, fiscales y administrativos a través del espacio de atención.	UOT

Estrategia 2.2 Promover la interoperabilidad de las instituciones del circuito tributario y fiscal para una acción coordinada.

Acción estratégica 2.2.1 Promover la interoperabilidad entre las instituciones del circuito tributario y otras involucradas.	Realizar el desarrollo de servicios tecnológicos de interoperabilidad.	DNT
Acción estratégica 2.2.1 Promover la interoperabilidad entre las instituciones del circuito tributario y otras involucradas.	Trasladar las solicitudes externas de información realizadas al SAR a las áreas que corresponde proporcionar la información.	SG
Acción estratégica 2.2.2 Establecer coordinación con las instituciones relacionadas al tema fiscal.	Elaborar y remitir reporte mensual de recaudación del impuesto Tasa por Servicio Turísticos (4%)	RECAUDACION
Acción estratégica 2.2.2 Establecer coordinación con las instituciones relacionadas al tema fiscal.	Elaborar y remitir a la Contaduría General de la Republica los registros de saldos acumulados por cobrar y saldos a favor de la persona contribuyente. En cumplimiento al OFICIO CGR-ACC-461-2022 SAR SOLICITUD INFORMACION 2022.	RECAUDACION
Acción estratégica 2.2.4 Promover la cooperación interinstitucional para el desarrollo de las capacidades informáticas y otros temas tributarios.	Brindar apoyo en la revisión de proyectos de Acuerdos Nacionales Interinstitucionales, para mejorar la interoperabilidad con instituciones públicas y privadas.	DAL

Acción estratégica	Actividad	Responsable
Acción estratégica 2.2.4 Promover la cooperación interinstitucional para el desarrollo de las capacidades informáticas y otros temas tributarios.	Elaborar Acuerdos y convenios interinstitucionales orientados a prevenir la evasión y elusión fiscal .	SG
Acción estratégica 2.2.4 Promover la cooperación interinstitucional para el desarrollo de las capacidades informáticas y otros temas tributarios.	Elaborar dictámenes legales en la solicitud de información recibida por instituciones del Estado.	DAL

Objetivo Estratégico 3: Contribuir en el control y la racionalización de los privilegios fiscales para el logro de un sistema tributario que sea herramienta de redistribución de la riqueza.

Estrategia 3.1 Fiscalización efectiva de los privilegios fiscales.

Acción estratégica 3.1.1 Promover el registro, control y fiscalización interinstitucionales de los privilegios fiscales.	Coordinar y ejecutar verificaciones a regímenes preferenciales.	DAT
Acción estratégica 3.1.1 Promover el registro, control y fiscalización interinstitucionales de los privilegios fiscales.	Realizar un inventario de información requerida para la verificación a empresas exoneradas.	DAT
Acción estratégica 3.1.2 Robustecer la información recogida por el MGR-H de empresas exoneradas.	Actualizar los indicadores que estan dentro de los privilegios fiscales.	DINT
Acción estratégica 3.1.4 Adhesión e implementación a convenios internacionales en contra de estrategias de planificación fiscal.	Identificar convenios internacionales y preparar a la Administración Tributaria para que Honduras pueda adherirse.	DAL
Acción estratégica 3.1.5 Liderar proceso de revisión de exoneraciones y su control.	Realizar una valoración técnica de cada uno de los contribuyentes que gozan de un régimen especial	DINT
Acción estratégica 3.1.6 Publicar anualmente estudios sobre el gasto tributario, sus beneficiarios y el impacto nacional.	Actualizar periódicamente la estimación de la medida de Gini Pre y Post-Impuestos para identificar los avances en la reducción de la brecha desigual en el sistema tributario.	DEFE
Acción estratégica 3.1.6 Publicar anualmente estudios sobre el gasto tributario, sus beneficiarios y el impacto nacional.	Asegurar la elaboración de las investigaciones u otros documentos diseñados dentro del Plan Anual de Investigaciones Tributarias y Económicas.	DEFE

Acción estratégica	Actividad	Responsable
Acción estratégica 3.1.6 Publicar anualmente estudios sobre el gasto tributario, sus beneficiarios y el impacto nacional.	Diseñar e implementar el Plan Anual de Investigaciones Tributarias y Económicas asegurando la toma de decisiones informadas y ampliando la visión sobre el sistema tributario hondureño.	DEFE
Acción estratégica 3.1.6 Publicar anualmente estudios sobre el gasto tributario, sus beneficiarios y el impacto nacional.	Elaborar documentos que permitan a la ciudadanía comprender la política fiscal del país.	DEFE

Estrategia 3.2 Revisar y ajustar la legislación para evitar abusos y promover la equidad fiscal, en acompañamiento con el pueblo.

Acción estratégica 3.2.1 Gestionar reformas y cambios administrativos que eliminen las exoneraciones fiscales, o que las limiten y eleven los controles.	Elaborar iniciativas que contribuyan a un sistema tributario más justo, equitativo y redistributivo, que fomente la racionalización de los privilegios fiscales.	DAL
Acción estratégica 3.2.2 Realizar gestiones políticas frente a reformas que lesionen los principios constitucionales del sistema tributario.	Recopilar criterios a las Resoluciones emitidas en segunda instancia de 2017 a 2024	DIMP
Acción estratégica 3.2.3 Promover la discusión pública y fortalecer la memoria histórica sobre el modelo de desarrollo y su impacto en la política fiscal.	Monitorear y documentar la cobertura de eventos realizados referente al modelo de desarrollo y su impacto en la política fiscal.	DCIRP
Acción estratégica 3.2.3 Promover la discusión pública y fortalecer la memoria histórica sobre el modelo de desarrollo y su impacto en la política fiscal.	Organizar seminarios sobre Estudios Fiscales y Económicos, enfocados en el modelo de desarrollo y sus impactos en la política fiscal.	DEFE
Acción estratégica 3.2.3 Promover la discusión pública y fortalecer la memoria histórica sobre el modelo de desarrollo y su impacto en la política fiscal.	Promover la discusión pública sobre el modelo de desarrollo y su impacto en la política fiscal, así como otros contenidos relevantes a nivel institucional.	DCIRP

Eje Transversal 1: Luchar contra toda forma de violencia, discriminación, prejuicio, odio o rechazo basado en género dentro del SAR y en su relación con los(as) contribuyentes(as).

Estrategia 4.1 Promover en el SAR la igualdad de género y la diversidad, garantizando oportunidades equitativas.

Acción estratégica	Actividad	Responsable
Acción estratégica 4.1.1 Crear el departamento de Género para el seguimiento de este eje transversal.	Operativizar las áreas esenciales para el funcionamiento efectivo del Departamento de Género.	GENERO
Acción estratégica 4.1.10 Habilitar espacios de atención psicosocial ante ejercicios de todo tipo de violencia de género.	Brindar atención psicosocial para personas empleadas afectadas por cualquier tipo de violencia de género.	GENERO
Acción estratégica 4.1.11 Generar un entorno habilitante para la toma de decisiones y la consideración de opiniones de mujeres en el SAR indistintamente de su cargo.	Aplicar encuestas para conocer, evaluar y mejorar la participación e inclusión de mujeres y personas LGBTIQ+ en procesos de toma de decisiones.	GENERO
Acción estratégica 4.1.12 Otorgar derechos en el RECAEFUSAR para disminuir la sobrecarga de mujeres y personas gestantes relacionada a los cuidados.	Socializar (talleres, capsulas informativas, infografías, circulares) los derechos que otorga el RECAEFUSAR a las personas empleadas en periodo de gestación.	DNTH
Acción estratégica 4.1.13 Definir sanciones al reproducirse discriminaciones de género en la distribución de trabajo.	Brindar atención psicosocial a las denuncias por discriminación de género en el espacio de trabajo.	GENERO
Acción estratégica 4.1.15 Implementar procesos de sensibilización sobre masculinidades hegemónicas y relaciones de dominación.	Organizar procesos formativos de sensibilización sobre masculinidades hegemónicas y relaciones de dominación para el personal.	GENERO
Acción estratégica 4.1.16 Absorber la carga desigual de los cuidados (mediante lactarios y guarderías infantiles).	Brindar atención a niños y niñas en la guardería en horario laboral para absorber la carga de cuidados.	DNTH
Acción estratégica 4.1.16 Absorber la carga desigual de los cuidados (mediante lactarios y guarderías infantiles).	Desarrollar actividades lúdicas con los niños y niñas que visitan la guardería.	DNTH
Acción estratégica 4.1.2 Aprobar una Política de Género en el SAR.	Ejecutar las acciones estratégicas definidas en la Política Institucional de Género correspondientes al departamento de Género, para promover la equidad de género en todas las áreas de la organización.	GENERO

Acción estratégica	Actividad	Responsable
Acción estratégica 4.1.3 Implementar enfoque de género interseccional en todas las acciones, procesos, operaciones y actividades del SAR, incluyendo la formulación del presupuesto y evaluación de los POA.	Coordinar la elaboración de planes de acción de género con otras áreas del SAR para que las actividades sean diseñadas y ejecutadas con un enfoque de género interseccional.	GENERO
Acción estratégica 4.1.4 Brindar servicios específicos a mujeres, contribuyentes o potenciales contribuyentes, en materia tributaria.	Brindar asesoramiento técnico para la creación y/o adaptación de servicios tributarios específicos a las necesidades de mujeres y personas LGBTIQ+.	GENERO
Acción estratégica 4.1.5 Formular políticas y/o reformas fiscales con enfoque de género interseccional.	Participar en el desarrollo de propuestas de políticas y/o reformas fiscales formuladas o implementadas con enfoque de género interseccional.	GENERO
Acción estratégica 4.1.6 Adoptar enfoque feminista en diagnósticos y estudios fiscales para direccionar acciones de la Administración Tributaria.	Coordinar conjuntamente con DEFE en la elaboración de documentos o estudios con enfoque de género.	GENERO
Acción estratégica 4.1.6 Adoptar enfoque feminista en diagnósticos y estudios fiscales para direccionar acciones de la Administración Tributaria.	Promover la elaboración de investigaciones que adquieran un enfoque de género en su desarrollo, considerando datos del sistema fiscal.	DEFE
Acción estratégica 4.1.7 Implementar procesos de sensibilización integrales de género a empleada/os del SAR.	Desarrollar y/o gestionar espacios formativos y/o informativos en temas de género a todas las personas empleadas del SAR.	GENERO
Acción estratégica 4.1.8 Incluir un enfoque de salud sexual y reproductiva en las atenciones brindadas en las clínicas médicas.	Desarrollar y/o gestionar espacios formativos al personal médico de las clínicas del SAR en Salud Sexual y Reproductiva.	GENERO
Acción estratégica 4.1.8 Incluir un enfoque de salud sexual y reproductiva en las atenciones brindadas en las clínicas médicas.	Organizar y desarrollar jornadas sobre salud sexual y reproductiva, dirigidas a las personas empleadas del SAR.	GENERO
Acción estratégica 4.1.9 Establecer mecanismos específicos de denuncias ante todo tipo de	Crear y socializar mecanismos de denuncia confidenciales nuevos y existentes para casos de violencia de género dentro de la organización.	GENERO

Acción estratégica	Actividad	Responsable
violencia de género (internos y externos).		
Acción estratégica 4.1.9 Establecer mecanismos específicos de denuncias ante todo tipo de violencia de género (internos y externos).	Documentar casos de violencia de género atendidos y resueltos a través de los mecanismos de denuncia implementados en el SAR.	GENERO

Estrategia 4.2 Incorporar una visión feminista y de clase en la relación del SAR con los y las contribuyentes y la sociedad.

Acción estratégica 4.2.1 Diseñar proyectos de fortalecimiento, orientación y formación a pequeñas contribuyentes (o potenciales contribuyentes).	Desarrollar jornadas de formación para el personal del Departamento de Formación y Capacitación sobre perspectiva de género, identificación de sesgos personales, lenguaje inclusivo, trato respetuoso e inclusión hacia grupos específicos.	GENERO
Acción estratégica 4.2.2 Establecer canales de comunicación y colaboración con movimientos feministas, mujeres obreras, campesinas e indígenas.	Realizar acciones (informales) en coordinación con estas organizaciones y movimientos de sociedad civil.	GENERO
Acción estratégica 4.2.3 Establecer alianzas estratégicas con organizaciones feministas y mujeres organizadas, Secretaría de la Mujer y Ciudad Mujer.	Establecer alianzas estratégicas coordinadas entre el SAR con organizaciones feministas y mujeres organizadas, colectivos LGTBIQ+, Secretaria de Asuntos de la Mujer y Ciudad Mujer.	GENERO

Eje Transversal 2: Garantizar un entorno de trabajo saludable y respetuoso de los derechos laborales de los(as) trabajadores(as) del SAR.

Estrategia 5.1 Equilibrar carga laboral, estableciendo límites y fomentando la gestión eficiente del trabajo.

Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Elaborar Plan de Mitigación de Riesgos en coordinación con las áreas vinculadas y autoridades del SAR.	DPCG
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Elaborar reportes de auditoría al acceso del Sistema de Información Integrado (SIISAR).	IG
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Identificar e implementar soluciones efectivas a la gestión de riesgos operacionales realizada por el DPCG conforme a la capacidad de recursos técnicos, logísticos y financieros de la institución.	DA

Acción estratégica	Actividad	Responsable
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Identificar e implementar soluciones efectivas a la gestión de riesgos operacionales realizada por el DPCG conforme a la capacidad de recursos técnicos, logísticos y financieros de la institución.	DNT
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Identificar riesgos de seguridad de la información	IG
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Identificar y documentar los riesgos operacionales potenciales que pueden afectar a la institución.	DPCG
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Implementar y monitorear rigurosamente las acciones y tratamientos planificados en el plan anual de gestión de riesgos DNTH, asegurando su ejecución exitosa y evaluando su efectividad para mitigar los riesgos identificados en la institución.	DNTH
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Realizar inspecciones de seguridad física en las instalaciones del SAR a nivel nacional.	IG
Acción estratégica 5.1.2 Implementación de una gestión del talento humano basada en riesgos.	Realizar una gestión efectiva de riesgos operacionales a fin de asegurar la continuidad de las operaciones y mejorar la toma de decisiones.	DPCG
Acción estratégica 5.1.4 Diseño de procesos basados en riesgo	Realizar una gestión integral de riesgo de procesos institucionales, lo que incluye la formulación del plan de gestión de los riesgos; mapa para la valoración preliminar y final de los riesgos; la identificación de los riesgos; matriz para la evaluación; análisis y respuesta a los riesgos; formulario para analizar la efectividad de los controles existentes; mapa consolidado de los riesgos, y el plan de mitigación de riesgos de procesos.	DGDP
Estrategia 5.2 Establecer estructuras de gobernanza claras y jerarquías definidas para mejorar la operatividad institucional.		
Acción estratégica 5.2.1 Reformulación del manual de puestos y funciones para aclarar las líneas de mando y jerarquías.	Socializar por medio de campañas (infografías, enlaces, correos electrónicos) el Manual de Puestos y Funciones aprobado por Dirección Ejecutiva.	DNTH

Acción estratégica	Actividad	Responsable
Acción estratégica 5.3.1 Capacitación en comunicación efectiva y asertiva, de manera no exclusiva pero prioritaria a rangos gerenciales.	Diseñar y ejecutar a nivel nacional capacitaciones virtuales sobre comunicación efectiva y asertiva de manera no exclusiva pero prioritaria a personas empleadas en rangos gerenciales.	DNTH

Estrategia 5.3 Fomentar una cultura de comunicación respetuosa, abierta y participativa en todos los niveles.

Acción estratégica 5.3.1 Capacitación en comunicación efectiva y asertiva, de manera no exclusiva pero prioritaria a rangos gerenciales.	Implementar programas de capacitación dirigidos a las personas funcionarias de rango gerencial del SAR, enfocados en temas de comunicación efectiva y asertiva.	DFC
Acción estratégica 5.3.1 Capacitación en comunicación efectiva y asertiva, de manera no exclusiva pero prioritaria a rangos gerenciales.	Implementar programas de capacitación dirigidos a las personas funcionarias sin rango gerencial del SAR, enfocados en temas de comunicación efectiva y asertiva..	DFC
Acción estratégica 5.3.2 Formación en resolución de conflictos, de manera no exclusiva pero prioritaria a rangos gerenciales.	Implementar programas de capacitación dirigidos a las personas funcionarias de rango gerencial del SAR, enfocados en temas de resolución de conflictos.	DFC
Acción estratégica 5.3.2 Formación en resolución de conflictos, de manera no exclusiva pero prioritaria a rangos gerenciales.	Implementar programas de capacitación dirigidos a las personas funcionarias sin rango gerencial del SAR, enfocados en temas de resolución de conflictos.	DFC

Estrategia 5.4 Garantizar el bienestar y los derechos de los empleados a través de la revisión y ajuste de la normativa laboral.

Acción estratégica 5.4.1 Revisión de RECAEFUSAR y de manuales internos para compensar el desbalance entre deberes y derechos.	Elaborar los dictámenes legales en los reclamos administrativos/recursos de apelación de personal, con base a la normativa vigente.	DP
Acción estratégica 5.4.1 Revisión de RECAEFUSAR y de manuales internos para compensar el desbalance entre deberes y derechos.	Realizar acciones de seguimiento a los procesos judiciales interpuesto contra el SAR en materia de personal.	DP
Acción estratégica 5.4.1 Revisión de RECAEFUSAR y de manuales internos para compensar el desbalance entre deberes y derechos.	Realizar jornadas de socialización a nivel nacional del RECAEFUSAR y sus nuevas reformas, de forma presencial y/o virtual para dar a conocer los deberes y derechos de las personas empleadas.	DNTH

Acción estratégica	Actividad	Responsable
Acción estratégica 5.4.1 Revisión de RECAEFUSAR y de manuales internos para compensar el desbalance entre deberes y derechos.	Realizar un análisis detallado de documentos institucionales para identificar áreas de desequilibrio en deberes y derechos, y realizar los ajustes necesarios.	GENERO
Acción estratégica 5.4.1 Revisión de RECAEFUSAR y de manuales internos para compensar el desbalance entre deberes y derechos.	Revisar los proyectos de manuales de Procedimiento de DNTH o sus actualizaciones; y, de reformas al RECAEFUSAR; con base en el análisis que realice la Dirección Nacional de Talento Humano para la reducción de desequilibrios entre deberes y derechos.	DAL
Acción estratégica 5.4.2 Fortalecimiento de los concursos internos como mecanismo imparcial de definición de ascensos.	Realizar concursos internos solicitados por la Dirección Ejecutiva, con total transparencia e imparcialidad, fortaleciendo los mecanismos de ascenso.	DNTH
Acción estratégica 5.4.3 Diseño de programas dirigidos a permitir la continuidad académica de los(as) empleados(as) de SAR.	Promover y facilitar la participación de las personas empleadas en el SAR en programas de educación formal a través de iniciativas como flexibilidad horaria.	DNTH
Acción estratégica 5.4.4 Garantizar la nivelación salarial del personal acorde al costo de vida.	Revisar y ajustar los salarios del personal en el SAR, asegurando la aplicación del ajuste aprobado por el Poder Ejecutivo, en concordancia con la capacidad presupuestaria disponible.	DNTH
Acción estratégica 5.4.5 Promoción del desarrollo académico y profesional de los(as) empleados(as) gestionadas y proveídas por el SAR.	Ejecutar y documentar de forma integral las actividades planificadas en el marco del plan anual de necesidades de formación y capacitación de personas empleadas del SAR.	DFC
Acción estratégica 5.4.5 Promoción del desarrollo académico y profesional de los(as) empleados(as) gestionadas y proveídas por el SAR.	Elaborar un plan anual de necesidades de formación y capacitación, dirigido a las personas empleadas del SAR a fin de promover el desarrollo profesional y académico del personal.	DFC
Acción estratégica 5.4.5 Promoción del desarrollo académico y profesional de los(as) empleados(as) gestionadas y proveídas por el SAR.	Promover ferias académicas con el fin de fomentar el desarrollo académico y profesional de las personas empleadas.	DNTH

Estrategia 5.5 Impulsar programas de liderazgo y gestión que promuevan la empatía, la colaboración y el respeto.

Acción estratégica	Actividad	Responsable
Acción estratégica 5.5.2 Fortalecimiento de las capacidades de recepción y procesamiento de denuncias relacionadas con el abuso del poder y del cargo por parte del Comité de Probidad y Ética y la Dirección Nacional de Talento Humano.	Gestionar la atención de las denuncias relacionadas con el abuso del poder y del cargo, reportadas por las personas empleadas del SAR a través de los canales de denuncia.	DNTH
Acción estratégica 5.5.3 Promoción de un entorno habilitante para la expresión y procesamiento de opiniones sin importar el rango de quién las vierte, siempre y cuando estas respeten la dignidad de las personas y no sean discriminativas.	Realizar una encuesta de clima laboral anónima para evaluar la percepción de las personas empleadas sobre el entorno habilitante.	DNTH

Eje Transversal 3: Luchar contra toda forma de discriminación, prejuicio, odio o rechazo basado en clase social, raza o etnia dentro del SAR y en su relación con los(as) contribuyentes(as).

Estrategia 6.1 Reorientar el uso de la política fiscal y de los beneficios tributarios para fomentar el desarrollo de la industria nacional y el bienestar socioeconómico de todos y todas por igual.

Acción estratégica 6.1.3 Publicación de bases de datos, informes, estudios y campañas de comunicación con una perspectiva decolonial y crítica.	Desarrollar un enfoque investigativo decolonial y crítico que analice la historia económica y social de Honduras.	DEFE
Acción estratégica 6.1.5 Cumplimiento del mandato de progresividad contenido en el artículo 351 constitucional.	Realizar un resumen ejecutivo sobre la proporción de los impuestos directos con respecto a los impuestos indirectos del SAR.	DEFE

Estrategia 6.2 Erradicar toda forma de discriminación de raza o clase en el SAR y su relación con la sociedad.

Acción estratégica 6.2.1 Revisión de la normativa institucional con el objetivo de reducir su carga colonial y de clase.	Revisar desde la perspectiva jurídica, cambios estructurales que promuevan las unidades a fin de disminuir las brechas de discriminación.	DAL
Acción estratégica 6.2.10 Promover un entorno habilitante para la valorización de conocimientos y experiencias distintos a los tecnocráticos e intelectuales.	Aplicar una encuesta de percepción sobre el entorno habilitante para la valorización de conocimientos y experiencias diversos en el SAR.	DNTH
Acción estratégica 6.2.3 Implementación de módulos de	Impartir los resultados de investigaciones sobre la historia y la realidad colonial, desde un	DEFE

Acción estratégica	Actividad	Responsable
formación sobre la historia y realidad colonial.	enfoque socioeconómico con los empleados del SAR.	
Acción estratégica 6.2.3 Implementación de módulos de formación sobre la historia y realidad colonial.	Organizar, implementar y registrar la participación de las personas empleadas del SAR en programas de formación sobre la historia y la realidad colonial.	DFC
Acción estratégica 6.2.4 Implementación de campañas de sensibilización sobre la discriminación racial.	Diseñar y ejecutar campañas de comunicación interna orientadas a sensibilizar a las personas empleadas del SAR sobre la importancia de erradicar la discriminación racial, con el objetivo de disminuir la incidencia de situaciones discriminatorias y promover un ambiente de trabajo más inclusivo, equitativo y respetuoso en todos los ámbitos de la institución.	DCIRP
Acción estratégica 6.2.6 Recuperación de la memoria histórica, específicamente en lo relativo con las herencias coloniales del sistema tributario.	Promover la difusión de las investigaciones realizadas por el Dept. de Estudios Fiscales y Económicos sobre la historia económica y social de Honduras.	DEFE
Acción estratégica 6.2.9 Revisión de la normativa interna de diseño de procesos, reclutamiento y concursos para valorar otros conocimientos y experiencias distintos a los tecnocráticos e intelectuales.	Implementar la Evaluación Razonada como método para valorar la diversidad de conocimientos y experiencias.	DNTH

Hoffman Sadat Briceño Flores

Jefe Departamento de Planificación
y Control de Gestión

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Estratégica

ECONOMÍA

Ley de Justicia Tributaria no forma parte del acuerdo Stand by con FMI: Cohep

Por: Proceso Digital 19 de septiembre de 2025



Tegucigalpa – El proyecto de la Ley de Justicia Tributaria no forma parte del acuerdo Stand By con el Fondo Monetario Internacional (FMI), señaló este viernes el Consejo Hondureño de la Empresa Privada (Cohep).

El organismo empresarial divulgó el comunicado sobre la reunión que sostuvo con la misión del FMI en la que sus representantes les expresaron "no forma parte de las metas estructurales del acuerdo Stand by".

Indicó que la revisión que realizará el Grupo de Acción Financiera (Gafi) a Honduras en octubre de 2026 solo requiere reformas a la Ley del Delito de Lavado de Activos, Ley Contra el Financiamiento al Terrorismo, Ley Para la Regulación de Actividades y Profesionales No Financieras Designadas (APNFD), entre otros.

El Cohep también le expresó a la misión del FMI su preocupación sobre la inseguridad jurídica que constituye uno de los principales obstáculos para la inversión.

Consideró indispensable que se garantice el respeto a los contratos, a autonomía de las instituciones y contar con mecanismos efectivos de resolución de conflictos que permitan atraer capitales y promover nuevas oportunidades de empleo.

Enfatizó que para alcanzar los niveles de inversión sostenibles es necesario generar empleos de calidad y asegurar un crecimiento económico estable.

Por otro lado, subrayó que la reunión sostenida con la secretaria del Foro Global de Transparencia e Intercambio de Información para Fines Fiscales, Zayda Manatta, es para buscar acuerdos para lograr el intercambio de información en temas fiscales entre diferentes Estados.



A nivel global, 172 países cumplen estándares que Honduras aún no adopta.

Tegucigalpa, M.D.C., 8 de septiembre de 2025. – La visita oficial de Zayda Manatta, jefa del Secretariado del Foro Global sobre Transparencia e Intercambio de Información con Fines Fiscales, dejó un mensaje importante para Honduras: **el país corre el riesgo de ser considerado un paraíso fiscal si no avanza con la aprobación de la Ley de Justicia Tributaria (LJT) y por no aplicar plenamente los estándares de transparencia fiscal exigidos por la comunidad internacional.**

Durante su visita, Zayda Manatta enfatizó la necesidad de mayor transparencia fiscal en el país y expresó la importancia de que la Administración Tributaria tenga acceso a información bancaria y de beneficiario final para temas de control fiscal y lucha contra la evasión, recalcó que “es parte de los estándares”. Asimismo, mencionó: **“no se puede más tener acciones al portador por ser prácticas consideradas obsoletas que favorecen la evasión fiscal y que ya han sido eliminadas en la mayoría de las naciones”.**

Manatta sostuvo encuentros técnicos con diferentes sectores de la sociedad hondureña, y en todos los espacios reiteró que **la información no significa que pasará a ser “pública”, sino que serviría exclusivamente para control fiscal y estándares de confidencialidad evaluados por Foro Global.**



Aun así, la experta advirtió que, de no implementar reformas urgentes, **Honduras podría enfrentar aislar financiero y un severo daño reputacional por incumplimiento de los compromisos internacionales.** También señaló que esta

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El Gobierno de la República, encabezado por la presidenta Xiomara Castro, reiteró el llamado urgente al Congreso Nacional para aprobar la Ley de Justicia Tributaria y así cumplir con los compromisos internacionales, recuperar los recursos que hoy se pierden en evasión y garantizar la estabilidad económica de Honduras.



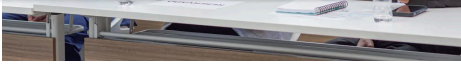
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Tegucigalpa M.D.C., edificio Cuerpo Bajo "A" Bulevar Juan Pablo II, Centro Cívico Gubernamental José Cecilio del Valle.

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GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Peer Review Report on the Exchange of Information
on Request

HONDURAS

2025 (Second Round)

Global Forum on Transparency and Exchange of Information for Tax Purposes: Honduras 2025 (Second Round)

Peer review report on the exchange of information on request

This peer review report was approved by the Peer Review and Monitoring Group of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) on 13 June 2025 and adopted by the Global Forum members on 11 July 2025. It was prepared for publication by the Global Forum Secretariat.

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Note by all the European Union Member States of the OECD and the European Union

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Please cite this publication as: OECD (2025), Global Forum on Transparency and Exchange of Information for Tax Purposes: Honduras 2025 (Second Round): Peer Review Report on the Exchange of Information on Request, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD Publishing, Paris, <https://doi.org/10.1787/a78756b9-en>

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Abbreviations and acronyms

Abbreviation	Definition
2016 Terms of Reference	Terms of Reference related to EOIR, as approved by the Global Forum on 29-30 October 2015
AML	Anti-Money Laundering
CDD	Customer Due Diligence
Central American Convention	Mutual Assistance and Technical Co-operation among Central American Tax and Custom Administrations Convention
CNBS	National Bank and Insurance Commission (<i>Comisión Nacional de Bancos y Seguros</i>)
CONSUCOOP	National supervisory board of co-operatives (<i>Consejo nacional supervisor de cooperativas</i>)
DEPRELAFT	Department of Prevention of Money Laundering and Terrorist Financing
DNFBP	Designated Non-Financial Businesses and Professions
DTC	Double Taxation Convention
EOI	Exchange of Information
EOIR	Exchange of Information on Request
EUR	Euro
GAFILAT	Latin American Financial Action Task Group (<i>Grupo de Acción Financiera de Latinoamérica</i>)
GDP	Gross Domestic Product
Global Forum	Global Forum on Transparency and Exchange of Information for Tax Purposes
HNL	Honduran Lempira
ITTPD	International Taxation and Transfer Pricing Department
JTNCA	Technical Board on Accounting and Auditing Standards (<i>Junta Técnica de Normas de Contabilidad y de Auditoría</i>)
Multilateral Convention	Convention on Mutual Administrative Assistance in Tax Matters, as amended in 2010
NGDOs	Non-Governmental Development Organisations
SA	Joint Stock Company (<i>sociedad anónima</i>)
SCA	Limited Partnership by Shares (<i>sociedad en comandita por acciones</i>)
SCS	Limited partnership (<i>sociedad en comandita simple</i>)
SEFIN	Secretary of State in the Office of Finance (Minister of Finance)
SNC	General partnership (<i>sociedad en nombre colectivo</i>)
SRL	Limited Liability Company (<i>sociedad de responsabilidad limitada</i>)
Tax Administration	Honduran Administration Revenue Service (<i>Servicio de Administración de Rentas</i>)
TIEA	Tax Information Exchange Agreement
USD	United States Dollar

Reader's guide

The Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum) is the multilateral framework within which work in the area of tax transparency and exchange of information is carried out by over 160 jurisdictions that participate in the Global Forum on an equal footing. The Global Forum is charged with the in-depth monitoring and peer review of the implementation of the international standards of transparency and exchange of information for tax purposes (both on request and automatic).

Sources of the Exchange of Information on Request standards and Methodology for the peer reviews

The international standard of exchange of information on request (EOIR) is primarily reflected in the 2002 OECD Model Agreement on Exchange of Information on Tax Matters and its commentary, Article 26 of the OECD Model Tax Convention on Income and on Capital and its commentary and Article 26 of the United Nations Model Double Taxation Convention between Developed and Developing Countries and its commentary. The EOIR standard provides for exchange on request of information foreseeably relevant for carrying out the provisions of the applicable instrument or to the administration or enforcement of the domestic tax laws of a requesting jurisdiction. Fishing expeditions are not authorised but all foreseeably relevant information must be provided, including ownership, accounting and banking information.

All Global Forum members, as well as non-members that are relevant to the Global Forum's work, are assessed through a peer review process for their implementation of the EOIR standard as set out in the 2016 Terms of Reference (ToR), which break down the standard into 10 essential elements under three categories: (A) availability of ownership, accounting and banking information; (B) access to information by the competent authority; and (C) exchanging information.

The assessment results in recommendations for improvements where appropriate and an overall rating of the jurisdiction's compliance with the EOIR standard based on:

1. The implementation of the EOIR standard in the legal and regulatory framework, with each of the element of the standard determined to be either (i) in place, (ii) in place but certain aspects need improvement, or (iii) not in place.
2. The implementation of that framework in practice with each element being rated (i) compliant, (ii) largely compliant, (iii) partially compliant, or (iv) non-compliant.

The response of the assessed jurisdiction to the report is available in an annex. Reviewed jurisdictions are expected to address any recommendations made, and progress is monitored by the Global Forum.

A first round of reviews was conducted over 2010-2016. The Global Forum started a second round of reviews in 2016 based on enhanced Terms of Reference, which notably include new principles agreed in the 2012 update to Article 26 of the OECD Model Tax Convention and its commentary, the availability of and access to beneficial ownership information, and completeness and quality of outgoing EOI requests.

Clarifications were also made on a few other aspects of the pre-existing Terms of Reference (on foreign companies, record keeping periods, etc.).

Whereas the first round of reviews was generally conducted in two phases for assessing the legal and regulatory framework (Phase 1) and EOIR in practice (Phase 2), the second round of reviews combine both assessment phases into a single review. For the sake of brevity, on those topics where there has not been any material change in the assessed jurisdictions or in the requirements of the Terms of Reference since the first round, the second round review does not repeat the analysis already conducted. Instead, it summarises the conclusions and includes cross-references to the analysis in the previous report(s). Information on the Methodology used for this review is set out in Annex 3 to this report.

Consideration of the Financial Action Task Force Evaluations and Ratings

The Financial Action Task Force (FATF) evaluates jurisdictions for compliance with anti-money laundering and combating terrorist financing (AML/CFT) standards. Its reviews are based on a jurisdiction's compliance with 40 different technical recommendations and the effectiveness regarding 11 immediate outcomes, which cover a broad array of money-laundering issues.

The definition of beneficial owner included in the 2012 FATF standards has been incorporated into elements A 1, A 3 and B 1 of the 2016 ToR. The 2016 ToR also recognises that FATF materials can be relevant for carrying out EOIR assessments to the extent they deal with the definition of beneficial ownership, as the FATF definition is used in the 2016 ToR (see 2016 ToR, Annex 1, part I D). It is also noted that the purpose for which the FATF materials have been produced (combating money-laundering and terrorist financing) is different from the purpose of the EOIR standard (ensuring effective exchange of information for tax purposes), and care should be taken to ensure that assessments under the ToR do not evaluate issues that are outside the scope of the Global Forum's mandate.

