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Ministry of
Economic
Development

THE INVESTOR'S GUIDE

HONDURAS 2024



An aerial photograph of a Mayan pyramid structure, partially obscured by dense, vibrant green tropical forest. The pyramid is built with grey stone blocks and has several distinct levels. In the background, a valley is visible with a small white building and a road, surrounded by rolling hills and mountains under a hazy, golden sky. The word "Hond" is superimposed in large, white, sans-serif font across the center of the image.

Hond

A scenic view of a lush green forest with a stone pyramid in the foreground and misty mountains in the background. The pyramid is made of grey stone blocks and is partially obscured by the dense foliage. The forest is composed of various types of trees, including large, leafy ones and some with reddish-brown needles. In the background, there are rolling hills and mountains covered in dense forest, with a light mist or fog hanging between them. The sky is a pale, hazy color, suggesting an early morning or late afternoon setting. The overall atmosphere is serene and natural.

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All the information provided in this Guide is indicative; it has been provided by the relevant institutions. The procedures and processes are those established by the laws and regulations of Honduras laws.

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INTRODUCTION

The Investor Guide is an illustrative tool that aims to guide the investor in their process of investing in Honduras.

This Guide explains in detail the necessary procedures to start a business, benefit from a special regime or carry out export and import activities.

Structured in 7 chapters information is provided about the legal framework regarding labor, tax, promotion and protection of investments, and depending on the economic activity of the investment, the licenses and special permits required. Also included is the regulations applicable to the 5 prioritized productive sectors: tourism, agribusiness, intermediate manufacturing, infrastructure, energy and textile industry.

We invite you to explore each chapter of this Guide and learn step by step to start your investment project.



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**IRIS XIOMARA
CASTRO**

PRESIDENT OF
THE REPUBLIC OF HONDURAS



Dear Investor:

The reconstruction of Honduras is underway, and in this crucial process we are seeking your support to develop collaborative, supportive and sustainable investments that promote the development of our nation. The recovery of our country, the preservation of our natural resources and the search for equity and collective well-being are tasks that require a concerted effort. We work dedicatedly to transform Honduras into a place of opportunity and shared prosperity for all.

Our commitment is firm: to promote the creation of new jobs and promote a healthy and robust economy for our people. We believe in the potential of the social sector of the economy, micro, small and medium-sized enterprises (MSMEs) and entrepreneurs who are essential drivers of innovation and growth. Together, we are committed to industrial and technological development that revitalizes our productive capacities, as well as an agricultural renaissance that guarantees the necessary sustenance for all Hondurans. Innovation, economic diversification and entrepreneurship are key to our vision for the progress of this great nation, and your investment can be the catalyst that triggers a new era of development and prosperity for our country.

With a vision of transformation and equity, we seek to attract investments that are sustainable, quality and inclusive that benefit all sectors of our society. Our focus is on the definition, planning and execution of joint investment projects in sectors such as: infrastructure, telecommunications, renewable energy, sustainable agriculture, research, science and technology, as well the construction of the interoceanic railway between the Atlantic and the Pacific.

Working together we will achieve fair and equitable growth in which every effort and resource contributes to the reconstruction of a renewed and prosperous Honduras for all.



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**FREDIS ALONSO
CERRATO V.**

MINISTER OF STATE IN THE OFFICE OF
ECONOMIC DEVELOPMENT

The government of Honduras chaired by Iris Xiomara Castro through the Ministry of Economic Development, is pleased to present the fourth edition of the Investor's Guide. This guide aims to provide detailed information on regulations, legal procedures, tax incentives, and other relevant aspects to facilitate the attraction of both domestic and foreign investment in Honduras.

As a Government we have the commitment to promoting sustainable, inclusive, and socially responsible investment through a transparent regulatory framework and the formulation of public policies that drive sustainable economic growth. The government's plan includes measures to combat corruption, enhance tax collection, strengthen the country's connectivity, and streamline administrative procedures to create a legal certainty environment for investment and investors.

Our country welcomes those who wish to explore investment opportunities. We are eager to work together to build an equitable and sustainable future for everyone.

Thank you for trusting in Honduras! Together, we will work to harness the wealth and resources of this great nation.

Área
112,492 km²



Time Zone
UTC-6
(Central Standard Time)



Population
9,845,486 Habitants
(2024)



PIB
3.6% (Dic. 2023)



Capital
Tegucigalpa



Language
Spanish




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Currency
Lempira



Exchange Rate

24.66 = \$1.00 (16/04/2024)



Inflation Rate

5.19% (31/12/23)



Minimun Wage

USD. 572.48



Adult Literacy

88%

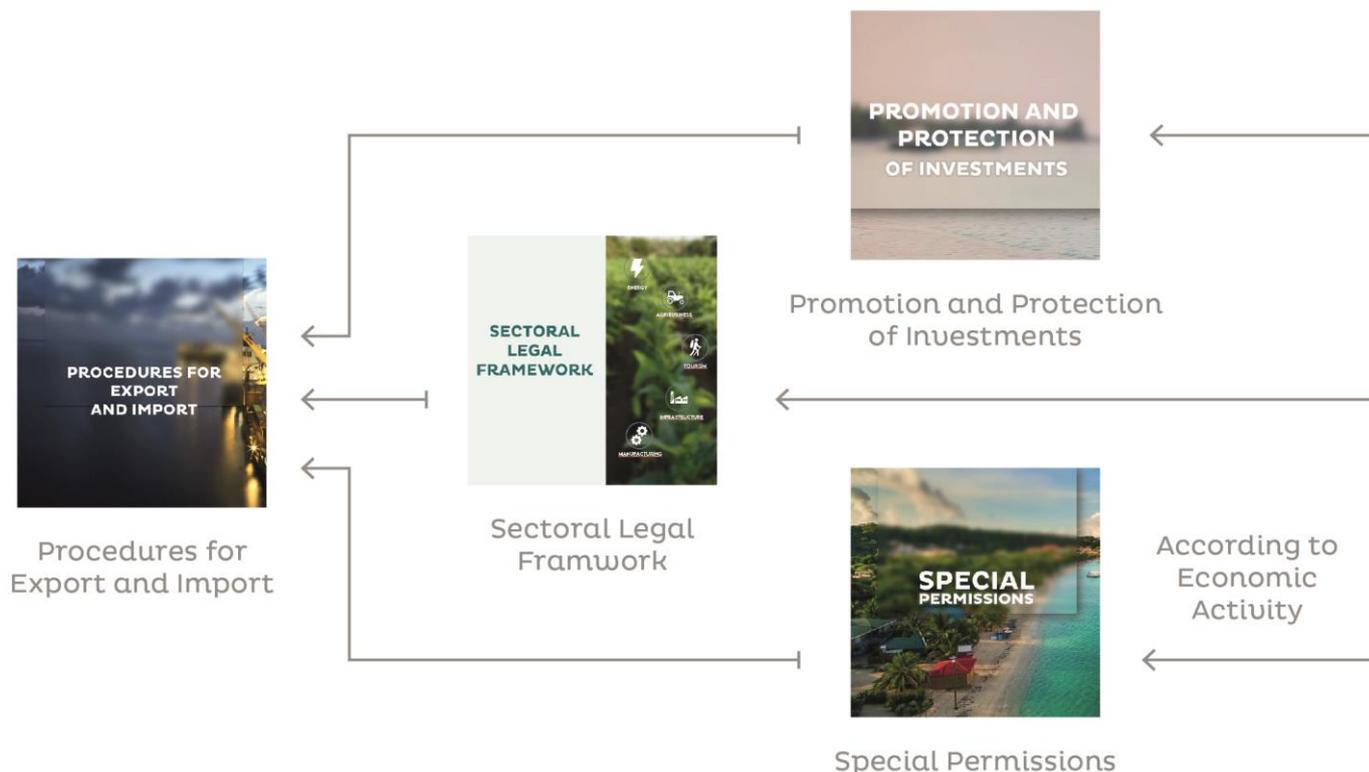


**Labor Participation
Rate**

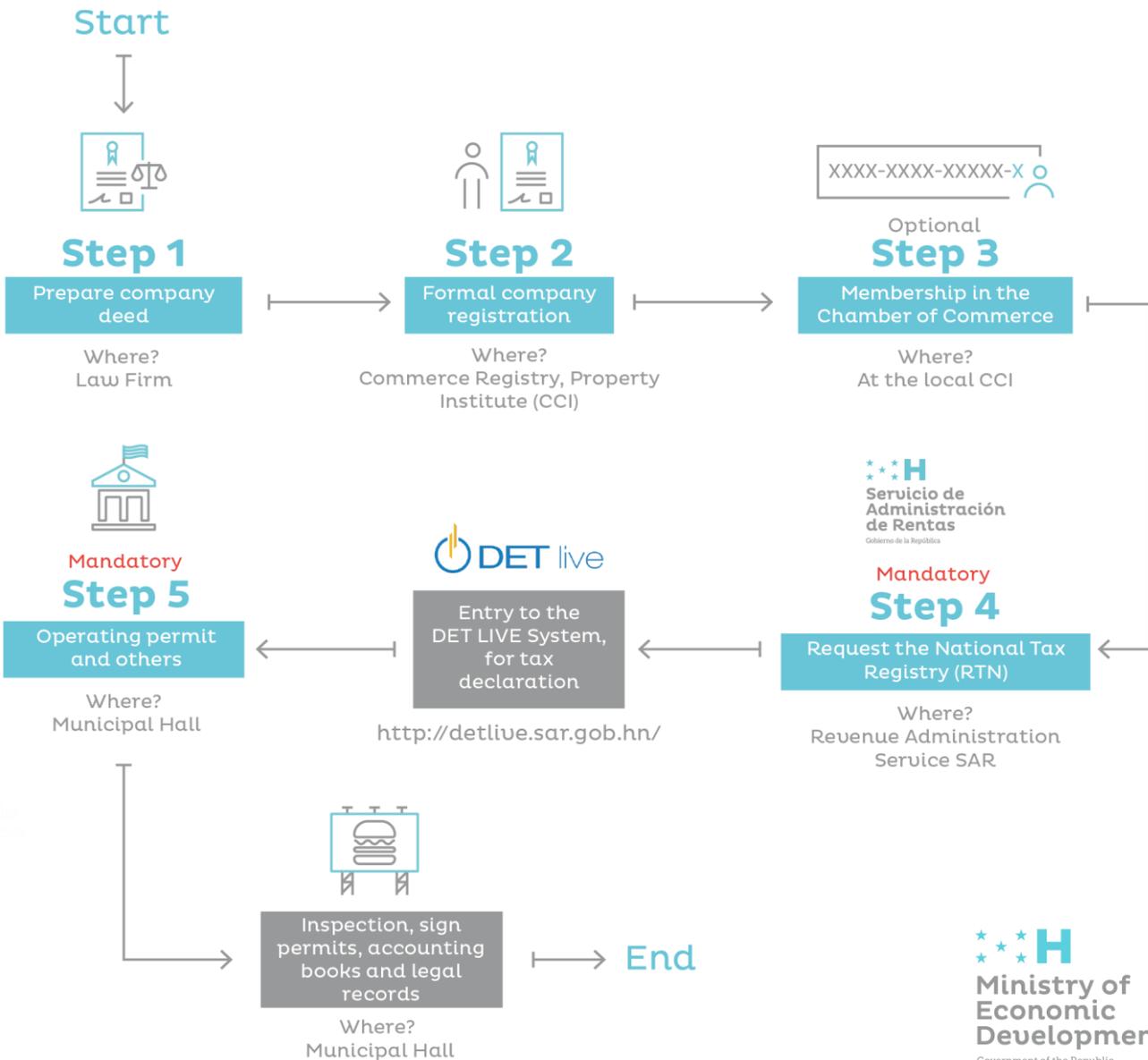
60.4%

Summary of Chapters contained in this Guide

Mandatory Initial Procedures



Process for the Start of Operation of a Company



An aerial night view of a city, likely Las Vegas, with a central text overlay. The city lights are visible in the background and foreground, with a prominent building and parking lot in the lower half. The text "STARTING A COMPANY" is centered in a white, bold, sans-serif font on a dark, semi-transparent rectangular background.

STARTING A COMPANY

1.1 COMPANY'S INCORPORATION PROCESS

The Articles of Incorporation is a legal instrument or document containing: the name of the individuals (partners or stockholders) incorporating the entity, entity's corporate name, the initial capital, duration, nature, and purpose.

HOW IS THE PROCEDURE PERFORMED?

The process is performed by a notary public, at the law firm of your choice, in an average of two (2) business days. The cost depends on the type of company to be incorporated. In the same way, factors such as the fees of the legal representative and the amount of the social capital of the company to be constituted and institutional rate expenses in the case that its corresponding registration is requested.

