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The term to request partial waivers of fines and recharges to SAT (the Government's tax office) expires on August 31, 2011

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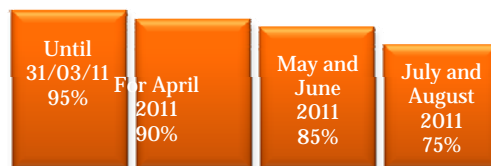
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Waiver table per Executive Order No 46-2011



The term to request SAT a partial waiver of fines and recharges assessed on failures to meet tax obligations within the established timeframes or due to administrative actions or omissions for tax periods ended December 31, 2010, under Executive Order No. 46-2011 published on February 17, 2011 in the Official Gazette, expires on August 31.

As provided by section 3 (4) of the Order in question, taxpayers or tax agents, who voluntarily wish to settle their unmet formal and substantive tax obligations, shall be entitled to rebates of up to 75% over the related fines and surcharges if taxes, fines and surcharges are paid and/or formal tax obligations are complied with prior to August 31, 2011. It should be noted that previous tax exemptions may also be applicable at the tax payers' request in the cases where a tax settlement agreement or a unilateral recognition of tax debt does exist with respect to fines and recharges pending payment.

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