While on a case-by-case basis an EOIR assessment may take into account some of the findings made by the FATF, the Global Forum recognises that the evaluations of the FATF cover issues that are not relevant for the purposes of ensuring effective exchange of information on beneficial ownership for tax purposes. In addition, EOIR assessments may find that deficiencies identified by the FATF do not have an impact on the availability of beneficial ownership information for tax purposes; for example, because mechanisms other than those that are relevant for AML/CFT purposes exist within that jurisdiction to ensure that beneficial ownership information is available for tax purposes.

These differences in the scope of reviews and in the approach used may result in differing conclusions and ratings.

More information

All reports are published once adopted by the Global Forum. For more information on the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes, and for copies of the published reports, please refer to www.oecd.org/tax/transparency.

Executive summary

1. This report presents the Global Forum's analysis of Honduras' compliance with the standard of transparency and exchange of information on request (the standard). Honduras joined the Global Forum in 2019. Hence, the current report is the first assessment of the legal and regulatory framework for transparency and exchange of information on request in Honduras. Due to the limited practical experience of Honduras in exchange of information on request (EOIR), this report only assesses the legal and regulatory framework in force as of 1 April 2025 (Phase 1), which is found to require improvements in several areas in respect of the availability, access and exchange of information. The assessment of the practical implementation of this framework will be organised at a later date (Phase 2 review) and launched in December 2027 at the latest (see Annex 3).

Summary table of determinations on the legal and regulatory framework of Honduras

Element		Second Round Report (2025)
A.1	Availability of ownership and identity information	Not in place
A.2	Availability of accounting information	Needs improvement
A.3	Availability of banking information	Needs improvement
B.1	Access to information	Needs improvement
B.2	Rights and Safeguards	In place
C.1	EOIR Mechanisms	Needs improvement
C.2	Network of EOIR Mechanisms	In place
C.3	Confidentiality	In place
C.4	Rights and safeguards	Needs improvement
C.5	Quality and timeliness of responses	Not applicable
OVERALL RATING		Not applicable

Note: * The three-scale determinations for the legal and regulatory framework are: In place, In place but needs improvement, Not in place. (For the Phase 2 review, the four-scale ratings for the legal and regulatory framework and its implementation in practice are Compliant, Largely Compliant, Partially Compliant and Non-compliant.)

Transparency framework

2. Under Honduras' legal framework, some companies are allowed to issue bearer shares without any mechanism in place to identify their owners. This results in serious deficiencies regarding the availability of ownership information of relevant legal entities because the identity of the owners of bearer shares may remain unknown. The number of companies that have issued bearer shares in Honduras is also unknown. Due to these deficiencies, only information on the identity of the owners of nominative shares is available in Honduras, which, besides being available from the entities themselves, is also available from the Business Register, the Honduran Administration Revenue Service (Tax Administration) and the National Bank and Insurance Commission, given the reporting requirements in place.

3. The legal framework provides for the availability of beneficial ownership information through the customer due diligence obligations of the anti-money laundering framework. However, the availability of this information is not assured for all relevant legal entities and arrangements as they are not required to have an ongoing relationship with a person subject to these due diligence obligations.

4. Regarding accounting and banking information, Honduras has a comprehensive legal and regulatory framework in place that provides for its availability, except for some gaps regarding the availability of information of entities that cease to exist.

5. The Competent Authority of Honduras has broad powers to access and obtain most types of relevant information for exchange purposes. However, the powers to access beneficial ownership information are not specified and it is unclear whether the Competent Authority can obtain this information.

Key recommendations

6. Honduras's legal framework does not provide for the availability of ownership information in line with the standard. Honduras does not have sufficient mechanisms in place to ensure the availability of information identifying the owners of bearer shares. In addition, Honduras's legal system enables the shareholder's right to participate in profits to be separated from the share through a "dividend coupon" that can be transferred "to the bearer", which may lead to the derivation of benefits by persons not included in the book of shareholders, but who actually possess ownership interest. Honduras is therefore recommended to ensure that complete ownership information is available regarding all companies (Element A.1).

7. Regarding the availability of beneficial ownership information, the method of identifying beneficial owners is not fully consistent with the standard. These deficiencies also prevent beneficial ownership information of bank account holders from being available in line with the standard. Furthermore, in Honduras, the only source of beneficial ownership information is the persons subject to customer due diligence requirements under the anti-money laundering (AML) legislation, but relevant legal entities and arrangements are not required to have an ongoing relationship with a person subject to these AML requirements. Finally, due to the absence of an explicit requirement to update beneficial ownership information in the event of a change, as well as the lack of a specified frequency for updating such information, beneficial ownership information of companies, partnerships, co-operatives and bank account holders may not always be up to date. Therefore, Honduras is recommended to ensure the availability of beneficial ownership information for all relevant legal entities and arrangements and the identification of their beneficial owners, including the beneficial owners of bank accounts, in line with the standard (Elements A.1 and A.3).

8. When an entity ceases to exist, there is no custodian responsible for retaining its ownership and accounting information. Some information is kept by public authorities, but not to the extent required by the standard. While beneficial ownership information of an entity that has ceased to exist would continue to be available from AML-obliged persons with whom the entity had a business relationship, this may no longer be the case if the AML-obliged person also ceased to exist. Thus, Honduras is recommended to ensure that ownership and accounting information of any relevant legal entity or arrangement is kept for at least five years after it ceases to exist (Elements A.1 and A.2). The same gap exists regarding the availability of banking information once a bank ceases to exist or a foreign bank ceases to operate in Honduras (Element A.3).

9. Finally, although Honduras' Competent Authority has broad access powers to obtain most types of relevant information, it is unclear whether it can access beneficial ownership information and relevant information held by professionals, in line with the standard. Honduras is recommended to ensure access to this information consistently with the standard (Elements B.1 and C.4).

Exchange of information

10. Honduras has a network of international instruments for the exchange of information on request which covers 149 jurisdictions, through the Convention on Mutual Administrative Assistance on Tax Matters (the Multilateral Convention), two bilateral EOI instruments (Tax Information Exchange Agreement) and one regional instrument, namely the Mutual Assistance and Technical Co-operation among Central American Tax and Custom Administrations Convention (the Central American Convention). Honduras has limited experience in exchange of information on request and has mostly not engaged in other forms of exchange of information. In four years, Honduras has only received four requests.

11. Although the EOI framework provides for an effective exchange of information, the Multilateral Convention has still not been ratified, which brings the number of actual partners of Honduras to 5 instead of 149. Honduras is therefore recommended to ensure that its exchange of information instruments are ratified and enter into force as soon as possible (Elements C.1).

Next steps

12. This report assesses only the legal and regulatory framework for transparency and exchange of information for tax purposes in Honduras, which is determined to be “in place” for Elements B.2, C.2 and C.3 of the standard, “in place but needs improvement” for Elements A.2, A.3, B.1, C.1 and C.4, and “not in place” for Element A.1. Compliance with each element will be rated and the overall rating given at the conclusion of the Phase 2 review.

13. This report was approved at the Peer Review and Monitoring Group of the Global Forum on 11 June 2025 and was adopted by the Global Forum on 11 July 2025. A self-assessment report on the measures taken by Honduras to address the recommendations made in this report should be provided to the Peer Review and Monitoring Group in accordance with the methodology for enhanced monitoring. Honduras’ first such self-assessment report is expected in 2026 and once every two years thereafter.

Summary table of determinations and recommendations

Determinations	Factors underlying Recommendations	Recommendations
Jurisdictions should ensure that ownership and identity information, including information on legal and beneficial owners, for all relevant entities and arrangements is available to their competent authorities (Element A.1)		
The legal and regulatory framework is not in place.	<p>Joint stock companies and partnerships limited by shares are allowed to issue bearer shares and there are no sufficient mechanisms in place to ensure the availability of information identifying the owners of such shares. Thus, for these two types of companies, legal ownership information is only available for the holders of nominative shares.</p>	Honduras is recommended to ensure the availability of legal ownership information of all companies, including on the owners of bearer shares.
	<p>Honduras has a system where the shareholder's right to participate in profits of a Joint stock company can be separated from the share through a "dividend coupon" that can be transferred to "the bearer". Therefore, although the information on the owner of nominative shares is available in the book of shareholders, this does not guarantee the availability of the information on the identity of the person entitled to receive the dividends associated with these shares. There is no system that requires the company to record information about the holders of dividend coupons, nor does it require shareholders to report when they have detached the coupon from their shares. As a result, the identity of the person who is entitled to receive dividends may remain unknown although this information is relevant for the availability of complete ownership information in line with the standard.</p>	Honduras is recommended to review its system, where the identity of the person entitled to receive dividends may remain unknown, to ensure that complete ownership information is available for all companies in line with the standard.
	<p>In Joint stock companies and partnerships limited by shares, the book of shareholders is the main source of their ownership information. Except for the case of corporate reorganisation, the legal framework does not provide for the availability of their legal ownership information for at least five years after a company ceases to exist.</p>	Honduras is recommended to ensure that legal ownership information is available in line with the standard when any relevant legal entity ceases to exist.
	<p>The method of identification of beneficial owners of companies does not fully correspond with the criterion of control through means other than ownership envisaged under the standard and is likely to lead to the identification of senior managing officials, which is supposed to be a back-stop option under the standard when they manage but do not control the entity. The method does not contemplate the possibility of a beneficial owner exercising indirect control over the company, nor does it consider control based on joint ownership. Finally, it does not explicitly state that there may be more than one beneficial owner of a company, all of whom must be identified.</p> <p>Furthermore, although no one would be identified as a beneficial owner in a co-operative under the 25% ownership threshold, as none of its members may hold rights representing more than one-</p>	Honduras is recommended to ensure the identification of beneficial owners of all relevant legal entities and arrangements is in line with the standard.

	<p>twentieth, there is no guidance on identifying their beneficial owners through other means of control. Similarly, no guidance is available on how to identify beneficial owners of partnerships according to their form and structure.</p> <p>There are deficiencies regarding the identification of beneficial owners of fideicomisos, foreign trusts and similar legal arrangements as the look through principle is either not provided for (in respect of beneficiaries) or there are doubts about its application (in respect of settlors) and the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the legal arrangement, as required under the standard.</p>	
	<p>AML-obliged persons are the only source of beneficial ownership information in Honduras. However, there is no requirement on companies, partnerships or co-operatives to have an ongoing relationship with an AML-obliged person.</p> <p>While beneficial ownership information of entities that have ceased to exist would continue to be available from AML-obliged persons with whom they had a business relationship, this information may no longer be available if the AML-obliged person ceased to exist. This could result in cases where the beneficial ownership information is not available for at least five years, in line with the standard.</p>	Honduras is recommended to ensure the availability of beneficial ownership information of all companies, partnerships and co-operatives in line with the standard, including when they cease to exist.
	<p>Customer due diligence measures in place require identification of beneficial owners of customers and updating this information on an ongoing basis in specific situations or at least once annually in any case for high-risk customers. However there is no specified frequency in the legal and regulatory framework for updating beneficial ownership information of customers subject to normal or simplified customer due diligence.</p>	Honduras is recommended to ensure that up-to-date beneficial ownership information is available in line with the standard for all companies, partnerships and co-operatives.
Jurisdictions should ensure that reliable accounting records are kept for all relevant entities and arrangements (Element A.2)		
The legal and regulatory framework is in place but needs improvement.	<p>When companies, partnerships and co-operatives cease to exist through liquidation, there is no custodian responsible for keeping their accounting records and underlying documentation for the minimum retention period of five years. Entities themselves are the main source of their accounting information. Although in some cases accounting information may be available through the Tax Administration and the National Bank and Insurance Commission, this does not cover complete accounting information in line with the standard.</p>	Honduras is recommended to ensure that complete accounting information, including underlying documentation, is available in line with the standard when any relevant legal entity ceases to exist.
Banking information and beneficial ownership information should be available for all account-holders (Element A.3)		
The legal and regulatory framework is in place but needs improvement.	<p>There are no clear requirements for the retention of banking information, including beneficial ownership information of bank accounts, after a bank ceases to exist or a foreign bank ceases to operate in Honduras.</p>	Honduras is recommended to ensure that banking information is retained in line with the standard even after a bank ceases to exist or a foreign bank ceases to operate in Honduras.
	<p>The method of identification of beneficial owners of companies does not fully correspond with the criterion of control through means other than ownership envisaged under the standard and is likely to lead to the identification of senior managing officials, which is supposed to be a back-stop option under the standard when they manage but do not control the entity. The method does not contemplate the possibility of a beneficial owner exercising indirect control over the company, nor does it consider control based on joint ownership. Finally, it does not explicitly state that there may be more than one beneficial owner of a company, all of whom must be identified.</p> <p>Furthermore, although no one would be identified as a beneficial owner in a co-operative under the 25% ownership threshold, as none of its members may hold rights representing more than one-twentieth, there is no guidance on identifying their beneficial owners through other means of control. Similarly, no guidance is available on how to identify beneficial owners of partnerships according to their form and structure.</p> <p>There are deficiencies regarding the identification of beneficial owners of fideicomisos, foreign trusts and similar legal arrangements as</p>	Honduras is recommended to ensure that beneficial owners of bank accounts are identified in line with the standard.

	<p>the look through principle is either not provided for (in respect of beneficiaries) or there are doubts about its application (in respect of settlors) and the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the legal arrangement as required under the standard.</p>	
	<p>Customer due diligence measures in place require identification of beneficial owners of customers and updating this information on an ongoing basis in specific situations or at least once annually in any case for high-risk customers. However there is no specified frequency in the legal and regulatory framework for updating beneficial ownership information of customers subject to normal or simplified customer due diligence.</p>	<p>Honduras is recommended to ensure that in all cases up-to-date information on the beneficial owners of bank accounts is available in line with the standard.</p>
<p>Competent authorities should have the power to obtain and provide information that is the subject of a request under an exchange of information arrangement from any person within their territorial jurisdiction who is in possession or control of such information (irrespective of any legal obligation on such person to maintain the secrecy of the information) (Element B.1)</p>		
<p>The legal and regulatory framework is in place but needs improvement.</p>	<p>The Competent Authority has broad access powers to obtain all types of relevant information. However, for the access to beneficial ownership information, the interaction between the access powers of the Competent Authority and the confidentiality obligation of the AML-obliged persons and the Financial Intelligence Unit is not clear and raises doubts on whether the beneficial ownership information can be accessed for EOIR purposes. Honduran authorities have indicated that international agreements take precedence over domestic legislation and therefore, Honduras is of the view that, to the extent the agreement provides for the obligation to obtain such information, the Competent Authority may obtain it directly from AML-obliged persons, regardless of the domestic procedure applicable to the collection of such information. This interpretation was not tested in practice and it is unknown whether AML-obliged persons share Honduras' interpretation regarding direct use of access powers for exchange of information purposes.</p>	<p>Honduras is recommended to ensure that the Competent Authority can effectively access beneficial ownership information to respond to EOI requests.</p>
	<p>The access powers of the Competent Authority are restricted for information protected by the law, which could encompass the information protected by professional secrecy. The legal framework does not explicitly indicate which professionals are covered by this secrecy, but the Honduran authorities have clarified that it covers only those professionals whose secrecy is regulated by law, which for EOIR-related purposes, covers lawyers and accountants. The professional secrecy of these two professionals is overbroad compared to the standard. This broad scope, combined with the restriction in the access powers and the targeted provision to lift professional secrecy only when professionals themselves are subject to a tax verification or when they act as legal representatives of another person, raises doubts on the ability of the Honduras Competent Authority to access information held by these professionals, in line with the standard.</p>	<p>Honduras is recommended to ensure access to information held by professionals consistently with the standard.</p>
<p>The rights and safeguards (e.g. notification, appeal rights) that apply to persons in the requested jurisdiction should be compatible with effective exchange of information (Element B.2)</p>		
<p>The legal and regulatory framework is in place</p>		
<p>Exchange of information mechanisms should provide for effective exchange of information (Element C.1)</p>		
<p>The legal and regulatory framework is in place but needs improvement.</p>	<p>Honduras has not ratified the Multilateral Convention, signed in 2022, although this ratification would increase the number of applicable exchange relationships from 5 to 149.</p>	<p>Honduras is recommended to ensure that its EOI instruments are ratified and enter into force as soon as possible.</p>
<p>The jurisdictions' network of information exchange mechanisms should cover all relevant partners (Element C.2)</p>		
<p>The legal and regulatory framework is in place</p>		
<p>The jurisdictions' mechanisms for exchange of information should have adequate provisions to ensure the confidentiality of information received (Element C.3)</p>		
<p>The legal and regulatory framework is in place</p>		
<p>The exchange of information mechanisms should respect the rights and safeguards of taxpayers and third parties (Element C.4)</p>		

The legal and regulatory framework is in place but needs improvement.	The access powers of the Competent Authority are restricted for information protected by the law, which could encompass the information protected by professional secrecy. The legal framework does not explicitly indicate which professionals are covered by this secrecy, but the Honduran authorities have clarified that it covers only those professionals whose secrecy is regulated by law, which for EOIR-related purposes, covers lawyers and accountants. The professional secrecy of these two professionals is overbroad compared to the standard. This broad scope, combined with the restriction in the access powers and the targeted provision to lift professional secrecy only when professionals themselves are subject to a tax verification or when they act as legal representatives of another person, raises doubts on the ability of the Honduras Competent Authority to access information held by these professionals, in line with the standard.	Honduras is recommended to ensure access to information held by professionals consistently with the standard.
The jurisdiction should request and provide information under its network of agreements in an effective manner (Element C.5)		
Legal and regulatory framework:	This element involves issues of practice. Accordingly, no determination on the legal and regulatory framework has been made.	

Overview of Honduras

14. Honduras is located in Central America and borders three countries: Guatemala, El Salvador and Nicaragua. Tegucigalpa is the capital and the largest city of this Spanish speaking country. The official currency is the Honduran Lempira (HNL).¹

15. Honduras is a low-middle income country with an estimated population of 10.48 million in 2023. Honduras' real gross domestic product (GDP) grew by around 4% and the nominal GDP was USD 34.23 billion in 2023.² Honduras faces significant challenges relating to hurricanes, inconsistent economic growth, poverty, violence and displacement. These challenges were further exacerbated by the COVID-19 pandemic.

16. The country's economy is mainly based on the export of agricultural and textile products. In 2022, the GDP consisted 41.9% of revenues from exporting goods and services. Moreover, 3.4% of the GDP flows into the country because of foreign direct investment.

Legal system

17. Honduras is a republic, with a civil law system. The Constitution provides for a separation of powers among the legislative, executive and judicial bodies.

18. The head of the State and of the government is the president. The legislative body is the Congress, composed of 128 deputies elected by popular vote for a four-year term, on the same date that the presidential election is held. The executive body is the Central Administration.

19. The hierarchy of laws provides that the Constitution takes precedence over international treaties. Such treaties become integral components of domestic law upon their entry into force. In the event of a conflict between a treaty and domestic law, the provisions of the treaty prevail. Judicial decisions, including those from the Honduran Supreme Court, reinforce the supremacy of international treaties over domestic laws. International treaties are followed by domestic laws, which have a higher normative value than regulatory acts (regulations) and administrative acts (resolutions, agreements and circulars) (Articles 16 and 18, Constitution and Article 7, Public Administration Law).

20. The Supreme Court of Justice forms the apex of the judicial system. It is composed of 15 magistrates, divided into four categories depending on the matter – civil, criminal, constitutional and administrative. For civil matters, the next levels are formed by First, Second and Third Court of Appeals, the Court of letters, handling matters of more than HNL 100 000 (EUR 3 755), the Sectional Courts and the Peace Courts, handling matters of less than HNL 100 000 (EUR 3 755). Criminal matters are handled

¹ One euro (EUR) is equivalent to HNL 26.63. Source: Bloomberg [EUR to HNL Exchange Rate](#) – accessed on 28 November 2024

² [IMF DataMapper](#) – accessed on 21 November 2024

by the Sentencing Court and the Court of Execution. Tax matters are under the purview of Administrative Tax Court.

Tax system

21. Honduras taxes income on a territorial basis, i.e. income earned or accrued in Honduras is taxed. The Honduran Tax Administration (*Servicio de Administración de Rentas*) is responsible for the administration of the tax system.

22. Honduras imposes corporate tax (25%) and personal income tax (with a progressive rate from 15% to 25% in 2024) on its residents.³ In addition, all the municipalities of Honduras impose municipal taxes on corporations and individuals residing or carrying on business within the municipality. Each municipality provides a particular formula for the calculation of its tax, including the provision of specific tax incentives.

23. For tax purposes, an individual is considered as tax resident if one stays more than three months in Honduras during the fiscal year. Non-residents who carry on business in Honduras or who are employed in Honduras are subject to Honduran income tax. Non-residents who receive dividends, certain interest payments, rents, royalties or management fees, among others, are subject to withholding taxes (10% or 25%).

24. Corporate residence is established in Honduras based on the place of incorporation. Foreign companies must register in Honduras to conduct business activities and are subject to tax in Honduras for their income sourced in Honduras.

25. Honduras has no double-taxation avoidance agreements but is a signatory to certain tax information exchange instruments.

26. In addition to income tax, the Honduran government imposes a value added tax of 15% or 18% and excise tax. Capital gains tax (10%) and land transfer tax (1.5% of the total value of the land or the market value of the real property) are also applicable in Honduras. The capital gains tax applies to income sourced in Honduras, whether the taxpayer is a resident or not, but for non-residents the rate is 2% and is applied by means of a withholding tax on the total value of the transaction.

Financial services sector

27. The financial service sector is one of the most dynamic in the Honduran economy, representing 28% of Honduras' real GDP with the total assets of the commercial banking system amounting to HNL 1 090.5 billion (EUR 40 915 million) in 2024.

³ Until 2024, Honduras enabled the creation of Employment and Development Zones, which have legal personality, enjoy functional and administrative autonomy and are subject to a special tax regime. However, in September 2024 the Supreme Court of Honduras declared this regime unconstitutional (ruling No. RI-CSJ-0738-2021). Prior to this ruling, three Zones had been established in Honduras. These entities remain under the Employment and Development Zones regime, provided that they had acted in good faith.

28. The financial sector in Honduras is composed of Commercial Banks (15), State Banks (3), Second Floor Banks,⁴ Insurance Companies (12), Public and Private Pension Funds (9), Representative Offices (1), Credit Card Processors (3) and Financial Societies (9).⁵

29. The National Bank and Insurance Commission (*Comisión Nacional de Bancos y Seguros* or CNBS) exercises oversight and control over all financial institutions.

Anti-money laundering framework

30. Honduras' anti-money laundering (AML) framework is governed by the Special Law Against Money Laundering (AML Law) which was enacted in 2014 in order to update the legislation on money laundering that had existed earlier. Various sector-specific regulations have been issued on customer due diligence measures, including identification of the beneficial owner of customers, with the most recent being CNBS' Circular No. 19/2016 on the Regulation of the Regime of Obligations, Control Measures and Duties of Supervised Institutions in relation to the Special Anti-Money Laundering Law.

31. Institutions subject to the obligations under the AML Law include state and private banks, financial companies, savings and loan associations, general warehouses, stock exchanges, exchange houses, other savings and credit organisations, public and private pension administrators, insurance and reinsurance companies, credit associations, and any other institution engaged in activities subject to supervision by the CNBS (Article 2(16), AML Law). The AML Law specifies that the obligations contained therein also apply to designated non-financial businesses and professions (DNFBPs), whether they are natural or legal persons, regular or irregular, and *inter alia* include:

- international financial service providers operating in Honduras
- entities providing non-bank loan services
- money transfer service providers
- entities engaged in the leasing, buying, and selling of real estate
- businesses involved in the trade, lease and distribution of automobiles, airplanes, and maritime transport
- lawyers, notaries and public accountants when conducting client-related operations involving real estate transactions, asset management, contributions for commercial company creation, operation or administration, or legal structure creation, operation or administration.

32. All aforementioned persons (hereinafter, collectively referred to as AML-obliged persons) fall under the supervision of the CNBS.

33. The Financial Service Authority is the enforcement authority under the AML Law. It is in charge of evaluating and analysing the suspicious transaction reports submitted by AML-obliged persons.

34. Honduras is a member of the Latin American Financial Action Task Group (*Grupo de Acción Financiera de Latinoamérica - GAFILAT*). Honduras' latest mutual evaluation report was published in October 2016.⁶ The report identified several deficiencies, which included an absence of mechanisms for basic information and identification of beneficial ownership of legal persons, no limits on issuance of bearer shares and insufficient mechanisms to prevent the misuse of nominative (registered) shares. Certain gaps

⁴ The number of entities acting as second floor banks (i.e. that do not deal directly with the client but make credit placements through other financial institutions) is not available as they are not categorised as such by the CNBS.

⁵ Extracted from the CNBS website: 3. Instituciones Supervisadas por la CNBS - Septiembre 2023.xlsx - Informes y cifras de las supervisadas. This site was accessed on 17 September 2024.

⁶<https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/GAFILAT-MER-Honduras-2016-English.pdf.coredownload.inline.pdf>

were also identified in the customer due diligence (CDD) measures required to be undertaken by financial institutions and DNFBPs. Therefore, Recommendations 10 (Customer due diligence), 22 (DNFBPs: Customer due diligence) and 25 (Transparency and beneficial ownership of legal arrangements) were rated as Largely Compliant while Recommendation 24 (Transparency and beneficial ownership of legal persons) was rated as Non-Compliant. The absence of supervision of DNFBPs resulted in the implementation of Immediate Outcome 3 (Supervision) being rated as Moderate. The level of implementation of Immediate Outcome 5 (Legal persons and arrangements) was found to be low as information on the creation and operation of different types of legal persons was not easily accessible and it was not unified, complete or updated in a timely manner, and legal persons were found to be important vehicles for money laundering networks in Honduras.

35. In the last enhanced follow-up report (2020),⁷ Recommendation 10 was upgraded from Largely Compliant to Compliant. There were no changes in the ratings for Recommendations 22, 24 and 25.

Recent developments

36. In April 2023, the "Tax Justice Law" was introduced to the National Congress for approval. This law aims to repeal some tax benefits, broaden access to banking information, eliminate bearer shares and reform the Tax Code. Proposed reforms include adopting the principle of worldwide income taxation, obligating taxpayers to provide information on their beneficial owners and modifying Income Tax and Sales Tax laws. Given that this bill has not yet been adopted it is not analysed in this report.

37. Ratification of the Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention) is also under consideration by the National Congress since April 2023.

38. On 27 December 2024, Honduras adopted its "International Information Exchange Instructions" (EOIR Instructions) through Agreement SAR-637-2024, which include the procedures to be followed for incoming and outgoing EOIR since the date of adoption.

⁷ <https://gafilat.org/index.php/es/biblioteca-virtual/miembros/honduras/informes-de-seguimiento-9/3744-seventh-enhanced-follow-up-report-of-honduras/file>

A : Availability of information

39. Sections A.1, A.2 and A.3 evaluate the availability of ownership and identity information for relevant entities and arrangements, the availability of accounting information and the availability of banking information.

A.1 Legal and beneficial ownership and identity information

Jurisdictions should ensure that legal and beneficial ownership and identity information for all relevant entities and arrangements is available to their competent authorities.

40. Honduras' legal system does not ensure that adequate, accurate and up-to-date legal and beneficial ownership information is available in line with the standard for all relevant entities.

41. The availability of identity and ownership information depends on the type of entity. For limited liability companies, partnerships and co-operatives, complete information is available with the entities themselves as they must keep a register with the identity information (full name and domicile) of their members. Further, for limited liability companies and partnerships, this information is also available with the Business Register, given the enforceability conditions applicable to the transfer of their participations, while for co-operatives identity information is available with the National supervisory board of co-operatives, given the annual reporting requirements for co-operatives.

42. In contrast, legal ownership information of joint stock companies and partnerships limited by shares is not completely available. Although these companies are required to keep a book of shareholders, this book only contains information on the owners of nominative shares while they are allowed to issue bearer shares for which no identity information is required to be recorded. These shortcomings are not compensated for by tax or anti-money laundering legislation. Although tax legislation requires companies to keep their legal ownership information up to date with the Tax Administration, not all companies are obliged to report it periodically. In addition, given the peculiarities of bearer shares (see section A.1.2), complete legal ownership information of joint stock companies and partnerships limited by shares is not available in all cases, even for companies obliged to report their ownership information annually. Further, identity and ownership information would be available from AML-obliged persons when a company uses their services, but there is no requirement for companies to have an ongoing relationship with such persons.

43. Although Honduran commercial law does not expressly recognise nominee arrangements, the system creates an environment conducive to arrangements with similar effects. The system in place allows the transfer of the right to receive dividend to another party, included to "the bearer", by means of a "dividend coupon". This arrangement may lead to the derivation of benefits by persons not included in the book of shareholders, but who actually possess ownership interest. As a result, the company may not have its full ownership information.

44. Identity information of both *fideicomisos* and foreign trusts is available with the bank acting as a trustee and with the National Bank and Insurance Commission, which receives quarterly identity information for each trust from the trustee.

45. The Honduran legal framework does not meet the standard regarding the requirement to ensure that information remains available for at least five years after a legal entity or arrangement ceases to exist in all cases. In the event of a corporate reorganisation, ownership information is available from the remaining entity. However, in the case of liquidation, there is no legal obligation for the liquidator or any other custodian to keep the entity's information for at least five years. Similarly, beneficial ownership information may not always be available for at least five years, in line with the standard. While beneficial ownership information of entities that have ceased to exist would continue to be available from AML-obliged persons with whom they had a business relationship, this may no longer be the case if the AML-obliged person also ceased to exist. In the case of trusts, information is available from the CNBS in all cases given the reporting requirements of trustees.

46. Requirements relating to beneficial ownership information are found within the anti-money laundering framework as part of customer due diligence obligations. However, the method of identification of beneficial owners of companies set out therein has deficiencies relating to the identification of beneficial owners on the basis of control through means other than ownership. In addition, no guidance is available on how to identify beneficial owners of partnerships, and there are concerns regarding the identification of beneficial owners of trusts and similar legal arrangements, such as *fideicomisos*. Moreover, considering that not all relevant entities are required to have an ongoing relationship with an AML-obliged person, the availability of their beneficial ownership information is not assured. Finally, due to the absence of an explicit requirement to update beneficial ownership information in the event of a change, as well as the lack of a specified frequency for updating such information, the beneficial ownership information of companies, partnerships and co-operatives may not always be up to date.

47. The conclusions are as follows:

Legal and Regulatory Framework: not in place

Deficiencies identified/ Underlying factor	Recommendations
Joint stock companies and partnerships limited by shares are allowed to issue bearer shares and there are no sufficient mechanisms in place to ensure the availability of information identifying the owners of such shares. Thus, for these two types of companies, legal ownership information is only available for the holders of nominative shares.	Honduras is recommended to ensure the availability of legal ownership information of all companies, including on the owners of bearer shares.
Honduras has a system where the shareholder's right to participate in profits of a Joint stock company can be separated from the share through a "dividend coupon" that can be transferred to "the bearer". Therefore, although the information on the owner of nominative shares is available in the book of shareholders, this does not guarantee the availability of the information on the identity of the person entitled to receive the dividends associated with these shares. There is no system that requires the company to record information about the holders of dividend coupons , nor does it require shareholders to report when they have detached the coupon from their shares. As a result, the identity of the person who is entitled to receive dividends may remain unknown although this information is relevant for the availability of complete ownership information in line with the standard.	Honduras is recommended to review its system, where the identity of the person entitled to receive dividends may remain unknown, to ensure that complete ownership information is available for all companies in line with the standard.
In Joint stock companies and partnerships limited by shares , the book of shareholders is the main source of their ownership information. Except for the case of corporate reorganisation, the legal framework does not provide for the availability of their legal ownership information for at least five years after a company ceases to exist .	Honduras is recommended to ensure that legal ownership information is available in line with the standard when any relevant legal entity ceases to exist.
The method of identification of beneficial owners of companies does not fully correspond with the criterion of control through means other than ownership envisaged under the standard and is likely to lead to the identification of senior managing officials, which is supposed to be a back-stop option under the standard when they manage but do not control the entity. The method does not contemplate the possibility of a beneficial owner exercising indirect control over the company, nor does it consider control based on joint ownership. Finally, it does not explicitly state that there may be more than one	Honduras is recommended to ensure the identification of beneficial owners of all relevant legal entities and arrangements is in line with the standard.

<p>beneficial owner of a company, all of whom must be identified.</p> <p>Furthermore, although no one would be identified as a beneficial owner in a co-operative under the 25% ownership threshold, as none of its members may hold rights representing more than one-twentieth, there is no guidance on identifying their beneficial owners through other means of control. Similarly, no guidance is available on how to identify beneficial owners of partnerships according to their form and structure.</p> <p>There are deficiencies regarding the identification of beneficial owners of fideicomisos, foreign trusts and similar legal arrangements as the look through principle is either not provided for (in respect of beneficiaries) or there are doubts about its application (in respect of settlors) and the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the legal arrangement, as required under the standard.</p>	
<p>AML-obliged persons are the only source of beneficial ownership information in Honduras. However, there is no requirement on companies, partnerships or co-operatives to have an ongoing relationship with an AML-obliged person.</p> <p>While beneficial ownership information of entities that have ceased to exist would continue to be available from AML-obliged persons with whom they had a business relationship, this information may no longer be available if the AML-obliged person ceased to exist. This could result in cases where the beneficial ownership information is not available for at least five years, in line with the standard.</p>	<p>Honduras is recommended to ensure the availability of beneficial ownership information of all companies, partnerships and co-operatives in line with the standard, including when they cease to exist.</p>
<p>Customer due diligence measures in place require identification of beneficial owners of customers and updating this information on an ongoing basis in specific situations or at least once annually in any case for high-risk customers. However there is no specified frequency in the legal and regulatory framework for updating beneficial ownership information of customers subject to normal or simplified customer due diligence.</p>	<p>Honduras is recommended to ensure that up-to-date beneficial ownership information is available in line with the standard for all companies, partnerships and co-operatives.</p>

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

A.1.1 Availability of legal and beneficial ownership information for companies

Types of companies

48. The Commercial Code (*Código de Comercio*) of Honduras is the principal law providing for incorporation and registration of companies. Article 13 of the Commercial Code provides for the formation of three types of companies. Any of these companies can be created with one member⁸ if they incorporate under the special provisions of Law 284-2013 and, except for certain cases,⁹ no minimum share capital is required for their creation (Article 5, Law 284-2013). Their main characteristics are described below:

- **Joint Stock Company** (*sociedad anónima* – SA) are formed by one or more shareholders, which may be natural or legal persons (Article 5, Law 284-2013 and Article 92, Commercial Code). An SA's capital is divided into shares, which can be freely transferred unless restricted by law (Article 61, Commercial Code). Shareholders are only liable for the amount of their share capital. SAs can issue nominative or bearer shares (Article 136, Commercial Code). Shares are nominatives until fully paid, after which they are released and may be converted into bearer shares, unless otherwise provided in the law (Article 117, Commercial Code). Shares may have coupons attached to them, which are detached from the share certificate and delivered to the company against payment of dividends and interest (Article 132, Commercial Code). These coupons may be bearer coupons, even if the share is nominative. Consequently, the shareholder's right to

⁸ As on 31 December 2024, 11% of the companies registered with the Tax Administration were single-member entities. In 96% of these cases, the single member is an individual.