1.1.1 PREPARING COMPANY ARTICLES OF INCORPORATION

REQUIREMENTS:

Provide the following information and documents to the notary public:

- Company's name or corporate name
- Description of the activity in which the company will engage.
- Company's address.
- Initial capital, depending on the legal entity adopted.
- Copy of personal documents of shareholders or partners: identity card or passport; National Tax Registry (RTN, for its acronym in Spanish) of the shareholders; and Municipal tax solvency certification.

** With these documents, the notary public will prepare the Articles of Incorporation. For this purpose, the notary public will purchase tax stamps according to the initial capital investment.*

1.2 REGISTRATION OF THE ARTICLES OF INCORPORATION AT THE MERCANTILE REGISTRY

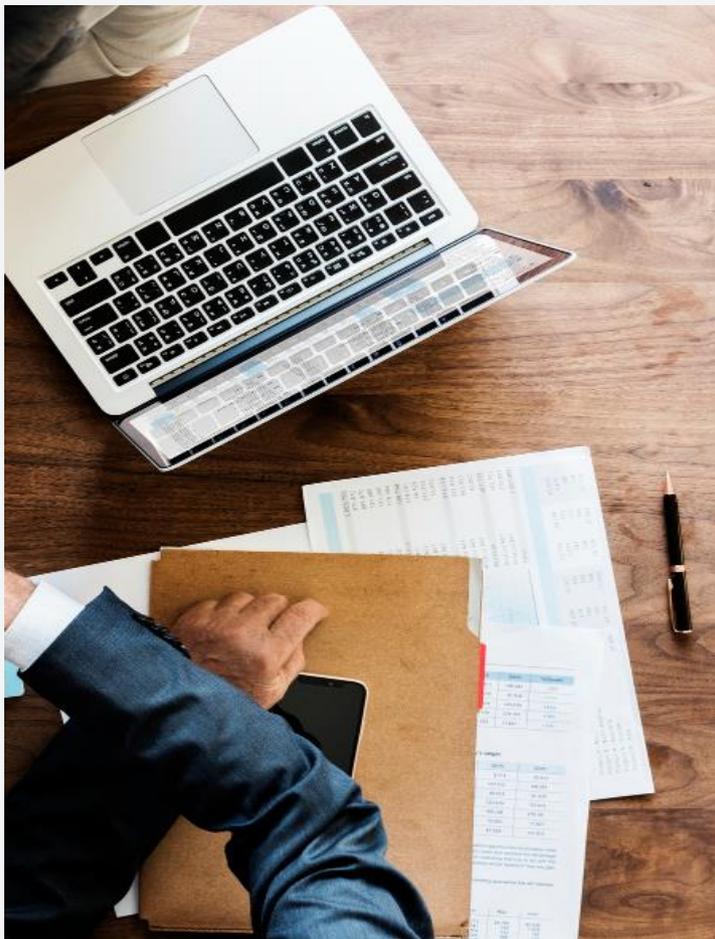
Every company incorporated according to the provisions of the Commercial Code will register its Articles of Incorporation in the Mercantile Registry.



HOW IS THE PROCEDURE PERFORMED?

The procedure is performed by an entrepreneur or legal representative, in the Chamber of Commerce and Industry of the municipality or city where the company will operate, in an average of 1 business day. The cost varies according to the capital subscribed and the Chamber of Commerce and Industry closest to your location.

** The Chamber of Commerce Registry must be renewed in the years ending in zero (0) and five (5).*



REQUIREMENTS:

- a) At the payment window located in the offices of the Mercantile Registry, you must pay the registration fee in accordance with the provisions of the property law, it is calculated depending on the amount of capital stock declared in the incorporation document applying the following formula : “for the first L. 1,000.00, L. 200.00 will be paid and for every thousand lempiras or fraction that increases, L. 1.50 will be paid”.

* On the website of the Mercantile Registry there is a simulator of the amount to be paid, just enter the value of the capital and the simulator will give you the value of the registry fee to be paid.

- b) Submit the following documents at the Mercantile Registry window:

SOCIAL MERCHANTS

- a) Company's Articles of Incorporation (either Articles of Incorporation, a Private Contract, or through the online platform www.miempresaenlinea.org)
- b) A copy of the identity card of the individual performing the procedure.
- c) Payment of registration fee, considering the amount of the capital.

INDIVIDUAL TRADER

- a) Articles of Incorporation authorized by a notary public, original and copy.
- b) A copy of the identity card of the individual performing the procedure.
- c) Payment of registration fee, considering the amount of the capital.

FOREIGN CORPORATION

- Registration Certificate of the Corporation in its country of origin
- Annual General Meeting agreement appointing a permanent representative, resident in Honduras.
- Payment of L.200.00 if an initial capital is not established. If the capital is established, the payment will be done according to the registration fee for local company.

**Annual General Meeting agreement appointing a permanent representative, resident in Honduras. All the documents must be submitted legalized (Authentication or Apostille Certification), must be of recent date, duly legalized and when appropriate, translated into Spanish.*

EXAMPLE OF THE COST IN THE COMMERCIAL REGISTRY

ACT OR CONTRACT	REGISTRATION FEE
For an act or contract of undetermined value or when it does not exceed L.1,000.00	L.200.00 for basic registration fee
When the value exceeds L.1,000.00	In addition to the basic registration fee, L.1.50 per thousand or fraction of a thousand.
Complete certifications, registration certificate and legal representation.	L.300.00 for the first ten pages and L.20.00 for each additional page.
Certifications.	L. 200.00

1.3 REGISTRATION IN THE CHAMBER OF COMMERCE

El artículo 384 del Código de Comercio menciona lo siguiente: "Any natural or legal person who is dedicated to carrying out commerce individually or constituted as an individual merchant or constituted as a commercial company, must be registered in the Chamber of his or her domicile. Foreign companies will have the same obligation to operate in Honduras."

Failure to register a company will be punished with a fine ten times greater than the amount of the duties

FROM	TO	PAYMENT TO BE MADE IN YEARS (Ending in zero (0) and five (5))
1.00	200,000.00	590.00
200,001.00	400,000.00	850.00
400,001.00	700,000.00	1,850.00
700,001.00	Onwards	3,000.00

** Payments at Banco Atlántida and BAC.*

**Costs may vary depending on the location of the Chamber of Commerce due to its independence.*

1.3.1 INDIVIDUAL AND SOCIAL MERCHANT

REQUIREMENTS:

- Corporate Contract duly registered in the Mercantile Register (original and copy)
- Fill in the registration form for either a social or merchant
- Payment according to the amount of capital established in the corporate contract.
- A copy of the identity card of the individual performing the procedure.

1.4 MEMBERSHIP IN THE CHAMBER OF COMMERCE (OPTIONAL)

The procedure is performed by an entrepreneur, in the Chamber of Commerce and Industry of the municipality or city where the company will operate in one business day. This must make the corresponding payment according to the rate.

COSTS (IN LEMPIRAS) AUTHORIZED

FROM	TO	PAYMENT
1.00	50,000.00	200.00
50,000.01	100,000.00	300.00
100,000.01	300,000.00	350.00
300,000.01	600,000.00	425.00
600,000.01	1,000,000.00	550.00
1,000,000.01	2,000,000.00	750.00
2,000,000.01	4,000,000.00	1,300.00
4,000,000.01	6,000,000.00	1,600.00
6,000,000.01	Onwards	1,900.00

1.5 REGISTRATION IN “MI EMPRESA EN LÍNEA”

“Mi Empresa en Línea” is a portal for the constitution of companies in Honduras of Limited Liability Company, Corporation and Individual Merchant; was created by decree 284-2013 under the Law for the Generation of Employment, Promotion of Entrepreneurial Initiative, Business Formalization and Protection of Investor Rights.

STEPS:

- a) Go to the website www.miempresaelinea.org and create a login Id; fill in required information to complete the declaration as a Merchant, or per corporate contract.
 - i. Identity card number
 - ii. Full name of shareholders
 - iii. Personal Tax Registry (RTN, for its acronym in Spanish) of shareholders or legal representatives
 - iv. Copy of public service receipt (preferably of electric utility bill).
 - v. Tracking procedure's progress at: https://www.miempresaelinea.org/CONSULTAR_PASOS_MIEL using the reference number received via e-mail.

The costs are according to the previous table of the Mercantile Registry and Chamber of Commerce. The average time is 15 business days, 3 days for each institution involved in the process.

**For foreign capital companies, a national legal representative is required.*

The screenshot shows the registration page for 'Mi Empresa en Línea'. At the top, there is a navigation bar with links: ENTRAR, PREGUNTAS, ATENCIÓN AL USUARIO, TRANSPARENCIA, CONSULTAR, NOTICIAS, LEGISLACIÓN, and ENLACES. The main heading is 'Mi Empresa en Línea' with the website URL 'www.miempresaelinea.org'. Below the heading, there are several input fields:

- Nombres:** Ingresar los Nombres
- Apellidos:** Ingresar los Apellidos
- Correo Electrónico:** Ingresar su Correo Electrónico
- Usuario:** Ingresar un Nombre de Usuario, Letras y Números
- Contraseña:** Ingresar su Contraseña
- Confirmar Contraseña:** Ingresar su Contraseña Nuevamente
- Fecha de Nacimiento:** Ingresar su Fecha de Nacimiento
- Sexo:** Seleccione (with a dropdown arrow)

 At the bottom right, there is a green button labeled 'Registrar'.

1.6 NATIONAL TAX REGISTER

Taxpayers responsible for the following obligations must be registered in the National Tax Register:

- a) Natural persons, legal entities and organizations or entities that lack legal status, but carry out tax incurring activities, must be registered in the National Tax Registry (RTN), run by the Tax Administration Authority (SAR, for its Spanish acronym) pursuant legal provisions.
- b) Legal entities must register in the National Tax Registry (RTN) concurrently with incorporation; a tax identification number is issued automatically, without any additional requirements. It cannot be required, as a prerequisite to the above mentioned registration, that the partners or shareholders of said legal entity obtain a National Tax Registration Number (RTN) , whether they are natural persons or legal entities, residents, domiciled or not in the national territory. However, identity documentation of the partners or shareholders must be presented. The National Tax Registry (RTN) of legal profit or non-profit entities, and those organizations or entities that lack legal personality, should be canceled only in those cases where according to the Law, the legal entity has been dissolved and liquidated.
- c) Resident foreigners and domiciled foreign legal entities, who carry out tax incurring activities , must request their registration in the National Tax Registry (RTN), using a special simplified form to be issued by the Tax Administration Authority. The National Tax Registry (RTN) of domiciled foreign legal entities must be annulled when their country operation cancellation agreement is registered in the corresponding Commercial Registry.

WHO PERFORMS THE PROCEDURE?

The procedure is carried out by the businessperson or legal representative, in the Tax Administration Authority (SAR, for its acronym in Spanish), in one business day, with a cost of L 200.00, No charge for the first procedure.

Download 410 Form at:

<https://www.sar.gob.hn/formularios-preimpresos/>

1.6.1 NATURAL PERSON

- a) Affidavit of Registration/Update of Natural Person in accordance with the following:
 - i. Natural Person who does not have Economic Activity, Form SAR-410-PN-A
 - ii. Natural Person with Economic Activity and Obligations, Form SAR-410-PN-Bb.
- b) Original and a copy of the Identity Card (Honduran)
- c) Proof of domicile.(Original and a copy)
- d) Public utility Bill
- e) Commercial Lease or Rental Agreement.
- f) Proof of the Neighborhood.
- g) Subscription receipt for Private Services (Internet, cable, telephony).

Note: If requested by a procedural representative or legal representative, this must accompany the original and a photocopy of the following:

- Power of attorney or duly authenticated power of attorney, indicating the type of power granted, DNI or passport.

1.6.2 NATURAL PERSON (FYDUCA)

Document issued only at duly authorized integrated border points, to citizens of the Central American Free Trade Agreement member countries in order to generate the Central American Invoice and Single Declaration (FYDUCA) document.

- a) Affidavit of Registration / Natural Person update, SAR-410
- b) Original and copy of the Identification issued in one of the member countries (Currently Guatemala, El Salvador and Honduras, with possible incorporations of other Central American countries)

1.6.3 MERCHANT

- a) Affidavit of Registration, start of activities and update to the National Tax Register SAR-410.
- b) Original and a copy of the National Identity Document DNI (Honduran).
- c) Original and copy of Passport or Resident Card (foreigner).
- d) Original and copy of the Articles of Incorporation.
- e) Proof of domicile. Original and copy of one of the following documents:
 - i. Public utility bill.
 - ii. Lease or Rental Agreement.
- f) Certification of the Municipality or property tax payment receipt.
- g) Contract of private services subscription (Internet, TV cable, telephone)

Note: If requested by a legal representative, this must accompany the original and a photocopy of the following:

- i. Power of attorney or duly authenticated power of attorney, indicating the type of power granted, DNI or passport.

