



Administrative Order Extends Deadline to Declare and Pay Income Tax for 2023

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Administrative Order No. SNAT/2024/000018 was published on Feb. 26, 2024, in the *Official Gazette* No. 42,826, extending the deadline for the declaration and payment of income taxes (ISLR) to May 15, 2024. This extension applies to natural persons and legal entities not qualified as special taxpayers, whose fiscal year is between Jan. 1, 2023, and Dec. 31, 2023.

For installment payments, the date of the first payment corresponds to that included in Article 1 of the order. The second and third installments shall be paid as established in Article 1 of Administrative Order No. SNAT/2003/1697, which modifies the payment of the ISLR portions as a result of the final declaration of natural persons.

The order came into effect on Feb. 26, 2024.

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