⁹ Financial institutions, companies engaged in mining, logging or exploitation of forests or other natural resources, companies engaged in public-private partnerships and companies engaged in the provision of security services (Article 2, Law 284-2013 and Article 4, Regulations on Simplified Incorporation).

participate in profits can be detached from the share by the transfer of such coupons (see paragraphs 73 and 75).

- **Limited liability company** (*sociedad de responsabilidad limitada* – SRL) are commercial entities where the liability of the members is limited to their contributions (Article 66, Commercial Code). SRLs can have 25 members maximum (Article 69, Commercial Code). These members are called partners (not shareholders), and their rights are represented by participations (not shares), which are divided into not negotiable parts that are transferable only with the consent of all other partners, unless otherwise provided in the articles of association. Participations of an SRL are not publicly traded.
- **Partnership limited by shares** (*sociedades en comandita por acciones* – SCA) have two types of members: General partners (*socios comanditados*) and limited partners (*socios comanditarios*) (Article 271, Commercial Code). General partners have joint and unlimited liability for the company's obligations. Limited partners' liability is limited to the amount of their capital contributions. General partners manage the company and take decisions, while limited partners generally do not participate in management. The capital of an SCA is divided into negotiable shares that can be transferred, subject to the terms outlined in the company's articles of association. Subject to certain exceptions, these companies are governed by the same rules as those applicable to SAs (Articles 272 and 277, Commercial Code). As for SAs, shares of SCAs can be nominative or bearer shares; however, general partners' shares can only be nominative and general partners must hold at least 10% of the company's shares (Article 273, Commercial Code).

49. The registration procedures with the Business Register and the Tax Administration are different. Entities are required to first register with the Business Register and then complete their registration with the Tax Administration before initiating their operations (see paragraph 51). As on 31 December 2024, 104 305 companies were registered in the Tax Administration database: 28 112 SAs (27%), 76 169 SRLs (73%) and 24 SCAs (<1%).

50. Honduran authorities did not provide information on the number of entities registered with the Business Register. The monitoring of compliance with the obligation to register with the Tax Administration, the risks associated with the lack of information on the number of entities registered with the Business Register and the materiality and related risks of any differences that may exist between the information held in the Tax Administration database and that held by the Business Register will be analysed in the Phase 2 of this review (see Annex 1).

Incorporation and registration requirements

51. Companies attain legal personality from their registration in the Business Register (*Registro Mercantil*), which operates under the supervision of the Property Institute¹⁰ (*Instituto de la Propiedad*). There are two possible procedures for this incorporation:

- **Notarised procedure:** first, articles of association are notarised by a licensed notary. After notarisation, the company must register with the Business Register, to which it must submit its incorporation documents. Finally, the company must obtain a tax identification number before initiating its operations (*Registro Tributario Nacional*) and submit to the Tax Administration, among other documents, the notarised deed and the national identity documents of the members of the company.

¹⁰ This Institute is a decentralised entity under the Presidency of Honduras, operating with technical, administrative and financial independence. It is in charge to issue regulations for the operation of various registries, including those for real estate, movable property, business register and intellectual property.

- **Simplified procedure:** this procedure does not require the involvement of a notary. The simplified procedure applies to most commercial companies.¹¹ Although in principle applicants must submit a single form containing all the information necessary to both complete the procedure for the registration in the Business Register and obtain a tax identification number, the procedure to fulfil both registration procedures through one single form is not yet implemented in practice. Honduras has implemented an online registration with the Business Register, but this process does not include registration with the Tax Administration, which must still be completed separately. Despite this, the Tax Code requires that the tax registration be fulfilled at the same time of the company's registration or incorporation (Article 66(5)). The form presented to both authorities must be accompanied by the identity documents of the members of the company, i.e. national identity card or passport for non-Honduran members, and articles of association in the case of legal entities (Article 11, Regulations on Simplified Incorporation). The documents may be filed either at the offices of the Business Register or its related service centres, or electronically. Until the single-form procedure is implemented, the taxpayers must submit their information physically to the Tax Administration, who then digitises and registers it in its tax database. Once the single-form procedure is in place, the Business Register shall forward all the information received during the process to the Tax Administration to issue the tax identification number. Companies do not have to submit their articles of association to the Business Register at the time of registration and can submit them later (physically or electronically) (Article 9, Regulations on Simplified Incorporation). Despite this information being outstanding, companies are recognised as having legal personality. However, if the information is not presented within 15 days of the approval of the articles of association, any partner can enforce the presentation of the outstanding documentation through judicial or administrative means (Article 18, Commercial Code). In addition, entities that fail to prove their regular registration within four months of being required to do so are put into liquidation. The Honduran authorities have confirmed that this applies both to cases where entities have not registered at all (see paragraph 84) as well as to cases where documents are still outstanding at the time of registration.

52. Companies are also required to register with the Chamber of Commerce¹² of their place of business (Article 384, Commercial Code) and are subject to sanctions in case of non-registration (see paragraph 84).

53. Registration procedures provide the Business Register and the Tax Administration with information on the identity of the registered company and its founders. This information is available in the articles of association, which must be registered with the Business Register and submitted to the Tax Administration. The articles of association of any commercial company must contain at least¹³ the following information (Article 14, Commercial Code):

- place and date of signature
- full name, nationality and domicile of the natural or legal persons setting up the company
- type of company, purpose of the company, domicile, name or denomination
- manner in which the company is to be administered and the powers of the administrators

¹¹ It does not apply to financial institutions, companies engaged in mining, logging or exploitation of forests or other natural resources, companies engaged in public-private partnerships and companies engaged in the provision of security services (Article 2, Law 284-2013 and Article 4, Regulations on Simplified Incorporation).

¹² There are 25 Chambers of Commerce in Honduras.

¹³ Companies carrying on a regulated activity (e.g. financial institutions) must also indicate the amount of the minimum share capital applicable in each case.

- appointment of the administrators and the designation of those who are to bear the company's signature
- details on each partner's contribution, its corresponding share and the value attributed to it
- manner in which profits or losses are to be distributed among partners
- amount of reserves
- duration or the express declaration of its incorporation for an indefinite period
- cases in which the company is to be dissolved early and grounds for winding up the company
- manner of proceeding with the election of liquidators when they have not been appointed in advance.

54. In addition, the registration form provides the Business Register and the Tax Administration with information which, unlike the articles of association, does not only focus on the founders but also on the identity of the partners/shareholders (full name, nationality and domicile) (Article 8(2), Regulations on Simplified Incorporation). The extent to which this information is updated with the authorities depends on the commercial and tax law requirements as described below.

Legal ownership and identity information requirements

55. The requirements to maintain legal ownership and identity information for companies are mainly found in the commercial and tax legislation and, to some extent, in the anti-money laundering law.

56. The following table shows a summary of the legal requirements to maintain legal ownership information in respect of companies:

Companies covered by legislation regulating legal ownership information¹⁴

Type	Company Law	Tax Law	AML Law
Joint stock companies (SAs)	All	All	Some
Limited liability companies (SRLs)	All	All	Some
Limited partnerships by shares (SCAs)	All	All	Some
Foreign companies (taxable in Honduras)	Some	All	Some

Commercial law requirements

57. Commercial law requirements provide for the availability of full legal ownership information for SRLs, but not for SAs and SCAs.

58. For SRLs, complete legal ownership information is available at the Business Register and from the companies themselves. In the case of SRLs, the transfer of participations must be registered with the Business Register to be enforceable (Article 77, Commercial Code). In addition, SRLs must keep a book of partners with the identity information (full name and address)¹⁵ of each partner and register in such book any transfer of shares (Article 77, Commercial Code). This register keeps a record of all transfers of participations and is therefore a source of historical transactions.

¹⁴ The table shows each type of entity and whether the various rules applicable require availability of information for "all" such entities, "some" or "none". "All" means that the legislation whether or not it meets the standard, contains requirements on the availability of ownership information for every entity of this type. "Some" means that an entity will be required by these requirements if certain conditions are met.

¹⁵ Notwithstanding the identity information required to be kept under the tax legislation, see footnote 17.

59. For SAs and SCAs, complete legal ownership information is not available either from the Business Register or from the companies themselves. Unlike SRLs, changes in the shareholders of SAs and SCAs are not required to be registered in the Business Register to be effective. For these companies, nominative shares are transferred by endorsement¹⁶ which is effective upon registration in the book of shareholders. However, this book only contains information on the owners of nominative shares, while shareholders of SAs and limited partners of SCAs can hold bearer shares (Articles 136, 137, 141 and 481, Commercial Code).

60. In conclusion, the commercial legislation only provides for the availability of information on all the partners of SRLs and on the shareholders of nominative shares of SAs and SCAs.

Tax law requirements

61. Legal ownership information is not part of the annual tax return in Honduras. Although the tax legislation requires companies to keep their legal ownership information up to date with the Tax Administration, not all companies are covered by the obligation to report it periodically and, given the peculiarities of bearer shares (see section A.1.2), complete legal ownership information of SAs and SCAs is not available in all cases, even for companies that are obliged to report their ownership information annually.

62. First, companies are required to keep up to date with the Tax Administration all the information provided at the time of registration, which includes legal ownership information¹⁷ (see paragraph 54, Articles 58(1) and 66(5), Tax Code). Consequently, in the event of changes in their partners/shareholders, companies must submit a new form, updating the information and indicating for each person the period during which they were partners/shareholders. The Tax Code does not indicate the deadline for companies to update their registration information. Honduran authorities have explained that the general deadline of ten days provided in the Administrative Procedure Law applies (Article 48), and therefore entities are required to report any change in their legal ownership information within ten days. However, as mentioned above (see paragraph 59), SAs and SCAs would not be able to provide updated legal ownership information regarding their bearer shares.

63. Second, the obligation to submit the Annual Report on Partners and Profit-Sharing, which contains information on the partners, shareholders and payment of dividends only covers companies distributing dividends (Article 47, Income Tax Act). Besides, this reporting obligation is based on the company's book of shareholders, i.e. it only covers information of the owners of nominative shares (see section A.1.2).

Anti-money laundering law requirements

64. Identity and ownership information would be available from AML-obliged persons when a company, (including a foreign one), uses the services of an AML-obliged person. AML-obliged persons must understand the client's ownership and control structure as part of their customer due diligence obligations and identify all partners or shareholders of a client with full name, identification number and shareholding (Article 29, Circular 19/2016, see paragraph 103). However, there is no requirement for

¹⁶ Transfer of nominative shares listed on the stock exchange is effective upon registration in the corresponding account held by a central securities depository who is obliged to inform the company about every transfer (Articles 144 and 149(8), Securities Market Law). At the time of this Report no shares are traded on the Honduran Stock Exchange.

¹⁷ The Tax Code requires companies to provide a copy of the identity document of each partner/shareholder (Article 66(5)). Further, the information provided through the form used by the Tax Administration includes full name (or corporate name), national ID/passport number, tax identification number, nationality, email and phone number of each partner/shareholder.

companies to have an ongoing relationship with an AML-obliged person (see paragraph 104) and therefore AML law is not a source of legal ownership information for all companies.

Foreign companies

65. Foreign companies may operate in Honduras through a registered branch. To proceed with this registration, foreign companies must provide evidence that they are legally established under the laws of their home jurisdiction, and they are required to appoint at least one representative who resides permanently in Honduras and has full legal authority to conduct transactions (Article 308, Commercial Code). They must submit to the Business Register the following information translated into Spanish (Article 55, Law for Promoting and Protect Investments):

- apostilled copy of the registration certificate
- resolution through which the directorate body of the company decided to incorporate a branch in Honduras
- appointment of a representative who is a permanent resident in Honduras
- articles of incorporation.

66. The number of foreign branches registered with the Business Register is not available, but as of December 2024, 437 foreign companies were registered with the Tax Administration.

67. Foreign companies are not required to submit legal ownership information to the Business Register, nor are they required to keep a book of shareholders. Although information on the founders of foreign companies may, in some cases,¹⁸ be available with the Business Register through the submission of the articles of association, foreign companies are not required to inform subsequent changes in their shareholding structure to the Business Register. Furthermore, as foreign companies retain the corporate type established under the laws of the jurisdiction of incorporation, the commercial law provisions requiring companies to keep a book of partners/shares are not applicable to them as they are provided for in the specific provisions of each type of Honduran company (i.e. SRLs, SA and SCAs). As a result, the commercial law does not provide for the availability of legal ownership information of foreign companies. However, this deficiency is compensated by the tax legislation.

68. Foreign companies must provide up-to-date legal ownership information to the Tax Administration. Foreign companies conducting business in Honduras, which includes income obtained from assets and ownership rights in Honduras, must register with the Tax Administration and obtain a tax identification number. Contrary to the provisions applicable to domestic legal entities, for which the Tax Code requires the submission of identification documents of all partners/shareholders (see paragraph 62), the provision regulating the registration of foreign companies does not explicitly require the submission of this information and rather indicates that their registration must be done through a simplified form (Article 66(6), Tax Code). The legal framework does not specify any minimum requirements for such form.

69. Honduran authorities have informed that in practice there is no special procedure or separate form for the registration of foreign companies and that they must submit the same form applicable to domestic companies, which includes full identity information of all their members.¹⁹ As mentioned in paragraph 62, taxpayers are required to keep up to date with the Tax Administration all the information provided at the time of registration within a ten-days deadline from the occurrence of any change. This obligation covers foreign companies too and therefore, legal ownership information of foreign companies is available with the Tax Administration.

¹⁸ Provided that the applicable legislation in the jurisdiction of incorporation requires such information to be included in the articles of association.

¹⁹ See footnote 17

70. Although Honduras has determined the use of the same form for both domestic and foreign companies, there is nothing in the legal framework preventing the adoption of a simplified form for foreign companies without legal ownership information requirements. Honduras should ensure the continued availability of up-to-date ownership and identity information for relevant foreign entities (see Annex 1). Nonetheless, this potential gap is mitigated by the requirement to file the Annual Report on Partners and Profit-Sharing which explicitly cover foreign companies and obliges foreign companies distributing dividends to submit annually up-to-date information on their legal owners to the Tax Administration (see paragraph 63).

Nominees

71. Although Honduras' commercial law does not explicitly recognise nominee arrangements, the system in place creates an environment where arrangements with similar effect could take place.

72. Companies' shares and participations are held by their owners in their own name and any arrangement by which they would lend their name to act in real or simulated acts or contracts for the acquisition, transfer or administration of assets is prohibited (Article 37, AML Law). Although shareholders may be represented in the shareholders meeting by another person, such representation must be established in writing by the shareholder and declared to the company, as the list of attendees at each meeting must include the names of the representatives attending the meeting and an indication of the shareholders represented (Articles 152 and 184, Commercial Code). Thus, nominee arrangements are prohibited.

73. Honduras has a system in which the shareholder's right to participate in profits of a SA may be separated from the share. As mentioned in paragraph 48, shares may²⁰ have coupons attached to them ("dividend coupon"), which can be detached from the share certificate and delivered to the company against payment of dividends and interest (Article 132, Commercial Code). These coupons can be transferred by the shareholder, including "to the bearer" even if the share is nominative. As a result, the information in the book of shareholders concerning the owner of the share may differ from that of the person entitled to the payment of dividends (the holder of the dividend coupon).

74. Whereas the dividend coupon system is not strictly speaking a nominee arrangement, it may pose similar risks regarding full disclosure of ownership information as it allows a person who is not actually entitled to receive dividends to be entered on the book of shareholders of a SA without the company knowing the identity of the person entitled to the dividends related to this share. To the extent that the dividend coupon bestows the payment of the dividend to another party, not indicated in the book of shareholders, then such an arrangement may lead to the derivation of benefits by persons not included in the register of members, but who actually possess ownership interest. The person registered in the book of shareholders could be acting as a "nominee" given that this person can formally own the share and exercise the voting rights but may be acting on behalf of the person who actually has the economic right of the share and holds the dividend coupon, who would in that case be acting in a similar way as a "nominator".

75. There are no requirements under the legal and regulatory framework for such relationships to be disclosed to the company or to any other public authority in Honduras. Their existence may be known to the company at the time of paying dividends where, in order to withhold income tax, the company would have to identify the holders of the coupon claiming their share of dividend. However, this does not reduce the risk of unavailability of information of SAs, since the withholding system would at best allow information on the person holding the dividend coupon at the time of payment, but any holder at a time other than that specific moment would remain unknown (see paragraph 113). In addition, there is no system in Honduras that requires the company to record the existence of dividend coupons, the information of the holders of

²⁰ Not all shares have these coupons, as each shareholder has the choice as to whether their shares will have coupons.

such coupons, nor does it require shareholders to report when they have detached the coupon from their shares. Moreover, as these coupons can be transferred to the bearer, once they are detached from the share, their traceability is lost, given there is no requirement to register their transfers. Honduran authorities have informed that dividend coupons have not been used in practice. However, the lack of an obligation to report the existence of these coupons makes uncertain to what extent they are used in practice. **Honduras is recommended to review its system, where the identity of the person entitled to receive dividends may remain unknown, to ensure that complete ownership information is available for all companies in line with the standard.**

Companies that cease to exist and retention period

76. In the event of a corporate reorganisation, ownership information is available from the remaining entity. The commercial law does not provide for a retention period of the book of shareholders as its preservation is guaranteed throughout the company's existence as otherwise ownership rights do not materialise (see paragraphs 58, 59 and 85). In the case of a merger, since the remaining company takes over the obligations of the merged one (Article 344, Commercial Code), it is responsible for the tax liabilities of the company that has ceased to exist (Article 26(6), Tax Code). Although the tax law does not expressly refer to the obligation to keep the book of shareholders, this information must be kept for tax purposes (i) in the context of the company's dividend tax liability as withholding agent and (ii) as part of its accounting records keeping obligations as it supports, among other transactions, the payment of dividends. Since tax and accounting law require companies to retain their accounting information for at least five years (see Element A.2), in the event of a corporate reorganisation the ownership information of the ceasing company would be available with the remaining company for at least five years after the reorganisation.

77. In contrast, in case of liquidation, the legal framework does not provide for the availability of ownership information in line with the standard. Although the tax law provides for a record-keeping obligation of at least five years, it does not specify who is responsible for this obligation if the company ceases to exist. Entities are considered dissolved once their dissolution agreement has been registered with, and published by, the Business Register. For 30 days after publication, any interested party can request the entity's restoration. If no such request is made, the dissolved entity goes into liquidation but retains its legal personality for the purposes of the liquidation procedure (Articles 327, 328 and 330, Commercial Code). To carry out the liquidation of a company, a liquidator must be appointed in the same resolution that provides for the dissolution of the company. The appointment is made in accordance with the provisions of the articles of association or, in the absence of such provisions, by agreement of its members (Article 331, Commercial Code). If the company is dissolved due to the expiry of its term or by virtue of a court decision, the liquidator must be appointed within 30 days of the expiry of the term or of the date on which the court's decision becomes final. If for any reason the liquidator is not appointed in accordance with these procedures, it will be appointed by a judicial authority (Article 332, Commercial Code).

78. The liquidator is in charge of drawing up a balance sheet and submitting it to the shareholders for approval (Article 336, Commercial Code). For this purpose, the liquidator has access to all relevant information of the company, including its legal ownership information. Upon approval of the balance sheet, the liquidator proceeds to pay the shareholders/partners their corresponding share²¹ (Article 341,

²¹ If, within two months of the approval of the balance sheet, there are still members who have not claimed the securities to which they are entitled, the liquidator must deposit the amount with a financial institution, stating the shareholder if the share is nominative or the number of the share if it is bearer. These amounts are held for five years, after which, if not claimed, they are donated by the financial institution to a charitable organisation. In such a situation, some information would be available at the financial institutions, but only in respect of members who have not claimed their shares, and only to the extent that the shares are nominative. On the other hand, in practice, the Competent Authority would be unlikely to know that such a situation existed. Although the balance sheet must be submitted with the

Commercial Code). The liquidator must also submit the approved balance sheet to the Business Register and obtain from it the certificate of cancellation of the company's registration (Article 336, Commercial Code). This marks the end of the liquidation process, and no restoration is possible.

79. However, the legal framework does not contain any obligation for the liquidator or any other custodian to retain the company's information afterwards. Honduras considers that, in any case, the liquidator is expected to retain accounting information for at least five years, bearing in mind the statute of limitations for tax obligations in Honduras (Article 144, Tax Code). However, there is no provision in the legal framework that clearly establishes such an obligation. While the Tax Code establishes that the liquidator is vicariously liable for the taxpayer's obligations (Article 44), this liability only arises if certain conditions are met, including if the liquidator has participated in the tax offence, failed to perform the necessary actions to fulfil the obligations, or adopted measures to avoid paying the accrued or outstanding obligations at the time of cessation of activities. Therefore, although a diligent liquidator may retain the information for at least five years in case it is required by the Tax Administration, the legal framework does not ensure that this occurs in all cases.

80. For SRLs, legal ownership information is always available at the Business Register, which must retain it for at least five years as per the minimum retention period applicable to all public entities (Article 32 of the Law on Transparency and Access to Public Information).

81. For SAs and SCAs, some legal ownership information may be available with the Tax Administration, but its scope is limited. Following the retention period of the Law on Transparency and Access to Public Information, the Tax Administration keeps the taxpayer's information for at least five years²² even after an entity ceases to exist. However, the information it receives at the time of registration is not necessarily updated (see paragraph 62). Further, the income tax return does not contain legal ownership information. Therefore, the source of up-to-date legal ownership information within the Tax Administration is the Annual Report on Partners and Profit-Sharing, which is filed only by companies that distribute dividends (see paragraph 63). SAs and SCAs that have not submitted this information to the Tax Administration remain the only source of legal ownership information and, therefore, in case they cease to exist, their information would not be available.

82. In conclusion, the Honduran legal framework does not meet the standard as regards the requirement to ensure that information remains available in all cases for at least five years after a company ceases to exist, except in the event of corporate reorganisation. **Honduras is recommended to ensure that ownership information is available in line with the standard when any relevant legal entity ceases to exist.**

Legal ownership information – Enforcement measures and oversight

83. There is no specific authority tasked with ensuring compliance regarding the registration of companies in the Business Register.

company's tax return as a condition for the cancellation of its tax registration in the event of liquidation, it does not contain any information on legal ownership or on the status of payments to shareholders. Furthermore, the Tax Administration may have limited access to this information (see paragraph 238). While the Tax Administration could obtain legal ownership information from the liquidator, who has access to the book of shareholders/partners, it is unclear whether such information would be retained by the liquidator after the liquidation process has been completed, given the lack of clear retention obligations.

²² This provision states that information classified as confidential may be destroyed one year after the expiration of the period during which it was considered confidential. Tax information is confidential, but this classification is not subject to a specific time limit but is rather indefinite. Consequently, the Honduran authorities had informed that the five-year retention period applied.

84. Although legal personality is usually granted through registration with the Business Register, the legal framework also attributes legal personality to entities that, although not registered, have externalised themselves as such vis-à-vis third parties (Article 17, Commercial Code). These are de facto partnerships (*sociedades de hecho*, see paragraph 119). Therefore, the acquisition of legal personality alone is not an incentive for companies to comply with their registration obligations. However, pursuant to Article 18 of the Commercial Code, any interested party or the Public Prosecutor's Office can request any entity to prove its registration; if this is not done after four months, the entity will be put into liquidation. Until the authorities discover that an entity is in this situation or until an interested party has the need to verify the registration, these unregistered entities, which retain their legal personality, could fall outside the control and supervision of the authorities. This risk is mitigated in principle by the supervision of the Tax Administration to ensure that all taxpayers comply with their registration duty and other tax obligations (e.g. withholding taxes on dividend payments). In addition, although there are no sanctions for failure to register in the Business Register, Chambers of Commerce are prohibited from registering a company that has not formally registered in the Business Register (Article 420, Commercial Code). Failure to register with a Chamber of Commerce is punishable by a fine of ten times the amount of the registration fee,²³ which application corresponds to the Secretariat of Economic Development (Article 31, Law of the Chambers of Commerce). This penalty constitutes an incentive to register with the relevant Chamber of Commerce and thus with the Business Register. The materiality of the risks of unavailability of information of entities that have legal personality but are not registered with either the Business Register or the Tax Administration and the extent to which the risk is mitigated in practice will be analysed during Phase 2 of the review (see Annex 1).

85. Under the commercial law, companies are required to prepare and maintain a book of shareholders/partners (see paragraphs 58 and 59). Although there are no applicable sanctions for non-compliance with this requirement, given the enforceability criteria to trigger ownership rights of nominative shares, the existence of this register is ensured by this self-enforcement mechanism. Further, the tax law provides for sanctions in case of non-compliance with the obligation to keep legal ownership information (see paragraph 89). However, in any case, as explained above, this mechanism does not ensure the availability of complete legal ownership information as it will not include information on the owners of bearer shares nor on the identity of the persons holding a “dividend coupon” (see paragraphs 62 to 63, 73 to 75 and section A.1.2).

86. The tax legislation provides for sanctions in case of non-compliance with the obligation to register with the Tax Administration as well as of failure to provide updated legal ownership information, which are based on the annual gross income of the non-compliant person, as follows (Article 160, Tax Code):

²³ Registration fees vary depending on the Chamber but as a reference the fees of the Chamber of Commerce of Tegucigalpa for 2025 go from HNL 590 (EUR 22) to HNL 3 000 (EUR 113) depending on the company's capital, as detailed in the Chamber's website ([Registro y Afiliación - CCIT](#)). This corresponds to penalties from HNL 5 900 to HNL 30 000 (EUR 220 to EUR 1 130).

Fines applicable in case of non-compliance with a formal tax obligation

Annual gross income range of the non-compliant person				Method to calculate the sanction	Sanction (considering the 2025 average minimum wage ²⁴)	
(HNL)		(EUR)			(HNL)	(EUR)
More than	Up to	More than	Up to			
0	250 000	0	9 388	10% of an average minimum wage	1 399	53
250 000	500 000	9 388	18 776	25% of an average minimum wage	3 496	131
500 000	1 000 000	18 776	37 552	50% of an average minimum wage	6 993	263
1 000 000	5 000 000	37 552	187 758	100% of an average minimum wage	13 985	525
5 000 000	10 000 000	187 758	375 516	200% of an average minimum wage	27 970	1 050
10 000 000	50 000 000	375 516	1 877 582	500% of an average minimum wage	69 926	2 626
50 000 000	100 000 000	1 877 582	3 755 163	1000% of an average minimum wage	139 852	5 252
100 000 000	N/A	3 755 163	N/A	1000% of an average minimum wage, plus 1% of an average minimum wage every HNL 500 000 (EUR 18 776)	139 852, plus HNL 140 every HNL 500 000 of gross income	5 252 plus EUR 5 every EUR 18 776 of gross income

87. These sanctions appear to be dissuasive, as they are calculated progressively according to the annual income of the person subject to the fine and are based on the average minimum wage, which is adjusted yearly to reflect, among other criteria, economic conditions variation in Honduras. The extent to which sanctions are effectively dissuasive in practice will be assessed during Phase 2 of the review.

88. These sanctions are applicable in the case of failure to update legal ownership information provided at the time of registration within a period of ten days from the date of the change (see paragraph 62), as well as in the case of non-submission of the Annual Report on Partners and Profit-Sharing (see paragraph 63). For the latter, although the Income Tax Act does not provide for any applicable penalty for failure to submit the report, Articles 58(3) and 63(6) of the Tax Code establish the general obligation to submit any document required by the Tax Administration. As confirmed by the Honduran authorities, this includes the timely submission of the Annual Report on Partners and Profit-Sharing and therefore, in case of non-submission, the sanctions provided for in Article 160 of the Tax Code apply.

89. In addition, taxpayers are obliged to keep accounting information and all tax-related documents for at least five years (see section A.2). This includes the obligation to keep their legal ownership information, as this is the underlying documentation that supports, among other accounting transactions, the payment of dividends. Failure to comply with the obligation to keep accounting records is subject to the sanctions provided for in Article 160 of the Tax Code (see paragraphs 86 and 185). The implementation, oversight and enforcement carried out in practice to ensure the availability of legal ownership information of companies will be assessed during the Phase 2 review.

90. There is no legal definition of inactive companies. In the case of SRLs, the (apparent or real) economic inactivity of a company does not affect the availability of their legal ownership information, as this information remains available at the Business Registry, regardless of the company's in/active status

²⁴ For 2025 the average minimum wage was HNL 13 985.16 (EUR 525).

(see paragraph 58). However, for SAs and SCAs the fact that the main source of information is the companies themselves raises serious doubts about the availability of information in practice in cases where the company from which the information is required is permanently non-compliant or inactive. Honduran authorities have indicated that entities that repeatedly fail to comply with their obligations are rigorously monitored through data cross-checking and control programs based on risk assessments, including audits and tax controls. The materiality of this risk along with the level of entities' compliance in Honduras will be analysed during Phase 2 of the review.

Availability of legal ownership information in EOIR practice

91. The availability of legal ownership information on companies in practice will be examined during the Phase 2 review.

Availability of beneficial ownership information

92. The standard requires that beneficial ownership information be available on companies. In Honduras, requirements relating to maintaining beneficial ownership information are only found as part of the customer due diligence (CDD) obligations under the AML law, which do not cover all Honduran companies. There are no requirements on companies either under the company law or under the tax law to maintain their beneficial ownership information.

Companies covered by legislation regulating beneficial ownership information

Type	Company Law	Tax Law	AML Law
Joint stock company (SA)	None	None	Some
Limited liability company (SRL)	None	None	Some
Limited partnership by shares (SCA)	None	None	Some
Foreign companies (tax resident)	None	None	All ²⁵

Definition – Beneficial owner

93. Article 2(5) of the AML Law defines a “beneficial owner” as –

A natural person who owns or controls a customer or the natural person on whose behalf a transaction is made. It also includes persons who exercise ultimate effective control over a legal person or other legal arrangement.

94. This chapeau definition is in line with the standard and covers aspects of both ownership and control.

95. Further guidance on identifying beneficial owners of companies is found in Article 38 of the CNBS' Circular No. 19/2016, which contains the regime of obligations, control measures and duties of the supervised institutions in relation to the Special Law against Money Laundering (Circular 19/2016). This circular provides that the beneficial owner will be the natural person who meets at least one of the following criteria –

- directly or indirectly owns 25% or more of the legal entity
- holds a significant responsibility in the control, management or direction of the legal entity.

²⁵ Where a foreign company has a sufficient nexus, then the availability of beneficial ownership information is required to the extent the company has a relationship with an AML-obligated service provider that is relevant for the purposes of EOIR. (Terms of Reference A.1.1 Footnote 9)

96. This method of identification of beneficial owners of companies is largely in line with the standard. It sets out a simultaneous approach for identifying natural persons that fulfil either of the criteria of ownership and responsibility in the control, management or direction of the company, which is accepted under the standard.

97. However, there are some deficiencies. While the method includes both direct and indirect ownership of a company, it does not explicitly provide for joint ownership. Although joint ownership could be identified as a case of indirect control,²⁶ in the absence of clear guidance on this matter, it is unclear whether this would always be the case. Next, the criterion of holding significant responsibility in the control, management or direction of the company does not fully correspond with the criteria of control through other means envisaged under the standard and is likely to lead to the identification of senior managing officials, which is supposed to be a back-stop option under the standard, while the back-stop option in itself is not explicitly provided in the Honduran method. Moreover, the method does not contemplate the possibility of a beneficial owner exercising indirect control over the company. Finally, it does not explicitly state that there may be more than one beneficial owner of a company, all of whom must be identified. As a result, the identification of beneficial owners of companies as expected under the standard is not assured. **Honduras is recommended to ensure the identification of beneficial owners of all relevant legal entities is in line with the standard.**

Customer Due Diligence requirements

98. The overarching obligations related to customer due diligence (CDD) are set out in the AML Law and are further elaborated in Circular 19/2016.

99. The AML Law (Article 6) stipulates that AML-obliged persons (see paragraphs 31 and 32) must establish CDD policies and procedures and ensure that the documents, data or information collected are kept up to date by conducting reviews of existing records in all cases.

100. Circular 19/2016 (Article 26) lists the four stages that the CDD process must follow:

- Identification stage: obtain complete and timely information to establish the profile of the client and the beneficial owner. AML-obliged persons must identify the beneficial owner of the client before and while establishing the business relationship and take reasonable measures to verify their identity (Article 38, Circular 19/2016). However, the legal framework does not indicate for all cases what identity information must be recorded for each beneficial owner (see paragraph 101).
- Evaluation stage: verify the information provided by the client and the beneficial owner (where applicable) to ensure that they have been duly identified and maintain these records. The verification procedures adopted must be consistent with the risk-profile of the client.
- Control stage: determine the degree of risk of each customer.
- Monitoring stage: ensure that the operations, transactions or activities carried out by customers are compatible with their profile and transactional history, and obtain additional information where there are doubts or suspicions about the veracity or timeliness of the data provided. Ongoing due diligence of the business relationship, including the identification of the beneficial owners of the client, must be conducted to ensure that the transactions carried out are consistent with the business activity and risk profile of the client. AML-obliged persons shall review their procedures to update CDD information at least every three years (Articles 38 and 40(c), Circular 19/2016).

101. The legal framework does not specify what information must be recorded for the identification of the beneficial owners and rather has a general reference to the duty to identify them. The AML-obliged persons must identify all authorised signatories, partners or shareholders of a client (with full name,

²⁶ As the scenario where two or more persons jointly own more than 25% of the entity shall lead to the identification of all such persons as beneficial owners that indirectly own the entity regardless of their individual share.

identification number and shareholding) as well as any person acting on behalf of another person (Article 29, Circular 19/2016)). Beyond these specific situations, there are no other regulations that establish minimum identification elements to be gathered. As a result, identity information will be available when the beneficial owners are also legal owners, but when the beneficial owner is not also the legal owner (i.e. when the beneficial owner exercises control through a chain of property or by means other than ownership), the legal framework does not indicate what information shall be recorded.