1.6.4 LEGAL ENTITY

- a) Affidavit of Registration, Start of Activities and Update to the National Tax Registry, Form SAR-410-PJ
- b) Affidavit of Registration, Start of Activities and Update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A (it is mandatory to enter the telephone number and email of the legal representative).
- c) Affidavit of Registration, Start of Activities and Update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B. (it is mandatory to enter the phone number and email of all members).
- d) Original and copy of the Document that Accredits its Constitution, in case there are modifications in the constitution document, you must present them.
- e) Copy of the National Identification Document (DNI), Passport or residence card of the Legal Representative who must previously be registered in the National Tax Registry.
- f) Copy of the National Identification Document (DNI), Passport or Residence Card of the Administrators of Fact and Law, Members of a Bankruptcy Administration, Liquidators of Companies and Entities in general, Legal or Judicial Administrators of Inheritance and Holders of the Managers or Administrators of the Public or Mixed Capital Companies or other Responsible Subsidiary of the Administration.
- g) Copy of the National Identification Document (DNI), Passport or Residence Card of the Natural Person member.
- h) National Tax Registry Number in case of being a Honduran Legal Entity partner.
- i) In case of being a Foreign Legal Entity Partner not registered or incorporated in Honduras, an apostilled and translated copy of the Deed or Certificate of Incorporation or Tax Identifier of the country of origin.

- i) Original and photocopy of the document that proves your exact address.

In case of own property:

- i. Receipt of a Public Service.
- ii. Private Services subscription receipt.

In case of lease:

Rental contract
Commercial Leasing.

If requested by a procedural representative or legal representative, this must accompany the original and photocopy of the following:

- i. Power of attorney letter duly authenticated, indicating the type of power granted.
- ii. DNI in the case of Hondurans.
- iii. Passport or resident card for foreigners.



1.6.5 COOPERATIVES

- a) Affidavit of Registration, Start of Activities and Update to the National Tax Registry. Form SAR-410-P.
- b) Affidavit of Registration, Start of Activities and Update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A
- c) Affidavit of Registration, Start of activities and update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B. (it is mandatory to enter the phone number and email of all members).
- d) Original and a copy of the Certificate of Legal Personality granted by the regulatory entity.
- e) Original and a copy of the Certificate of Registry, granted by the regulatory entity.
- f) Original and a copy of the Certificate of Appointment Point of the current Board of Directors Minutes, issued by the regulatory entity.
- g) Photocopy of the National Identification Document (DNI), passport or residence card of the legal representative, Board of Directors (at least three members) and other subsidiary of the administration, which must be previously registered in the National Tax Registry.
- h) Original and copy of the document that proves your exact address; in case of own property:
 - i. In case of own property:
 - Receipt of a public service.
 - Subscription receipt for private services (Internet, cable, telephony).
 - ii. In case of lease:
 - Rental agreement or commercial lease.
- i) If requested by a procedural representative or legal representative, this must include the original and a photocopy of the following:
 - i. Letter of attorney or duly authenticated power of attorney, indicating the type of power granted.
 - ii. National Identification Document (DNI) for Hondurans.
 - iii. Passport or resident card for foreigners.



1.6.6 FOREIGN COMPANIES INCORPORATED IN HONDURAS

- a) Affidavit of Registration, start of activities and update to the National Tax Registry Form SAR-410-PJ.
- b) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A.
- c) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B (it is mandatory to enter the telephone number and email of all members).
- d) Original and a copy of the document that proves the creation of the company in Honduras, duly registered in the Mercantile Registry.
- e) Photocopy of the National Identification Document (DNI), passport or residence card of the legal representative and/or another subsidiary of the administration, which must previously be registered in the National Tax Registry.
- f) Original and copy of the document that proves your exact address (Public or private service receipt).

In case of own property:

- i. Receipt of a public service.
- ii. Subscription receipt for private services (Internet, cable, telephone).

In case of lease:

- i. Commercial rental or lease contract.

- g) If requested by a procedural representative or legal representative, this must include the original and a photocopy of the following:
 - i. Letter of attorney or duly authenticated power of attorney, indicating the type of power granted
 - ii. National Identification Document (DNI) for Hondurans.
 - iii. Passport or resident card for foreigners.

1.6.7 DE FACTO CORPORATIONS AND ASSOCIATIONS

- a) Affidavit of Registration, start of activities and update to the National Tax Registry Form SAR-410-PJ.
- b) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A.
- c) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B (it is mandatory to enter the telephone number and email of all members).
- d) Original and a copy of the Private Document of the De facto Company.
- e) Copy of the National Identification Document (DNI), passport or residence card of the Legal Representative who must previously be registered in the National Tax Registry.
- f) Copy of the National Identification Document (DNI) of the parties to the contract or Deed of Incorporation of the partners that make up the de facto company.
- g) Original and a copy of the document that proves your exact address.
- h) If requested by a procedural representative or legal representative, this must include the original and a photocopy of the following:
 - i. Letter of attorney or duly authenticated power of attorney, indicating the type of power granted.
 - ii. National Identification Document (DNI) for Hondurans.
 - iii. Passport or resident card for foreigners.

1.6.8 TRUST FUND

- a) Affidavit of Registration, start of activities and update to the National Tax Registry Form SAR-410-PJ.
- b) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A.
- c) Affidavit of Registration, start of activities and update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B (it is mandatory to enter the telephone number and email of all members).
- d) Copy of the National Identification Document (DNI), passport or Residence Card of the Legal Representative, which must previously be registered in the National Tax Registry.
- e) Original and a copy of the Trust Agreement.
- f) A copy of the RTN of the parties to the contract (Trustor, Trustee, Joint Trustee, Beneficiary)
- g) Original and copy of the document that proves your exact address (Public or private service receipt).
- h) If requested by a procedural representative or legal representative, this must include the original and a photocopy of the following:
 - i) Letter of attorney or duly authenticated power of attorney, indicating the type of power granted.
 - i. National Identification Document (DNI) for Hondurans.
 - ii. Passport or resident card for foreigners.

1.6.9 CIVIL ASSOCIATIONS

- a) Affidavit of Registration, Start of Activities and Update to the National Tax Registry, (Form SAR-410-PJ).
- b) Affidavit of Registration, Start of Activities and Update to the National Tax Registry "Annex A Professional Relations", Form SAR-410-PJ-A.
- c) Affidavit of Registration, Start of Activities and Update to the National Tax Registry "Annex B Professional Relations", Form SAR-410-PJ-B. (It is mandatory to include the telephone number and email address of all members).
- d) Original and photocopy of the Legal Personality Certification granted by the regulatory entity.
- e) Original and photocopy of Registration Certificate, issued by the regulatory entity.
- f) Original and photocopy of the current Board of Directors Certificate, issued by the regulatory entity.
- g) Photocopy of the DNI, passport or residence card of the legal representative, Board of Directors and other subsidiary of the administration, which must previously be registered in the National Tax Registry.
- h) Original and photocopy of the document proving your exact address;
In case of own property:
 - i. Receipt of a public service.
 - ii. Subscription receipt for private services (Internet, cable, telephone).
In case of lease:
 - i. Commercial rental or lease contract.
If requested by a procedural representative or legal representative, this must accompany the original and photocopy of the following:
 - i. Power of attorney or power of attorney letter duly authenticated, indicating the type of power granted.
 - ii. DNI in the case of Hondurans.
 - iii. Passport or resident card for foreigners.

1.6.10 COMPANIES AND ORGANIZATIONS OF THE SOCIAL SECTOR OF THE ECONOMY

- a) Affidavit of Registration, Start of Activities and Update to the National Tax Registry, (Form SAR-410-PJ).
- b) Affidavit of Registration, Start of Activities and Update to the National Tax Registry “Annex A Professional Relations”, Form SAR-410-PJ-A.
- c) Affidavit of Registration, Start of Activities and Update to the National Tax Registry “Annex B Professional Relations”, Form SAR-410-PJ-B. (It is mandatory to include the telephone number and email address of all members).
- d) Original and photocopy of the Legal Personality Certification granted by the regulatory entity.
- e) Original and photocopy of Registration Certificate, issued by the regulatory entity.
- f) Original and photocopy of the current Board of Directors Certificate, issued by the regulatory entity.
- g) Photocopy of the DNI, passport or residence card of the legal representative, Board of Directors (at least two members) which must previously be registered in the National Tax Registry.
- h) 8. Original and photocopy of the document proving your exact address.

In case of own property:

- i. Receipt of a public service.

Subscription receipt for private services (Internet, cable, telephone).

In case of lease:

- i. Commercial rental or lease contract.

If requested by a procedural representative or legal representative, this must accompany the original and photocopy of the following:

- i. a. Power of attorney or power of attorney letter duly authenticated, indicating the type of power granted.
- ii. b. DNI in the case of Hondurans.
- iii. c. Passport or resident card for foreigners.

1.7 MUNICIPAL SOLVENCY FOR FOREIGNERS

Requirement to carry out municipal procedures such as: Opening and renovation of business, change or modification of sales volume, certificate of possession or non-possession of real estate, certification of neighborhood, etc.

REQUIREMENTS:

- a) Individual affidavit form (income affidavit for personal tax).
- b) A copy of valid Residence Card or passport, and a copy of the certification of entries to and exits from Honduras.
- c) If not the owner, authenticated power of attorney and copy of the identity card of the authorized person.
- d) For solvency replacement due to loss, theft or misplacement, no form needs to be filled in; go directly to the Municipality Assist, Understand and Resolve AER (Spanish acronym) offices and pay L.30.00

1.8 OBTAINING AN OPERATION PERMIT (TEGUCIGALPA)

Document issued by the different Municipalities to ensure that the company operates in accordance with municipal laws.

The procedure is carried out by the businessperson or legal representative, in the municipality where the company will operate. In Tegucigalpa it can also be done at the Chamber of Commerce and Industry of Tegucigalpa (CCIT, for its acronym in Spanish). Time and cost varies, depending on the Municipality where the procedure is done and the type of company.



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The new operating permit application form can be obtained at the AER Center of the Citizen Services Office located in the Old Building “Ahorro Hondureño”, next to Viera Clinics and Hospital, El Centro neighborhood, Tegucigalpa.

You can also download the form from this website and print it on legal paper to submit it duly completed through the link <https://tegucigalpavirtual.tustributos.com/>

OPERATING PERMIT FORM:

To submit your application for an operating permit, you must submit the form filled with the following information:

- a) Fill out the form given by the mayor's office, which defines the category in which your business belongs.
- b) A copy of the personal or business RTN depending on the case.
- c) Municipal Solvency. (Be up to date with the payment of taxes, rates and municipal rights).
- d) Show identification (Present the National Identity Document or passport in the case of foreign citizens).
- e) Pay the taxes established by the excise tax plan in force for the operating permit.
- f) If you use a legal representative, prove the representation of the same by means of a photocopy of the letter of attorney.
- g) Comply with the corresponding urban, environmental and safety regulations.

1.8.1 SOCIAL MERCHANT

REQUIREMENTS:

- a) Compatibility approved by the Management of Construction Control or Management of the Historic Center through the offices Attend, Understand and Resolve (AER) of the Municipal Mayor's Office of Tegucigalpa.
- b) Proof of Compatibility Form (CC) with complete information, signed by the owner(s) and/or Legal Representative
- c) Copy of the identity document of the owner(s) or Legal Representative.
- d) Copy of the numerical RTN of the company or Legal Representative.
- e) Copy of the identity document of the person authorized for the procedure (if applicable).
- f) Map of the location of the property.
- g) Account Statement (Real Estate) solvent of the years.
- h) If the area of use of the premises is greater than 75 m², form F-01 must be used (for Business compatibility).
- i) Economic activity identification ticket.
- j) Copy of the Company's RTN.
- k) Copy of identity of the legal representative and/or letter of attorney according to manager.
- l) Copy of the Municipal Solvency of the current legal representative.
- m) Copy of the Public Deed of incorporation of the company.
- n) Form of the Affidavit Declaration of the Industry, Commerce and Services Tax (ICS), without stains.
- o) Authenticated letter of attorney from the person carrying out the procedure, if not the legal representative.
- p) Leasing contract of the premises (if it is not your own).

