



Corporate Obligations Guide Honduras 2022



Learn about the annual obligations that apply to your company in Honduras.
At BLP we can help you to ensure compliance.

January: Industry, Commerce and Service Tax (Municipal)

- The Municipal Operating Permit must be renewed each year, payable annually or monthly, and is mandatory for all natural persons or individual or social merchants on their commercial activity, according to the volume of production, income, or annual sales.
- Expiration: January 31.
- Failure to comply with this provision will incur a fine equal to a month's tax.

From L. 0.00 a L. 500,000.00	L. 0.30 per thousand
From L. 500,001.00 a L. 10,000,000.00	L. 0.40 per thousand
From L. 10,000,001.00 a L. 20,000,000.00	L. 0.30 per thousand
From L. 20,000,001.00 a L. 30,000,000.00	L. 0.20 per thousand
From L. 30,000,001.00	L. 0.15 per thousand

February: Annual Statement of Partners and Profit Sharing

- Companies of any kind that are established or are to be established, as well as credit institutions, capitalization companies, and insurance companies that operate in the country, and that distribute dividends among their shareholders, are obligated to provide the SAR, before the last day of February of each year, a report containing:
 - The names of shareholders, according to company registration.
 - The number of shareholders.
 - The number of shares.
 - The nominal value of the shares.
 - The percentage of dividends distributed per share in the semesters prior to the report.
 - The total amount of cash paid or payable to each shareholder.Corporations or partnerships organized outside of Honduras and incorporated in the country, including concession holders and their subsidiaries, must report as stipulated by law.
- Expiration date: February 28, 2022.

April: Income Tax

- Applied to natural or legal persons, the Income Tax is an annual tax on income from capital, work, or a combination of both.
- Expiration: April 30, 2022.
- The annual amount that companies must pay depends on the gross income declared in the fiscal period 2020-2021, as follows:
 - 25% on net income if gross income is equal to or less than L 1,000,000,000.00 (approx. \$41,291,601.00).
 - 1% if they generate gross income greater than 1,000,000,000.00 and the application of the previous 25% is less than 1% of gross income.
 - 5% as a Solidarity Contribution when the net taxable income is greater than L 1,000,000 (approx. \$41,291).

April: Total Net Active Tax

- Applies to legal persons, applicable on the Total Net Assets of legal persons domiciled in Honduras categorized as merchants under the Code of Commerce. The tax rate is one percent (1.0%) on the value of the total net assets determined in the General Balance dated December 31 of the taxable year.
- Expiration: April 30, 2022.

April: Solidarity Contribution

- Applies to legal persons, applicable on the Total Net Assets of legal persons domiciled in Honduras categorized as merchants under the Code of Commerce. The tax rate is one percent (1.0%) on the value of the total net assets determined in the General Balance dated December 31 of the taxable year.
- Expiration: April 30, 2022.

April: Capital Gains

- Applies to a natural or legal person. Capital gains obtained by natural or legal persons, domiciled or not in Honduras, will pay a Single Tax of ten percent (10%) for which they will not be subject to the progressive income tax rate.
- Expiration: April 30, 2022.

April: Transfer Pricing

- Applies to:
 - Taxpayers who, as of December 31 of the reporting year, belong to the Medium or Large Company sector and that have conducted operations with local related parties and/or domiciled abroad, in accordance with the regulations established in Decree 232-2011 and its respective Regulation;
 - Taxpayers not classified in the previous rule who have operations with persons domiciled or resident in a Tax Haven.
 - Taxpayers not included in the previous segment, who have carried out operations with local related parties and/or domiciled abroad, within the same fiscal period in an accumulated amount greater than \$500,000, or its equivalent according to the exchange parity between the national currency and the foreign currency in which said operations were carried out, in force as of December 31 of the reporting period, according to a publication made by the Central Bank of Honduras.
- Expiration: April 30, 2022.
- Failure to submit or the submission of the annual transfer pricing information sworn statement with false, incomplete, or inaccurate data at the time will be sanctioned based on No. 1 of Decree 232-2011 with a fine of ten thousand dollars (\$10,000), payable in its equivalent in Lempiras.

Monthly: Miscellaneous Obligations/Information Returns

- Legal entities that, due to their line of business, must file informative declarations, and make the payment, when applicable, of the following taxes:
 - Production Consumption Soft Drinks
 - Production Consumption Beer
 - Production of Alcohols and National Liquors
 - Sales Tax
 - Casinos Gambling Games
 - National Charity Lottery Urn Prizes
 - Concessioned Electronic Lottery Prizes
 - Special Mobile Telephony Contribution
 - Special Contribution for Food and Drinks under the Special Regime
 - Contribution of Casinos and Slot Machines
 - Withholding on Source Employees
 - Withholding on Sales to the State
 - Sales Withholding (Art. 8)
 - Withholding 12.5% (Art. 50)
 - Non-Resident Withholding (Art. 5)
 - Withholding Dividends or Profits
 - Interest Withholding (Art. 9)
 - I.S.R. Advance Withholding (1% Article 19)
 - Withholding Scheduled Tax on Income for Housing Rental
 - Capital Gains Withholding (10%)

- ISV retention for Debit and Credit cards
- Sales Tax Electronic Lottery Tickets Raffles and Draws
- Monthly Declaration of Withholdings (DMR)

➤ Expiration: The 10th day of each calendar month

Quarterly: Payment on account of Income Tax and Solidarity Contribution

- Applies to all natural or legal persons after making their first income statement and solidarity contribution.
- Expiration: June 30, September 30, and December 31.

Annual: Real Estate Tax (Municipal)

- Applies to natural and legal persons and is paid annually, applying a rate of up to L.3.50 per thousand on the value of urban real estate, and up to L.2.50 per thousand on rural real estate. The applicable rate will be set by the Municipal Corporation, but in no case will the increase be greater than L.0.50 per thousand, compared to the current rate, calculated on the property's cadastral value and, failing that, on the value declared.
- Expiration: August 31, 2022.

Annual: Personal Tax (Municipal)

- Applies to natural persons who each year must pay a single personal tax on their annual income in the municipality in which such income is received.
- Expiration: April 30, 2022.

At BLP we have a team that can assist you with the process.

For more information contact us at info@blplegal.com
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