102. The legal framework mandates the creation of a file for each client, containing all relevant information related to CDD measures taken for the identification of the client and its beneficial owners (Article 8(1), AML Law and Article 29, Circular 19/2016). Furthermore, AML-obliged persons are required to understand the ownership and control structure of their clients and to verify the identity of both the client and the beneficial owners (Article 7, AML Law and Article 38, Circular 19/2016). The AML Law indicates that the identity of the client must be verified on the basis of documents and information obtained from reliable and independent sources (Article 7). The evaluation stage referred to above suggests that the same should be done for verifying the identity of the beneficial owners of the client. Consequently, key identifying elements for the beneficial owner should be available in the client's file, such as their name, identification numbers, copies of their identity documents and documents that clearly establish their control connection to the company. Given that the law does not detail the information to be collected on beneficial owners, it is unclear whether adequate information for all beneficial owners, including their complete identity details and the nature of their beneficial ownership interest, will be available when the beneficial owner is not also the legal owner of the entity. The extent to which information kept under the customer due diligence requirements enables the adequate and accurate identification of beneficial owners in practice will be assessed during Phase 2 of the review (see Annex 1).

103. AML-obliged persons must adopt a risk-based approach to CDD. For the risk categorisation of the client, the AML-obliged persons must take into consideration the risks associated with the client's profile, background and activities, the products and services offered to the client and the geographical risks related to the location of the client as well as the AML-obliged entity. Two instances of high-risk mentioned in the AML Law include politically exposed persons and "non-face to face transactions".²⁷ According to the risk-profile of the client, the CDD measures may be normal, simplified or enhanced depending on the risk assessment of the client (Articles 29 and 31 to 33, Circular 19/2016), but AML-obliged persons must always identify the beneficial owners of their clients (Article 38, Circular 19/2016).

104. While the CDD obligations under the AML Law require that the beneficial owner of the client be identified in all cases, regardless of the risk of the client, there is no requirement for companies to have an ongoing relationship with an AML-obliged person. As a result, beneficial ownership information of companies may not be available in all cases. **Honduras is recommended to ensure the availability of beneficial ownership information of all companies in line with the standard.**

105. There is no explicit requirement to update beneficial ownership information in the event of a change, nor a specified frequency for updating such information. Although the legal framework established some circumstance that would trigger an update in the beneficial ownership information, this does not cover all cases. First, in case of doubt or suspicion regarding the activities of the client or the information provided, including the information on the grounds for identification of some persons as the beneficial owners, AML-obliged persons must verify and update the CDD information. If it is not possible to do so, the AML-obliged person must not establish, or must terminate the business relationship (Article 30, Circular 19/2016). In all such cases of doubt, AML-obliged persons must consider submitting a suspicious transaction report to the Financial Intelligence Unit. While the requirement to update the information in case of doubt should extend to cases where changes are known, this is not explicitly provided for.

²⁷ This refers to financial or commercial transactions conducted without the physical presence of the parties involved (e.g. remotely through digital platforms, telephone, or other electronic means).

Furthermore, for high-risk cases subject to enhanced CDD measures, CDD information must be reviewed at least every year (Article 33(b), Circular 19/2016). Finally, for clients with inactive accounts, the CDD information must be updated when the account is re-activated within the 20-years²⁸ period given for reactivation of inactive accounts. **Honduras is recommended to ensure that up-to-date beneficial ownership information is available in line with the standard for all companies.**

106. AML-obliged persons may rely on third parties to conduct CDD if the third party is regulated and supervised; nevertheless, the final responsibility rests with the AML-obliged person that relies on the third party (Article 7, AML Law). In such cases, the AML-obliged person must immediately obtain the identification information of the client and its beneficial owner (Article 43, Circular 19/2016). The third party, when requested, must promptly provide the copies of all documentation gathered as part of the CDD process.

107. All CDD documents and information relating to the operations carried out, including the documents used for the identification of the beneficial owners, must be retained for at least a period of five years after the conclusion of the business relationship (Article 83, Circular 19/2016). If an AML-obliged person has ceased business but continues to exist, they are still obliged to retain the information during the retention period, as this obligation does not depend on business continuity. However, in other cases, including when a foreign bank ceases operations in Honduras, information may not be available for at least five years. This is either because no custodian has been appointed to retain this information, or because, even if a custodian exists, the retention period has not been specified and it is unclear whether all CDD information, including beneficial ownership information, must be retained (see paragraph 212). While beneficial ownership information of entities that have ceased to exist would continue to be available from AML-obliged persons with whom they had a business relationship, this information may no longer be available if the AML-obliged person ceased to exist. This could result in cases where the beneficial ownership information is not available for at least five years, in line with the standard. **Honduras is recommended to ensure the availability of beneficial ownership information of all companies in line with the standard, including when they cease to exist.**

Beneficial Ownership Information – Enforcement measures and oversight

108. Non-compliance with the obligations under the AML Law and its associated administrative regulations may be subject to a fine of 100 to 500 minimum monthly wages, depending on the severity of the breach (Article 22, AML Law). For 2025, this represents a fine of HNL 1 395 516 to HNL 6 992 580 (EUR 52 517 to EUR 260 583). In the event of a repeated offence, the fine may be doubled. Facilitating money laundering by omitting to conduct CDD measures is in itself a crime liable to imprisonment of two to five years.

109. The primary supervisory authority is the CNBS, which is responsible for conducting periodic audits, and ensuring the implementation of CDD procedures, including the identification of beneficial owners. It has the power to issue fines, suspend operations, or revoke licences of institutions that fail to comply with AML obligations.

110. The implementation, supervision and enforcement of the legal and regulatory framework for availability of beneficial ownership information of companies will be assessed during the Phase 2 review.

²⁸ Accounts may remain under an “inactive” status for up to 20 years from the last deposit or payment order. Once this period has elapsed, inactive accounts are liquidated, and the money held in the accounts is transferred to the Treasury (Article 171, Financial System Law).

Availability of beneficial ownership information in EOIR practice

111. The availability of beneficial ownership information of companies in EOIR practice will be assessed in the Phase 2 review.

A.1.2 Bearer shares

112. Honduras allows bearer shares. SAs, except for financial institutions,²⁹ may issue bearer shares (Articles 136, Commercial Code and Article 5, Financial System Law). SCAs can also issue bearer shares but general partners can only hold nominative shares and the general partners' shares must represent at least 10% of the company's shares (Article 273, Commercial Code). For nominative shares, the shareholder's ownership is triggered upon registration in the book of shares, while for bearer shares, ownership is determined by possession and granted to whoever holds the physical share certificate, without the need of registration (Article 141, Commercial Code). Once a nominative share has been converted into bearer share, the transfer does not require registration. Instead, the book of shares would only contain an indication that such share has been converted into a bearer share (Articles 137(IV), 141 and 502, Commercial Code). Therefore, the Honduran legal system allows the identity of the owner of bearer shares to remain unknown.

113. Although Honduras has a system of withholding tax on dividend payments (see paragraph 75), it is uncertain to what extent this system allows for the availability of legal ownership information. Dividends received by individuals or legal entities tax-resident or domiciled in Honduras are taxed at a 10% flat-rate that must be withheld by the company distributing dividends.³⁰ This implies that at the moment of payment the company should verify whether its shareholders are tax-resident or domiciled in Honduras to apply the withholding tax. Given that withholding agents are responsible for tax not withheld (Article 51, Income Tax Act), the company should keep the information of each person to whom dividends have been paid as part of the tax information to be retained in the event of an audit (see section A.2). Therefore, in principle, the company should retain information on all persons to whom dividends have been paid (including holders of bearer shares). However, the tax legislation does not provide further details on what information should be included in the withholding certificates nor the kind of information to be reported by withholding agents to the Tax Administration regarding withheld taxes (whether individual information is available or whether it is aggregated). In any case, given the nature of bearer shares, the withholding tax regime will at best allow the identification of the person holding the bearer share at the time of payment, but any holder at a time other than that specific moment would remain unknown.

114. Although AML-obliged persons must identify all partners or shareholders of a client by full name, identification number and shareholding as part of their CDD obligations (see paragraph 101), this requirement does not mitigate the risks of unavailability of ownership information associated with the existence of bearer shares. While AML-obliged persons are prevented from engaging with clients that they cannot properly identify — including identifying their legal owners — the CDD regulations acknowledge that, in the case of bearer shares, the way to comply with the identification requirement is establishing the bearer shares existing within the ownership structure of the client (see Annex 1(h) of Circular 19/2016). Therefore, the impossibility of identifying the owners of a company's bearer shares would not prevent an AML-obliged person from entering into a business relationship with that company. How AML-obliged

²⁹ Financial institutions cover (i) public and private banks; (ii) savings and loan associations; (iii) financial companies; and (iv) any other institution that has been authorised by the National Bank and Insurance Commission to engage in financial activities habitually and systematically (Article 3, Financial System Law).

³⁰ The tax legislation provides some exceptions for holding companies and in cases where the company distributing dividends has also received income from dividends that have been withheld, in which case the dividend already withheld should not be subject to withholding tax again (Article 25, Income Tax Act).

persons conduct their CDD procedures with clients that have issued bearer shares in practice will be analysed during the Phase 2 review.

115. The number of companies that have issued bearer shares in Honduras is unknown. Given that the legal framework in Honduras does not allow the identification of the owner of bearer shares, **Honduras is recommended to ensure the availability of legal ownership information of all companies, including on the owners of bearer shares.**

A.1.3 Partnerships

Types of Partnerships and registration

116. The Commercial Code provides for the formation of two types of partnerships:

- **General partnership** (*sociedad en nombre colectivo* – SNC): In this type of entity, all the partners are traders that are indefinitely, jointly and severally liable for the partnership's debts (Article 38).
- **Limited partnership** (*sociedad en comandita simple* – SCS) This type of entity has two types of partners: "general partners" (*socios comanditados*), who are indefinitely, jointly and severally liable for the partnership's debts, and "limited partners" (*socios comanditarios*), who are liable for the partnership's debts to the extent of their contributions (Article 58). Limited partners cannot administrate the partnership in any way; otherwise they lose their limited liability and respond jointly and severally for the partnership's debts (Article 62).

117. The capital of a partnership is divided into rights, which are distributed among the partners in accordance with the articles of association. Partners may not transfer their rights without the consent of all the other partners. Similarly, new partners may not be admitted without the consent of all the partners, unless the articles of association provide that the consent of the majority is sufficient (Articles 41 and 65, Commercial Code).

118. As on 31 December 2024, 212 partnerships were registered in the Tax Administration database: 208 SNCs (98.2%) and 4 SCSs (1.8%). Honduran authorities did not provide information on the number of partnerships registered with the Business Register. The monitoring of compliance with the obligation to register with the Tax Administration, the risks associated with the lack of information on the number of entities registered with the Business Register and the materiality and related risks of any differences that may exist between the information held in the Tax Administration database and that held by the Business Register will be analysed in the Phase 2 of this review (see Annex 1).

119. Partnerships in Honduras follow the same registration procedure as companies (see paragraphs 51 to 54). Thus, partnerships are required to register with the Business Register, the Chamber of Commerce of their place of commerce and the Tax Administration. As for companies, partnerships attain legal personality from their registration in the Business Register. However, as mentioned in paragraph 84, entities can obtain legal personality without being registered in the Business Register (*de facto* partnerships). However, this risk is mitigated by the conditions for the transfer of rights, which increase the interest of partners to formalise the registration (see paragraph 120) and should also be mitigated in principle by the supervision of the Tax Administration to ensure that all taxpayers comply with their registration and other tax obligations. Given that *de facto* partnerships are allowed to conduct business, they are considered taxpayers and are obliged to register with the Tax Administration. Honduras has confirmed that in practice *de facto* partnerships do register with the Tax Administration. As of 26 March 2025, 202 active *de facto* partnerships were registered with the Tax Administration. The materiality of this situation and the extent to which the risk is mitigated in practice will be analysed during Phase 2 of the review (see Annex 1).

Identity information

120. The conditions of enforceability of the transfer of rights in a partnership ensure that the information is available with the Business Register. Transfers of rights in SNCs and SCSs can only be enforceable upon registration with the Business Register (Articles 43 and 65, Commercial Code). Therefore, the Business Registry is a source of up-to-date information on the identity of partners in partnerships.

121. Identity information is also available with the partnerships themselves and to some extent with the Tax Administration. The commercial law does not require partnerships to retain this information, but it is kept for practical corporate governance purposes. In addition, as part of their obligations to retain information for tax purposes and in view of their responsibilities as withholding agents in the distribution of profits, partnerships must retain the information on the identity of their partners for at least five years (see section A.2). Some information may be available with the Tax Administration, but only to a limited extent due to shortcomings described under section A.1.1 regarding the fact that not all entities are required to report this information annually (see paragraph 62).

122. Therefore, the legal framework provides for the availability of identity information of partnerships with the Business Registry and the entities themselves in all cases and with the Tax Administration to some extent.

123. While partnerships follow the same liquidation procedure as companies, which does not provide for the availability of information after the entity ceases to exist (see section A.1.1), the information would remain available with the Business Register, which must retain it for at least five years as per the minimum retention period applicable to all public entities (see paragraph 80).

Beneficial ownership information

124. As in the case of companies, the beneficial ownership information of partnerships is only available pursuant to the CDD obligations of AML-obliged persons. There are no requirements on partnerships to maintain their beneficial ownership information nor are they mandatorily required to have an ongoing relationship with an AML-obliged person. In addition, for those having a relationship with an AML-obliged person, their beneficial ownership information may no longer be available if the AML-obliged person ceases to exist, which could result in cases where the beneficial ownership information is not available for at least five years, in line with the standard (see paragraph 107). Consequently, the availability of beneficial ownership information of partnership is not secured in all cases. **Honduras is recommended to ensure the availability of beneficial ownership information of all partnerships in line with the standard, including when they cease to exist.**

125. Under the AML Law, the chapeau definition of beneficial owner (see paragraph 93) applies in the case of partnerships. However, Honduras' AML framework does not provide any guidance on how to identify beneficial owners of partnerships. The identification of beneficial owners of partnerships should take into account how control is exercised over the partnership, i.e. whether through capital contribution or by virtue of the status of the partner. In the absence of guidance on these aspects, it is not ascertained that beneficial owners of partnerships will be identified in line with the standard in Honduras. Therefore, **Honduras is recommended to ensure the identification of beneficial owners of all partnerships is in line with the standard.**

126. Finally, due to the absence of an explicit requirement to update beneficial ownership information in the event of a change, as well as the lack of a specified frequency for updating such information (see paragraph 105), beneficial ownership information of partnerships may not always be up to date. **Honduras is recommended to ensure that up-to-date beneficial ownership information is available in line with the standard for all partnerships.**

Oversight and enforcement

127. The supervisory measures and enforcement powers applicable to partnerships are the same as those described in section A.1.1 (see paragraphs 83 to 90 and 108 to 109). The implementation, oversight and enforcement carried on in practice to ensure the availability of identity and beneficial ownership information of partnerships will be assessed during the Phase 2 review.

Availability of partnership information in EOIR practice

128. The availability of identity and beneficial ownership information of partnerships in EOIR practice will be assessed in the Phase 2 review. Honduras has not yet received an EOI request related to a partnership.

A.1.4 Trusts

129. In Honduras, a civil law jurisdiction, the concept of “trust” equivalent to the common law notion does not exist. “Fideicomisos”, which have some common law trust-like features, can instead be created. *Fideicomisos* are written arrangements by which a *fideicomitente* (settlor) transfers rights or assets to the *fiduciario* (trustee) who is responsible for administering them in line with the provisions set in the *fideicomiso* deed. *Fideicomisos* may exist for a period of maximum 30 years (Articles 1033 to 1062, Commercial Code). Only financial institutions expressly authorised by the CNBS can act as *fiduciario* (trustee) (Article 1040, Commercial Code and Articles 46(10) and 58(13), Financial System Law)³¹ and the legal framework does not provide for the existence of protectors of the *fideicomiso*. *Fideicomisos* are supervised by the CNBS which issued Circular No.007/2017 on Rules for the Constitution, Administration and Supervision of *fideicomisos* (Circular on Fideicomisos). As on December 2024, 15 commercial banks and 3 state-owned banks are authorised by the CNBS to act as trustees.

130. The Honduran legal framework recognises six types of specific *fideicomisos* (Article 2, Circular on Fideicomisos). In all these cases, the *fideicomiso* can be set up in favour of the settlor, but the trustee can never be appointed as the beneficiary of the *fideicomiso* (Article 1038, Commercial Code). *Fideicomisos* may be created using a combination of two or more of these types:

- **Management *Fideicomiso***: the settlor transfers sums of money and/or other assets or rights to the trustee, who is charged of their administration, custody, conservation and management, in the interest of the settlor or beneficiary/ies, depending on the purpose of the trust.
- **Real Estate Development *Fideicomiso***: the settlor transfers to the trustee a real estate project in one of its various stages of design and construction, with a view to its completion, sale or lease.
- **Guarantee *Fideicomiso***: the settlor transfers certain assets and/or rights to the trustee in order to secure with them and/or with their fruits the fulfilment of an obligation of the settlor or of a third party, designating the creditor as the beneficiary of the trust. The beneficiary may require the trustee to pay the debt with the proceeds of the sale or liquidation of the assets or trust rights in accordance with the procedure laid down in the trust deed.
- **Investment *Fideicomiso***: the settlor transfers to the trustee money or securities for investment or placement in accordance with the instructions set out in the trust deed.
- **Testamentary *Fideicomiso***: the settlor transfers assets and/or rights to the trustee, with the purpose of administering them in accordance with the instructions given, for the benefit of the

³¹ Besides banks, savings and Loan Associations and the Honduran Bank for Production and Housing are also authorised to act as trustees, but only regarding trusts related to the development of housing programmes (Article 2(f), CNBS Circular No. 007/2017).

settlor during his/her lifetime, and for the benefit of the beneficiaries of the trust at the time of the settlor's death.

- **Securitization *Fideicomiso***: the settlor transfers to the trustee a set of assets and/or their future flows, for the constitution of an autonomous patrimony, called trust patrimony, fiduciary owned by the trustee, with the specific purpose of supporting the rights incorporated in securities whose acquisition grants the holder the quality of beneficiary.

131. As of December 2024, there are 692 *fideicomisos* constituted in Honduras, as follows:

Number and type of existing *fideicomisos* as in December 2024

Type of trusts	Number
Management <i>fideicomiso</i>	387
Real estate development <i>fideicomiso</i>	4
Guarantee <i>fideicomiso</i>	131
Investment <i>fideicomiso</i>	6
Testamentary <i>fideicomiso</i>	3
Securitization <i>fideicomiso</i>	0
Others ³²	161
TOTAL	692

132. *Fideicomisos* are taxable and must register with the Tax Administration (Articles 29(8) and 66, Tax Code). Trustees are responsible for compliance with registration and any other tax obligation of the *fideicomiso* (Article 22, Circular on *Fideicomisos*). Non-compliance is subject to the penalties provided for in Article 160 of the Tax Code (see paragraph 86).

133. Finally, although Honduras is not a signatory to the Hague Convention of 1 July 1985 on the law applicable to trusts and on their recognition, nothing prevents a Honduran resident from acting as trustee of a foreign trust provided it is a licensed trustee. Neither the Financial System Law nor the Circular on *Fideicomisos* prevents a bank or savings and loan associations from acting as a trustee of a foreign trust, as it refers broadly to the management of the "fideicomiso", without limiting this activity to *fideicomisos* established under Honduran law.

Identity information in relation to trusts

Fideicomisos

134. Identity information of *fideicomisos* is available with the financial institutions acting as trustees, with the CNBS and with the Tax Administration.

135. All the relevant parties to a *fideicomiso* are identified in its deed, which is kept by the trustee. The *fideicomiso* deed must contain the full and clear designation and identification of the settlor, trustee(s), beneficiary(ies) and in case of future beneficiaries a clear description of the circumstance required for their identification (Article 29, Circular on *Fideicomisos*). The entities authorised to act as trustee by the CNBS must appoint designated employees to manage the *fideicomiso* (the delegated trustee) and their identity must be reported to the CNBS (Articles 17 and 19, Circular on *Fideicomisos*). Information on the identity of the settlor, beneficiaries and delegated trustee must be available at any time upon request of the CNBS and it is consequently kept by the trustee (Article 23, Circular on *Fideicomisos*).

³² A type of trust where the settlor transfers rights/assets to the trustee for a purpose other than those described for a specific type of trust, or a combination into two or more types.

136. Trustees must quarterly report updated identity information to the CNBS. In addition to the obligations described above, entities acting as trustees must send to the CNBS a quarterly report containing detailed information on the operations of the *fideicomiso* according to the books of each *fideicomiso*, using the form established by the CNBS for this purpose. The information to be reported includes the identification number of the *fideicomiso*, together with the identity of the settlor and beneficiary(ies) and their shareholders (where applicable) along with accounting information on the operations carried out on the reported quarter (Article 23, Circular on Fideicomisos). Therefore, identity updated information of all *fideicomisos* is always available with the CNBS.

137. *Fideicomisos* are subject to tax registration at their creation and consequently their identity information is also available with the Tax Administration. Although the tax legislation does not explicitly provide what information is to be submitted at the time of registration of the *fideicomiso*, the Honduran authorities have confirmed that the information to be registered includes the *fideicomiso* deed and a copy of the tax identification number of the parties to the *fideicomiso*.

138. Although the law does not specify a retention period³³ of identity information after the *fideicomiso* has ceased to exist, this information is available with the CNBS who is subject to the retention period of five years applicable to all public entities (see paragraph 80).

Foreign trusts

139. Trustee services is a licensed activity in Honduras, which is considered a financial activity and can only be provided by banks and savings and loan associations authorised by the CNBS (Articles 46(10) and 58(13), Financial System Law). Therefore, a foreign trust administered in Honduras can only be administered by such licensed trustees, whether or not the trustee receives a remuneration. The oversight carried out by Honduras to ensure that only licensed trustees act as trustees of foreign trusts, and the materiality of this situation in practice, will be analysed during Phase 2 of the review (see Annex 1).

140. The identity information of the foreign trust would be available with the trustee in the same way as for *fideicomisos*. The Honduran law does not expressly regulate the administration of foreign trusts. However, the Honduran authorities have explained that because the legal framework refers to “*fideicomisos*” broadly with no reference to the laws under which they have been constituted, the provisions applicable to the administration of *fideicomisos* are also applicable to foreign trusts administered in Honduras (see paragraph 133). Thus, financial institutions are subject to the same record keeping requirements regardless of whether the trust they administer is a domestic or foreign one.

Beneficial ownership information

141. The chapeau definition of beneficial owner (see paragraph 93) applies to *fideicomisos* and foreign trusts, being legal arrangements, i.e. beneficial owner “includes persons who exercise ultimate effective control over a legal person or other legal arrangement”. The AML Law also contains a provision on *fideicomisos*, which provides for the obligation to identify and adequately document the “true owner or beneficiary” of the *fideicomiso*, whether direct or indirect (Article 17). However, besides the chapeau definition, there is no provision clarifying how to identify beneficial owners of *fideicomisos* (i.e. the requirement to identify all parties to the *fideicomiso* and, where such parties are not individuals, the look-through approach to identifying the beneficial owners of such parties).

142. As noted above, AML-obliged authorised entities are the only one permitted to act as trustees of *fideicomisos* and foreign trusts. They must conduct CDD to fully identify the settlors and beneficiaries and

³³ While the Law on CNBS provides for a 5-year retention obligation for entities under its oversight, this requirement refers to credit and investment files (see paragraph 199) and it is uncertain whether it also covers transactions undertaken by the banks as trustees.

maintain this CDD throughout the term of the *fideicomiso*/trust (Article 36, Circular on Fideicomisos). They must keep a register of settlors and beneficiaries of the *fideicomiso*/trust, along with all information necessary for their correct identification (Article 23, Circular on Fideicomisos).

143. In case the settlor is a legal person, the authorised entities must look through the legal structure and identify “the natural persons who execute the administration, representation or exercise the ownership of the legal persons involved until fully identifying all the natural persons who may receive the fruit or benefits of the *fideicomiso*” (Article 36(a), Circular on Fideicomisos). When the settlor is also the beneficiary (see paragraph 130), the natural persons who may receive the fruit or benefits of the trust may be the beneficial owners of the settlor as well. However, this would not necessarily be the case. Any modifications or changes that may arise must be incorporated into the register.

144. For future beneficiaries or class of beneficiaries, the authorised entities must enter their information in the aforementioned register as soon as they meet the requirements of the *fideicomiso* agreement to acquire the status of a beneficiary. However, the look-through approach is not explicitly required in respect of beneficiaries.

145. Further, the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the *fideicomiso*, as required under the standard, nor do they require identifying the person acting as protector (if any) of a foreign trust.

146. Although trustees are required to identify the legal owners of the settlor(s) and beneficiary(ies) of *fideicomisos* when these parties are legal entities (see paragraph 136), this information does not cover the look-through approach. In view of the foregoing, the identification of beneficial owners of *fideicomisos* and foreign trusts in line with the standard is not assured. **Honduras is recommended to ensure the identification of beneficial owners of all relevant legal arrangements is in line with the standard.**

Oversight and enforcement

147. The CNBS supervises the activities of financial institutions acting as trustees. On the basis of the information it receives on a quarterly basis (see above), the CNBS is able to detect non-compliance and, consequently, to impose sanctions in accordance with Resolution No. 450/19-03-2012 (CNBS Regulations on Sanctions). Sanctions are calculated according to the seriousness of the offence and the existence of aggravating or mitigating factors (Article 19, CNBS Regulations on Sanctions). Depending on the type of misconduct, sanctions include written warnings (published and unpublished) and/or fines ranging from HNL 2 000 to HNL 2 000 000 (EUR 75 to EUR 75 103) (Article 95, Financial System Law and Articles 20 to 22, CNBS Regulations on Sanctions). CNBS’ assessment of banks’ breaches of their trustee and CDD requirements, and the extent to which the sanctions in place are effective and dissuasive in practice will be assessed during Phase 2 of the review.

Availability of trust information in EOIR practice

148. Honduras has never received any requests for information relating to a Honduran *fideicomiso* or a relevant foreign trust.

A.1.5 Associations and Foundations

149. Associations and Foundations are collectively referred to as Non-Governmental Development Organisations (NGDOs) and governed by the Special Promotion Law for Non-Governmental Development Organisations.

150. NGDOs must pursue non-profit activities for mainly developmental, humanitarian, integration of population, trade, labour or religious purposes (Article 3). They may have commercial purposes if the profits are not distributed but are reinvested for furthering their objectives.

151. For creating a foundation, the incorporation documents must be notarised. Associations can be created by a minimum of seven members through an act of constitution (Article 7). NGOs must register with the Secretary of State in the office of Home Affairs and Population (Article 10).

152. NGOs enjoy a tax-exempt status. Assets transferred to the NGO are irrevocable and cannot be retrieved by the founders or members. In the event of dissolution, the assets must be allocated to institutions or organisations that work for similar objectives.

153. Therefore, and to the extent that NGOs have a not-for-profit nature, must operate for public interest purposes, are prohibited from making distributions to their members/ founders, enjoy a tax-exempt status, they are not considered relevant entities for the purposes of this review.

Other relevant entities and arrangements – Co-operatives societies

154. Other relevant entities in Honduras include co-operative societies regulated by the Co-operatives Law.

155. Co-operatives are non-profit entities formed to satisfy the members socio-economic and cultural needs (Articles 5 and 6, Co-operatives Law). Co-operatives can be created under four types (Articles 47 to 51, Co-operatives Law):

- **Production co-operative:** formed by members who join together to work, produce, transform and sell the products they make together.
- **Services co-operative:** formed by members who join together to provide services to the public and to themselves.
- **Consumer co-operative:** formed by members who join together to obtain goods or services for themselves, their households or their economic and social activities.
- **Mixed co-operative:** formed for several of the purposes referred above.

156. Co-operatives are created by private deed, which must be certified by a notary. Co-operatives can be formed by individuals or legal entities (Article 71, Co-operatives Law). The minimum number of members varies depending on the type of co-operative (12 to 30 members), but no member may hold rights representing more than one-twentieth (Article 10, Co-operatives Law and Article 287, Commercial Code, Article 9 Regulations to the Co-operatives Law). The liability of the co-operative members is limited to the amount of their contributions, but the direct members are jointly and severally liable (Articles 29 and 73, Co-operatives Law).

157. The legal personality of a co-operative is established by the registration of its deed of foundation in the National Register of Co-operatives (Article 11, Co-operatives Law), which is administered by the National supervisory board of co-operatives (*Consejo nacional supervisor de cooperativas – CONSUCOOP*). Non-registered co-operatives are considered as co-operatives in the process of formation and may remain so for a period of up to one year from the date of signing the deed of foundation (Article 16, Co-operatives Law). All members are jointly and severally liable for any actions taken by the co-operative during this period. If the co-operative does not register within one year, the members will need to reinstate the founding private deed in order to register it as this deed is only valid for registration for one year. There are 1 283 co-operatives registered in Honduras as of 31 January 2025.

158. Surpluses may be distributed among the members of the co-operative in proportion to the volume of each member's transactions with the co-operative, provided that at least 10% is allocated to the non-distributable legal reserve fund (Article 44, Co-operatives Law). In the event of liquidation, the losses are allocated among the members in proportion to the amount of their contributions (Article 46, Co-

operatives Law). Although co-operatives are exempted from income tax and related taxes,³⁴ they are subject to a special social contribution of 15% of their annual gross surpluses, which is administered by the Tax Administration (Article 4, Law 53-2015 and Articles 56 and 57, Co-operatives Law).

Identity information

159. Information on the identity of members of co-operatives is available with the CONSUCOOP, the entities themselves and the Tax Administration. Members may not transfer their participation rights in the co-operative. Thus, changes in the composition of the membership are caused by the exclusion of existing members, decided by the general assembly for the reasons specified in the deed of foundation, or by the admission of new members, decided by the board of directors (Article 73, Co-operative Law). At the time of registration, CONSUCOOP receives the deed of foundation, but, in addition to this, co-operatives are also obliged to report annually to the CONSUCOOP the identity information of all their members and the persons forming the governing bodies (Article 29-A, Co-operatives Law). Furthermore, co-operatives are obliged to keep a register of their members and to exhibit their books to CONSUCOOP upon request (Articles 37 and 38, Co-operative Law). Finally, identity information is also available with the Tax Administration as it is part of the information presented at the time of registration and therefore subject to be updated within ten days from any change (see paragraph 62).

160. Identity information of co-operatives remains available with CONSUCOOP and the Tax Administration after the co-operative ceases to exist, given that they are subject to the retention period of five years applicable to all public entities (see paragraph 80).

Beneficial ownership information

161. Co-operatives are required to identify the beneficial owners of their members following the provisions issued by CONSUCOOP in the Agreement J.D. 001-20-12-2023. However, this obligation relates to beneficial owners of the members and not to those of the co-operative itself (Article 58, Agreement J.D. 001-20-12-2023). While they may overlap, this is not always the case, given that a person may be the beneficial owner of a member without having any control over the co-operative itself. In addition, the definition of beneficial owner is not in line with the standard, as it requires that the individual has at least 25% ownership rights and significant control to be considered as beneficial owner. This excludes individuals who meet only one of these criteria, which should be identified as per the standard. Therefore, the Agreement J.D. 001-20-12-2023 does not provide for the identification of all beneficial owners of the co-operative in line with the standard.

162. Beneficial ownership information of co-operatives may also be available through the AML framework, although it does not cover all entities, the identification methodology is not in line with the standard and information may not be up-to date in all cases. First, co-operatives are not required to have an ongoing relationship with an AML-obliged person and for those having such a relationship their beneficial ownership information may no longer be available if the AML-obliged person ceased to exist, which could result in cases where the beneficial ownership information is not available for at least five years, in line with the standard (see paragraph 107). Therefore, **Honduras is recommended to ensure the availability of beneficial ownership information of all co-operatives in line with the standard, including when they cease to exist.** Furthermore, under the AML Law, the chapeau definition of beneficial owner (see paragraph 93) applies to co-operatives. As mentioned in paragraph 156, in a co-operative no member may hold rights representing more than one-twentieth. Consequently, the 25% threshold of ownership rights referred in paragraph 95 will not lead to the identification of any beneficial owner of co-operatives. The AML Law framework does not provide any guidance on how to identify beneficial owners of co-operatives that hold a significant responsibility in the control, management or

³⁴ (i.e. the Net Assets and the Temporary Joint and Several Contribution).

direction of the legal entity. In the absence of guidance on these aspects, it is not ascertained that beneficial owners of co-operatives will be identified in line with the standard in Honduras. Therefore, **Honduras is recommended to ensure the identification of beneficial owners of all co-operatives is in line with the standard.** Finally, due to the absence of an explicit requirement to update beneficial ownership information in the event of a change, as well as the lack of a specified frequency for updating such information (see paragraph 105), the beneficial ownership information of co-operatives may not always be up to date. **Honduras is recommended to ensure that up-to-date beneficial ownership information is available in line with the standard for all co-operatives.**

Oversight and enforcement

163. The CONSUCOOP supervises compliance of co-operatives and is competent to impose sanctions accordingly. Sanctions are calculated according to the seriousness of the offence and can consist of warnings, suspension and/or fines ranging from one-seventh to twenty times of an average minimum wage (i.e. HNL 1 998 to HNL 279 703 (EUR 75 to EUR 10 503) based on the 2025 minimum average wage) (Articles 63(A) and 64, Co-operatives Law). The supervision carried out by the CONSUCOOP, the use of enforcement measures and the extent to which the sanctions in place are effective and dissuasive in practice will be assessed during Phase 2 of the review.

Availability of co-operatives information in EOIR practice

164. Honduras has never received any requests for information relating to a co-operative.

A.2 Accounting records

Jurisdictions should ensure that reliable accounting records are kept for all relevant entities and arrangements.

165. The commercial, accounting and tax laws provide for the preparation and retention of reliable accounting records, including underlying documentation, in line with the standard. This information must be kept in Honduras for at least five years. The tax legislation does not provide for the regular submission of financial statements and therefore companies themselves are the only source of all their accounting information, except for financial institutions as they are required to submit their financial statements to the National Bank and Insurance Commission (CNBS). Despite this, some accounting information relating to the balance sheet and the income statement is regularly provided to the Tax Administration through the income tax return.

166. However, when entities cease to exist, there is no clear obligation that the records maintained by the entity will be maintained for the minimum retention period of five years, except in the case of corporate reorganisation where the information is kept by the remaining entity who takes over the record keeping obligations of the entity that ceased to exist.

167. The legal framework provides for sanctions in case accounts are not prepared and maintained in line with the law, as well in case of failure to submit accounting information with the authorities. Honduras' supervision, use of enforcement measures and the extent to which the sanctions in place are effective and dissuasive in practice will be assessed during Phase 2 of the review.