1.8.2 INDIVIDUAL MERCHANT

- a) Fill out the Affidavit form.
- b) Show the Identity Card.
- c) Legal representative or owner be solvent with it's personal tax.
- d) Authorization to carry out the pocredure if you are not the owner or legal representati.ve

**Depending on the activity to which the company is dedicated, the Mayor's Office could request other types of permits and technical studies.*

**The Municipal Mayor's Offices will not authorize the Operation Permits to any Individual Merchant, natural or legal person who does not register or renew the registration previously in the respective Chamber of their Municipality or Department.*

You can see the details of the procedure of the Mayor Office of San Pedro Sula and Tegucigalpa in the following links:

SAN PEDRO SULA:

<https://www.sanpedrosula.hn/gobierno-digital>

TEGUCIGALPA:

<https://tegucigalpavirtual.tustributos.com/>

1.8.3 AUTHORIZATION OF FINANCIAL STATEMENTS AND MINUTES

This document is issued by the different Municipalities to ensure that the company operates in accordance with municipal laws.

The procedure is carried out by the businessperson or legal representative, in the Municipality where the company will operate. Time will depend on the Municipality where the procedure is done and the type of company. Payment of one Lempira (L.1.00) per folio and five hundred Lempiras (L.500.00) required for each financial statement, which will be deposited in Banco Ficohsa.

REQUIREMENTS:

- a) Submit a request to the Municipal Secretary for the statements to be authorized
- b) Current Business Operation Permit (original and a copy for comparison).
- c) Statements duly listed in correlative order.
- d) A numbered booklet containing only the accounting information corresponding to one (1) year prior to the current year.
- e) Accounting submitted electronically must be printed.
- f) Detailed financial statements L500.00 per month, plus the value of the folios.
- g) Corresponding payment.

1.8.4 OBTAINING A PERMIT FOR INSTALLING SIGNS AND BILLBOARDS

The procedure is carried out by the businessperson or legal representative, in the Mayor's Office where the company will operate. The time and cost will depend on the Mayor's Office where the procedure is done and the type of company.

REQUIREMENTS:

- a) Form 2-A, duly completed and signed by the owner of the company or legal representative.
- b) Copy of identity of the owner of the company or legal representative.
- c) Photocopy of current Municipal Solvency of the owner of the company or legal representative.
- d) Copy of the numerical RTN of the owner or legal representative and/or company name, if applicable.

- e) If the sign to be installed is in a property whose cadastral codes begin with O1, O2 or O6 that belong to the Historic Center, they must present authorization from the Historic Center in force to date.
- f) For billboards: a copy of the Articles of Incorporation and rental agreement of the land where the element will be installed, duly authenticated with cadastral reference included. (Solvent in the last five (05) years past due).
- g) Act of Civil Liability (in case of totems, electronic screens, conventional billboards greater than 70m², single-pole billboards and/or signs), signed and stamped by a legal representative and printed on the company's letterhead.
- h) Copy of the current Operating Permit (In case of opening, present a photocopy of the approved business compatibility payment receipt) of the requesting company, of the property where the installation of a sign is required and/or of each branch.
- i) Real Estate Tax account statement, solvent in the last five (05) years expired.
- j) Submit an affidavit of signs, billboards and/or all types of advertising elements (inventory) that are installed in the Central District, specifying the type of element, photograph, dimensions, number of faces, legend or content.
- k) Location with cadastral references of the property where installation is required (branches), either in form 2-A or in the attached document (*).
- l) In case of totem poles, electronic screens, conventional billboards greater than 70 m², billboards and/or unipolar signs: provide a copy of a third-party damage insurance policy covering the requested element.

- m) Location plan of the property where the advertising is installed (sketch map) and the advertising element located there.
- n) Clear photograph of the spot or location of the advertising element.
- o) If it is a new installation, submit a photograph of the property where the advertisement will be installed and proposed location of the assembly.
- p) Sketch of the advertising element with dimensions (height and length) including text, advertising image and description of the material to be used.
- q) For the installation of foundation structures, submit drawing of foundation and total structure of the element, containing signature, seal, and stamp by a construction sector professional (Civil Engineers), for single-pole signs and/or billboards, electronic screens, totems and conventional billboards greater than 70m².

** If there are more elements than the ones declared or errors in measurement during the corresponding audit, the taxpayer must fix irregularities and the corresponding penalties will be applied according to the current municipal taxation plan.*



An aerial photograph of a city during sunset. The sky is a mix of orange, yellow, and grey. A semi-transparent grey rectangle is centered over the image, containing the text 'TAX ASPECTS' in white, bold, sans-serif font. The city below shows a mix of residential and commercial buildings, with a large green forested area in the lower right. A yellow school bus is visible on a road in the lower right.

TAX ASPECTS

2.1 NATIONAL TAX REGISTER (RTN)

According to article 66 of the Tax Code, the following must enroll in the National Tax Register (RTN, for its acronym in Spanish):

Natural persons, legal entities, and organizations or entities that lack legal personality, but that carry out tax incurring activities, must register in the National Tax Registry (RTN) due to its purpose of tax administrators, in accordance with the provisions of the applicable legal framework.

**See Chapter 1 on establishment of operations of a company to obtain the RTN (National Tax Register.)*

2.2 SALES TAX

This is a sales tax made throughout the territory of the Republic, which is applied non-cumulatively at the import stage and at each stage of sale to which the goods or services are subject in accordance with the provisions of the Law and its Regulations.

2.2.1 FILING AND PAYMENT

The filing and payment of the Sales Tax must be made within the first ten (10) calendar days of the month following the month in which the sales will be made.

The presentation of the Simplified Regime of the Sales Tax must be made no later than January 31 of the following fiscal year. Payment must be made in online banking or over the counter of banking institutions.

FORMS OF PRESENTATION

Forms of presentation of Sales Tax:

- a) Through DET Live, form 227.
Installation and uninstallation of DET - Live:
<http://detlive.sar.gob.hn/?q=Installaci%C3%B3n>
- b) Through Virtual Office.
See full procedure at:
<https://www.sar.gob.hn/isv/>

REQUIREMENTS FOR USE:

- a) Adhesion contract number.
- b) RTN
- c) Tax Password
- d) Form to be completed SAR-227 (DET Live) and SAR-224 (Virtual Office)

2.2.2 SPECIAL RECOMMENDATIONS FOR THE PREPARATION AND PRESENTATION OF THE DECLARATION

- a) You must have the DET Live application installed on your computer.
- b) You must have the Virtual Office access credentials enabled.
- c) You must have an Internet connection.

2.3 INCOME TAX

It is a tax levied on income from capital, work, or a combination of both.

Income: Consider as any kind of performance, utility, profit, income, interest, product, benefit, participation, salary, wages, fees and, in general, any perception in cash, in securities, in kind or in credit, that modifies the taxpayer's assets.

2.3.1 RESPONSIBLE FOR FILING AND PAYMENT

- a) Any person domiciled or resident in Honduras, whether natural or legal, national, or foreign.
- b) Merchant vessels that operate under Honduran registration or flag.
- c) Public enterprises according to Article 53 of the General Law of Public Administration (Decree 219-2003).
- d) The cooperatives.
- e) Those with Tax Exemption benefit.
- f) Natural persons subject to retention with more than one employer and incomes other than wages higher than the exempt minimum.
- g) Individuals subject to retention under Article 50 of the Income Tax Law.

2.3.2 INCOME TAX RATE

The tax will be charged to natural or legal entities domiciled in the country, in accordance with the following provisions:

- a) Legal entities will pay twenty-five percent (25%) of the total net taxable income.
- b) Natural persons residing in Honduras will pay according with the current progressive rate. This progressive rates scale adjusted automatically on an annual basis by applying the interannual variation of the Consumer Price Index (CPI).
- c) In the case of land and sea air transport companies incorporated abroad and operating in the country, a net taxable income equivalent to 10% of the total annual gross income from Honduran sources will be taken for tax calculation purposes.

2.3.3 PRESENTATION AND CLEARANCE OF TAXES

The annual period for computing taxable income begins on January one (1) and ends on December thirty-first (31).

2.3.4 FORMS OF PRESENTATION AND PAYMENT

The Declaration must be prepared and generated through the DET-Live application using form 357 for a legal entity and 277 for a natural person or entity, then it must be submitted through the Virtual Office; Payment can be made through a banking window or an electronic branch.

2.3.5 INCOME TAX EXEMPTIONS

The following are exempt from the tax established by this Law:

- a) The State, the Districts, the Municipalities and their establishments and other autonomous and semi-autonomous institutions.
- b) The Church as an institution.

- c) Charitable institutions officially recognized by the Government and groups organized for scientific, political, religious, cultural or sporting purposes and that do not have profit as their purpose.
- d) Members of the Diplomatic and Consular Corps accredited in the country, but only in terms of income from remuneration or fees that they receive from the respective country for their services, without prejudice to the principle of international reciprocity.
- e) Employer or professional associations and labor unions, as regards their non-profit activities.
- f) Teachers in service in primary schools and secondary schools for the salaries they earn there and retired teachers for the amounts they receive as retirement, and those included in Decree No.71-88, of June 21, 1988.

2.3.6 SPECIAL RECOMMENDATIONS FOR THE PREPARATION AND PRESENTATION OF THE DECLARATION

- a) You must have the DET Live application installed on your computer.
- b) Individual Traders or Legal Entities must have on hand the statements of financial situation stamped by their accountant, and in the case of being natural persons they must have their income or withholding receipts.
- c) You must have the Virtual Office access credentials enabled:
 - i. Virtual Office Adhesion Contract Number.
 - ii. National Tax Registry.
 - iii. Tax Password.
 - iv. You must have an Internet connection.

DEADLINE

Every taxpayer is obliged to present before the Revenue Administration Service (SAR), by himself or through an agent or legal representative, from January 1 to April 30 or the next business day of each year, a declaration sworn statement of the income obtained the previous year.

Notwithstanding the provisions of the preceding paragraph, the Taxpayer who has an annual fiscal year different from the calendar or calendar year will submit the required sworn statement, within three months following the end of his fiscal year.

For more information regarding the filling of the Declaration, go to the following links:

- a) Declaration of Income Tax Legal Entity:
<http://detlive.sar.gob.hn/?q=ISR-ATN-AS-V3>
- b) Declaration of Income Tax Natural person / entity: http://detlive.sar.gob.hn/?q=ISR_PN





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LABOR ASPECTS





3. 1 HONDURAN INSTITUTE FOR MIGRATION

The purpose of this Law is to regulate the State's migration policy, the entry and exit of nationals and foreigners, the latter's stay in Honduran territory, and the issuance of migration documents.

3.1.1 SPECIAL STAY PERMIT FOR BUSINESSPERSON

The National Institute of Migration indicates that foreigners applying for a special permit in the category of businessmen, on the basis of the provisions of article 39 of the Law for Migration and Foreign Affairs; and articles 42, 43, 69, 70 and 127 of the Regulations of the same Law.

The procedure is performed by the Legal Representative at the National Immigration Institute at a cost of US\$100 per year plus L 200 for the certification. In an average time of 30 days.

REQUIREMENTS:

- a) Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners; to consign in the request an address and telephone number of contact of the foreigner and of the Legal Representative.
- b) Stamps required by the Law that must be adhered to the application and be duly cancelled.
- c) To include in the application a contact address and telephone number.



- d) The applicant and each relative will present a recent photograph (six (6) centimetres tall by five (5) centimetres wide) taken from the front. The name of each person must be indicated on the back of the photograph.
- e) Certificate of the criminal record of the country of origin and country of last residence, duly authenticated.
- f) If older than eighteen (18) years, original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
- g) Medical certification not older than six (6) months from the date of submission of the application.
- h) A copy of passport, duly authenticated
- i) A copy of the Declaration as a Merchant, or the company's Articles of Incorporation, duly authenticated.
- j) A copy of the current operation permit, authenticated by a notary public.
- k) Certification from the Revenue Administration Service (SAR), of having started operations and the activity of the commercial establishment.
- l) Profit/loss statements and balance sheets authorized by a chartered accountant, with the corresponding stamps and professional seal.
- m) Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person. National Currency Exchange (L.)

- n) Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00).
- o) Sketch map and photograph of the commercial establishment

**All the documents from abroad must be duly legalized. Those authorized in a foreign language must be officially translated by the Ministry of Foreign Affairs or the consulates of Honduras.*

SPECIAL RESIDENCE PERMIT FOR FOREIGNERS EMPLOYED ON A CONTRACTUAL BASIS

The authorization granted by the National Institute of Migration, to foreigners hired as temporary employees by a natural person or legal entity.

The procedure is performed by a legal representative at the National Migration Institute at a cost of US\$100 per year plus L200 for the certification; it takes an average of 30 days.