Legal and Regulatory Framework: in place, but certain aspects of the legal implementation of the element need improvement

Deficiencies identified/ Underlying factor	Recommendations
When companies, partnerships and co-operatives cease to exist through liquidation, there is no custodian responsible for keeping their accounting records and underlying documentation for the minimum retention period of five years. Entities themselves are the main source of their accounting information. Although in some cases accounting information may be available through the Tax Administration and the National Bank and Insurance Commission, this does not cover complete accounting information in line with the standard.	Honduras is recommended to ensure that complete accounting information, including underlying documentation, is available in line with the standard when any relevant legal entity ceases to exist.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

A.2.1 and A.2.2 General requirements and underlying documentation

168. Accounting requirements are set in a combination of commercial, accounting and tax law requirements. The various legal obligations are analysed below.

Commercial and accounting law

169. Traders and legal entities are required to prepare and maintain reliable accounting records, including underlying documentation, in line with the standard. This includes all domestic companies, all foreign companies conducting businesses in Honduras (which includes income obtained from assets and ownership rights in Honduras), partnerships and co-operatives (Article 9, Accounting Law). The accounting records must be organised in a comprehensive manner so as to show clearly, reasonably and accurately the results of the entity's operations by properly and timely recording all transactions (Articles 9 and 10, Accounting Law). Accounting records must include the journal, general ledger and ledger balance, along with the underlying documentation supporting every registered transaction (Articles 11 and 16, Accounting Law). This information must be kept at the entity's domicile in Honduras for five years (Article 9, Accounting Law and Article 10, Regulations to the Accounting Law).

170. The obligation to prepare accounting records also includes the preparation of financial statements in accordance with international accounting standards adopted by the Honduran Technical Board of Accounting and Auditing Standards (*Junta Técnica de Normas de Contabilidad y Auditoría de Honduras – JTNCA*). Financial statements must be prepared in Spanish and must include the following information which allows for preparation of reliable accounting records in line with the standard (Article 9, Accounting Law):

- balance sheet
- income statement
- statement of changes in equity
- cash flow statement
- accounting policies applied and other explanatory notes.

171. Retail traders³⁵ are subject to simplified accounting requirements. Provided that their business annual turnover does not exceed HNL 40 000 (EUR 1 502), retail traders may keep their accounts using a sales and purchases ledger, in which they must draw up at the end of each year a general balance sheet of all their transactions, indicating the values constituting their assets and liabilities (Article 17,

³⁵ Only individuals can be categorised as retail traders.

Accounting Law and Article 446, Commercial Code). These traders are not subject to the requirements of the Accounting Law, but they are still obliged to keep the underlying information together with these accounting records (Articles 446 and 448, Commercial Code).

172. In addition to retail traders, the JTNCA has the power to determine that other types of traders and legal persons are not subject to the provisions of the Accounting Law (Article 17, Accounting Law). However, this does not prevent the preparation of accounting records in line with the standard. If the JTNCA decides that certain entities are not subject to the provisions of the Accounting Law, such decision would affect the application of the international financial reporting standards referred to in the Act and not the minimum criteria for the preparation of reliable accounting records in line with the standard. The Honduran authorities confirmed that the JTNCA has not established any type of entities not subject to international financial reporting standards.

173. In conclusion, all relevant entities are required to keep reliable accounting records, including underlying documentation, and to retain them for five years. These requirements are also provided for in the tax law (see below). However, when companies cease to exist, there is no clear obligation to retain the records kept by the ceased company for the minimum retention period of five years (see paragraph 179).

Tax law

174. All tax obliged persons³⁶ are required to keep and maintain reliable accounting records (Articles 63 and 64 of the Tax Code). According to the tax legislation, all companies (including foreign ones), partnerships, trusts and co-operatives must maintain in an orderly manner accounting books, together with their underlying documentation (Article 63(2), Tax Code). Accounting information must be kept at the tax domicile of the tax obliged person, at the immediate disposal of the Secretary of State in the Office of Finance (SEFIN – Minister of Finance) and the Tax Administration upon their request or when duly accredited public officials appear at the entity's premises to request tax documents or information (Article 63(3), Tax Code). Accounting information must be kept for a period of five years for entities registered in the National Tax Register and for a period of seven years in all other cases.

175. Tax legislation does not provide details on the criteria for keeping accounts but refers to the special rules on the matter. Consequently, the preparation of accounting records is governed by the provisions of accounting legislation, which, as mentioned above, provide for the preparation of reliable accounting records in line with the standard (see paragraphs 169 and 170).

Trusts (including Honduran fideicomisos)

176. Under the Honduran law, trustees must prepare and maintain reliable accounting records of the trust. This applies both for domestic and foreign trusts given that financial institutions acting as trustees in Honduras are subject to the same record keeping requirements regardless of whether the trust they administer is a domestic or foreign one (see paragraph 139).

177. Trustees are required to prepare accounting records for each trust they administer, prepare quarterly financial statements in accordance with the International Financial Reporting Standards and submit the income tax return to the Tax Administration (Articles 9, 15, paragraphs 8 and 9, 22 and 23(2), Circular on Fideicomisos). The trustee's obligation to prepare accounting records of the trust must also follow the provisions of the accounting law which provide for the preparation of reliable accounting records

³⁶ The Tax Code uses the term "tax obliged person" (*obligado tributario*) which is a broad concept that covers not only taxpayers, but also all other circumstances in which a person has a tax obligation, such as withholding agents, collection agents, trusts and other autonomous estates, persons benefiting from tax exemptions and any person subject to formal tax obligations in accordance with the provisions on mutual administrative assistance in tax matters (i.e. information holders). See Article 29 of the Tax Code.

and the obligation to keep them for at least five years, in line with the standard (see paragraph 169). Further, comingling of the estate of a trust with the trustee's or of another trust is prohibited (Article 16(3), Circular on Fideicomisos).

178. Accounting information of the trusts is also available with the CNBS. On a quarterly basis, financial institutions that act as trustees must submit to the CNBS some accounting information of the trust, which includes the total amount of assets and passives, income and expenses (Article 23 and Annex 1, Circular on Fideicomisos).

Entities that ceased to exist and retention period

179. When entities cease to exist, there is no clear obligation to maintain the records for the minimum retention period of five years, except in the case of corporate reorganisation. In the latter, the remaining entity is responsible for keeping the accounting information of the entity that has ceased to exist, as it takes over its tax liabilities (Article 26(6), Tax Code and see paragraph 76). In contrast, in case of liquidation, there is no designated person to retain the information of the liquidated entity. While the liquidator has access to the information of the entity in order to carry out its liquidation and prepare the final balance sheet, there is no obligation for the liquidator to retain this information after the balance sheet has been approved (see paragraph 78).

180. Commercial legislation allows a company to transfer its domicile abroad (Article 317, Commercial Code). However, the tax registration of legal persons can be cancelled only in cases where the person has been dissolved and liquidated (Article 66, Tax Code). Therefore, the legal framework does not allow a company to be re-domiciled without first going through a liquidation process. In any case, since there is no person responsible for keeping the entity's documents after its liquidation, information on companies that redomicile abroad may not be available in Honduras.

181. Some accounting information is available with the Tax Administration and the CNBS, but the scope is limited. The last balance sheet of liquidated companies would be available with the Tax Administration. The tax legislation does not provide for the regular submission of financial statements but, upon dissolution, an entity must submit, within 60 days from the date on which its dissolution has been agreed, its income tax return and pay the tax due up to that date and accompany this return with a copy of the latest balance sheet and profit and loss statement, certified by a Honduran accountant (Article 37, Income Tax Act and Article 68, Tax Code). This obligation covers the entity's last balance sheet. Further, some accounting information of financial institutions would be available with the CNBS as they are required to submit their financial statements to the CNBS (Article 82, Financial System Law).

182. Regarding trusts, trustee's obligation to prepare accounting records of the trust must follow the provisions of the accounting law which provide for the retention of accounting information for five years. Therefore, after a trust terminates, its accounting information would be available with the trustee so long as the trustee continues to exist or carry on business in Honduras. In any case, some of the trust's accounting information will be available from the CNBS given the reporting requirements in place (see paragraph 178). This information will be available for at least five years under the retention period applicable to all public entities (see paragraph 80).

183. In conclusion, although in some cases accounting information may be available through the Tax Administration and the CNBS, this does not cover complete accounting information but only the one included in the financial statements and balance sheet submitted to these authorities. Thus, Honduras entities themselves³⁷ are the main source of accounting information. However, once the entity ceases to

³⁷ When an entity keeps accounts through third parties (Article 63(5), Tax Code), accounting information may be available from them. However, in the absence of an explicit obligation to do so, the extent of this source of information is uncertain.

exist, their accounting information would not be available for at least five years. **Honduras is recommended to ensure that complete accounting information, including underlying documentation, is available in line with the standard when any relevant legal entity ceases to exist.**

Oversight and enforcement of requirements to maintain accounting records

184. The Tax Administration is responsible for monitoring compliance with accounting record-keeping obligations (Article 442, Commercial Code and Article 195(3), Tax Code). Supervision is carried out on the basis of risk models, according to which tax controls of various types, including audits, are carried out. The Tax Administration does not carry out control programmes aimed at verifying the quality of accounting records and underlying documentation and their maintenance. However, as part of its tax supervision activities, the Tax Administration verifies through audits and inspections that reliable accounting records and underlying documentation are kept.

185. A tax obliged person that keeps its accounts in an irregular manner is subject to criminal sanctions. First, improper bookkeeping leading to tax evasion is punishable with imprisonment ranging from six months to two years (Article 433, Criminal Code). In addition, tax fraud is punishable by three to six years of imprisonment and a fine of 120% of the tax difference, or six to ten years of imprisonment and a fine of 140%, depending on the amount of tax evaded (Article 431, Criminal Code).³⁸ Moreover, if the Tax Administration identifies that accounting books are not in line with the law, the Commercial Code provides for the imposition of a fine of up to HNL 5 000 (EUR 188), depending on the amount of the entity's capital and the seriousness of the offence. In addition, preparing and retaining accounting records for at least five years constitutes a formal tax obligation (see paragraph 174) and therefore failure to comply with this obligation is subject to the fines provided for in Article 160 of the Tax Code, based on the annual gross income of the person infringing the law. The gradual amounts of this penalty are specified in paragraph 86.

186. Failure to comply with periodic accounting reporting requirements to the Tax Administration is also subject to penalties. The income tax return contains accounting information regarding the balance sheet and the income statement. Since the filing of this return is a formal tax obligation (Article 58(3), Tax Code), failure to comply with it is subject to the penalties provided for in Article 160 of the Tax Code (see paragraph 86).

187. In addition to these penalties, failure to keep books, irregular bookkeeping and lack of supporting documentation will result in *ex officio* assessment of the income tax (Article 31, Income Tax Act). Further, if a tax obliged person who has been requested by the Tax Administration to produce or submit accounting information for the verification of its income tax return fails to do so in due time, it is subject to the application of an incremental fine according to the number of days of delay³⁹ (Article 125, Regulations to the Income Tax Act).

188. Accountants are also subject to penalties in case of irregular bookkeeping. Any professional who uses financial statements to make business, tax and financial decisions that are fraudulent and detrimental to third parties is subject to a fine of up to five times the value of the annual fees or salaries received. This fine is imposed, at the request of the JNAC, by the Court of Honour of the accountants' association to which the sanctioned accountant belongs (Articles 19 and 20, Regulations to the Accounting Law).

189. Entities themselves are the main source of accounting information (see paragraph 183). This raises concerns about the availability of information in practice in cases where the entity from which the

³⁸ The penalties are increased by one third when the perpetrator is a member of or collaborates with an organised criminal group.

³⁹ The fine is HNL 10 (EUR 0.4) for the first day, HNL 15 (EUR 0.6) for the second day, HNL 20 (EUR 0.8) for the third day, and so on until the ninth and subsequent days, when it is HNL 50 (EUR 2) and continues until the day on which the required information is submitted.

information is required is permanently non-compliant or inactive. The materiality of this risk along with the level of entities' compliance in Honduras will be analysed during Phase 2 of the review.

190. Finally, regarding availability of accounting information of trusts, the CNBS supervises the activities of financial institutions acting as trustees and non-compliance is subject to sanctions as described in paragraph 147.

191. In conclusion, the legal framework provides for sanctions in the event that entities fail to keep accounts or keep them incorrectly. The supervision carried out by the Tax Administration, the JTNCA and the CNBS, the use of enforcement measures and the extent to which the sanctions in place are effective and dissuasive in practice will be assessed during Phase 2 of the review.

Availability of accounting information in EOIR practice

192. The availability of accounting information in EOIR practice will be examined during the Phase 2 review. None of the four requests received by Honduras from 2021 to 2024 related to accounting information.

A.3 Banking Information

Banking information and beneficial ownership information should be available for all account holders.

193. Information on bank transactions and identity and beneficial ownership information on bank accounts is available pursuant to the obligations under the Anti Money Laundering (AML) framework. While there are stipulated record retention requirements while a bank is operational, this report finds a gap in the availability of banking information after a bank ceases to exist or a foreign bank ceases to operate in Honduras.

194. The AML framework requires banks to identify the beneficial owner of their clients, but the identification may not be in line with the standard due to the deficiencies identified in the respective methods for identifying beneficial owners for legal persons, partnerships and trusts. Finally, due to the absence of an explicit requirement to update beneficial ownership information in the event of a change, as well as the lack of a specified frequency for updating such information, the beneficial ownership information of bank account holders may not always be up to date.

195. The conclusions are as follows:

Legal and Regulatory Framework: in place, but certain aspects of the legal implementation of the element need improvement

Deficiencies identified/ Underlying factor	Recommendations
There are no clear requirements for the retention of banking information, including beneficial ownership information of bank accounts, after a bank ceases to exist or a foreign bank ceases to operate in Honduras.	Honduras is recommended to ensure that banking information is retained in line with the standard even after a bank ceases to exist or a foreign bank ceases to operate in Honduras.
The method of identification of beneficial owners of companies does not fully correspond with the criterion of control through means other than ownership envisaged under the standard and is likely to lead to the identification of senior managing officials, which is supposed to be a back-stop option under the standard when they manage but do not control the entity. The method does not contemplate the possibility of a beneficial owner exercising indirect control over the company, nor does it consider control based on joint ownership. Finally, it does not explicitly state that there may be more than one beneficial owner of a company, all of whom must be identified.	Honduras is recommended to ensure that beneficial owners of bank accounts are identified in line with the standard.

<p>Furthermore, although no one would be identified as a beneficial owner in a co-operative under the 25% ownership threshold, as none of its members may hold rights representing more than one-twentieth, there is no guidance on identifying their beneficial owners through other means of control. Similarly, no guidance is available on how to identify beneficial owners of partnerships according to their form and structure.</p> <p>There are deficiencies regarding the identification of beneficial owners of fideicomisos, foreign trusts and similar legal arrangements as the look through principle is either not provided for (in respect of beneficiaries) or there are doubts about its application (in respect of settlors) and the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the legal arrangement as required under the standard.</p>	
<p>Customer due diligence measures in place require identification of beneficial owners of customers and updating this information on an ongoing basis in specific situations or at least once annually in any case for high-risk customers. However there is no specified frequency in the legal and regulatory framework for updating beneficial ownership information of customers subject to normal or simplified customer due diligence.</p>	<p>Honduras is recommended to ensure that in all cases up-to-date information on the beneficial owners of bank accounts is available in line with the standard.</p>

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

A.3.1 Record-keeping requirements

196. Banking activity is regulated by the Central Bank of Honduras, in consultation with the National Bank and Insurance Commission (CNBS). All banks are governed by the Financial System Law and the laws, regulations and resolutions issued by the Central Bank of Honduras as well as the CNBS (Article 4, Financial System Law). Anti-money laundering obligations of banks are set out in the Special Law against Money Laundering (AML Law) and its related resolutions issued by the CNBS. Foreign banks are allowed to operate in Honduras through branches, which are subject to the same legal obligations in Honduras as domestic banks (Article 18, Financial System Law).

Availability of banking information

197. Banks are prohibited from opening accounts under false, encrypted, anonymous or any other type of name that conceals the identity of the account holder and the beneficial owner of the account (Article 7(9), AML Law). In case of doubts regarding the existence of the client, before or during the business relationship, AML-obliged persons must conduct on-site verifications. If the results of the on-site verification are inconsistent with the information already available, the AML-obliged persons must terminate the relationship (Article 7(5), AML Law).

198. Record-keeping requirements are mainly laid down in the AML Law and to some extent in the Law on CNBS.

199. The AML Law requires banks (among other AML-obliged persons) to keep information on all transactions which enable it to be re-constructed. In addition, for transfers above the thresholds⁴⁰ set by the Central Bank of Honduras, banks must retain the following information – sender’s name, address, national identification number, account number, beneficiary’s name and account number and the amount of the transaction (Article 12). These transactional records must be maintained for a period of at least five years after they are concluded. After the expiry of the term of five years, the information must be retained in a form (magnetic, photostatic, photographic or microfilm) that allows its reproduction (Article 8).

⁴⁰ For transactions made in cash in foreign currency the threshold is USD 4 000 or its equivalent. For transactions made in cash in national currency as well as for transactions made not in cash, the threshold is HNL 200 000 (EUR 7 510). For remittance operations, the threshold is USD 2 000 or its equivalent.

200. During the application of customer due diligence (CDD) measures, banks must collect data, documents and information to identify and verify the identity of the client, identify the beneficial owner of the client and understand the ownership and control structure of the client as well as the purpose and character of the business relationship (Article 7, AML Law).

201. Under normal CDD measures, AML-obliged persons must obtain the following identification information of their clients –

- For natural persons: full name, valid identity card or passport, place and date of birth, nationality(ies), complete residential address, telephone number, email address, business or profession, origin of resources, origin of funds, purpose of the account, public office held in the last four years and the beneficial owner of the account (i.e. establish whether the applicant client acts on his/her own behalf).
- For legal persons: name, national tax registration number, economic activity, date of incorporation, copy of incorporation/ registration deed, details of the partners/ shareholders and beneficial owners of the legal person, name and identification number of the legal representatives and authorised signatories, origin of funds, and purpose of the account.

202. This information must be retained for a period of five years after the end of the business relationship (see paragraph 107). This information may however not always be available for at least five years after a bank ceases to exist or a foreign bank ceases to operate in Honduras (see paragraph 212).

Beneficial ownership information on account holders

203. The standard specifically requires that beneficial ownership information be available in respect of all bank accounts.

204. As mentioned above, banks must apply CDD measures in order to identify the beneficial owner of the bank account. The CDD measures must be applied when establishing a business relationship.

205. CDD measures are undertaken to, *inter alia*, identify and verify the identity of the customer and its beneficial owner in all cases. For this purpose, they rely on the definition and methods for identification of beneficial owner provided in the AML Law, which contain certain deficiencies (see paragraphs 93 to 96). For the identification of beneficial owners of legal persons, including **companies and co-operatives**, while the method includes both direct and indirect ownership of the legal entity, it does not explicitly provide for joint ownership and for more than one person to be identified if several persons meet the definition. The criterion of holding significant responsibility in the control, management or direction of the company does not fully correspond with the criteria of control through other means envisaged under the standard and is likely to lead to the identification of senior managing officials even when they manage but do not control the entity, which is supposed to be a back-stop option under the standard, while the back-stop option itself is not explicitly provided in the method. There is no guidance on how to identify beneficial owners of **partnerships** in line with their form and structure (see paragraph 125). There are concerns regarding the identification of beneficial owners of **fideicomisos, foreign trusts and similar legal arrangements** as the look through principle is either not provided for (in respect of beneficiaries) or there are doubts about its application (in respect of settlors) and the identification requirements do not include the residual clause of identifying any other natural person exercising ultimate effective control over the legal arrangement as required under the standard. Therefore, **Honduras is recommended to ensure that beneficial owners of bank accounts are identified in line with the standard.**

206. In addition, although the legal framework specifies what information must be recorded for the identification of the client (see paragraph 201), there is no such specification for the identity information to be recorded on the beneficial owners. The legal framework rather has a general reference to the duty to identify them (see paragraph 101). Although this lack of clarity casts doubts whether adequate information for all beneficial owners of bank account holders, including their complete identity details and the nature of

their beneficial ownership interest, will be available in all cases, this information should be available in practice given the CDD requirements in place. Indeed, the legal framework requires banks to (i) create a file for each client, containing all relevant information related to CDD measures taken for the identification of the client and its beneficial owners, (ii) understand the ownership and control structure of their clients and (iii) verify the identity on the basis of documents and information obtained from reliable and independent sources (see paragraph 102). The extent to which information kept under the customer due diligence requirements enables the adequate and accurate identification of beneficial owners in practice will be assessed during Phase 2 of the review (see Annex 1).

207. Although banks are required to keep CDD information up-to-date and review their procedures to update CDD information at least every three years (Article 6, AML Law and Article 33, Circular 19/2016), there is no specified frequency for updating such information. Although the legal framework establishes some circumstance that would trigger an update in the beneficial ownership information, this does not cover all cases (see paragraph 105). **Honduras is recommended to ensure that in all cases up-to-date information on the beneficial owners of bank accounts is available in line with the standard.**

208. If it is not possible to verify or update the CDD information, the bank must not establish or must terminate the business relationship.

209. Banks may rely on third parties to conduct CDD if the third party is regulated and supervised. Nevertheless, the final responsibility will rest with the bank that relies on the third party (see paragraph 106).

Retention period

210. The Law of the National Bank and Insurance Commission authorises the CNBS, through its Superintendency, to oversee and supervise banks. To enable the CNBS to examine their accounts and all books and documents supporting their operations, banks must retain credit and investment files for a period of five years from the termination date of the relationship (Article 26).

211. In view of the foregoing provisions, the availability of banking information is secured in line with the standard when the bank is operational. However, this may not be the case when a bank ceases to exist or a foreign bank ceases to operate in Honduras.

212. The Financial System Law provides that when a bank is compulsory liquidated by the CNBS, the liquidator must keep the accounts of the bank under liquidation for a period determined by the CNBS (Article 87(9)). The period of retention is not specified, and it is not clear whether all transactional and CDD information, including beneficial ownership information of bank accounts, must be retained. Further, no retention requirements are specified for the other circumstances under which a bank may cease to exist (e.g. voluntary liquidation) or where a foreign bank ceases to operate in Honduras. Therefore, **Honduras is recommended to ensure that banking information is retained in line with the standard even after a bank ceases to exist or a foreign bank ceases to operate in Honduras.**

Oversight and Enforcement

213. Non-compliance with the obligations under the AML Law and its associated administrative regulations may be subject to a fine of 100 to 500 minimum monthly wages, depending on the severity of the breach (Article 22, AML Law). For 2025, this represents a fine of HNL 1 395 516 to HNL 6 992 580 (EUR 52 517 to EUR 260 583). In the event of a repeated offence, the fine may be doubled. Facilitating money laundering by omitting to conduct CDD measures is in itself a crime liable to imprisonment of two to five years.

214. The CNBS oversees compliance with AML obligations of banks through its Department of Prevention of Money Laundering and Terrorist Financing (DEPRELAFT) under the Risk Management division.

215. DEPRELAFT undertakes a risk-based supervision. Annually, an on-site inspection schedule is prepared on the basis of the risk profile of the banks. During an on-site inspection, a general or special assessment is undertaken of the bank to determine the degree of efficiency of money laundering risk management, the quality of the risk management policies implemented, developed procedures, and the functioning of internal control, among others. After the on-site inspection, a report is prepared, documenting the findings and the deficiencies identified. The corrective actions taken by banks are monitored. If a bank fails to address the deficiencies identified, a sanctioning process is initiated.

216. DEPRELAFT also conducts desk-based supervisions and monitors financial indicators and reports submitted by the regulated entities.

217. The practical implementation, enforcement and supervisory measures regarding the availability of banking information will be assessed in the Phase 2 review.

Availability of banking information in EOIR practice

218. Honduras has indicated that from 2021 to 2024 it has exchanged banking information in two cases. The availability of banking information in EOIR practice will be examined during the Phase 2 review.

B Access to information

219. Sections B.1 and B.2 evaluate whether competent authorities have the power to obtain and provide information that is the subject of a request under an EOI arrangement from any person within their territorial jurisdiction who is in possession or control of such information, and whether rights and safeguards are compatible with effective EOI.

B.1 Competent authority's ability to obtain and provide information

Competent authorities should have the power to obtain and provide information that is the subject of a request under an exchange of information arrangement from any person within their territorial jurisdiction who is in possession or control of such information (irrespective of any legal obligation on such person to maintain the secrecy of the information).

220. The Competent Authority has broad access powers to obtain most types of relevant information, including legal ownership, accounting and banking information, in order to comply with obligations under Honduras EOI instruments. These access powers can be used regardless of the presence of a domestic tax interest in the information exchanged.

221. The powers to access information related to beneficial ownership is not ascertained. While this type of information is available in Honduras on the basis of the AML framework, it is unclear whether the Competent Authority can access it, due to the unclear scope of the secrecy provisions of the AML Law and of the bank and professional secrecy in Honduras. Honduras considers that the absence of an explicit domestic provision allowing access to information from AML-obliged persons does not prevent access for EOI purposes, given the primacy of treaties over domestic legislation, so that the Competent Authority may obtain it from AML-obliged persons directly on the basis of the treaty, to the extent that the EOI agreement provides for the obligation to obtain such information. This interpretation has not been tested to access beneficial ownership information as Honduras has not received any request for this type of information and it is unknown whether AML-obliged persons share Honduras' interpretation regarding direct use of access powers for accessing beneficial ownership information for EOI purposes.

222. The bank secrecy provisions contained in Honduras law are compatible with effective exchange of information. However, the Tax Code indicates that the access powers of the Competent Authority may be limited in the case of information "protected by the Law or the Tax Code". Given the broad reference to this protection it could encompass legal privilege and professional secrecy. Furthermore, the legal framework only lifts professional secrecy in favour of the Tax Administration when professionals themselves are subject to a tax verification or when they act as legal representatives of another person. In all other cases, professionals may invoke their professional secrecy to justify non-disclosure of the information. The legal framework does not explicitly indicate which professionals are covered by this secrecy, but the Honduran authorities have clarified that only those professionals whose secrecy is regulated by law are covered. For EOIR-related purposes, this would cover lawyers and accountants. In both cases, the scope of their professional secrecy is overbroad, compared to the standard. Although the Honduras officials indicate that they have not had any impediment to obtain information due to professional

secrecy either for domestic tax matters or for EOIR purposes, the broad scope raises doubts on their ability to access information held by professionals, in line with the standard.

223. Honduras received three EOI requests in 2021 and one in 2024. It did not receive any requests of information during 2022 and 2023. Honduras obtained some information from the databases of the Tax Administration and exercised its access powers to gather information from third parties, including banks.

224. The conclusions are as follows:

Legal and Regulatory Framework: in place but certain aspects of the legal implementation of the element need improvement

Deficiencies identified/ Underlying factor	Recommendations
The Competent Authority has broad access powers to obtain all types of relevant information. However, for the access to beneficial ownership information, the interaction between the access powers of the Competent Authority and the confidentiality obligation of the AML-obliged persons and the Financial Intelligence Unit is not clear and raises doubts on whether the beneficial ownership information can be accessed for EOIR purposes. Honduran authorities have indicated that international agreements take precedence over domestic legislation and therefore, Honduras is of the view that, to the extent the agreement provides for the obligation to obtain such information, the Competent Authority may obtain it directly from AML-obliged persons, regardless of the domestic procedure applicable to the collection of such information. This interpretation was not tested in practice and it is unknown whether AML-obliged persons share Honduras' interpretation regarding direct use of access powers for exchange of information purposes.	Honduras is recommended to ensure that the Competent Authority can effectively access beneficial ownership information to respond to EOI requests.
The access powers of the Competent Authority are restricted for information protected by the law, which could encompass the information protected by professional secrecy. The legal framework does not explicitly indicate which professionals are covered by this secrecy, but the Honduran authorities have clarified that it covers only those professionals whose secrecy is regulated by law, which for EOIR-related purposes, covers lawyers and accountants. The professional secrecy of these two professionals is overbroad compared to the standard. This broad scope, combined with the restriction in the access powers and the targeted provision to lift professional secrecy only when professionals themselves are subject to a tax verification or when they act as legal representatives of another person, raises doubts on the ability of the Honduras Competent Authority to access information held by these professionals, in line with the standard.	Honduras is recommended to ensure access to information held by professionals consistently with the standard.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

B.1.1 Ownership, identity and banking information

225. The Competent Authority in charge of exchanging information for tax purposes is different depending on the applicable EOI instrument.

- The Tax Administration (*Servicio de Administración de Rentas*) is the Competent Authority for the application of the TIEA with Ecuador and the Central American Convention. From 2017 to 2021, the Director of Large Taxpayers was delegated as Competent Authority. However, since 2022 there is no formal delegation and thus only the head of the Tax Administration acts as the Competent Authority.
- The Minister of Finance (SEFIN) is the Competent Authority for the application of the TIEA with the United States, with no delegation of powers in place. Thus, requests from the United States should be channelled through the SEFIN, which sends them to the Tax Administration for their treatment.

Similarly, any correspondence with the requesting partner, including the response to the EOI request, is sent to the requesting partner through the SEFIN.

- The Minister of Finance (SEFIN) or its authorised representative is the Competent Authority in Honduras for the implementation of the Multilateral Convention. The head of the Tax Administration has been appointed as the authorised representative of the SEFIN for the implementation of the Multilateral Convention.

226. The competent authorities of Honduras are collectively referred to as Competent Authority below, except where different provisions apply. Their contact details are available in the Global Forum secure site of Competent Authorities, which facilitates contact by the EOI partners of Honduras.

227. Article 188 of the Tax Code provides that the actions and procedures carried out for the purpose of mutual administrative assistance, including exchange of information, are governed by the stipulations of the respective international EOI mechanisms and, to the extent that it does not conflict with these mechanisms, by the provisions of the Tax Code. Therefore, the access powers provided by the Tax Code can be used by the Tax Administration and the SEFIN for EOIR purposes.

Accessing information generally

228. Taxpayers, whether subject to taxation or not, are obliged to cooperate with the Tax Administration and the SEFIN (Articles 58 and 63, Tax Code). The general obligations of taxpayers include the obligation to submit any information required by the Tax Administration and/or the SEFIN for the performance of their functions in the manner and within the time limits contained in the Law. This includes the filing of annual tax returns.⁴¹

229. Those obligations on taxpayers are complemented by access powers in respect of third parties. The Tax Administration has the authority to request information from both public and private third parties for fulfilling its investigative, control and oversight functions as outlined in the Tax Code and relevant laws (Article 198, Tax Code). The Honduran authorities have confirmed that this includes requesting information for EOIR purposes and that the Tax Administration does not need to launch a specific tax audit or investigation procedure to exercise its access powers.

230. Further, in the same way as taxpayers, public and private third parties⁴² are obliged to cooperate with the SEFIN and the Tax Administration for their functions such as verification, determination, investigation, inspection and collection (Article 72, Tax Code). Third parties must provide all relevant data, reports or background information that holds tax or customs significance and is derived from their economic, professional or financial relationships with other persons.

231. The obligation to cooperate with the SEFIN and the Tax Administration applies to any information holder, regardless of whether such persons are legally required to keep the information. Thus, Honduras can exercise its access powers to obtain information from persons not obliged to have the required information but that are in possession of such information.

232. However, the obligation to cooperate excludes any data, information and documentation that are protected by the law or by the provisions of the Tax Code. Given the broad reference to information “protected by the law” this could encompass professional secrecy. There is no explicit lift of professional secrecy in benefit of the Competent Authority. Instead, Article 72(5) of the Tax Code indicates that professionals may not invoke their professional secrecy to prevent the verification of their own tax situation.

⁴¹ This information is stored in the Tax Administration's integrated, centralised and secured database.

⁴² The Tax Code refers to the obligations of the tax-obliged persons (*obligados tributarios*), which is a broad concept that covers not only taxpayers but also any person obliged to provide information to the Tax Administration, including for the purposes of mutual assistance in tax matters, which includes EOIR purposes (Articles 29 and 72, Tax Code).

Honduran authorities have explained that this would apply in the case of a tax verification of the professionals themselves as well as when the professional is acting as a legal representative of another person and is asked for the information in his/her capacity as representative. Given that professional secrecy is only lifted in these cases, in all other cases (i.e. where the information held by professionals relates to the situation of a person other than the professional or when the professional is not the legal representative of the controlled person), professionals may invoke their professional secrecy to justify non-disclosure of the information. The law refers to “professionals” broadly without delimitating what type of professionals are covered. However, Honduran authorities have informed that given that access powers can only be limited regarding to information “protected by the law” this only covers professional secrecy granted by the law which in Honduras would cover two professions⁴³ relevant for EOIR purposes: lawyers and accountants. The scope of protected information is described in section B.1.5.

233. Other public authorities are required to cooperate with the SEFIN and the Tax Administration in the performance of their functions (Article 71, Tax Code). This provision allows access to information held by public authorities, including the Business Register, which keeps information on legal entities, including companies, partnerships and other business structures, along with details about their ownership structure. This institution also holds records related to property ownership, including titles and deeds, and land registries, which are essential for determining legal ownership of real estate assets. Some of this information is publicly available with the Business Register identification number, whereas other can be requested by the Tax Administration in use of its access powers. The Competent Authority may also request ownership information from the Chamber of Commerce, which maintains records of businesses operating within the country, including details about their ownership and registration status.

234. If the legal framework does not specify other deadlines for submitting specific documents or communications, a deadline of maximum ten business days would be given to present the information requested (Article 87(1), Tax Code).

235. By utilising these diverse powers, the Competent Authority can access comprehensive information held by or under the control of persons located in Honduras. The use of Honduras’ access powers in practice will be examined in the Phase 2 review.

236. The Tax Code provides that, in some cases, the SEFIN and the Tax Administration may need authorisation from a judge, depending on the laws regulating the requested public authorities (Article 71(2)). Honduran authorities explained that this is a residual rule to avoid any conflict with a specific provision requiring prior judicial authorisation, but that in practice the Tax Administration has never faced a situation where prior judicial authorisation was required to obtain information from another authority, either for its own domestic tax purposes or for EOIR purposes.