REQUIREMENTS:

- a) Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners; to consign in the request an address and telephone number of contact of the foreigner and of the Legal Representative.

- b) Stamps required by law duly cancelled adhered to application.
- c) Provide in the application, the address and telephone number of the petitioner.
- d) Authenticated Power of Attorney containing the general information of the Legal proxy, the powers with which she/he is invested, address, phone, fax number and e-mail.
- e) The applicant and each relative shall present a recent photograph [six (6) centimetres tall by five (5) centimetres wide] taken from the front. Write name of each on back of the photograph, as appropriate.
- f) Certificate of the criminal record of the country of origin and country of last residence, duly authenticated, where applicable.
- g) Original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
- h) Medical certification not older than six (6) months from the date of submission of the application.
- i) A copy of passport, duly authenticated
- j) Any other information or document required by the Directorate-General for Migration and Foreign Affairs.
- k) Employment contract issued by the private company hiring the foreign worker with the signatures duly authenticated by a notary public.
- l) Certification issued by the employer declaring responsibility for the sustenance of the foreign worker during stay, for departure from the country at the expiration of the permit and notifying the National Institute of Migration of the termination of the employment relationship.
- m) Certification issued by the Ministry of Labor and Social Security, stating that the employer complies with Article 137 of the Constitution of the Republic, and Article 11 of the Labor Code with respect to foreign workers.
- n) Accreditation of foreign educational or vocational or technical training institutions, duly authenticated, that the applicant has the capacity and knowledge of the work to be performed (diplomas or certificates).
- o) A copy of the Declaration as a Merchant, or the company Articles of Incorporation, duly authenticated.
- p) A copy of the current operation permit, authenticated by a notary public.
- q) Certification from the Revenue Administration Service (SAR), of having started operations and the activity of the commercial establishment.
- r) Statement of results and balance sheets authorized by a registered accountant, with the corresponding stamps and professional seal.
- s) Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person. Exchange National Currency (L.).

t) Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00)

** The Free Zone does not require an operation permit or certification of SAR. Must submit a resolution of being registered in ZOLI mechanism.*

** All the documents from abroad must be duly legalized. Those authorized in a foreign language must be officially translated by the Ministry of Foreign Affairs and International Cooperation, or the consulates of Honduras.*

SPECIAL STAY PERMIT FOR FOREIGN ECONOMIC DEPENDENTS

The authorization granted by the National Institute for Migration and Foreign Affairs to the spouse and children, minors or adult dependents, and the grandparents of the persons mentioned above.

The procedure is performed by the Legal Representative at the National Migration Institute at a cost of US\$100 per year plus L200 for the certification; in an average time of 30 days.

REQUIREMENTS:

- a) Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners.
- b) Stamps required by law duly cancelled adhered to application.
- c) Provide in the application, the address and telephone number of the petitioner.

- d) Authenticated Power of Attorney containing the general information of the Legal proxy, the powers with which she/he is invested, address, phone, fax number and e-mail.
- e) The applicant and each of his relatives shall present a recent photograph [six (6) centimeters tall by five (5) centimeters wide] taken from the front. Write name of each on back of the photograph, as appropriate.
- f) Certificate of the criminal record of the country of origin and country of last residence, duly authenticated, where applicable.
- g) If over 18 years old, original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
- h) Medical certification not older than six (6) months from the date of submission of the application.
- i) Copy of passport, duly authenticated.
- j) Any other information or document required by the Directorate-General for Migration and Foreign Affairs.
- k) Certification issued by the employer declaring responsibility for the sustenance of the foreign worker during stay, and departure of the country at the expiration of the permit.
- l) Proof of marriage or De Facto union by means of a certified document;
- m) Proof of kinship by means of an authenticated document.

- n) Evidence of dependency of older children by means of authenticated document.
- o) Proof of financial solvency of the foreigner who enjoys the special stay permit.
- p) Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person.
- q) Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00).

**All documents coming from abroad must be presented duly legalized and those authorized in foreign language officially translated by the Ministry of Foreign Affairs and International Cooperation or the Consulate of Honduras.*

RENEWAL OF THE SPECIAL PERMANENCE PERMIT FOR FOREIGN BUSINESSES

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS

- a) Submit a request addressed to the Executive Director of the National Migration Institute, for each of the petitioners; Enter in the request an address and contact telephone number, of the Foreigner and of the Legal Representative.
- b) Stamps required by law which must be adhered to the application and be duly cancelled.
- c) Authenticated power of attorney expressing the generals of the legal representative with which he is invested, his address and his telephone number, fax and email, if applicable;
- d) Submit a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front, consigning the name of each one of them as appropriate on the back;
- e) Original certification issued by the Police Investigation Directorate (DPI) of not having any complaints against you or a criminal record.
- f) Copy of resident alien card
- g) Copy of the certification of resolution;
- h) Copy of the Registration Certification.
- i) Copy of the current operating permit, authenticated by a notary.
- j) Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal;
- k) Special residence permit for each year EXACT ONE HUNDRED AMERICAN DOLLARS (\$100.00), for each person. Change to National Currency.
- l) Certifications, records or statements EXACT TWO HUNDRED LEMPIRAS (L.200.00).
- m) Sketch of the location of the company.
- n) Photograph of the company's facade.

Nota: The free zone is not asked for an operating permit, proof of the SAR. Having to present a resolution, to belong to the ZOLI.

RENEWAL OF THE SPECIAL PERMANENCE PERMIT FOR FOREIGNERS HIRED BY A PRIVATE COMPANY

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

- a) Submit a request addressed to the Executive Director of the National Migration Institute, for each of the petitioners; Enter in the request an address and contact telephone number, of the Foreigner and of the Legal Representative.
- b) Stamps required by law which must be adhered to the application and be duly cancelled.
- c) Authenticated power of attorney expressing the generals of the legal representative with which he is invested, his address and his telephone number, fax and email, if applicable;
- d) Submit a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front, consigning the name of each one of them as appropriate on the back;
- e) Original certification issued by the Police Investigation Directorate (DPI) of not having any complaints against you or a criminal record.
- f) Copy of the resident alien card; of the certification of resolution and the Certification of registration.
- g) Work contract issued by the private company for which the foreigner will provide his services, with their signatures duly authenticated by a Notary, (In case the contract is for a defined period of time);
- h) Copy of the current operating permit, authenticated by a notary.
- i) Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Migration Institute of the termination of the employment relationship, in accordance with the provisions of the final paragraph of the Article 42 of the Regulations of the Migration and Foreigners Law;
- j) Copy of the Work Card issued by the Secretary of State in the Offices of Labor and Social Security, in accordance with the provisions of Legislative Decree No.110, issued on November one (01), 1966, and published in the Diario Oficial La Gaceta, authenticated by a notary.
- k) Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal;
- l) Special residence permit for each year EXACT ONE HUNDRED AMERICAN DOLLARS (\$100.00), for each person. Change to National Currency.
- m) Certifications, records or statements EXACT TWO HUNDRED LEMPIRAS (L.200.00).

SPECIAL PERMANENCE OF PERMANENCE FOR LEGAL PERSONS

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

- a) Submit a request addressed to the Executive Director of Migration, for each of the petitioners; Enter in the application an address and contact telephone number of the foreigner and the Legal Representative;
- b) Stamps required by law which must adhere to the application and be duly canceled;
- c) Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and his telephone number, fax and email, if applicable;
- d) The applicant and each of their relatives must present a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front;
- e) Criminal record certificate from the country of origin and last residence, when applicable, duly legalized;
- f) Original certification issued by the Police Investigation Directorate (DPI) of NOT having complaints against them or a criminal record when they are over eighteen (18) years of age;
- g) Medical certification not older than six (6) months from the date of submission of the application;
- h) Fotocopy of duly authenticated passport;
- i) Employment contract issued by the institution for which the foreigner will provide his services, with their signatures duly authenticated by a Notary;
- j) Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Institute of Migration, the termination of the employment relationship, in accordance with the provisions of the final paragraph Article 42 of the Regulations of the Migration and Foreigners Law;
- k) Evidence proving the means of subsistence while the foreigner remains in Honduras (Bank Evidence);
- l) Copy of the current operating permit, authenticated by a notary. Where appropriate;
- m) Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal; where appropriate.
- n) Evidence from the Unit for Registration and Monitoring of Civil Associations (URSAC), of being registered;
- o) Evidence of how the current Board of Directors is made up;
- p) Copy of the legal status, duly authenticated;
- q) Payment of the corresponding fee for special residence permit for each year: Exactly one hundred US dollars (\$100.00), for each person. Change to National Currency;

r) Payment of the corresponding fee for Certifications, certificates or certificates: Exact two hundred lempiras (L.200.00).

** All documents from abroad must be duly legalized and those authorized in a foreign language must be officially translated by the Secretary of State at the Office of Foreign Relations and International Cooperation or at the Honduran Consulate.*

SPECIAL PERMIT OF PERMANENCE FOR NATURAL PERSON

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

- a) Submit a request addressed to the Executive Director of Migration, for each of the petitioners; Enter in the application an address and contact telephone number of the foreigner and the Legal Representative;
- b) Stamps required by law which must adhere to the application and be duly canceled;
- c) Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and his telephone number, fax or email, if applicable;
- d) The applicant and each of their relatives must submit a recent photograph 6 cm high by 5 cm wide taken from the front;
- e) Criminal record certificate from the country of origin and last residence, when applicable, duly legalized;

f) Original certification issued by the DPI of NOT having complaints against them or a criminal record when they are over eighteen (18) years of age;

g) Medical certification not older than six (6) months from the date of submission of the application;

h) Photocopy of the duly authenticated passport;

i) Employment contract issued by the Natural Person for whom the foreigner will provide his services, with their signatures duly authenticated by a Notary;

j) Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Migration Institute of the termination of the employment relationship.

k) Proof of the employer, proving the means of subsistence while the foreigner remains in Honduras (Bank Proof);

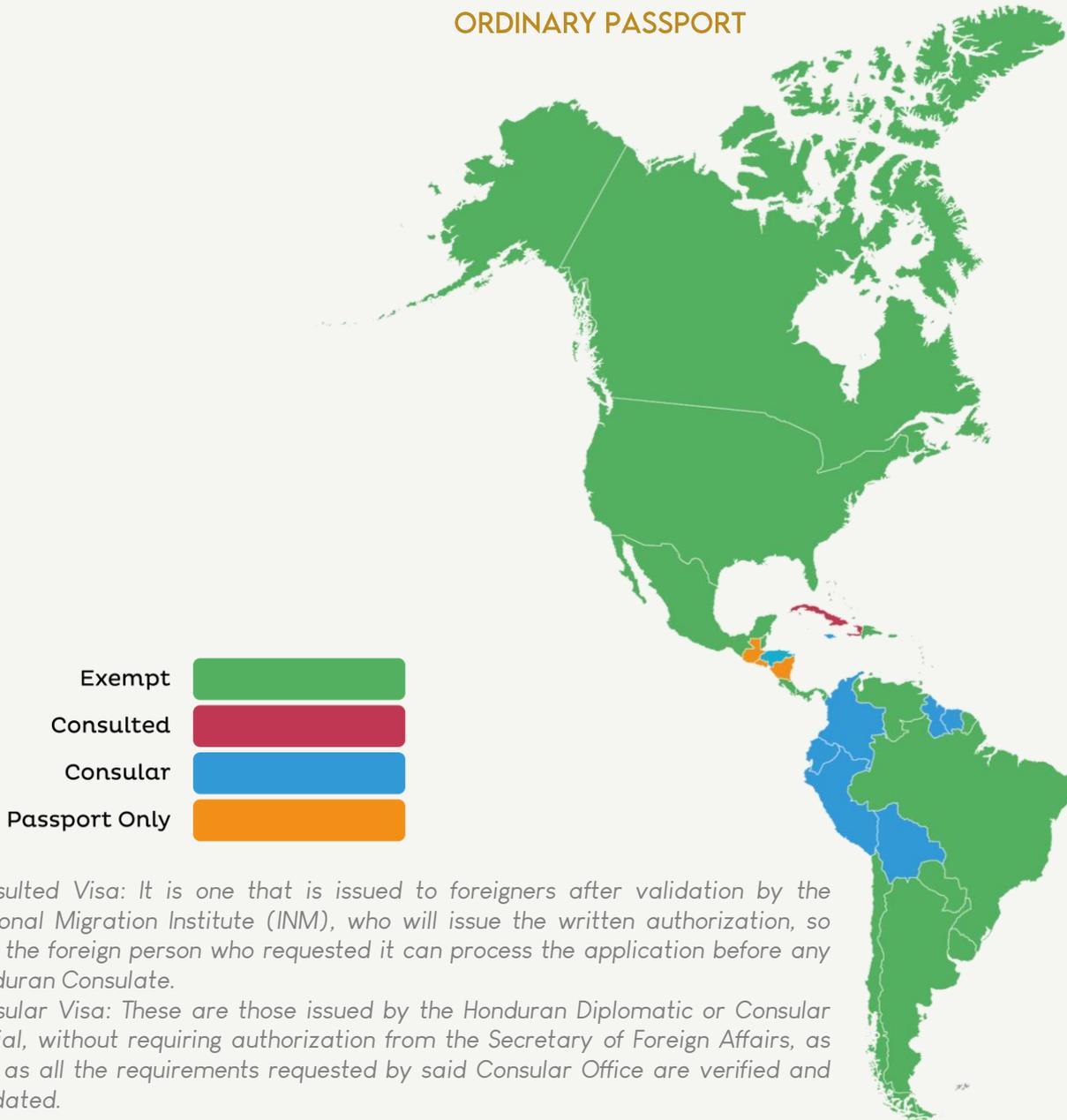
l) Identification Document of the Natural Person for whom the foreigner will provide his services;

m) Payment of the corresponding fee for special residence permit for each year: Exactly one hundred US dollars (\$100.00), for each person. Change to National Currency.

n) Payment of the corresponding fee for Certifications, certificates or certificates: Exact two hundred lempiras (L.200.00).