237. Furthermore, Honduras is of the view that even in cases where such prior judicial authorisation would be required, this requirement would not be applicable for EOIR purposes, since treaties take precedence over domestic legislation. Although the law does not explicitly provide for this, Honduras considers that, given the primacy of international treaties over domestic laws, for EOIR purposes the Competent Authority is entitled to obtain information directly from the information holder, regardless of the domestic procedure applicable to the collection of such information. Article 188 of the Tax Code states that actions and procedures carried out for the purposes of mutual administrative assistance shall be governed by the provisions of the relevant agreement, and, provided they do not conflict with the agreement, by the provisions of the Tax Code. Honduras considers that, provided that the EOI Agreement provides for the obligation of Honduras to obtain this information, such information can be obtained directly by the Competent Authority since any domestic provision impeding this would conflict with Honduras’ obligation

⁴³ Other professions are subject to professional secrecy provided in the law, such as doctors and allied health professionals. However, these professionals are not potential sources of information for EOIR purposes and are therefore not relevant to the analysis of the scope of access powers.

to obtain and exchange the requested information. Honduras interprets this broadly and does not consider that each type of information needs to be specifically mentioned in the treaty, so whether the treaty specifically mentions certain types of information holders (e.g. banks) or refers broadly to the obligation to obtain information from any information holder or to the obligation to provide any relevant information, Honduras considers that the Tax Administration is entitled to request the information directly from the information holder, including banks and other AML-obliged persons. Although Honduras has already accessed banking information directly from banks for EOIR purposes, regardless of the applicable domestic procedure for collecting such information (see paragraph 241), this difference is not explicitly provided for in the legal framework. Therefore, doubts remain as to whether Honduras can actually obtain the necessary information directly from the information holder, regardless of the applicable domestic procedure for collecting it. The use of access powers in practice will be assessed during Phase 2 of the review (see Annex 1).

Accessing ownership information

238. Honduras' competent authorities can obtain legal ownership information from the Business Register or the Chamber of Commerce. Some ownership information is available directly from the Tax Administration, as a result of the entities' obligation to submit an annual report containing the names of their shareholders. However, as analysed in paragraph 63, this direct source does not always provide complete ownership information. Finally, the Competent Authority can also access the book of shareholders kept by the company itself, by using its usual access powers described above.

239. In the case of beneficial ownership information, the Competent Authority would rely on the AML framework to access such information, although it is unclear whether the legal framework ensures access to the Competent Authority for domestic and/or EOIR purposes for three reasons:

- Although the Honduran legal framework allows the Tax Administration to access banking information through the CNBS, this does not extend to beneficial ownership information. This information is covered by bank secrecy and the Tax Code lifts this secrecy in favour of the Tax Administration only regarding transactional banking information (see paragraph 241). Therefore, the Tax Administration cannot access beneficial ownership information through the CNBS.
- It is unclear whether the Competent Authority can request information directly from other AML-obliged persons. Beneficial ownership information may be covered by the professional secrecy of the concerned DNFBPs given the broad provisions regulating this secrecy (see paragraphs 259 and 260). Although AML-obliged persons cannot invoke their professional secrecy (Article 47, AML Law and Article 19, Law on the Regulations for DNFBPs), this is focused on the AML framework only and thus not applicable for EOIR purposes.
- It is uncertain whether the Tax Administration can obtain beneficial ownership information through the Financial Intelligence Unit (FIU). Although the Tax Code provides that the Tax Administration can request information from public third parties (Article 198(9)), the AML Law indicates that FIU officials are obliged to maintain the confidentiality of information known to them by virtue of their position and that CNBS officials are subject to professional secrecy regarding the information relating to AML offences that they have accessed in the exercise of their duties (Article 87). The legal framework does not contain a provision lifting the confidentiality of this information in favour of the Tax Administration, and therefore the interaction between these provisions and the Tax Administration's ability to request information from third public parties remains unclear. The FIU can request information linked to tax-related requests from the Prosecutor's Office or "other competent authorities" (Article 65(b), Circular 19/2016). Honduras explained that "other competent authorities" would include the Tax Administration. However, since this Regulation explicitly defines "competent authority" as including the court, the Prosecutor's Office and CNBS, it is unclear

whether “other competent authorities” refers to any relevant authority or only to relevant authorities other than the FIU (i.e. the three ones listed above).

240. The lack of clear rules on the interaction between secrecy provision and the exercise of access powers raises doubts as to whether the legal framework allows the Tax Administration to access beneficial ownership information either directly from the information holder or through the FIU. The Honduran authorities do not consider there to be any restriction on access to beneficial ownership information, because it is of the view that for EOIR purposes information can be obtained directly from the information holder in direct application of the treaty (see paragraph 237). Based on this interpretation, Honduras has already accessed banking information for EOIR purposes directly from banks without the intermediation of the CNBS (see paragraph 254). Honduras has not received an EOIR request for beneficial ownership information, this interpretation has therefore not been tested in practice and it is unknown whether AML-obliged persons share Honduras’ interpretation regarding direct use of access powers for accessing beneficial ownership information for EOIR purposes. Given this uncertainty, **Honduras is recommended to ensure that the Competent Authority can effectively access beneficial ownership information to respond to EOIR requests.**

Accessing banking information

241. The Honduran legal framework provides for the access to banking information. The Tax Administration can obtain any information concerning banking operations through the CNBS (Article 72(4), Tax Code). Honduras considers that access to banking information follows different procedures for domestic and EOIR purposes and that for EOIR purposes, due to the precedence of EOI agreements (Article 8, Tax Code) the Tax Administration can obtain information directly from the banks by using its usual access powers described above in paragraphs 228 to 235. As explained above, Honduras considers that, by direct application of the treaty, the Competent Authority is entitled to obtain information directly from the information holder, regardless of the domestic procedure applicable to the collection of such information, provided that the EOI agreement provides for the obligation of Honduras to obtain such information (see paragraph 237). This difference is not explicitly provided for in the legal framework and therefore doubts remain as to whether banking information should also be obtained through the CNBS for EOIR purposes. Honduras has nevertheless confirmed that in practice it has already accessed banking information directly from banks for EOIR purposes. The use of access powers in practice, including to access banking information for EOIR purposes, will be assessed during Phase 2 of the review (see Annex 1).

242. Although the International Information Exchange Instructions do not contain specific provisions for the treatment of requests for banking information, it is typically necessary to provide the name and passport or identification card number of the account holder as well as the name of the bank to facilitate access. If the account number is provided instead of the account holder's identity information, Honduras would still require the name of the financial institution, if available, since the CNBS does not maintain a centralised repository of accounts or transactions. If the name of the financial institution is not available, Honduras would request the information through individualised letters to each financial institution. The same approach would be followed for group requests, where information to correctly define the group would be shared with the financial institution to enable it to gather the relevant data.

243. The Honduran authorities explain that the time needed to process requests for banking information depends on the complexity of the request and the extent to which the information is readily available. They indicate that in practice, for domestic tax matters, requests for banking information take two months on average. Banking information typically involves detailed financial records, transactions and account histories, which may require time to compile, and review by the banks. In addition, the responsiveness of financial institutions to requests for information can affect the timeliness of the response; delays may occur

if they require additional time to gather and provide the requested information. These practical aspects will be assessed during Phase 2 of the review.

B.1.2 Accounting records

244. When the required accounting information is not already available with the Tax Administration,⁴⁴ the powers described under section B.1.1 can be used to obtain accounting records from any information holder, including the taxpayers themselves and third parties, both for domestic and EOIR purposes. Accounting information can also be gathered at the taxpayer's domicile by use of its search powers, but in that case, there must be a domestic tax interest in the accounting records (see paragraph 248).

B.1.3 Use of information gathering measures absent domestic tax interest

245. The Honduran Tax Administration can access the requested information even if it is not needed for domestic tax purposes. In order to fulfil its obligation to its EOIR partners, the Tax Code provides that the Honduran Tax Administration must take actions to obtain the requested information even when such information is not necessary for the determination of the taxes within its competence, i.e. even if it has no domestic interest (Article 191, Tax Code). In addition, Article 8 of the Tax Code provides that the international tax treaties and conventions take precedence over domestic provisions of the Tax Code. This precedence reinforces that the provisions of the EOIR mechanisms have direct effect, further facilitating access to necessary information.

B.1.4 Effective enforcement provisions to compel the production of information

246. Honduras can enforce pecuniary sanctions in the event an information holder does not comply with a request from a Competent Authority.

247. Failure to submit the information requested by the Tax Administration constitutes an offence to a formal obligation and is subject to a fine. Articles 62 to 68 of the Tax Code deal with the formal obligations of taxpayers. In particular, failure to submit any information required from taxpayers can be sanctioned in accordance with the provisions of the Tax Code (Article 62(3)). In this regard, Article 160 of the Tax Code provides for penalties for formal offences. These penalties are based on the annual gross income of the person infringing the tax rules, going from 10% of the average minimum wages to a fine equivalent to ten average minimum wages, plus 1% of such minimum wage⁴⁵ for each rate of HNL 500 000 (EUR 18 776) of gross income exceeding the threshold of HNL 100 000 000 (EUR 3.7 million) gross income (see paragraph 86).

248. In addition, the Tax Administration can gather accounting information directly at the taxpayers' tax domicile when it carries out tax inspection (*operativos masivos*) at such domicile (Article 63(3), Tax Code). In such a scenario, when third parties are responsible for the preparation of the accounts of taxpayers, the Tax Administration must grant a period of five business days following the request made at the domicile to submit the documents. However, tax inspections at the taxpayer's domicile cannot be carried out when information is required for EOIR purposes only; there must be a domestic tax interest in the accounting records.

249. Honduras did not use its access powers during the period of the COVID-19 emergency declaration, but this was purely due to an exceptional situation and not to any persistent deficiency in the Honduran

⁴⁴ The information available with the Tax Administration through the income tax return includes the balance sheet and the income statement.

⁴⁵ For 2024, the sanction was equivalent to HNL 131 565 (EUR 4 940) plus HNL 1 315,65 (EUR 49) for each rate of HNL 500 000 (EUR 18 776) of gross income exceeding the threshold of HNL 100 000 000 (EUR 3.7 million).

legal framework. For procedural reasons, Honduras declared all days included in the period during which the COVID-19 emergency declaration was in force to be non-business days (Article 5, Decree 33-2020). Although these regulations did not prevent Honduras from using its access powers, they limited its effectiveness as there was no enforceable deadline for providing information. The authorities therefore considered that it was impractical to request information from any information holder. Honduras put forward the reduced operational capacity of the Tax Administration during the COVID-19 pandemic to explain that no information was requested from information holders from April 2020 until December 2021. Although this limitation prevented Honduras from providing complete information to its peers in one of the four requests received, Honduras provided partial information to its peers using the information that was directly available in its databases. Consequently, this circumstantial and temporary limitation no longer constitutes a deficiency in the use of Honduras' access powers, the practical application of which will be assessed during the Phase 2 review.

250. Public officials who fail to comply with their obligation to cooperate with the Tax Administration are subject to a fine of three times the average minimum wage at the time of issuing the sanction⁴⁶ and to dismissal from office by their immediate superior (Article 160(10)).

251. Except for search powers, these enforcement powers apply in the same way, whether the information is collected for domestic or EOI purposes.

252. The use and effectiveness of these sanctions in deterring non-submission of information requested by the Tax Administration will be further analysed during the Phase 2 review.

B.1.5 Secrecy provisions

Bank secrecy

253. The Commercial Code establishes the secrecy of banking transactions. Financial institutions are prohibited from disclosing information about deposits and other transactions except to the depositor, debtor, beneficiary, their legal representatives, or individuals authorised to manage the account or participate in the transaction (Articles 956 and 1058).

254. The Commercial Code contemplates two exceptions to this rule; one when information is requested by judicial authorities pursuant to a court order involving the depositor, and the other one when it is requested by banking authorities for tax purposes. The exemption for tax purposes is reiterated in the Tax Code, which provides that the SEFIN and the Tax Administration can access transactional banking information through banking authorities (i.e. the CNBS). Honduras considers that for EOI purposes the Honduran Competent Authority can request banking information directly to the banks, based on the EOI agreements, which take precedence over domestic laws and oblige Honduras' Competent Authority to exchange requested information (see paragraphs 241 to 243).

255. Honduras authorities indicate that bank secrecy is not an impediment to obtaining information for domestic tax purposes in practice. Honduras received three requests in 2021, including for banking information (such as bank account opening information and account statements) and it reported having provided the requested information within 150 days in two cases and within 30 days in the other case.

Professional secrecy

256. Lawyers, accountants and notaries may hold relevant information due to their professional activities as well as in their position of AML-obliged persons (see paragraph 31). This includes legal and beneficial ownership as well as accounting information. In the case of notaries, the law clearly establishes

⁴⁶ For 2024, the sanction was equivalent to HNL 39 469.59 (EUR 1 482).

their obligation to provide information to any interested party who request it in accordance with the law (Article 9, Law of Notaries). This includes the obligation to provide information when it is requested by the Tax Administration in use of its access powers. However, for lawyers and accountants, the extent to which the Tax Administration can access information held by them in line with the standard is unclear.

257. The Criminal Code contains sanctions applicable for failure to comply with professional secrecy without a definition of the scope of the protected information. The Criminal Code establishes that “any professional who, in breach of his or her obligation to maintain secrecy or confidentiality, discloses the secrets of others shall be punished with imprisonment of 1 to 3 years and a fine of 360 to 600 days⁴⁷ (Article 274). This provision of the Criminal Code does not define “secrets” and therefore relies on the “secret” categorisation given by other laws.

258. According to Honduras officials, there are no specific confidentiality or secrecy provisions in their laws that prohibit or restrict the disclosure of information to the Competent Authority for the purpose of responding to an EOI request regarding the information held by these professionals. Nevertheless, as mentioned in paragraph 232, the access powers of the Honduras’ Competent Authority may be limited in the case of information “protected by the Law or the Tax Code”. This protection of information could encompass legal privilege and professional secrecy. Although the law does not explicitly delimitate this protection to the secrecy of certain professions, the Honduran authorities have explained that this refers to professions for which secrecy is regulated by law, which, for EOIR-related relevant professions covers lawyers and accountants.

259. The scope of professional secrecy for lawyers and accountants is overbroad, compared to the standard, which has potential for rendering the exchange of information ineffective when such professionals are the source of the requested relevant information:

- The Code of Ethics for Legal Professionals, issued by mandate of the Law of the Association of Lawyers (Article 16(c)), contains a broad reference that indicates that “lawyers may not communicate to third parties what they learn in the course of their profession, judicial or administrative functions” (Article 22). This reference is overbroad and the authorities have not provided related case law regarding the scope of professional secrecy either. Therefore, this protection could extend client-attorney privilege beyond what is envisaged in the standard (i.e. going beyond communications produced for the purposes of seeking or providing legal advice or use in existing or contemplated legal proceedings),⁴⁸ covering also cases where lawyers act as AML-obliged persons or in other capacity such as nominee shareholder, settlor or company director. When lawyers act under a power of attorney to represent the company in its business affairs, they would not be able to invoke their professional secrecy to prevent disclosure of information to the Tax Administration as in such cases the provision of Article 72(5) of the Tax Code applies (see paragraph 232).
- The Law of the Association of Accountants states that accountants are prohibited to disclose any facts, data or circumstances which come to their knowledge in the exercise of their profession, unless authorised to do so by their clients or unless required to do so by the relevant authority (Article 16). Although this law refers broadly to the relevant authority, the Code of Ethics of Accountants (issued by mandate of Article 33(b)) further clarifies that this refers to a judicial order (Article 5.5). The Competent Authority’s access to accounting information would not be disputed

⁴⁷ Equivalent to a monetary fine between HNL 7 200 (EUR 270) and HNL 1.8 million (EUR 67 593). Under the Criminal Code, fines are imposed using the system of daily fines (Article 53), where each daily fine has a value between HNL 20 (EUR 0.75) and HNL 5 000 (EUR 188). Both the number of daily fines and the value of each daily fine must be specified in the sentence issued by the Court.

⁴⁸ As described in Article 7(3) of the OECD Model TIEA and Article 26(5) of the OECD Model Tax Convention, and their commentaries.

when the accountant is acting on behalf of his/her client before the Tax Administration, because in this case the appointment of the accountant before the Tax Administration is an authorisation to provide this information on the client's behalf. Similarly, when an accountant acts as a legal representative of another person, professional secrecy cannot be invoked pursuant to Article 72(5) of the Tax Code (see paragraph 232). However, in certain circumstances accountants act as AML-obliged persons (see paragraph 31) and in these cases the broad scope of professional secrecy could prevent access to this information by the Tax Administration.

260. Consequently, the broad scope of professional secrecy of lawyers and accountants in Honduras, combined with the restriction to the access powers for information protected by the Law and the targeted provision to lift professional secrecy in specific cases only, raises doubts on the ability of the Competent Authority to access information held by lawyers or accountants acting as AML-obliged persons or as nominee shareholder, trustee, settlor or company director. Though Honduras authorities explained that they did not encounter issues in accessing information due to professional secrecy obligations, this is mainly because they did not have to approach professionals in practice. There is a risk that professional secrecy extends beyond what is foreseen by the standard, in particular in a context where the Competent Authority could rely on these professionals to access beneficial ownership information. Therefore, **Honduras is recommended to ensure access to information held by professionals consistently with the standard.**

B.2 Notification requirements, rights and safeguards

The rights and safeguards (e.g. notification, appeal rights) that apply to persons in the requested jurisdiction should be compatible with effective exchange of information.

261. Honduran domestic law does not mandate that the Tax Administration notify the person subject of a request for information. The information holder would be usually informed of the existence of the EOIR request when it is a bank or another AML-obliged person as in those cases Honduras would mention the applicable treaty in the requesting letter. This would be the case because Honduras is of the view that the EOIR agreement is the legal basis that enables it to gather information directly from the information holder, regardless the domestic procedures applicable to gather this specific type of information. Honduran law does not provide for appeal rights of the person who is the object of a request for information or of the person who holds the information. The impact of these rights and safeguards will be further examined during the Phase 2 review. The conclusions are as follows:

Legal and Regulatory Framework: in place

The rights and safeguards that apply to persons in Honduras are compatible with effective exchange of information.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

B.2.1 Rights and safeguards should not unduly prevent or delay effective exchange of information

262. Rights and safeguards (e.g. notification and appeal rights) should not unduly prevent or delay effective exchange of information. For instance, where notification rules are in place, it should permit exceptions from prior notification (notably, in cases in which the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation conducted by the

requesting jurisdiction) and time-specific post exchange notification (e.g. when such notification is likely to undermine the chance of success of the investigation conducted by the requesting jurisdiction).

Notification

263. The Honduran domestic law does not mandate that the Tax Administration notify the person who is the subject of a request for information before or after the information is exchanged. However, in practice, the Tax Administration informs the information holder of the EOI purpose of their notice.

264. The Honduran officials informed that in addition to the relevant legal provisions on the access power exercised, the letter sent to the information holder also mentions the tax provisions referring to international EOI agreements and international administrative assistance instruments, i.e. Articles 8, 188 and 191 of the Tax Code (see above section B.1.3 for the description of these provisions). The Honduran authorities include these provisions because they are of the view that for some type of information the treaty is the legal basis to obtain information directly from the information holder regardless of the domestic procedure applicable to the collection of such information (see paragraphs 237 and 241). Honduras has confirmed that these provisions would therefore only be mentioned when this type of information is requested (e.g. banking information or beneficial ownership information).

265. The reference to these tax provisions in the letter to the information holder gives an indication that the information is requested to reply to an EOI request. The name of the requesting jurisdiction is also provided when the EOI instrument is a bilateral agreement.

266. The legal framework does not provide for a possible exception to this mention of the EOIR purpose of the notice. This is explained by the fact that the legal framework does not require such a mention, but this practice results in the possibility that the content of the notice might undermine the chance of success of the investigation conducted by the requesting jurisdiction.

267. The legal framework does not provide for an anti-tipping off mechanism in the context of EOIR⁴⁹ to prevent the information holder (if not the taxpayer) to inform the taxpayer of the ongoing EOI procedure.

268. Consequently, the references provided in the letter to the information holder may result in the informal notification of the existence of an EOI request to the taxpayers, directly (if the taxpayer is the information holder) or indirectly (if the information holder is a third party). The impact in practice of such a disclosure and how Honduras will proceed in case a partner jurisdiction specifies that the taxpayer should not be notified so as not to undermine the chance of success of its investigation, will be analysed during the Phase 2 review (see Annex 1).

Appeal rights

269. The appeal right granted to taxpayers can be exercised against an administrative resolution issued by the Tax Administration that recognises rights or establishes obligations, as well as against procedural acts that directly or indirectly solve the matter of the resolution (Article 169(3), Tax Code). To handle an EOI request, the Tax Administration does not issue such resolutions or acts but rather official letters, as confirmed by the Honduran officials. Consequently, the person subject to a request for information or the person who holds the information cannot appeal the EOI procedure or the measures taken to gather the requested information, as these acts do not constitute an appealable administrative resolution.

⁴⁹ The AML Law contains an anti-tipping provision (Article 33) that refers to information requested or provided by "competent authorities". Although the law does not explicitly state that this refers to competent authorities for AML matters, Honduran authorities have confirmed that within the framework and scope of the law (Article 1) this provision would only cover information asked by AML-authorities, which does not cover the Tax Administration.

C Exchange of information

270. Sections C.1 to C.5 evaluate the effectiveness of Honduras' network of EOI mechanisms – whether these EOI mechanisms provide for exchange of the right scope of information, cover all Honduras' relevant partners, whether there were adequate provisions to ensure the confidentiality of information received, whether Honduras' network of EOI mechanisms respects the rights and safeguards of taxpayers and whether Honduras can provide the information requested in an effective manner.

C.1 Exchange of information mechanisms

Exchange of information mechanisms should provide for effective exchange of information.

271. Honduras' EOI network covers 149 jurisdictions, but exchange of information can take place only with 5 partners for the moment.

272. Honduras has signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention, on 11 July 2022), two Tax Information Exchange Agreements (TIEAs) with the United States and Ecuador, and a regional instrument, namely the Mutual Assistance and Technical Co-operation among Central American Tax and Custom Administrations Convention (Central American Convention).

273. The provisions of the EOI instruments of Honduras meet the standard. However, only the regional instrument and the two TIEAs are in force. While the TIEA with Ecuador is in force, it cannot be given effect in domestic law (see section C.1.9), thus Honduras' EOI network in force is limited to five partners: Costa Rica, El Salvador, Guatemala, Nicaragua and the United States.

274. The conclusions are as follows:

Legal and Regulatory Framework: in place, but certain aspects of the legal implementation of the element need improvement

Deficiencies identified/ Underlying factor	Recommendations
Honduras has not ratified the Multilateral Convention, signed in 2022, although this ratification would increase the number of applicable exchange relationships from 5 to 149.	Honduras is recommended to ensure that its EOI instruments are ratified and enter into force as soon as possible.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

Other forms of exchange of information

275. Honduras mainly exchanges information on request. The EOI instruments to which it is a party allow for other forms of exchange (i.e. spontaneous and/or automatic) as well as enhanced forms of tax

co-operation, such as the presence of tax officials on the territory of another jurisdiction or simultaneous controls. Furthermore, Honduras has received information sent spontaneously from one of its partners.

276. Honduras also automatically exchanges information on financial accounts with the United States under the Foreign Account Tax Compliance Act (FATCA) Agreement that entered into force on 16 May 2014.

C.1.1 Requirement of foreseeable relevance

277. The standard contemplates exchanges of information upon request to the widest possible extent. However, it does not permit “fishing expeditions”. The balance between these two competing elements is found in the concept of “foreseeable relevance” in Article 1 of the OECD Model TIEA.

278. The Central American Convention does not use the language “foreseeably relevant” but provides at its Article 4 that the Convention applies to “information and documentation related to taxes (...)”. Whilst “related” is indicative of a need for a nexus, it is arguably wider in meaning than “foreseeably relevant” and therefore allows for information exchange to the widest possible extent, in line with the standard regarding foreseeable relevance.

279. The TIEAs with Ecuador and the United States are also in line with the standard as they use an alternative wording to “foreseeably relevant”. The TIEA with the United States uses “may be relevant” (Article 3(d)) and the TIEA with Ecuador uses “necessary” (Article 5). The OECD Model Tax Convention recognises in its commentary to Article 26 that these terms allow the same scope of exchange of information as does the term “foreseeably relevant”. Both in Ecuador’s reports (2022 (Phase 1) and 2024 (Phase 2)) and in the United States’ report (2018), the authorities had confirmed that they considered this wording equivalent to the standard.⁵⁰ The Honduran authorities have also confirmed the equivalence of this wording.

Clarifications and foreseeable relevance

280. The International Taxation and Transfer Pricing Department (ITTPD) is the unit in charge of handling the EOI requests and thus analysing their compliance with the principle of foreseeable relevance. Honduras internal EOI Procedure and EOI Flowchart (EOIR Instructions) detail the steps and requirements for carrying out international exchange of information (see section C.5.2).

281. Honduras has in place internal documents and guidance that enable to properly analyse compliance with the principle of foreseeable relevance. To validate that incoming requests meet the standard, Honduras uses the same criteria it uses to ensure foreseeable relevance of outgoing requests which includes checking the sufficiency of the information provided to contextualise the request to determine its relevance (Annex 5, EOIR Instructions, see paragraph 348).

282. Honduras indicates that it has never declined any EOI requests from its partners and that it considers that the prevailing principle is that exchange of information should take place to the greatest extent possible, and the rejection of a request is considered a last resort. The authorities mentioned that the only clarification that has ever been requested from a partner was about the identification of a person, as the name provided was not sufficient. The EOIR practice will be assessed in Phase 2 of the review.

⁵⁰ Available at [Global Forum on Transparency and Exchange of Information for Tax Purposes | OECD](#)

Group Requests

283. The Multilateral Convention ensures the possibility to exchange information pursuant to a group request. The bilateral and regional agreements signed by Honduras do not exclude the possibility of group requests.

284. Honduras has not established a specific procedure for handling group requests. The EOIR Instructions have nevertheless a specific subsection related to the verification of the principle of foreseeable relevance of such requests (Annex 5). In addition to the criteria applicable to other requests, as described above, Honduras would review, among other elements, whether the request contains a detailed description of the group, the legal basis for the request and clear factual evidence of non-compliance. By requiring this information, Honduras ensures that requests for information are not made on speculative or unfounded grounds.

285. In practice, Honduras has not received any group request so far. Therefore, Honduras has not yet had to assess whether the foreseeable relevance of a group request has been sufficiently demonstrated.

C.1.2 Obligation to exchange information in respect of all persons

286. For exchange of information to be effective, it is necessary that a jurisdiction's obligation to provide information be not restricted by the residence or nationality of the person to whom the information relates or by the residence or nationality of the person in possession or control of the information requested.

287. All EOIR instruments signed by Honduras provide for exchange of information in respect of all persons. The Multilateral Convention (Article 1(3)) and the TIEAs with Ecuador (Article 2) and the United States (Article 1(2)) explicitly provide that exchange is not restricted by the residence or nationality of the person with respect to whom the information is requested. Although the Central American Convention does not contain such an explicit provision, its scope is broad and applies to "the territories of the State Parties" (Article 5), without limiting its application to citizens or nationals of the contracting states.

288. Honduras has only received requests related to persons who were resident either in the requesting jurisdiction or in Honduras. However, the taxpayer's residence does not condition the processing of the request and Honduras would be able to process requests concerning persons who are resident neither in Honduras nor in the requesting jurisdiction.

C.1.3 Obligation to exchange all types of information

289. Jurisdictions cannot engage in effective exchange of information if they cannot exchange information held by financial institutions, nominees or persons acting in an agency or a fiduciary capacity (see Article 5(4)(a) of the OECD Model TIEA).

290. The EOI instruments of Honduras respect this aspect of the standard. The Multilateral Convention (Article 21(4)) and the TIEAs with Ecuador (Article 5(2)) and the United States (Article 4) contain a provision equivalent to that of the Model TIEA, providing therefore for the exchange of all types of information.

291. In contrast, the Central American Convention states that information that may be exchanged on request includes information and documentation related to "commercial, financial, industrial, intellectual property transactions or operations or those pertaining to any other economic activity" (Article 8). This reference is broad enough to encompass all types of information, including banking information, as envisioned by the standard. The only exceptions mentioned in the Central American Convention are (i) if mutual assistance and technical cooperation between Administrations goes against constitutional provisions and (ii) the application of the reciprocity principle (Article 10). The Constitution of Honduras does not contain any elements that could be a restraint regarding the exchange of all types of information

and Honduras confirmed that although the Central American Convention recognises the reciprocity principle as an exception to the obligation to provide assistance, Honduras would exchange information with the other parties to this Convention regardless of whether their domestic law prevent them from sending such information to Honduras. Nevertheless, as two of the parties to the Central American Convention (i.e. Guatemala and Nicaragua) have domestic limitations to exchange all types of information, as noted on their EOIR Reports,⁵¹ these EOIR relationships do not meet the standard.

C.1.4 Unnecessity of domestic tax interest

292. The concept of “domestic tax interest” describes a situation where a contracting party can only provide information to another contracting party if it has an interest in the requested information for its own tax purposes. An inability to provide information based on a domestic tax interest requirement is not consistent with the standard (see Article 5(2) of the OECD Model TIEA).

293. Honduras’s legal framework is in line with this aspect of the standard. First, there are no domestic tax interest restrictions on Honduras powers to access information for EOI purposes (see Part B.1.3). Furthermore, none of Honduras’ EOIR agreements have a domestic tax interest requirement.

294. The Multilateral Convention (Article 21(3)) contains a provision equivalent to Article 5(2) of the OECD Model TIEA, explicitly providing for the exchange of information even in the absence of domestic interest. The TIEAs with Ecuador and the United States provide for the exchange of information without tax residency or nationality considerations (see paragraph 287). Consequently, these TIEAs do not require any domestic tax interest in order to exchange information. Finally, the Central American Convention does not refer to a domestic tax interest requirement either. The Explanatory Note clearly states that “it will make no difference whether the requested assistance or co-operation is useful or not for the functions of the requested Administration” (Article 2(8)).

295. Honduras received two requests related to taxpayers non-resident in Honduras. Although there was no national interest in obtaining the requested information, all requested information was provided to the requesting peer, except in one case where information was not obtained from third parties due to the COVID-19 circumstantial suspension of access powers (see paragraph 249).

C.1.5 and C.1.6 Dual criminality and exchange of information for civil and criminal tax matters

296. Information exchange may be requested both for tax administration purposes and for tax prosecution purposes. The principle of dual criminality provides that assistance can only be provided if the conduct being investigated (and giving rise to an information request) would constitute a crime under the laws of the requested jurisdiction if it had occurred in the requested jurisdiction. To be effective, exchange of information should not be constrained by the application of the dual criminality principle.

297. Honduras meets these aspects of the standard. None of Honduras’ EOI instruments prevent EOI on tax matters of a criminal nature, nor do they require that the matters giving rise to the request constitute a criminal matter in Honduras if they had taken place in that jurisdiction. Honduras’ domestic legal framework does not have such limitations either.

C.1.7 Provision of information in specific form requested

298. In some cases, a contracting party may need to receive information in a particular form to satisfy its evidentiary or other legal requirements. Such formats may include depositions of witnesses and

⁵¹ Guatemala (see 2019 Report, paragraph 243) and Nicaragua (see 2023 Report, paragraphs 348 to 351), available at [Global Forum on Transparency and Exchange of Information for Tax Purposes | OECD](#)

authenticated copies of original records. Contracting parties should endeavour as far as possible to accommodate such requests.

299. The TIEA with the United States (Article 4(5)) and the Multilateral Convention (Article 20) explicitly provide for this. Although the other EOI instruments do not contain an explicit provision, neither do they contain any restrictions, as long as this is consistent with Honduras' law and its administrative practices.

C.1. 8 and C.1.9 Signed agreements should be in force and be given effect through domestic law

300. Exchange of information cannot take place unless a jurisdiction has EOI arrangements in force. Where EOI arrangements have been signed, the standard requires that jurisdictions take all steps necessary to bring them into force expeditiously.

301. Three of Honduras' EOIR instruments are in force: the Central American Convention and the TIEAs with the United States and Ecuador. The Multilateral Convention is not in force.

302. In Honduras, the ratification of international agreements requires the approval of the National Congress, after which it is submitted to the Executive Power for ratification and approval. In order to become effective, the ratification must be published in the Official Gazette.

303. Honduras signed the Multilateral Convention in July 2022. However, the Multilateral Convention has not yet been ratified. Since 25 April 2023, the Multilateral Convention is at the National Congress for its approval and will then follow the ratification process mentioned above. Honduras has explained that this delay is associated with the fact that the ratification of the Multilateral Convention is part of a tax bill that covers wider topics which have raised some degree of resistance from certain stakeholders. The discussion of these other tax aspects has required longer debate and consultation processes, which are still ongoing, thus delaying the ratification process. Honduras ratification of the Multilateral Convention would increase the number of applicable exchange relationships from 5 to 149. **Honduras is recommended to ensure that its EOI instruments are ratified and enter into force as soon as possible.**

304. As for the Agreement with Ecuador, this instrument entered into force on the date of signature (Article 14). Neither Honduras nor Ecuador have ratified it, as both⁵² countries consider this Agreement as an administrative agreement among authorities rather than an international treaty; it is therefore not subject to ratification. Given that this Agreement does not have a treaty status, it cannot be given effect through domestic law as exchange of information in Honduras can only be based on an international treaty duly ratified (Article 180, Tax Code). Thus, this EOIR relationship is not in line with the standard. However, as the EOIR relationship between Honduras and Ecuador is also covered by the Multilateral Convention and Ecuador is already a party to it, the EOIR relationship with Ecuador will become in line with the standard once the Multilateral Convention enters into force in Honduras.

⁵² See Ecuador's 2024 EOIR Report (paragraph 433).

EOI Mechanisms

Total EOI relationships, including bilateral and multilateral or regional mechanisms		149
In force		6
	In line with the standard	3*
	Not in line with the standard	3**
Signed but not in force		143***
	In line with the standard	143
	Not in line with the standard	0
Total bilateral EOI relationships not supplemented with multilateral or regional mechanisms		0

Note: * TIEA with the United States, Central American Convention in regard to Costa Rica and El Salvador.

** Central American Convention in regard to Guatemala and Nicaragua due to domestic provisions in these jurisdictions that prevent the exchange of all type of information (see paragraph 291) and TIEA signed with Ecuador which does not have a treaty status and therefore cannot be given effect through domestic law (see paragraph 304).

*** The Multilateral Convention is not in force in Honduras.

C.2 Exchange of information mechanisms with all relevant partners

The jurisdiction's network of information exchange should cover all relevant partners, meaning those jurisdictions who are interested in entering into an information exchange arrangement.