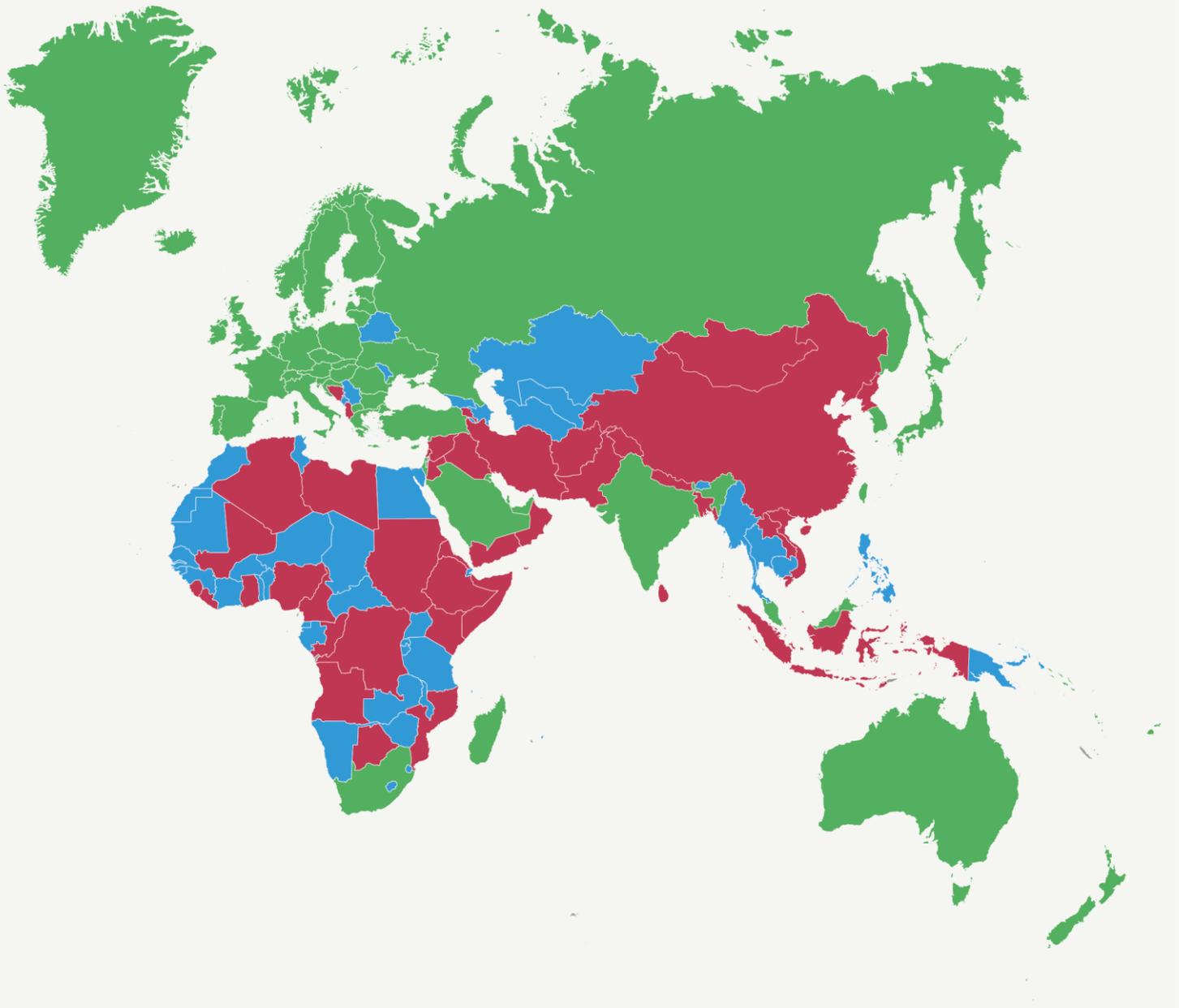
COUNTRIES THAT REQUIRE VISA TO ENTER THE HONDURIAN TERRITORY

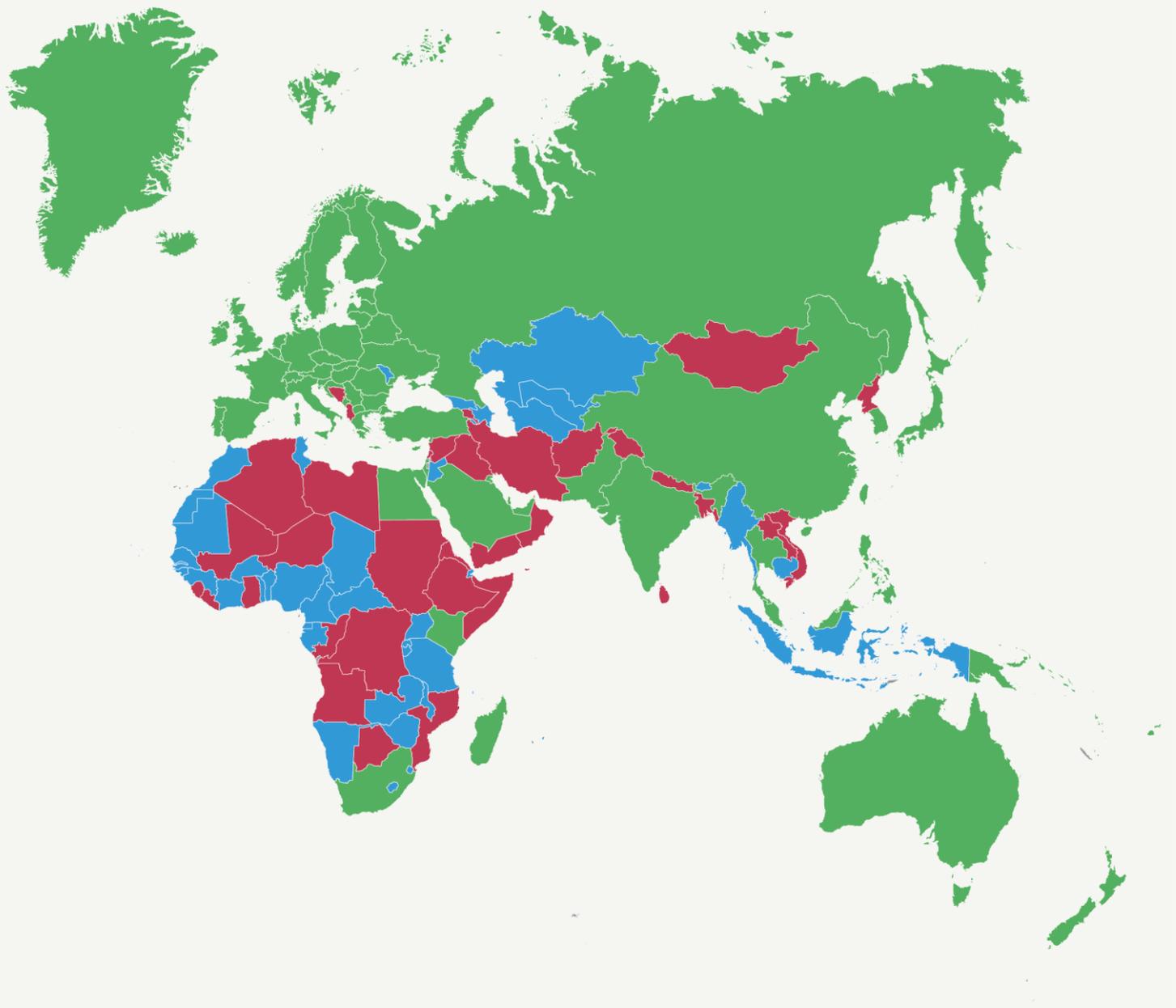
ORDINARY PASSPORT



Consulted Visa: It is one that is issued to foreigners after validation by the National Migration Institute (INM), who will issue the written authorization, so that the foreign person who requested it can process the application before any Honduran Consulate.

Consular Visa: These are those issued by the Honduran Diplomatic or Consular official, without requiring authorization from the Secretary of Foreign Affairs, as long as all the requirements requested by said Consular Office are verified and validated.





REGULATION ON THE SPECIAL REGIME OF AUTHORIZATION OF ENTRY WITHOUT VISA

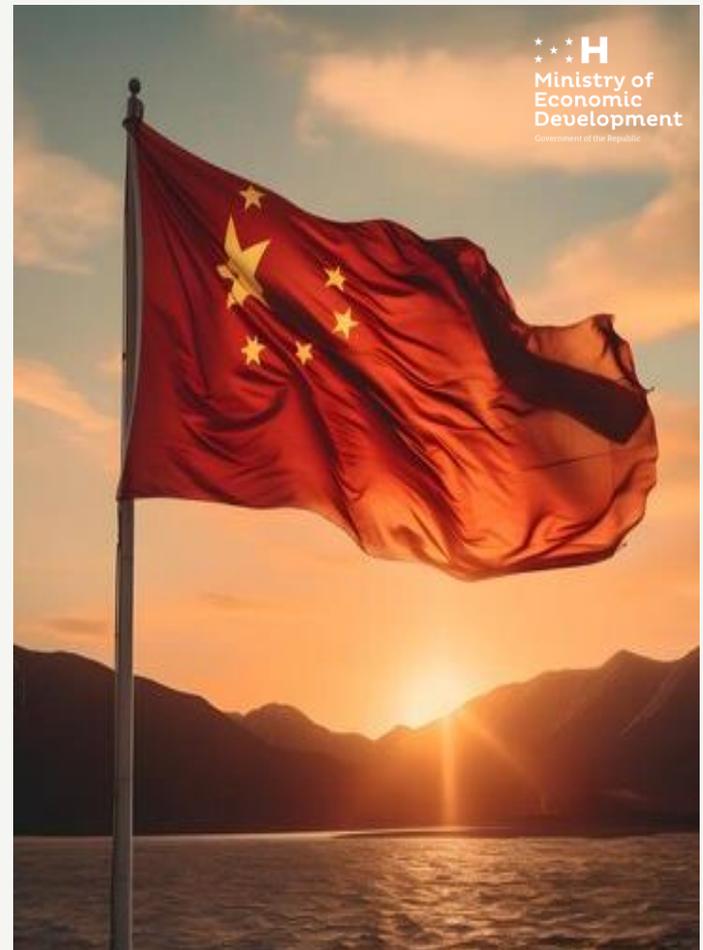
The investment is of public interest, the National Migration Institute may grant immigration facilities by authorizing visa-free entry into the country to any Chinese investor and/or businessman through a resolution issued by the Migration Institute prior to written request. This request must be made by the Chinese government, duly motivated, proving that the reason for the business trip is public interest or official mission.

The secretary application must be submitted to the Secretary of State in the Office of Economic Development or to the Secretary of State in the Office of Foreign Affairs and International Cooperation, certifying the status of businessman or investor, the same application will be issued to the national migration institute for its resolution.

REQUIREMENTS:

- a) Certificate of responsibility for entry, stay and departure of the foreign person.
- b) Length of stay of the foreign person
- c) Place of stay or lodging of the foreign person
- d) Photocopy of the passport of the foreign person, for whom the immigration facility is requested, with a passport validity of more than six (6) months
- e) Photocopy of flight itinerary (round trip)
- f) Payment of the tariff rate of \$30 US

This immigration facility must be requested in advance, this is because the National Migration Institute must carry out the internal procedure, as well as the style communications to its immigration delegations, to facilitate the entry of the foreign person, so said request must be managed ten (10) days in advance of the date of entry of the foreign person.