305. With the signing of the Multilateral Convention, a regional instrument and bilateral agreements, Honduras has a wide EOI network covering 149 jurisdictions. However, the Multilateral Convention is not in force and the Agreement with Ecuador cannot be given effect in domestic law. The applicable EOI network is therefore limited to five jurisdictions, through two instruments: the Central American Convention and the TIEA with the United States.

306. In 2024, Honduras received a request to initiate a DTC. However, given that Honduras envisages a reform in its tax regime that includes shifting from a territorial approach to a worldwide income taxation (see paragraph 36), Honduras decided not to proceed with the negotiation of the DTC and informed the peer accordingly. The peer has not indicated any interest in initiating a TIEA as an alternative, nor has Honduras proposed to do so. The Multilateral Convention is in force in the peer's jurisdiction and therefore, once Honduras ratifies it, the peer and Honduras will have an enforceable EOI relationship. Honduras has not received any other requests to initiate a DTC, nor has it received any requests to initiate a TIEA or any other form of exchange of information agreement.

307. No Global Forum members indicated, in the preparation of this report, that Honduras refused to negotiate or sign an EOI instrument with it. As the standard ultimately requires that jurisdictions establish an EOI relationship up to the standard with all partners who are interested in entering into such relationship, Honduras should continue to conclude EOI agreements with any new relevant partner who would so require (see Annex 1).

308. The conclusions are as follows:

Legal and Regulatory Framework: in place

The network of information exchange mechanisms of Honduras covers all relevant partners.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

C.3 Confidentiality

The jurisdiction's information exchange mechanisms should have adequate provisions to ensure the confidentiality of information received.

309. Honduras' EOI instruments contain confidentiality provisions to ensure that the information exchanged is kept secret and only disclosed as authorised by the instruments. Domestic tax provisions also contain confidentiality obligations for tax officials, which protect the confidentiality of all the information obtained through an EOI instrument. The conclusions are as follows:

Legal and Regulatory Framework: in place

No material deficiencies have been identified in the EOI mechanisms and legislation of Honduras concerning confidentiality.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

C.3.1 Information received: disclosure, use and safeguards

310. The two TIEAs to which Honduras is party and the Multilateral Convention have confidentiality provisions to ensure that the information exchanged is kept secret and disclosed only to persons and authorities concerned with tax purposes. The Central American Convention also contains confidentiality provisions which first define the confidentiality as requiring the administrations to keep confidential the information obtained pursuant to this Convention (Article 2), then limit the use of exchanged information to the fulfilment of the functions and powers of the requesting tax or customs administration (i.e. only for tax purposes) and require each administration to have procedures to ensure this confidentiality (Article 9). This international legal framework is in line with the standard requirements.

311. Honduras domestic legal framework comprises adequate confidentiality provisions. All information received by the Tax Administration, including information provided by foreign Tax Administrations and other entities of the Honduran State, is considered confidential under the terms of the Tax Code (Articles 70 and 190). Tax officials must maintain absolute confidentiality of information obtained in the exercise of their supervisory powers (Article 70(1)). Upon joining the Tax Administration, all officers sign a confidentiality agreement acknowledging their confidentiality obligations and their administrative, civil and criminal responsibility in case of breach of this obligation.

312. If the tax officials do not comply with their confidentiality obligations, civil, criminal and disciplinary measures can be taken.

313. First, the Tax Administration Employee Career Regime contains disciplinary sanctions for unauthorised disclosure of information. These sanctions vary depend on the severeness of the infraction and include a written reprimand, suspension without salary and dismissal (Article 73). Unauthorised disclosure of information is considered a serious offense and thus sanctioned with dismissal (Articles 73 and 76(6)). The civil liability of the tax officials can also be engaged in case of wilful misconduct or negligence in the performance of their confidentiality obligations (Article 1360, Civil Code). Moreover, the tax officials are subject to the professional secrecy obligation contained in the Criminal Code and the corresponding criminal sanctions of 6 months to 3 years of imprisonment and a fine between HNL 2 000

(EUR 75) and HNL 3 million (EUR 112 655),⁵³ depending on the circumstances (Article 274, Criminal Code). These measures can be taken in any case of unlawful disclosure of information, even if it occurs after the official has ceased to hold office.

314. The appropriate disciplinary sanction to be applied is determined by the Human Resources Directorate of the Tax Administration, following investigations on reported breach in confidentiality. If criminal liability is suspected, the alleged violation will be reported to the Public Prosecutor's Office, which will decide whether to initiate the appropriate public prosecution.

315. The Terms of Reference, as amended in 2016, clarified that although it remains the rule that information exchanged cannot be used for purposes other than tax purposes, an exception applies where the EOI agreement provides that the information may be used for such other purposes under the laws of both contracting parties and the Competent Authority supplying the information authorises the use of information for purposes other than tax purposes. Among the EOI instruments of Honduras, only the Multilateral Convention provides for this possibility.

316. The domestic confidentiality tax provisions (Article 70, Tax Code) also contain exceptions to the confidentiality obligation of tax officials, including the possibility of sharing information with foreign tax authorities for EOI purposes. Other exceptions include the sharing of information with other institutions in Honduras for tax purposes but also for non-tax purposes, in particular with the judicial authorities and Public Prosecutor's Office. Nevertheless, the Honduras authorities explained that due to the precedence of the EOI international instruments, the restrictions provided in these instruments on the use and disclosure of the exchanged information override the domestic legal possibilities to share exchanged information with non-tax authorities. Therefore, for the EOI instruments which do not foresee the possibility of a non-tax use, the exchanged information is used for tax purposes only and, in the case of the Multilateral Convention which requires authorisation for sharing exchanged information for non-tax purposes, such authorisation must be sought. The practical application of the provisions which regulate the information-sharing with other domestic authorities and whether Honduras ensures in practice that any information received in the context of an EOI request is shared only to the extent allowed in the provisions of the EOI instrument will be analysed during the Phase 2 review (see Annex 1).

317. Prior to exchanging information with other state institutions, the Tax Administration reviews that such exchange is in line with the provisions of the Tax Code and the applicable EOI agreements. The procedure for exchanging information involves the Executive Directorate or the General Secretariat of the Tax Administration as well as its EOI Unit, which informs whether the information should be shared in compliance with the applicable legal framework.

318. Regarding administrative procedures, an Information Security Policy establishes the responsibilities and obligations to safeguard the information assets managed within each area of the Tax Administration. Inspections or audits of information security policy compliance are among the responsibilities assigned to the information security team of the Inspector General's Office. Regarding information received and exchanged in the context of EOI, the classification policy, determines that all exchanged information is "confidential", triggering the application of a "Confidential" stamp alongside a "treaty" stamp⁵⁴ on all exchanged information or documents. Additionally, communication templates include in the EOIR Instructions, both external and internal, provisions emphasising the confidentiality required for exchanged information.

⁵³ Equivalent to 100 to 600 days, see footnote 47

⁵⁴ The text envisaged for the treaty stamp is "THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF A TAX TREATY AND ITS USE AND DISCLOSURE ARE GOVERNED BY THE PROVISIONS OF SUCH TAX TREATY AND ANY OTHER LEGAL DISPOSITION THAT SAFEGUARD THE INTEGRITY AND CONFIDENTIALITY OF THIS INFORMATION".

C.3.2 Confidentiality of other information

319. The confidentiality provisions in the Honduras' EOI agreements and in the Tax Code (Article 70) do not draw a distinction between information received in response to requests and information forming part of the requests themselves. All other information, such as background documents, communications between the requesting and requested jurisdictions and within the Tax Administration, are treated confidentially.

320. When the Competent Authority exercises its access powers to obtain information not directly available to them, the information holder would be informed of the EOI purpose of the exercise of powers when the treaty is the legal basis for exercising the access powers to gather information directly from the information holder regardless of the domestic procedure applicable to the collection of such information (see paragraph 264). However, in no case details of the investigation are provided, nor the request letter or any other communication between the Competent Authorities.

321. In addition, the Honduras authorities indicate that the Honduran legislation does not provide for the right of the taxpayer to access the EOI file, which is independent from the tax audit administrative file, so that there is no risk that the communications between the Competent Authorities, including the EOI request, be disclosed through such a process. On the other hand, information requested by Honduras that is relevant to the tax assessment, and therefore included in the tax audit file, would be accessible to the taxpayer as part of the taxpayers' right of access to their own audit files (Article 55, paragraphs 5 and 6, Tax Code). In this case, the audit file would contain only the requested information, as neither the letter of request sent by Honduras nor the partner's response accompanying the information are part of the audit file; they are kept in the independent EOI file.

Confidentiality in practice

322. The detailed practice and other operational aspects of confidentiality will be analysed during the Phase 2 review.

C.4 Rights and safeguards of taxpayers and third parties

The information exchange mechanisms should respect the rights and safeguards of taxpayers and third parties.

C.4.1 Exceptions to the requirement to provide information

323. The standard allows requested parties not to provide information that would disclose any trade, business, industrial, commercial or professional secret, information protected by the attorney-client privilege or information the disclosure of which would be contrary to public policy.

324. Not all of Honduras' EOI instruments contain such exceptions, nor does its domestic legislation; however, the absence of exceptions to the obligation to exchange information is not in contradiction with the standard. The Multilateral Convention (Article 21(2)) and the TIEA with the United States (Article 4(6)) allow not to supply information if its disclosure would be contrary to public order or would disclose any trade, business, industrial, commercial or professional secret or trade process. The TIEA with Ecuador contains the same public policy exception but does not explicitly provide for the other exceptions. Finally, the Central American Convention does not provide for any of these exceptions. Although the domestic legal framework protects commercial and professional secrets (Articles 274 and 395, Criminal Code), it does not provide for exceptions related to EOIR purposes.

325. The scope of professional secrecy of lawyers and accountants is overbroad compared to the standard (see paragraphs 259 and 260), which raises doubts as to whether information held by professionals can be exchanged in line with the standard. Given the absence of provisions that clearly lifts professional secrecy in the exercise of the Tax Administration's powers of access when the professionals act as AML-obliged persons or in other capacity such as nominee shareholder, settlor or company director, there is a risk that the scope of professional secrecy goes beyond what is provided for by the standard (see section B.1.5). Therefore, **Honduras is recommended to ensure access to information held by professionals consistently with the standard.**

326. The conclusions are as follows:

Legal and Regulatory Framework: in place, but certain aspects of the legal implementation of the element need improvement

Deficiencies identified/ Underlying factor	Recommendations
The access powers of the Competent Authority are restricted for information protected by the law, which could encompass the information protected by professional secrecy. The legal framework does not explicitly indicate which professionals are covered by this secrecy, but the Honduran authorities have clarified that it covers only those professionals whose secrecy is regulated by law, which for EOIR-related purposes, covers lawyers and accountants. The professional secrecy of these two professionals is overbroad compared to the standard. This broad scope, combined with the restriction in the access powers and the targeted provision to lift professional secrecy only when professionals themselves are subject to a tax verification or when they act as legal representatives of another person, raises doubts on the ability of the Honduras Competent Authority to access information held by these professionals, in line with the standard.	Honduras is recommended to ensure access to information held by professionals consistently with the standard.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

C.5 Requesting and providing information in an effective manner

The jurisdiction should request and provide information under its network of agreements in an effective manner.

327. Honduras has a limited experience in exchange of information on request. From 1 January 2020, to 31 December 2024, Honduras received four EOI requests and sent one. Although Honduras has exchanged information in earlier years, its overall experience remains limited.

328. Despite its limited experience, Honduras has committed resources and put in place organisational processes to handle EOI requests in a timely manner. The evaluation of the effectiveness of the requests and of the responses to requests for information involves issues of practice that will be dealt with in the Phase 2 review.

329. The conclusions are as follows:

Legal and Regulatory Framework

This element involves issues of practice. Accordingly, no determination has been made.

Practical Implementation of the Standard: no rating is assigned on this element, as it involves issues of practice that are dealt with in the Phase 2 review.

C.5.1 Timeliness of responses to requests for information

330. For exchange of information to be effective, it must be provided in a timeframe that allows tax authorities to apply the information to the relevant cases. If a response is provided but only after a significant lapse of time, the information may no longer be of use to the requesting jurisdiction. This is particularly important in the context of international co-operation, since the requested information is sought from the EOI partner as a last resort, after all other means have been exhausted, and it could be decisive for the outcome of the case.

331. All Honduras EOI instruments are in line with the requirement under the standard for an “effective” exchange and with the timelines referred to in Article 5(6) of the OECD Model TIEA, where a party is expected to respond “promptly”. The Multilateral Convention requires responses “as soon as possible”. Although the TIEA with the United States does not specify a timeframe, Honduras applies a 90-day deadline. The two other EOI instruments signed by Honduras specify the timeframes for responding to EOI requests. The Central American Convention requires the requested jurisdiction to provide an answer within 15 working days and to indicate within 5 working days whether it is possible to respond to the request or not (Articles 14 and 15). Under the TIEA with Ecuador, the requested jurisdiction must inform its peer within 7 working days if it is not possible to provide a response to the request; if the Tax Administration is capable to provide a response, it must do so within 30 working days (Article 4(4)(i) and (ii) and Article 5(8)).

332. Honduras informed that the four requests received from 1 January 2020 to 31 December 2024 were answered within one year, with an average response time of 130 days, either by providing the full information or by explaining why it could not provide it and sending any partial information where available. These requests concerned individuals and legal entities; two of them were related to property, banking and tax information, another case was related to identity and address information and the last one to customs information. Honduras informed that a partial response was provided in one case, given that it was not able to gather all the requested information due to the COVID-19 circumstantial suspension of access powers (see paragraph 249).

333. An analysis of the timeliness and quality of responses to requests for information will be carried out during the Phase 2 review.

Status updates and communication with partners

334. Jurisdictions should be able to provide an update on the status of the request when they are not able to respond to it within 90 days of receipt. Although not all of Honduras’ EOI instruments⁵⁵ explicitly provide for the sending of status updates, the standard expects jurisdictions to send status updates regardless of whether their EOI instrument explicitly provides for it.

335. The Honduran EOIR procedures provide for the sending of status updates when full information has not been obtained within the timeframes, explaining the reasons for the delay and sending any interim partial information available. Honduras informed that of the three requests where a response was sent after more than 90 days, a status update was sent only in one case. In one of the other cases a status update was provided but sent in more than 90 days while in the other, a final response was sent in 138 days with no interim status updates. However, these requests predate the adoption of the EOIR Instructions.

⁵⁵ The Central American Convention (Article 15) and the TIEA with Ecuador (Article 15(8)) explicitly provide for the obligation to send a status update within the 15 or 30 business days respectively (see paragraph 331).

The practical application of the new instructions instituted to send status updates within 90 days as required under the standard will be analysed during the Phase 2 review (see Annex 1).

336. The contact details of the Competent Authority of Honduras are available in the Global Forum secure site of Competent Authorities, which facilitates contact by the EOI partners of Honduras.

C.5.2 Organisational processes and resources

337. Jurisdictions should have appropriate organisational processes and resources in place to ensure quality and timeliness of responses. Although an analysis of the organisational process and resources implemented by Honduras in practice will be carried out during the Phase 2 review, this section analyses the documented procedures and processes in place.

Organisation of the Competent Authority

338. The Tax Administration is the Competent Authority for the application of the TIEA with Ecuador and the Central American Convention. In practice, the Director of Large Taxpayers is in charge of the EOI function through its International Taxation and Transfer Pricing Department (ITTPD). The Minister of Finance (SEFIN) is the Competent Authority for the application of the TIEA with the United States and the Multilateral Convention. For the application of the Multilateral Convention, the head of the Tax Administration has been appointed as the authorised representative of the SEFIN, while for the application of the TIEA with the United States there is no delegation of powers in place. Thus, requests from this treaty partner should be channelled through the SEFIN, which sends them to the Tax Administration for their treatment. Similarly, any correspondence with the requesting partner, including the response to the EOI request, is sent to the requesting partner through the SEFIN.

339. In December 2024, the Tax Administration adopted the EOIR Instructions which replaced the previous 2018 procedure. These instructions are followed for all Honduras' EOIR agreements, including the TIEA with the United States, where the SEFIN is the Competent Authority, given that although there is no delegation of powers in place the Tax Administration is in charge of the treatment of the requests sent and received under this agreement.

Resources and training

340. Honduras has officials in charge of handling EOI requests trained in EOI matters. There are ten officials working in the ITTPD, four of which work on EOIR exchanges. The responsibility of managing EOI requests has been assigned to a dedicated EOI analyst, who follows up on all OECD and Global Forum initiatives since 2019. However, if the workload becomes too heavy, the handling of EOI requests can be reassigned to any analyst within the Department. All officials of the ITTPD have been trained on EOIR matters. More generally, Honduras participates in the Global Forum initiative "Train the Trainer" on exchange of information and more than 150 public officials have been trained between 2022 and 2023.

341. The staff working on EOIR matters is sufficient, given Honduras limited experience in EOIR. However, once the Multilateral Convention enters into force in Honduras, it is reasonable to expect a substantial increase in the number of EOI requests. The sufficiency of resource assigned to EOI matters to handle requests effectively will be assessed in Phase 2 of the review.

342. In terms of working tools, Honduras uses an Excel spreadsheet to manage its EOI requests (i.e. registration and follow-up). This Excel file contains, among other information, the reference number assigned by the requesting jurisdiction, the status of all incoming and outgoing requests, the type of information provided or received (whether fully or partially), the timeline for responses and other uses of the shared information (if applicable). Requests are assigned according to the workload of each analyst in the ITTPD. The analyst of the ITTPD updates this tool throughout the process.

Incoming requests

343. Once a request letter is received from the EOI partner, it is registered in the Excel tracking file managed by the analyst of the ITTPD (see paragraph 342). Then the assigned expert or specialist of the ITTPD analyses whether the request meets the standard, including the principle of foreseeable relevance, and that all required information is included in the request.

344. If the request does not comply with the essential requirements, the requesting partner is notified of this circumstance along with the details of the necessary additional information/clarifications. Once the clarifications are received, the request is processed. If the clarifications are not sufficient to determine that the request meets the standard, or if the request is not appropriate for any other technical or legal reason (e.g. it is not signed by the Competent Authority⁵⁶), the requesting jurisdiction is notified of the refusal with a detailed explanation of the reasons that support this conclusion. Honduras has never refused an EOI request (see paragraph 282).

345. Once the request is considered complete to be processed, it is assigned to the analyst who collects the required information. If the information is available in the Tax Administration database, the analyst will obtain it directly for the cases where she/he has access to do so based on the functions related to his/her position. Otherwise, the analyst identifies the Department or area in charge of the information and the head of the ITTPD requests the information to the corresponding Department or area. When the information is not available with the Tax Administration, the ITTPD requests the missing information from the taxpayer, third parties and/or public institutions.

346. The EOIR Instructions do not provide for deadlines in the workflow for handling requests, thus the ones in the EOI instruments are applied directly, if any (see paragraph 331). If more time is needed to collect the information than established in the Agreement, the EOI partner will be notified, explaining the reasons, and if there is any documentation already compiled, such information will be sent, while the rest of the information is being gathered. If applicable, a possible date for completion will be indicated.

347. Once the information has been compiled, the response letter is prepared with the requested information, which is labelled as confidential with the corresponding treaty stamp (see paragraph 318). If the information is incomplete, the response letter will include an explanation on why the information could not be obtained. The quality of the work is monitored by reviewers (specialists, experts, and the head of ITTPD). These reviews aim to confirm, among other aspects, that the information gathered properly responds to the partner's request.

Outgoing requests

348. Honduras has a template for preparing outgoing EOI requests designed to ensure Honduras includes in its outgoing requests all necessary information to meet the principle of foreseeable relevance, in line with the standard. Among other elements, the template requires a detailed description of the operations along with the result intended to be obtained with the requested information and the actions carried out internally to gather the information before sending the request. Once the template is completed by the requesting unit, it is sent to the ITTPD. The request is registered in the tracking tool and assigned an identification number. The ITTPD specialist or expert checks the legal and technical basis of the request. If the request does not comply with the standard, the requesting unit is informed of the reasons and the missing information/clarifications so that the template can be completed.

349. If the request meets the standard, the specialist/expert assigns it to the ITTPD analyst who will draft the EOI request letter to be sent by the appropriate Competent Authority. This draft request is

⁵⁶ If the reason for non-admission is that the request was not sent by the Competent Authority, a communication is sent via e-mail informing that the request must be forwarded to the corresponding Competent Authority.

submitted for review and approval by the Head of the ITTPD. Any necessary corrections will be made during this review process.

350. Upon approval by the Head of the ITTPD, the application is sent to the appropriate Competent Authority for signature. The ITTPD then sends, archives and follows up on the request. The request may be sent by encrypted e-mail or by official diplomatic channels (physical documentation). The former is handled directly by the ITTPD, which sends the email, while the latter is handled through the Secretary of Foreign Affairs and International Cooperation (for requests sent to partners of the Central American Convention) or through the Finance Secretariat (for requests sent to the United States). In both cases, the ITTPD coordinates the sending of the request with the corresponding liaison office.

351. When requests for clarification are received from the partner, these are processed by the ITTPD in coordination with the requesting unit and a similar flow is followed for reviewing, approving and sending the requested clarification.

352. During the period between 1 July 2020 and 30 June 2023, Honduras sent one EOI request to a partner, and the peer did not request any clarification.

353. Once the information is received, the ITTPD labels it as confidential with the corresponding treaty stamp (see paragraph 318) and then forwards it to the requesting unit.

C.5.3 Absence of unreasonable, disproportionate or unduly restrictive conditions

354. Exchange of information assistance should not be subject to unreasonable, disproportionate, or unduly restrictive conditions. There are no legal or regulatory requirements in Honduras that impose unreasonable, disproportionate or unduly restrictive conditions. Whether any such conditions exist in practice will be reviewed under the Phase 2 review.

Annex 1. List of in-text recommendations

The Global Forum may identify issues that have not had and are unlikely in the current circumstances to have more than a negligible impact on EOIR in practice. Nevertheless, the circumstances may change, and the relevance of the issue may increase. In these cases, a recommendation may be made; however, it should not be placed in the same box as more substantive recommendations. Rather, these recommendations can be stated in the text of the report. A list of such recommendations is reproduced below for convenience.

- **Element A.1:** Honduras should ensure the continued availability of up-to-date ownership and identity information for relevant foreign entities (paragraph 70).
- **Element C.2:** Honduras should continue to conclude EOI agreements with any new relevant partner who would so require (paragraph 307).

In addition, the Global Forum may identify certain aspects of the legal and regulatory framework that require follow-up in Phase 2. A non-exhaustive list of these aspects is reproduced below for reference:

- **Elements A.1.1 and A.1.3:** Monitoring of compliance with the obligation to register with the Tax Administration, the risks associated with the lack of information on the number of entities registered with the Business Register and the materiality and related risks of any differences that may exist between the information held in the Tax Administration database and that held by the Business Register (paragraphs 50 and 118).
- **Elements A.1.1 and A.1.3:** The extent to which entities that have legal personality but are not registered with either the Business Register or the Tax Administration fall outside the control and supervision of the authorities as well as the materiality of this risk in practice (paragraphs 84 and 119).
- **Element A.1.4:** The oversight carried out by Honduras to ensure that only licensed trustees act as trustees of foreign trusts, and the materiality of this situation in practice (paragraph 139).
- **Elements A.1 and A.3:** The extent to which information kept under the customer due diligence requirements enables the adequate and accurate identification of beneficial owners in practice (paragraphs 102 and 206).
- **Element B.1.1:** The use of access powers in practice, including to access banking information for EOIR purposes (paragraphs 237 and 241).
- **Element B.2.1:** The impact of potential direct and indirect disclosure of the existence of an EOI request to the taxpayers in practice and how Honduras will proceed in case a partner jurisdiction specifies that the taxpayer should not be notified so as not to undermine the chance of success of its investigation (paragraph 268).
- **Element C.3:** The practical application of the provisions which regulate the information-sharing with other domestic authorities and whether Honduras ensures in practice that any information received in the context of an EOI request is shared only to the extent allowed in the provisions of the EOI instrument (paragraph 316).
- **Element C.5.1:** The practical application of the new instructions instituted to send status updates within 90 days as required under the standard (paragraph 335).

Annex 2. List of Honduras' EOI mechanisms

Bilateral international agreements for the exchange of information

	EOI partner	Type of agreement	Signature	Entry into force
1	Ecuador	TIEA	31 July 2014	31 July 2014
2	United States	TIEA	27 September 1990	11 October 1991

Convention on Mutual Administrative Assistance in Tax Matters (as amended)

The Convention on Mutual Administrative Assistance in Tax Matters was developed jointly by the OECD and the Council of Europe in 1988 and amended in 2010 (the Multilateral Convention).⁵⁷ The Multilateral Convention is the most comprehensive multilateral instrument available for all forms of tax cooperation to tackle tax evasion and avoidance, a top priority for all jurisdictions.

The original 1988 Convention was amended to respond to the call of the G20 at its April 2009 London Summit to align it to the standard on exchange of information on request and to open it to all countries, in particular to ensure that developing countries could benefit from the new more transparent environment. The Multilateral Convention was opened for signature on 1 June 2011.

The Multilateral Convention was signed by Honduras on 11 July 2022 but has not yet entered into force in Honduras as it has not deposited its instruments of ratification. Honduras cannot exchange information with the Parties to the Multilateral Convention.

The Multilateral Convention is in force in respect of the following jurisdictions: Albania, Andorra, Anguilla (extension by the United Kingdom), Antigua and Barbuda, Argentina, Armenia, Aruba (extension by the Netherlands), Australia, Austria, Azerbaijan, Bahamas, Bahrain, Barbados, Belgium, Belize, Benin, Bermuda (extension by the United Kingdom), Bosnia and Herzegovina, Botswana, Brazil, British Virgin Islands (extension by the United Kingdom), Brunei Darussalam, Bulgaria, Burkina Faso, Cabo Verde, Cameroon, Canada, Cayman Islands (extension by the United Kingdom), Chile, China (People's Republic of), Colombia, Cook Islands, Costa Rica, Croatia, Curaçao (extension by the Netherlands), Cyprus, Czechia, Denmark, Dominica, Dominican Republic, Ecuador, El Salvador, Estonia, Eswatini, Faroe Islands (extension by Denmark), Finland, France, Georgia, Germany, Ghana, Gibraltar (extension by the United Kingdom), Greece, Greenland (extension by Denmark), Grenada, Guatemala, Guernsey (extension by the United Kingdom), Hong Kong (China) (extension by China), Hungary, Iceland, India, Indonesia, Ireland, Isle of Man (extension by the United Kingdom), Israel, Italy, Jamaica, Japan, Jersey (extension by the United Kingdom), Jordan, Kazakhstan, Kenya, Korea, Kuwait, Latvia, Lebanon, Liberia, Liechtenstein, Lithuania, Luxembourg, Macau (China) (extension by China), North Macedonia, Malaysia, Maldives, Malta, Marshall Islands, Mauritania, Mauritius, Mexico, Moldova, Monaco, Mongolia, Montenegro, Montserrat (extension by the United Kingdom), Morocco, Namibia, Nauru, Netherlands, New Zealand, Nigeria, Niue, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru,

⁵⁷ The amendments to the 1988 Convention were embodied into two separate instruments achieving the same purpose: the amended Convention (the Multilateral Convention) which integrates the amendments into a consolidated text, and the Protocol amending the 1988 Convention which sets out the amendments separately.

Poland, Portugal, Qatar, Romania, Russia, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, San Marino, Saudi Arabia, Senegal, Serbia, Seychelles, Singapore, Sint Maarten (extension by the Netherlands), Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, Türkiye, Turks and Caicos Islands (extension by the United Kingdom), Uganda, Ukraine, United Arab Emirates, United Kingdom, Uruguay, Vanuatu and Viet Nam.

In addition, the Multilateral Convention was signed by the following jurisdictions, where it is not yet in force: Algeria, Gabon, Honduras, Madagascar, Philippines (entry into force on 1 May 2025), Togo, United States (the original 1988 Convention is in force since 1 April 1995, the amending Protocol was signed on 27 April 2010). Côte d'Ivoire signed the Convention on 23 April 2025, i.e. after the cut-off date for the present report (1 April 2025).

Central American Mutual Assistance Convention

Pursuant to the Mutual Assistance and Technical Cooperation among Central American Tax and Custom Administrations Convention, Honduras can request and provide the mutual assistance and technical cooperation from and to the other contracting jurisdictions, as well as obtaining and providing information and documentation on, inter alia, tax matters, commercial transactions and identification information in relation to natural or legal persons in their capacity as taxpayers, legal representatives, shareholders or other members of companies. The Central American Convention was signed by Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua on 25 April 2006. It came into force in Honduras on 20 August 2008. Article 27 provides that the Convention shall enter into force for the first two depositors eight days after the date on which the second member deposits its instrument of ratification and, for the others, eight days after the date of deposit of their respective instruments. Honduras deposited its ratification instrument on 12 August 2008 and for Honduras and Guatemala the Convention entered into force on 20 August 2008. From October 2012, the Convention is in force for all members.

Annex 3. Methodology for the review

The reviews are based on the 2016 Terms of Reference and conducted in accordance with the 2016 Methodology for peer reviews and non-member reviews, as approved by the Global Forum in October 2015 and amended in 2020 and 2021, and the Schedule of Reviews.

The evaluation is based on information available to the assessment team including the exchange of information arrangements signed, laws, decrees, regulations and procedures in force or effective as at 1 April 2025 and Honduras' responses to the EOIR questionnaire. As Honduras has limited experience in exchange of information on request, the review of this jurisdiction is in two phases, in accordance with the new section V of the Methodology, as amended in 2021. As the first Phase of the review only refers to the legal and regulatory framework, no questionnaire peer input was required at the launch of this review.

List of laws, regulations and other materials received

Commercial Law

- Commercial Code (Decree 73-1950)
- Co-operatives Law (Decree 65-87)
- Law of the Chambers of Commerce (Decree 57-88)
- Regulations on Simplified Incorporation (Executive Decree 679-2014)
- Regulations to the Co-operatives Law (Executive Agreement 041-2014)

Tax Law

- Tax Code (Decree 170-2016)
- Income Tax Act (Decree 25-1963)
- Regulations to the Income Tax Act (Decree 464-1990)
- Law 53-2015, which creates the special social contribution for co-operatives

Anti-money laundering legislation/Banking and financial legislation

- Special Law Against Money Laundering (AML Law, Decree 144-2014)
- Law on the Regulations for DNFBPs (Decree 131-2014)
- Financial System Law (Decree 129-2004)
- Securities Market Law (Decree 8-2001)
- Law of the National Bank and Insurance Commission (Law on CNBS, Decree 155-1995)
- Resolution No. 450/19-03-2012 (CNBS Regulations on Sanctions)
- Agreement J.D. 001-20-12-2023, regarding the co-operatives obligation to identify the beneficial owners of their members
- Circular No. 19/2016, issued by the CNBS, regarding the regime of obligations, control measures and duties of the supervised institutions in relation to the Special Law against Money Laundering

- Circular No. 007/2017, issued by the CNBS, regarding the rules for the constitution, administration and supervision of trusts (Circular on Fideicomisos)

Other laws and regulations

- Constitution (Decree 131-1982)
- Accounting Law (Decree 189-2004)
- Administrative Procedure Law (Decree 152-87)
- Civil Code (Decree 76-1906)
- Code of Ethics for Legal Professionals
- Code of Ethics for Accounting Professionals
- Criminal Code (Decree 130-2017)
- EOIR Instructions (Agreement SAR-637-2024)
- Information Security Policy (POL-GDI-GAI-NDP-004-V1)
- Law for Promoting and Protect Investments (Decree 51-2011)
- Law for the Generation of Employment, Promotion of Entrepreneurship, Formalisation of Businesses and Protection of Investors' Rights (Decree 284-2013)
- Law of Notaries (Decree 162-1987)
- Law of the Association of Accountants (Decree 19-1993)
- Law of the Association of Lawyers (Decree 18-1997)
- Law on aid to the productive sector and workers against the effects of the COVID-19 pandemic (Decree 33-2020)
- Law on Transparency and Access to Public Information (Decree 170-2006)
- Public Administration Law (Decree 146-86)
- Tax Administration Employee Career Regime (Agreement No. SAR-003-2017)
- Regulations on Simplified Incorporation (Executive Decree 679-2014, which contains the Regulations to Decree 284-2013)
- Regulations to the Accounting Law (Resolution No. JTNCA-01 of 24 January 2007)
- Special Promotion Law for Non-Governmental Development Organisations (Decree 32-2011)

Current review

Due to the limited practical experience of Honduras in EOIR, this report analyses only Honduras' legal and regulatory framework in relation to the standard of transparency and EOIR, in the second round of reviews conducted by the Global Forum. As Honduras joined the Global Forum in 2019, it was not assessed in the first round.

In accordance with the 2016 Methodology for peer reviews and non-member reviews, as amended in 2021, a Phase 2 review, on the practical implementation of the legal and regulatory framework, will be scheduled at the earlier of: (i) the expiry of a period of four years from the date of launch of the Phase 1 review, i.e. December 2027 in the case of Honduras, and (ii) the establishment of EOIR experience in respect of criteria that include the number of requests received (around 10 requests over a 3-year review period); the number of taxpayers involved in the requests; the amounts involved; and the complexity of the requests received, as well as the existence of outgoing requests and their nature and characterisation, subject to a contrary indication by the Steering Group of the Global Forum. Progress made since the adoption of the Phase 1 report will be assessed during the Phase 2 review.

Information relating to the review of Honduras is listed in the table below.

Summary of reviews

Review	Assessment team	Period under Review	Legal Framework as of	Date of adoption by Global Forum
Round 2 Phase 1	Ms Smriti Krishnia (India), Ms Adriana Postolache (Romania), Ms María Bernarda Carpio Frixone and Ms Rusudan Kemularia (Global Forum Secretariat)	Not applicable	1 April 2025	11 July 2025

Annex 4. Honduras' response to the review report⁵⁸

Honduras expresses its sincere appreciation for the valuable support and collaboration provided by the Assessment Team and the Global Forum Secretariat during the review process. The Honduran Tax Administration values the professionalism and collaborative approach demonstrated throughout the evaluation and the preparation of the report.

As part of its ongoing commitment to international standards on transparency and exchange of information for tax purposes, Honduras has taken concrete steps to address the key recommendations identified during the review. A clear example of this is the submission to the National Congress of a draft law entitled the "Tax Justice Law", which includes in Chapter IV provisions related to the identification of beneficial owners. In addition, Honduras has signed the Convention on Mutual Administrative Assistance in Tax Matters (MAAC). The ratification process is already underway, representing an important milestone towards strengthening international cooperation in tax matters and enabling a broader network for information exchange.