Exceptions to this period are those that are due to force majeure or fortuitous events, as long as the foreign person, businessman or Chinese investor is of public interest for the State of Honduras.

The stay of the foreign person will not exceed one hundred twenty (120) days as established by the Foreign Migration Law.

For the entry of private investors, they must apply a category B (consular) notice, meaning that any businessman or investor of Chinese nationality must prove to the consular authority the following:

REQUIREMENTS:

- a) Written and reasoned request submitted to the corresponding consular authority, specifying the trip, estimated time and place of stay.
- b) Photocopy of passport valid for more than six (6) months
- c) Photocopy of flight itinerary
- d) Payment of the tariff rate of \$30 US
- e) Corresponding document issued by the head of the company that extends the invitation to visit the country
- f) Invitation letter from the company extending the invitation
- g) That the traveler's stay does not exceed one hundred twenty (120) days granted by the Immigration and Immigration Law
- h) Any other information or document required by the General Directorate of Migration and Immigration in accordance with article 43, paragraph 10 of the Immigration and Immigration Law

Once all the information has been accredited, the consular authority will stamp the visa and it will be the National Migration Institute who, in application of its powers, will make the most appropriate decision for the entry of the foreign citizen into the national territory.



RENEWAL OF THE SPECIAL PERMANENCE OF PERMANENCE FOR FOREIGNERS ECONOMIC DEPENDENTS

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

- a) Submit a request addressed to the Executive Director of the INM, for each of the petitioners; Include in the request an address and contact telephone number of the foreigner and the legal representative;
- b) Stamps required by law which must be adhered to the application, duly canceled;
- c) Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and telephone number, fax and email, if applicable;
- d) The applicant and each of their relatives must submit a recent 6 cm photograph. high by 5 cm. wide taken from the front with the name of each one on the back;
- e) Original certification issued by the DPI of not having complaints against them or a criminal record, when they are over 18 years of age;
- f) Photocopy of the certification of resolution, of the registration certification and of the foreign resident card.
- g) Proof of responsibility for the subsistence of the foreigner, during his stay and for leaving the country, upon expiration of the permit and notifying the National Institute of Migration;

- h) Evidence of the economic solvency of the foreigner who has a special residence permit (BANK STATEMENT).
- i) Special residence permit for each year exactly one hundred American dollars (\$100.00), for each person. And two hundred exact lempiras (1.200.00) for certifications, records or certificates.

GENERAL REQUIREMENTS:

Below is a description of all the general requirements necessary to be able to apply for a Special Permit and that are complemented with the specific requirements according to the type of category that you are requesting:

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
1	Scanned Application	Must contain phone number and email
2	TGR-1 receipt with a value of US\$100.00 for each year	Paid in banking institution
3	TGR-1 receipt	
4	TGR-1 for stamp, per person	
5	Copy of Passport	Duly authenticated by notary public
6	Photograph 6 centimeters high by 5 centimeters wide	One for each applicant
7	Power of attorney duly authenticated by a notary public	With the general information and legal faculties of the lawyer

SPECIAL REQUIREMENTS ACCORDING TO CATEGORY OF SPECIAL STAY PERMIT (OFFICE OF SECRETARY GENERAL)

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Copy of Articles of Incorporation, authenticated by Notary Public	Where applicable
9	Photograph 6 cm. high and 5 cm. wide.	Only for contracts with private enterprises and public law entities
10	Employment contract issued by:	Centralized and decentralized state institutions, international organizations, foreign governments
11	Certification of admission from the school where studying.	Only for students
12	Copy of legal personality, notarized	For civil associations
13	Certification of affiliation with the national league	For athletes
14	Certificate accrediting academic degree, duly authenticated	For University degrees
15	Proof of kinship through authenticated document	Dependents or relatives
16	Certification of the public or private organization for which the foreigner will work	Foreigner in social service, religious without agreement

CATEGORY OF RENEWAL OF SPECIAL RESIDENCE PERMIT (GENERAL SECRETARIAT)

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
1	Scanned Application	Must contain phone number and email
2	TGR-1 receipt with a value of US\$100.00 for each year	Paid in banking institution
3	TGR-1 receipt, with a value of L 200.00, per certification	
4	TGR-1 for stamp, per person	

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
5	Power of attorney, notarized	Where applicable
6	Certification of Resolution	Mandatory
7	Certification of Registration	
8	Copy of residence card	
9	Copy of Articles of Incorporation, authenticated by Notary Public	Where applicable, if renewal and/or modification of conditions within the same category
10	Employment contract, notarized	Only for contract by private companies and public law entities if the previous contract is not indefinite
11	Employment contract issued by:	Centralized and decentralized state institutions, international agency, foreign governments if this is not of indefinite validity
12	Certification from the school where studying.	Only for students
13	Certification of service.	For civil associations
14	Certification of the team for which the service is provided	For athletes
15	Certification of bank or Certification of services, contract if providing services in company or institution, if this is not of indefinite validity.	For University degrees
16	Proof of economically dependence, if that is the case	Dependents or relatives (family)
17	Operation permit	Businesspeople
18	Certification of services in public or private institutions.	Foreigner in social service, religious without agreement

FOREIGN NATIONALS EMPLOYED BY INTERNATIONAL ORGANIZATIONS FOR GOVERNMENTAL INSTITUTIONS

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
7	Employment contract, issued by foreign government or international organization	Signed by legal representative

FOREIGN NATIONALS EMPLOYED BY CENTRALIZED OR DECENTRALIZED STATE INSTITUTIONS

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Employment contract, issued by government institution	Signed by legal representative

CATEGORÍA MIGRATORIA DE EXTRANJERO DEPENDIENTE ECONÓMICO

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Proof of kinship through authenticated document	Signed by legal representative
9	Proof of marriage and De Facto union by means of an authenticated document.	

FOREIGN HIRED BY A NATURAL PERSON

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Employment contract	Authenticated by Notary Public

FOREIGNER EMPLOYED BY LEGAL ENTITY

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Copy of legal personality	Authenticated by Notary Public
9	Employment contract	

*All documents coming from abroad must be presented duly legalized and those authorized in foreign language officially translated by the Ministry of Foreign Affairs and International Cooperation or at the Consulate of Honduras.

3.2 HONDURAN SOCIAL SECURITY INSTITUTE (IHSS)

AFFILIATION PROCESS

All legally constituted natural persons or legal entities who have their operation permit must register with the IHSS.

Under article 25 of the Regulations of Law for the Honduran Social Security Institute (IHSS, for its acronym in Spanish), all workers who enter employment relations with an employer must be registered as members of the Social Security Institute from the first working day. The worker will provide the employer all the data and information necessary for correct registration.

The procedure is performed by the employer or legal representative in the Department of Employer Control at the Honduran Institute of Social Security (IHSS) in an average time of 30 days at no cost.

REQUIREMENTS:

- a) Document certifying the name of the employer (Merchant or company's Articles of Incorporation).
- b) Document accrediting the legal representative of the employer and RTN.
- c) A copy of the RTN of the Merchant or company.
- d) Address of the employer (2 Sketch map on separate sheet, of business location).
- e) A copy of the identity cards of each of the shareholders, or passport or residence card in case of foreigners.
- f) A copy of a public utility receipt. (HONDUTEL).
- g) Panoramic photograph of business or office location, at an appropriate distance.



**PRIVATE SECTOR MIPYMES
PERCENTAGE OF CONTRIBUTIONS TO IHSS
COMPANIES WITH 10 OR LESS EMPLOYEES**

CONCEPT	EMPLOYER	EMPLOYEE	APPLICATION CEILING
Health Care Insurance Regime	5%	2.5%	Maximum contribution ceiling equivalent to L10,342.19
Collective capitalization Regime (disability, old age and death)	2%	1%	Maximum contribution ceiling equivalent to L10,782.30
Complementary Individual Capitalization Account of the Social Prevision Regime	0.2%	0.0%	Maximum contribution ceiling equivalent to L10,342.19
Total:	7.2%	3.5%	

COMPANIES WITH 11 OR MORE EMPLOYEES

CONCEPT	EMPLOYER	EMPLOYEE	APPLICATION CEILING
Health Care Insurance Regime	5%	2.5%	Maximum contribution ceiling equivalent to L10,342.19
Collective capitalization Regime (disability, old age and death)	2%	1%	Maximum contribution ceiling equivalent to L10,796.49
Complementary Individual Capitalization Account of the Social Prevision Regime	0.2%	0.0%	Maximum contribution ceiling equivalent to L10,342.19
Total:	7.2%	3.5%	

**TEXTILE SECTOR MAQUILATOR - ZOLI REGIME
PERIOD FROM JANUARY TO DECEMBER 2024**

CONCEPT	EMPLOYER	EMPLOYEE	APPLICATION CEILING
Health Care Insurance Regime	5%	2.5%	Maximum contribution ceiling equivalent to L10,796.49
Collective capitalization Regime (disability, old age and death)	2%	1%	Maximum contribution ceiling equivalent to L10,796.49
Complementary Individual Capitalization Account of the Social Prevision Regime	0.2%	0.00%	Maximum contribution ceiling equivalent to L10,796.49
Total:	7.2%	3.5%	

3.2.1 ONLINE REGISTRATION APPLICATIONS INDIVIDUAL REGISTRATION OF A PERSON

Any independent worker may join the IHSS individually, provided they meet the following requirements:

- a) Last two Electric Power service receipts (ENEE, for its acronym in Spanish).
- b) A copy of identity card.
- c) A copy of the numerical RTN
- d) E-mail
- e) Sketch map of the house
- f) Photographs of the business
- g) Operation permit or Merchant's Deed of the applicant
- h) Medical evaluation.

* All information must be sent to e-mail dilcia.martinez@ihss.hn

GENERAL INFORMATION ON APPLICATIONS:

REQUEST FOR REGISTRATION, REMOVAL AND RETURN CHANGES

To request registrations (addition of new personnel), you must attach a copy of the identity card in the case of national citizens and the resident card if you are a foreigner, which can be done in person at the windows of the Pre-Elaborated Form area. from the IHSS office closest to where you live; however, Tegucigalpa employers can do so electronically by writing to:

ana.giron@ihss.hn

and the patrons of San Pedro Sula can write to: jose.guerrero@ihss.hn and dilcia.pineda@ihss.hn

It is important that you indicate to your newly hired employees and that you are reporting as HIGHS, that it is their obligation to sign up and/or update their data, to avoid inconveniences in accessing services, which they can do in person at the windows closest to your home; however, workers from the city of Tegucigalpa can do so electronically by sending a message to the WhatsApp number (504) 9473-9329 or email afiliacion@ihss.hn and workers from the city of San Pedro Sula can write to : afiliacionsps@ihss.hn

If you need your form sent to you, send a message to katiria.gomez@ihss.hn or call PBX 2263-4621 Ext. 11019 requesting the information.

To obtain the Employer (Legal or Natural Entity) Tax Assurance Form, please contact PBX 2263-4621 Ext. 11213 to Ext. 11217.



3.3 NATIONAL INSTITUTE FOR PROFESSIONAL TRAINING (INFOP)

The National Institute for Professional Training – INFOP, established by Law Decree No. 10 of December 28, 1972, is the governing body for professional training policies aimed at the economic and social development of the country for all sectors of the economy, providing Hondurans an option for education, training, and certification to meet the challenges of modern society.

3.3.1 PROCESO DE INSCRIPCIÓN PARA APORTANTES

According to the Law for the National Institute of Professional Training's articles:

ART. 22: The Autonomous Institutions except the National Autonomous University of Honduras will contribute monthly to the Institute, one percent (1%) of wages and salaries earned.

ART. 23: Companies that contribute one percent (1%) of the amount of wages earned per month to the INFOP, may deduct this contribution from the gross income, for purposes of filing income tax. (Law for Financial Equilibrium and Social Protection, Decree No. 194-2002).

ART. 24: Companies with a working capital of more than twenty thousand lempiras (L 20,000.00) will contribute monthly to the Institute, one percent (1%) of wages and salaries earned, even if they employ less than five (5) workers.

The procedure is performed by the employer or any other person at the National Institute For Professional Training (INFOP) in an average time of half an hour at no cost.