Honduras will carefully consider the recommendations set forth in the report and reaffirms its commitment to taking the necessary actions to address the identified areas for improvement.

We value the continued support of the Global Forum and we will continue working collaboratively to further strengthen the fight against tax evasion.

⁵⁸ This Annex presents the Jurisdiction's response to the review report and shall not be deemed to represent the Global Forum's views.

GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES

Peer Review Report on the Exchange of Information on Request HONDURAS 2025 (Second Round)

The Global Forum on Transparency and Exchange of Information for Tax Purposes is a multilateral framework within which over 170 jurisdictions participate on an equal footing.

The Global Forum monitors and peer reviews the implementation of the international standards on transparency and exchange of information on request (EOIR) and on automatic exchange of information. The EOIR provides for international exchange on request of information foreseeably relevant to the administration or enforcement of the tax laws of a requesting party. All Global Forum members have agreed to have their implementation of the EOIR standard assessed by peer review. In addition, non-members that are relevant to the Global Forum's work are also subject to review. The legal and regulatory framework of each jurisdiction is assessed, as is the implementation of that framework in practice. The final result is an overall rating of the compliance of the jurisdiction with the standard.

The first round of reviews was conducted from 2010 to 2016. A second round of review started in 2016. Peer reviews are generally conducted in one go, but they can be conducted in two separate reviews, with a Phase 1 reviewing the legal framework, followed by a Phase 2 focussing on practice. Reviews are phased when jurisdictions have limited EOIR experience or in exceptional circumstances, such as the COVID-19 pandemic. The review reports are published and assessed jurisdictions are expected to follow up on any recommendations made. The ultimate goal is to help jurisdictions to effectively implement the standard of transparency and exchange of information on request for tax purposes.

This peer review report analyses the practical implementation of the standard on transparency and exchange of information on request (EOIR) in Honduras, as part of the second round of reviews conducted by the Global Forum on Transparency and Exchange of Information for Tax Purposes since 2016.



Defensoría Especial de Protección al Obligado Tributario

INFORME ESPECIALIZADO SOBRE LAS VULNERACIONES
DE LOS DERECHOS DE LOS OBLIGADOS TRIBUTARIOS

Comisionado Nacional de los Derechos Humanos
Defensoría Especial de Protección al Obligado Tributario (DEPOT)
Enero-2025
Original: español

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El CONADEH agradecerá cualquier insumo complementario, sugerencia, o comentario que pueda realizarse al presente informe mediante comunicación electrónica a las direcciones siguientes: defensoriaobligadotributario@conadeh.hn y asistenteobligadotributario@conadeh.hn

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SIGLAS

(AA) Administración Aduanera.

(AT) Administración Tributaria.

(CADH) Convención Americana sobre Derechos Humanos.

(CONADEH) Comisionado Nacional de los Derechos Humanos.

(DEPOT) Defensoría Especial de Protección al Obligado Tributario.

(DUDH) Declaración Universal de Derechos Humanos.

(INDH) Institución Nacional de Derechos Humanos.

(OEA) Organización de Estado Americanos.

(ONU) Organización de las Naciones Unidas.

(OT) Obligado Tributario.

(OVI) Oficina Virtual.

(PIDESC) Pacto Internacional de Derechos Económicos, Sociales y Culturales.

(SAR) Servicio de Administración de Rentas.

(SEFIN) Secretaría de Estado en los Despachos de Finanzas.

(SIQUEJAS) Sistema Nacional de Quejas del CONADEH.

(RTN) Registro Tributario Nacional

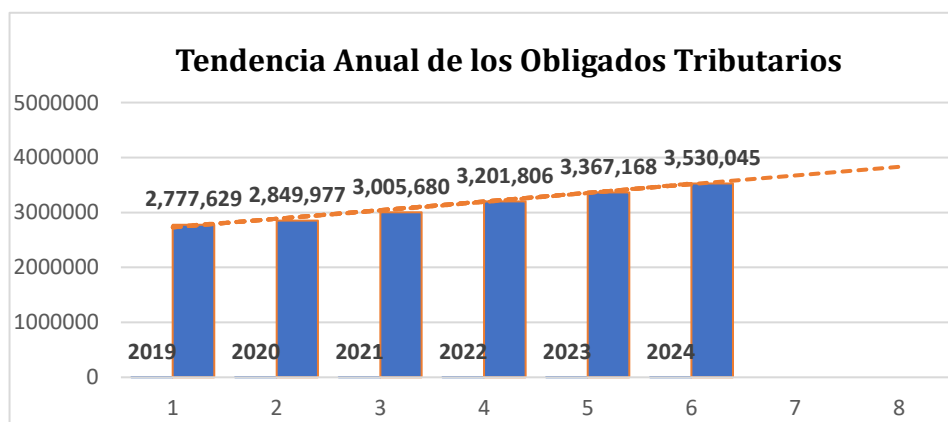
INFORME ESPECIALIZADO SOBRE LAS VULNERACIONES A LOS DERECHOS DE LOS OBLIGADOS TRIBUTARIOS, CON ENFOQUE EN EL DERECHO DE PETICIÓN

I. INTRODUCCIÓN

1. El Decreto No. 170-2016 contentivo del Código Tributario de Honduras, en su artículo 57 establece la creación de la Defensoría Especial de Protección al Obligado Tributario (DEPOT) como una unidad adscrita al CONADEH. Su misión es velar por la protección de los derechos fundamentales de los obligados tributarios, sean personas naturales o jurídicas, frente a las autoridades tributarias y aduaneras.
2. Esta Defensoría tiene la responsabilidad de recibir, analizar y dar seguimiento a las quejas presentadas por los obligados tributarios, ofreciendo asesoría y realizando diligencias de investigación para restituir los derechos vulnerados en el marco del derecho tributario y administrativo.
3. Este informe tiene como objetivo realizar un análisis de las vulneraciones más frecuentes a los derechos de los obligados tributarios, basándose en las quejas presentadas ante el CONADEH. A través de datos, estadísticas y un desglose de las modalidades violatorias identificadas en el Sistema Nacional de quejas (SIQUEJAS), se pretende ofrecer una visión clara de la situación actual y poner de relieve las áreas críticas que requieren atención inmediata por parte de las autoridades correspondientes.
4. Asimismo, este informe busca brindar un aporte significativo a los obligados tributarios como a las autoridades del Estado —en particular el Poder Ejecutivo, a través de las entidades tributarias y aduaneras del país— sobre la necesidad de un cumplimiento adecuado de las obligaciones tributarias, sin que esto implique la vulneración de derechos que les asisten como ciudadanos.
5. La protección de estos derechos debe ser garantizada en todos los procesos administrativos y tributarios, asegurando que los obligados tributarios sean tratados con dignidad y respeto, conforme a los estándares internacionales de derechos humanos y el marco normativo nacional.

II. CONTEXTO ACTUAL DE LOS OBLIGADOS TRIBUTARIOS:

6. El Obligado Tributario (OT), es toda aquella persona natural o jurídica o sujeto pasivo de la relación jurídica tributaria, los cuales deben cumplir con sus obligaciones tributarias ante el Estado (sujeto activo). Estas obligaciones tributarias están protegidas por derechos fundamentales que asisten al OT, los cuales se consideran mínimos vitales ante cualquier posible violación de sus derechos por parte de las autoridades tributarias.
7. El cumplimiento de estas obligaciones no solo tiene implicaciones legales, sino también sociales y económicas, ya que, a través de ellas, el OT contribuye al sostenimiento de los gastos públicos, lo cual es fundamental para el funcionamiento del Estado. Sin embargo, en ocasiones, el cumplimiento de estas obligaciones se ve afectado por diversas circunstancias, como la inflación, la estabilidad de la moneda, el desempleo, la falta de inversión, y la incertidumbre derivada de la legislación tributaria así como los desafíos relacionados con la corrupción.
8. En este sentido, a continuación, se presenta un cuadro con la cantidad de obligados tributarios que se encuentran activos en el país desde el año 2019 al año 2024:



Gráfica No. 1 – Fuente: El SAR

9. De acuerdo a los datos proporcionados por el Servicio de Administración de Rentas (SAR), *Gráfica No. 1*, la cantidad de Obligados Tributarios ha mostrado una tendencia creciente en los últimos años. En 2019, se registraron 2,777,629

Obligados Tributarios y para inicios de diciembre del 2024 esta cifra aumentó a 3,530,045. Este aumento refleja una mayor conciencia de la población sobre la importancia de cumplir con sus obligaciones fiscales, lo que no solo evita sanciones establecidas en ley como multas e intereses, sino que también contribuye a que las empresas operen dentro de un marco de legalidad y transparencia, lo cual genera confianza tanto a nivel local como internacional.

10. En el año 2024, los Obligados Tributarios, se enfrentaron a nuevas disposiciones impuestas por la Administración Tributaria, como ser la entrada en vigencia de la Oficina Virtual (OVI) a partir del 28 de junio del 2024. Ante ello, el CONADEH, a través de la DEPOT recibió reclamos y quejas por parte de los obligados tributarios que se vieron afectados sobre todo en la etapa de implementación de la OVI.
11. Entre los reclamos más constantes de los obligados tributarios, se registró un mayor número de casos sobre la deficiencia en el funcionamiento de la OVI, lo que consecuentemente les imposibilitaba cumplir con sus obligaciones tributarias en tiempo y forma.
12. Así, las quejas registradas se enmarcaban en las potenciales vulneraciones al derecho de petición, el derecho a la seguridad jurídica y el derecho al debido proceso, los cuales son de imprescindible cumplimiento en todo proceso administrativo por parte de las autoridades estatales.
13. Ante estos hechos, el CONADEH, en fecha 28 de julio del 2024, presentó ante el SAR un informe sobre la situación relativa a la implementación de la OVI que, además, contenía una serie de recomendaciones dirigidas a esta institución en aras de asegurar el respeto de los derechos de los obligados tributarios establecidos en la normativa nacional e internacional y a lo que respecta en materia de derechos humanos.
14. Frente a esto, el CONADEH reconoce que si bien el SAR realizó algunos cambios en el funcionamiento de la OVI tales como, la corrección de inconsistencias que presentaba el sistema al momento de su implementación; el CONADEH sostiene que, es importante que la institucionalidad ante la introducción de nuevos

procesos o innovaciones se asegure del correcto funcionamiento de estos previo a su implementación, garantizando que estos funcionen de la manera más eficiente y correcta posible con el propósito de evitarle a la ciudadanía o en este caso a los obligados tributarios retrasos o imposibilidades en el cumplimiento de sus obligaciones tributarias o aduaneras.

III. MARCO NORMATIVO NACIONAL E INTERNACIONAL SOBRE LOS DERECHOS DE LOS OBLIGADOS TRIBUTARIOS EN HONDURAS

15. El marco normativo sobre los derechos de los obligados tributarios en Honduras está compuesto por una serie de leyes nacionales y compromisos internacionales que establecen la protección de los derechos de las personas dentro del ámbito tributario, con especial énfasis en su dignidad, acceso a la justicia y la equidad en la aplicación de las leyes fiscales. La Constitución de la República de Honduras, junto con el Código Tributario, y los tratados internacionales ratificados por el país, sirven como pilares fundamentales para garantizar que las autoridades tributarias y aduaneras actúen conforme a los principios de justicia, transparencia y respeto por los derechos humanos.

i. El Marco Normativo Nacional

a) Constitución de la República de Honduras:

16. La Constitución de la República de Honduras¹ ocupa el lugar más alto en la jerarquía normativa nacional, garantizando que todas las leyes y normas inferiores se ajusten a los principios y derechos consagrados en su texto. Entre los derechos fundamentales que la Constitución reconoce para los obligados tributarios, destacan los siguientes:

- **Derecho de Petición**²: Establece que toda persona tiene el derecho de presentar peticiones ante las autoridades y recibir una respuesta dentro de los plazos legales. En el ámbito tributario, la omisión en la respuesta a las peticiones de los Obligados Tributarios por parte de las autoridades fiscales

¹ Decreto No. 131. [Constitución de la República de Honduras. 20 de enero de 1982.](#)

² *Ibid.* Artículo 80.

y aduaneras vulnera este derecho fundamental, afectando el acceso a la justicia administrativa y limitando las posibilidades de defensa del obligado tributario.

- **Derecho a la Defensa**³: Los Obligados Tributarios tienen derecho a una defensa plena frente a actos que puedan afectar sus derechos, lo que incluye su derecho a presentar recursos y ser escuchados durante el proceso administrativo tributario. La falta de respuesta por parte de las autoridades tributarias limita este derecho.
- **Derecho a la Integridad Psíquica y Moral**⁴: Toda persona tiene derecho a que se respete su integridad física, psíquica y moral. La incertidumbre y los efectos económicos derivados de la inacción de las autoridades fiscales pueden generar situaciones de estrés y ansiedad en los OTs, afectando su bienestar psicológico y emocional, lo cual está protegido bajo este artículo.
- **Principio de Legalidad**⁵: Los servidores públicos, incluyendo a las autoridades tributarias, deben actuar dentro de los límites establecidos por la ley. La vulneración de este principio, por ejemplo, al emitir actos administrativos que no estén debidamente fundamentados, perjudica a los obligados tributarios y contraviene la Constitución.
- **Principio de Eficiencia en el Sistema Económico**⁶: El sistema económico debe basarse en la eficiencia y la justicia social, promoviendo una distribución equitativa de la riqueza. La falta de respuesta o de un proceso tributario justo afecta tanto a los Obligados Tributarios como a la estabilidad económica del país, socavando la confianza en el sistema y la justicia tributaria.

b) Código Tributario de Honduras (Decreto No. 170-2016):

17. El Código Tributario⁷ regula la relación entre los Obligados Tributarios y las autoridades fiscales, garantizando una serie de derechos esenciales:

³ *Ibid.* Artículo 82.

⁴ *Ibid.* Artículo 68.

⁵ *Ibid.* Artículos 321 y 324.

⁶ *Ibid.* Artículo 328.

⁷ [Código Tributario de Honduras \(Decreto No. 170-2016\).25 de julio de 2018.](#)

- **Derecho de Petición**⁸: Los Obligados Tributarios tienen derecho a presentar solicitudes ante las autoridades tributarias, y estas deben responder en un plazo de 60 días hábiles. El incumplimiento de este plazo puede dejar a los OTs sin un recurso administrativo efectivo.
- **Presunción de Legalidad**⁹: Los actos administrativos de las autoridades tributarias se presumen legales, sin embargo, los Obligados Tributarios tienen el derecho de impugnarlos si afectan sus derechos. Esto permite que las decisiones tributarias sean revisadas en un proceso de justicia.
- **Derechos de los Obligados Tributarios**¹⁰: El Código Tributario establece que los Obligados Tributarios tienen derecho a ser tratados con dignidad, acceso a la información tributaria, impugnación de actos administrativos y presunción de inocencia, lo que fortalece las garantías jurídicas en los procesos tributarios.

c) Ley de Procedimiento Administrativo:

18. La Ley de Procedimiento Administrativo¹¹ establece los principios básicos de la actuación administrativa, como el principio de legalidad, la motivación y la obligación de las autoridades de actuar conforme a hechos claros y legales. Esta ley es fundamental para asegurar que las decisiones de las autoridades tributarias se basen en argumentos sólidos y que no se vulneren los derechos de los Obligados Tributarios.

ii. El Marco Legal Internacional

19. A nivel internacional, Honduras se encuentra comprometido con la protección de los derechos humanos a través de una serie de tratados y convenios ratificados, que refuerzan la obligación de garantizar los derechos fundamentales de los obligados tributarios. Entre estos se encuentran los siguientes:

⁸ *Ibid.* Artículo 86.

⁹ *Ibid.* Artículo 15.

¹⁰ *Ibid.* Artículo 55.

¹¹ Decreto 152-87. Ley de procedimiento administrativo.1987.

a) Declaración Universal de Derechos Humanos (DUDH) :¹²

20. Adoptada por la Asamblea General de la Organización de las Naciones Unidas (ONU) en 1948, la DUDH establece derechos fundamentales aplicables a todas las personas, incluidos los obligados tributarios:

- Derecho a la igualdad ante la ley.¹³
- Derecho al acceso a la justicia.¹⁴
- Derecho al debido proceso.¹⁵
- Derecho a la propiedad.¹⁶
- Derecho al mínimo vital¹⁷.

b) Declaración Americana de los Derechos del Hombre:¹⁸

21. Este tratado de la Organización de Estados Americanos (OEA) establece en su Artículo 2 que todas las personas deben ser tratadas con imparcialidad y justicia. Asimismo, en su Artículo 24 reconoce el derecho de las personas a presentar peticiones ante las autoridades y recibir respuestas prontas y fundamentadas.

c) Convención Americana sobre Derechos Humanos (CADH):¹⁹

22. Ratificada por Honduras en 1969, la Convención establece, en su Artículo 8, el derecho de toda persona a ser juzgada conforme al debido proceso. Esto incluye el derecho de los Obligados Tributarios a ser tratados de manera equitativa y con respeto a sus derechos durante cualquier proceso administrativo o judicial tributario.

¹² [Declaración Universal de Derechos Humanos \(DUDH\).10 de diciembre de 1948.](#)

¹³ *Ibid.* Artículo 7.

¹⁴ *Ibid.* Artículo 8.

¹⁵ *Ibid.* Artículo 10.

¹⁶ *Ibid.* Artículo 17.

¹⁷ *Ibid.* Artículo 25 numeral 1.

¹⁸ [Declaración Americana de los Derechos y Deberes del Hombre](#)

¹⁹ [Convención Americana sobre Derechos Humanos \(Pacto de San José\)](#)

d) Pacto Internacional de Derechos Económicos, Sociales y Culturales (PIDESC):²⁰

23. Ratificado por Honduras, este Pacto establece que el sistema tributario debe garantizar que las cargas fiscales no perjudiquen el bienestar de las personas, especialmente en situaciones de vulnerabilidad económica. Además, establece el derecho a un nivel de vida adecuado²¹ y el derecho al trabajo digno²², principios que deben ser respetados en la estructuración y aplicación de los impuestos.
24. El marco normativo nacional e internacional de Honduras reconoce y protege los derechos de los Obligados Tributarios, garantizando su dignidad, el acceso a la justicia y la equidad en el ámbito tributario. La Constitución de la República, el Código Tributario, la Ley de Procedimiento Administrativo y los Tratados Internacionales ratificados por Honduras crean una red legal que asegura que los Obligados Tributarios puedan cumplir con sus obligaciones fiscales sin que se vean vulnerados sus derechos. La correcta implementación de estos principios es crucial para garantizar la justicia fiscal, la transparencia y la confianza en el sistema tributario del país.

IV. ANÁLISIS DE LAS QUEJAS INTERPUESTAS ANTE EL CONADEH POR LOS OBLIGADOS TRIBUTARIOS EN HONDURAS

25. De acuerdo con el Sistema Nacional de Quejas (SIQUEJAS) del CONADEH, la Defensoría Especial de Protección al Obligado Tributario en el periodo comprendido del año 2020 al año 2024, ha registrado un total de 89 quejas relacionadas con vulneraciones a los derechos de los Obligados Tributarios, lo cual permite identificar algunas tendencias y modalidades violatorias más recurrentes las cuales se presentan en la siguiente gráfica:

²⁰ [Pacto Internacional de Derechos Económicos, Sociales y Culturales \(PIDESC\).16 de diciembre de 1966.](#)

²¹ *Ibid.* Artículos 11.

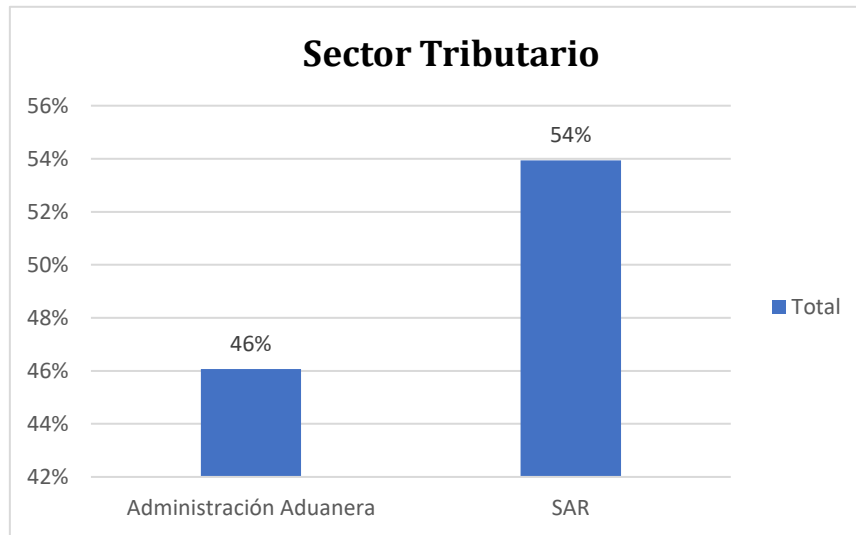
²² *Ibid.* Artículos 6.



Gráfica No. 2 – Fuente: SIQUEJAS

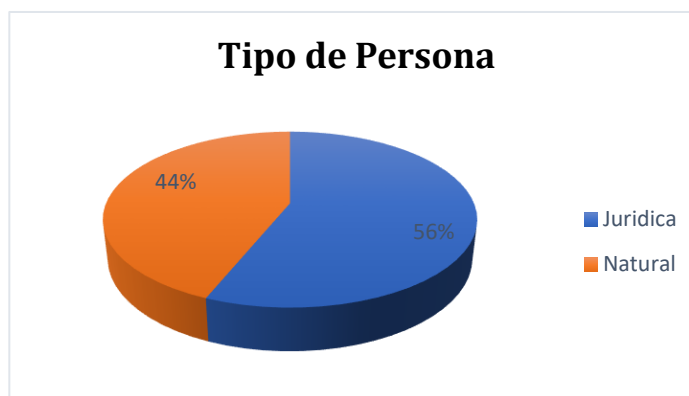
26. Como se observa en la *Gráfica No. 2*, la modalidad de violatoria más frecuente es la presunta vulneración del derecho de Acceso a la Justicia y el Debido Proceso Legal, con un 33% de las quejas registradas, lo que refleja una preocupación significativa en cuanto a la falta de acceso efectivo a las instancias correspondientes y la obstrucción de los procedimientos legales para la defensa de los Obligados Tributarios. La Dilación Indebida en la Tramitación y Respuesta a las Peticiones ocupa el segundo lugar con un 26%, lo que subraya la falta de celeridad administrativa y la vulneración de los plazos establecidos en la normativa tributaria para que la institucionalidad atienda, brinde respuesta o resuelva las peticiones de los Obligados Tributarios. La tercera modalidad, aunque con una menor incidencia del 8%, corresponde al ejercicio indebido del

servidor público, lo que refleja posibles actos de abuso o negligencia por parte de las autoridades tributarias.



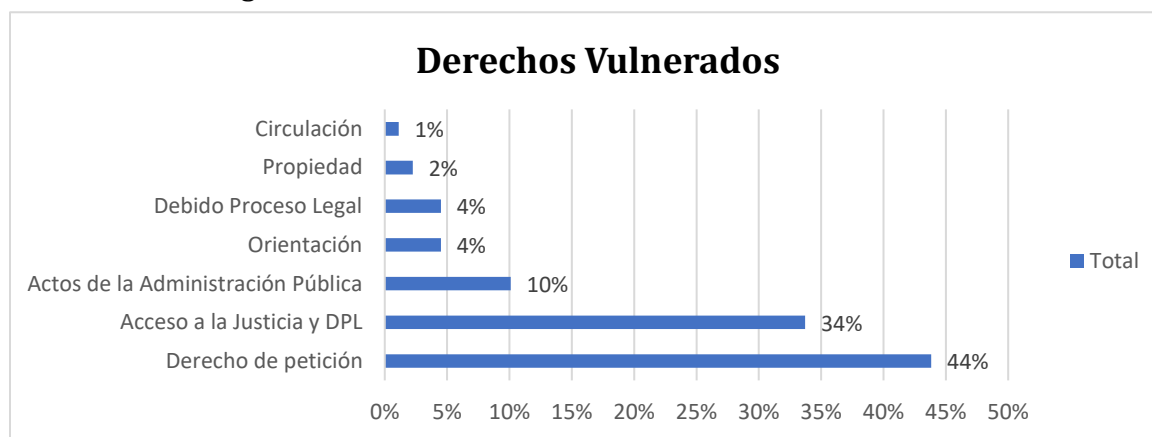
Gráfica No. 3 – Fuente: SiQuejas

27. En cuanto a las instituciones señaladas como responsables de las vulneraciones a los derechos de los Obligados Tributarios, se puede ver en la *Gráfica No. 3* que el SAR tiene la mayor incidencia, con un 54% de las quejas, mientras que el resto de las quejas se registraron en contra de la Administración Aduanera con un 46%. Esta distribución refleja una responsabilidad compartida en cuanto a la afectación de los derechos fundamentales de los Obligados Tributarios, lo cual podría ser indicativo de la necesidad de mejorar la eficiencia y transparencia en ambos organismos.



Gráfica No. 4 – Fuente: SiQuejas

28. De acuerdo con la *Gráfica No. 4*, las personas jurídicas constituyen el 56% de las quejas presentadas ante el CONADEH, mientras que las personas naturales representan el 44% de ellas. Esta distribución indica que las personas jurídicas, probablemente más involucradas en trámites complejos y altos montos tributarios, son las que enfrentan mayores desafíos en términos de protección de sus derechos dentro del sistema tributario. Sin embargo, también es importante destacar que las personas naturales no están exentas de sufrir vulneraciones significativas.



Gráfica No. 5 – Fuente: SiQuejas

29. En cuanto a los derechos vulnerados, el Derecho de Petición es el más afectado, con un 44% de las quejas registradas, como se refleja en la *Gráfica No. 5*. Esta modalidad incluye la falta de respuesta o la respuesta tardía por parte de las autoridades tributarias y aduaneras, afectando gravemente el ejercicio de los derechos de los Obligados Tributarios. El Acceso a la Justicia y el Debido Proceso Legal ocupa el segundo lugar con un 34%, lo que indica una vinculación directa entre la falta de respuesta a las solicitudes de los Obligados Tributarios y su derecho a un proceso administrativo justo y eficaz.

i. Análisis de las modalidades violatorias más denunciadas:

30. La principal razón de las quejas presentadas por los Obligados Tributarios se encuentra en la falta de respuesta a sus solicitudes o peticiones dentro de los plazos legales establecidos. Entre las solicitudes más comunes que no son atendidas se encuentran las relacionadas con la compensación de impuestos,

devoluciones de impuestos, notas de crédito, exoneraciones de impuestos, rectificación de declaraciones aduaneras, recursos de reposición y modificación del Registro Tributario Nacional (RTN). Estas omisiones generan una serie de perjuicios a los Obligados Tributarios ya que, al no recibir respuesta oportuna, se les impide continuar con el ejercicio de otras gestiones fiscales conexas, afectando directamente su capacidad de cumplir con sus obligaciones tributarias y, en algunos casos, incluso compromete su estabilidad financiera.

31. El Derecho de Petición se ve particularmente afectado cuando los Obligados Tributarios no obtienen respuesta en el plazo establecido por el Código Tributario, lo que se traduce en la violación del principio de legalidad y del derecho al acceso a la justicia. El silencio administrativo negativo que se produce ante la falta de respuesta no solo viola el derecho de petición, sino que también impide el acceso efectivo al recurso administrativo y limita el derecho de los Obligados Tributarios a defender sus intereses en el marco de la ley.
32. A pesar de que el Artículo 86 Código Tributario establece que las peticiones deben ser resueltas en un plazo máximo de 60 días hábiles, con una posible ampliación de 30 días en casos complejos, en la práctica este plazo no se cumple en la mayoría de los casos. De las quejas presentadas, la mayoría de las solicitudes relacionadas con compensación, devoluciones y notas de crédito no reciben respuesta dentro del tiempo estipulado por la ley. Esta dilación en la respuesta contradice los principios establecidos en la normativa tributaria y constituye una infracción a los derechos de los Obligados Tributarios, especialmente en lo que respecta a la certeza jurídica y la protección del interés legítimo de los ciudadanos frente a la Administración Tributaria.
33. Además, el silencio administrativo negativo establecido en los artículos 86 y 87 del Código Tributario, establece que, en caso de no respuesta, se entiende que la solicitud ha sido rechazada, genera serias implicaciones.

34. Si bien esta figura puede ser utilizada por el Obligado Tributario como una vía para impugnar la negativa tácita, también conlleva el riesgo de perjudicar aún más sus derechos, ya que no garantiza una respuesta explícita ni un pronunciamiento judicial directo. El silencio administrativo negativo se convierte en un obstáculo adicional para el Obligados Tributarios, al limitar su derecho al debido proceso, acceso a la justicia y derecho de defensa.

V. CONCLUSIONES

35. En vista de las quejas recibidas y el análisis de las modalidades violatorias, es evidente que los Obligados Tributarios enfrentan serias dificultades para acceder a una administración tributaria eficiente, transparente y respetuosa de sus derechos.

36. El análisis evidencia que las personas jurídicas representan la mayoría de los obligados tributarios que presentan quejas (56%), lo que podría deberse a la complejidad de los procesos fiscales que enfrentan. No obstante, el 44% correspondiente a personas naturales indica que la afectación es generalizada. Esto subraya la necesidad de un enfoque integral y equitativo en el sistema tributario, que asegure la protección efectiva de los derechos de todos los contribuyentes, sin distinción entre personas jurídicas y naturales.

37. La falta de respuesta dentro de los plazos establecidos, las dilaciones indebidas y la falta de motivación en los actos administrativos afectan de manera directa el ejercicio de sus derechos fundamentales, vulnerando principios constitucionales y normativas internacionales de derechos humanos.

38. De acuerdo con los datos recopilados sobre las modalidades violatorias y su incidencia, esta situación afecta directamente la equidad y la transparencia en la administración tributaria, revela la necesidad de una reforma estructural para

garantizar que todas las personas, independientemente de su estatus, tengan acceso pleno a los mecanismos de defensa y a la justicia tributaria.

39. La dilación indebida en la tramitación y respuesta de las peticiones, que representa el 26% de las quejas, refleja una violación grave al derecho a un proceso administrativo eficiente y en tiempo razonable, en contraposición con los principios establecidos tanto en la Constitución como en las normas internacionales de derechos humanos, que exigen la celeridad y transparencia en el proceso.
40. El Servicio de Administración de Rentas (SAR) y la Administración Aduanera, por su rol central en la recaudación y gestión de obligaciones tributarias, son las instituciones más señaladas en las quejas de los contribuyentes. Si bien su función implica una carga significativa, ello no las exime de garantizar una atención eficiente, justa y respetuosa de los derechos de los obligados tributarios. Es fundamental que estas entidades mejoren sus procesos y fortalezcan su compromiso respecto al derecho de petición, el acceso a la justicia y el debido proceso, asegurando un trato adecuado tanto a ciudadanos como a personas jurídicas.
41. De acuerdo con las normativas nacionales e internacionales que protegen los derechos de los obligados tributarios, es imperativo que el derecho de petición, el derecho de defensa, y el derecho al debido proceso legal sean garantizados en todo proceso administrativo. Esto incluye la obligación de la Administración Tributaria y Aduanera de emitir sus resoluciones dentro de los plazos establecidos por la ley.

RECOMENDACIONES

42. En el marco de la administración tributaria y el respeto de los derechos humanos, es esencial que las autoridades competentes adopten medidas que garanticen una recaudación tributaria eficiente, justa y equitativa. Las siguientes recomendaciones buscan mejorar la gestión administrativa, asegurando el

cumplimiento de las normas legales y la protección de los derechos de los obligados tributarios, tanto personas naturales como jurídicas.

43. Estas recomendaciones están fundamentadas en los principios constitucionales y en las leyes nacionales e internacionales, con el objetivo de fortalecer la capacidad del Estado para proporcionar respuestas oportunas y garantizar el acceso a la justicia en el proceso tributario, sin vulnerar los derechos fundamentales de los ciudadanos. Por consiguiente, se recomienda a El Servicio de Administración de Rentas (SAR) y a la Administración Aduanera de Honduras lo siguiente:
44. Garantizar el respeto a los derechos a la defensa, debido proceso y el acceso a la justicia de los obligados tributarios durante todas las fases del proceso administrativo, a través de la implementación de mecanismos de control jurídico interno, asegurándose que todo obligado tributario pueda presentar sus alegatos de defensa y obtener una respuesta pronta y oportuna dentro de los plazos legales establecidos.
45. Supervisar que los actos administrativos emitidos se ajusten estrictamente al principio de legalidad mediante la revisión y control de los mismos sobre todo cuando estos causen efectos jurídicos relevantes con el propósito de prevenir decisiones arbitrarias y garantizar a los obligados tributarios la protección efectiva de sus derechos, conforme a los límites establecidos por la ley.
46. Capacitar al personal administrativo de ambas instituciones en aras de fortalecer la capacidad administrativa de las instituciones mediante la contratación de personal capacitado o la readecuación del recurso humano en las unidades donde se recibe la mayor cantidad de peticiones. Esto debe ir acompañado de un plan de trabajo estratégico, que contemple soluciones a

corto, mediano y largo plazo, dirigido a resolver la mora de expedientes y responder en tiempo y forma a las solicitudes presentadas por los obligados tributarios.

47. Fortalecer la capacidad administrativa de ambas instituciones mediante la contratación de personal calificado; asimismo, capacitar de manera continua al talento humano en áreas fundamentales relativas a la normativa tributaria, derechos fundamentales de los obligados tributarios, procedimientos administrativos, atención al usuario y trato equitativo, gestión administrativa eficiente, ética y transparente con el objetivo de mejorar de manera significativa en la calidad de la atención a los obligados tributarios y una reducción de demoras en los procesos administrativos.

48. Implementar un plan estratégico interno a mediano y largo plazo para la atención de casos dilatados con el objetivo de disminuir la mora de expedientes y garantizar que las respuestas a los obligados tributarios se otorguen en tiempo y forma en estricto respeto al principio de legalidad y a sus derechos fundamentales.

49. Establecer una mesa de trabajo conjunta con el CONADEH, a través de la Defensoría Especial de Protección al Obligado Tributario (DEPOT), con el fin de identificar y priorizar las solicitudes pendientes de respuesta, tanto de personas naturales como jurídicas. Esta mesa de trabajo debe enfocarse en resolver con carácter urgente las peticiones que han quedado pendientes, dando prioridad a aquellas que han superado los plazos legales establecidos para su resolución.