REQUIREMENTS:

Registration must be done in person at INFOP office nationwide

Copy of:

- a) The Articles of Incorporation
- b) Current operation permit
- c) National Tax Registry (RTN) of the company
- d) Identity card of the Manager or Legal Representative

OBLIGATIONS OF PRIVATE EMPLOYER'S CONTRIBUTORS

REQUIREMENTS:

- a) Register with the Institute's Register of Contributors.
- b) Present employer balance sheet for the preceding financial year within sixty (60) days of the close of operations.
- c) Submit authorized copies of the spreadsheets and wages earned by the workers, or other equivalent documents, on a monthly basis.
- d) Structure and develop the professional training services that are established, in accordance with the provisions of the Institute.
- e) Display, when required by accredited representatives of the Institute, the accounting documentation necessary for the verification of contributions. This information will be kept confidential.
- f) Provide the institute, within the time limits set out, the information it requires for the fulfillment of its purposes.

* Contributions must be paid at the financial institution determined by the Infop, except from BANADESA and BANRURAL, within ten (10) working days following the corresponding month. The delay in the payment of a contribution will generate a ten percent (10%) surcharge if the delay corresponds to two or more contributions, the Institute will fine the debtor in accordance with Article 32 of this Law. The months of June and December are paid double.

REGISTRATION FOR ONLINE COURSES

REQUIREMENTS:

- a) Honduran
- b) Age over 15 years old
- c) Go to the website: <https://inscripción.infop.hn>
- d) Complete the form and press the REGISTER button at the end of the form.
- e) A confirmation e-mail is automatically sent, with information required to start the course such as: user, password, platform address, course start date and completion date.
- f) Start, develop, and complete the course on the date indicated in the confirmation email.
- g) Download the Digital Certificate from infop.hn/certificado.infop.hn

3.4 PRIVATE CONTRIBUTIONS REGIME (RAP)

It is the largest private financial institution of social interest in Honduras, which manages resources of a private nature, with legal personality, indefinite duration and its own assets, which provides support, benefits and financial services to its members.

RAP's corporate purpose is to collect and manage contributions from private enterprise and self-employed workers, in order to provide its members with financial products and services that contribute to improving their quality of life and socioeconomic status.

All companies with ten (10) or more employees nationwide must contribute to the RAP on a mandatory basis. The RAP allows the affiliation of any company with a minimum of 5 employees for companies that wish to join voluntarily.

BENEFITS

- a) Double savings, interests and surplus payments.
- b) Loan Program.
- c) Access to a retirement account.
- d) Handling and payment of severance pay.
- e) Withdrawal of Contributions.
- f) Access to housing finance at lower interest rates and better terms than those of the private financial market. This benefit includes purchase and construction of housing, purchase of land, home improvements and repairs, and mortgage release.
- g) Loans on contributions.
- h) Credit card debt consolidation loans.

* The procedure is performed by the employer at the offices of the Private Contributions Regime in an average time of three to four business days and at no cost.

3.4.1 INDIVIDUAL AFFILIATION

Membership created for persons who have contributed to the Regime and wish to continue to obtain the provided benefits.

REQUIREMENTS:

- a) Original and Copy of Identity Card.
- b) Complete the affiliation and upgrade form (RAP Affiliates): full name, identity number, kinship, and beneficiary information.
- c) Completion of voluntary individual affiliation, housing fund and financial inclusion contract.
- d) Monthly income record.
- e) Wage earners must present proof of work with details of income; such proof must be no older than 30 days.
- f) If Merchant, present Articles of Incorporation and financial statements for current or previous year.
- g) Persons with income from remittances, submit bank record of the remittances received in the last six (6) months to calculate average amount.
- h) Receipt or proof of professional fees, contracts, or any other document that the RAP deems appropriate to support the corresponding service.

3.4.2 BUSINESS AFFILIATION

It is the Worker-Employer contribution: Equivalent to 1.5% worker, 1.5% Employer, it constitutes a mandatory contribution of the employers and workers of the country, which is credited in the form of savings deposits in favor of each contributing worker.

REQUIREMENTS:

- a) A copy of the Articles of Incorporation or document that protects legal personality and the respective reforms.
- b) A copy of the Administration and Representation Power of Attorney.
- c) A copy of the Identity Card of the Legal Representative and the Company Contact
- d) A copy of the RTN of the company and its legal representative.
- e) Complete Employer Affiliation Form
- f) Current Operation Permit
- g) Prepare the RAP Spreadsheet below and submit 2 copies.
- h) A copy of the identity card of each employee.
- i) A copy of the previous month's payroll (signed and stamped).
- j) Attach a copy of the IHSS spreadsheet for the month prior to affiliation.
- k) Fill out registration sheets of the affiliate and beneficiaries (after the delivery of documents)
- l) Receive an informative speech about the benefits of being a contributor to RAP, for which the employer must coordinate date where all or most employees should be present.
- m) Map of company location, with signature and stamp of the company
- n) Signature Register

**All documents produced by the company must be presented to the RAP, duly sealed and signed.*

**Indicate who is the Legal Representative and Shareholders with their respective identity numbers.*

3.5 MINISTRY OF LABOR AND SOCIAL SECURITY (SETRASS)

7.5.1 EMPLOYMENT CONTRACT

An employment contract is an agreement between the employer and the employee, in which the latter promises to provide certain services on behalf of the employer and under her/his direction, in return for remuneration.

Contract can be signed by:

- a) Legal age (18 years old).
- b) Legally emancipated persons under the age of 18.
- c) Over 16 years old and under 18 years old, if they have the consent of their parents or guardians. If they live independently, with the express or tacit consent of their parents or guardians.
- d) Foreigners, in accordance with the applicable law.

The employment contract may be formalized verbally or written when the Law so provides. Each party may require the contract be concluded in written form, at any time during the employment relationship.

The contract may be verbal, when it refers to:

- a) At home service
- b) To temporary jobs that do not exceed 60 days
- c) A work whose value does not exceed L. 200 and whose delivery time does not exceed 60 days.
- d) Agricultural or livestock work (with the exception of industrial or commercial companies derived from agriculture or livestock according to article 39 of the labor code).

Concerning the probationary period, its establishment is optional and by mutual agreement; it must be reflected in the written contract, without exceeding two (2) months. During this period, the employment relationship may be terminated at will of either party; without any cause and without notice, unless otherwise agreed. No probationary period may be established when the worker has previously performed the same functions in the company, under any form of recruitment.

3.5.2 INTERNAL COMPANY POLICY

The Internal Company Policy is the set of mandatory rules that determine the conditions to which the employer and the employees of a company must be subject in the provision of the service.

The Internal Company Policy is mandatory when an employer has:

- a) More than five permanent employees in commercial companies.
- b) More than ten workers in industrial companies.
- c) More than twenty workers in agricultural, livestock or forestry companies.

A joint committee constituted of representatives of the employer and the employees, will review the text of the Policy prior to submitting it to the Ministry of Labor for approval, through a legal professional (articles 87, 88, 89 of the Labor Code).

When the application is submitted with all the required documents and requirements, the Ministry takes an average of 30 working days to approve it, and to issue the relevant certification.

3.5.3 SPECIAL REGLEMENTATION

All companies are subject to comply with the General Regulation of Preventive Measures for Workplace Accidents and Occupational Illnesses. Companies that employ ten or more workers and have risk factors in their work environment not contemplated in said regulation are obliged to comply. submit to the approval of the competent department of the Ministry of Labor and Social Security a Special Regulation on occupational hygiene and safety, compliance with which will be mandatory for employees and workers.

A lawyer will present the application with all the requirements. It will take 30 business days to approve it and extend the corresponding certification.

3.5.4 OBLIGATIONS FOR EMPLOYER

Employers are also required to:

- a) Grant paid vacations to the workers, after each year of continuous work, in accordance with Chapter III, Title IV of the Labor Code.
- b) Merchants must keep a register of employees with pertinent information.
- c) Pay the Education Bonus to workers who earn up to two minimum wages. This bonus will be paid once a year, as compensation to parents and children of school age. The bonus will not be paid to those working in small and micro-enterprises, with no more than 15 permanent workers (Decree No. 43-97 May 1997).
- d) Pay each worker the thirteenth month of wages as social compensation. This payment must be made in June (Legislative Decree No. 135-94, June 1995).
- e) Require work permit to foreign persons before hiring. According to Law No. 110, November 1966, article 11 of the Labor Code, a company may not employ less than 90 % of Honduran workers, and no more than 15% of company payroll may be paid to foreign workers.
- f) Request authorization for working permit for children over 14 and under 18 years of age. This authorization is granted at the request of the minor's parents, siblings or legal representative (articles 115, 119, 120 and 122, Children and Adolescents Code).
- g) Pay the minimum wage and comply with the executive decrees approved each year for its readjustment.

SALARY ADJUSTMENT - MINIMUM WAGE OF COMPANIES UNDER FREE ZONE REGIME

SALARY ADJUSTMENT	YEARS		
	2024	2025	2026
Percentage %	6.5%	7.5%	8%

MINIMUM WAGE CHART FOR 2024

N.	ECONOMIC SECTOR	COMPANY SIZE ACCORDING TO NUMBER OF EMPLOYEES	MINIMUM WAGE 2024		
			MONTHLY	8 HOURS PER DAY	PER HOUR
1	Agriculture, forestry, hunting and fishing.	From 1 to 10	8,581.45	286.04	35.75
		From 11 to 50	9,064.69	302.15	37.76
		From 51 to 150	9,928	300.93	41.66
		From 151 and more	10,786.53	359.55	44.94
2	Mining	From 1 to 10	11,723.87	390.79	48.84
		From 11 to 50	12,096.24	403.20	50.40
		From 51 to 150	14,258.50	475.28	50.41
		From 151 and more	16,184.99	539.49	67.43
3	Manufacture Industry	From 1 to 10	11,507.77	383.59	47.94
		From 11 to 50	12,263.45	408.78	51.09
		From 51 to 150	14,455.60	481.85	60.23
		From 151 and more	16,408.74	546.95	68.36
4	Electricity, gas and water	From 1 to 10	12,102	403.40	50.42
		From 11 to 50	12,486.41	416.21	52.02
		From 51 to 150	14,718.44	490.61	61.32
		From 151 and more	16,707.09	556.90	69.61
5	Construction	From 1 to 10	11,885.95	396.19	49.52
		From 11 to 50	12,263.45	408.78	51.09
		From 51 to 150	14,455.60	481.85	60.23
		From 151 and more	16,408.74	546.95	68.36

6	Commerce and Retail	From 1 to 10	11,885.95	396.19	49.52
		From 11 to 50	12,263.45	408.78	51.09
		From 51 to 150	14,455.60	481.85	60.23
		From 151 and more	16,408.74	546.95	68.36
7	Restaurants and hotels	From 1 to 10	11,885.95	396.19	49.52
		From 11 to 50	12,263.45	408.78	51.09
		From 51 to 150	14,319.31	477.31	59.66
		From 151 and more	15,802.53	526.75	65.84
8	Transportation, storage and communications	From 1 to 10	11,994.03	399.80	49.97
		From 11 to 50	12,374.91	412.49	51.56
		From 51 to 150	14,587.02	486.23	60.77
		From 151 and more	16,557.90	551.93	68.99
9	Financial establishments, real estate and services provided to companies	From 1 to 10	12,210.10	407.00	50.87
		From 11 to 50	12,597.90	419.93	52.49
		From 51 to 150	14,849.86	494.99	61.87
		From 151 and more	16,856.24	561.87	70.23
10	Community, social and personal services, safety and cleanliness	From 1 to 10	11,669.86	388.99	48.62
		From 11 to 50	12,040.49	401.34	50.16
		From 51 to 150	14,192.77	473.09	59.13
		From 151 and more	16,110.41	537.01	67.12
11	Hospital activities	From 1 to 10	11,669.86	388.99	48.62
		From 11 to 50	12,040.49	401.34	50.16
		From 51 to 150	14,022.31	467.41	58.42
		From 151 and more	15,618.53	520.61	65.07





**Ministry of
Economic
Development**

Government of the Republic

A tropical beach scene with a semi-transparent text box overlaid. The background shows a sandy beach, turquoise water, and palm trees under a clear sky. The text is centered in the white box.

PROMOTION AND PROTECTION OF INVESTMENTS



4.1 NATIONAL INVESTMENT COUNCIL (CNI)

It is a public law entity that articulates the efforts between the private sector and the State to attract investment and connect foreign capital with local development in Honduras.

The vision is to be the Promotion and Investment Agency of Honduras that promotes and accompanies national and foreign investment in prioritized sectors, generating sources of employment to improve the quality of life.

4.1.1 INVESTMENT PROMOTION AND PROTECTION

The Law for the Promotion and Protection of Investments was created by Legislative Decree No. 51-2011 with the purpose of attracting, promoting, and protecting investments, both foreign and domestic, of primary interest to the State, and to provide them with all the facilities and guarantees to foster their growth and development.

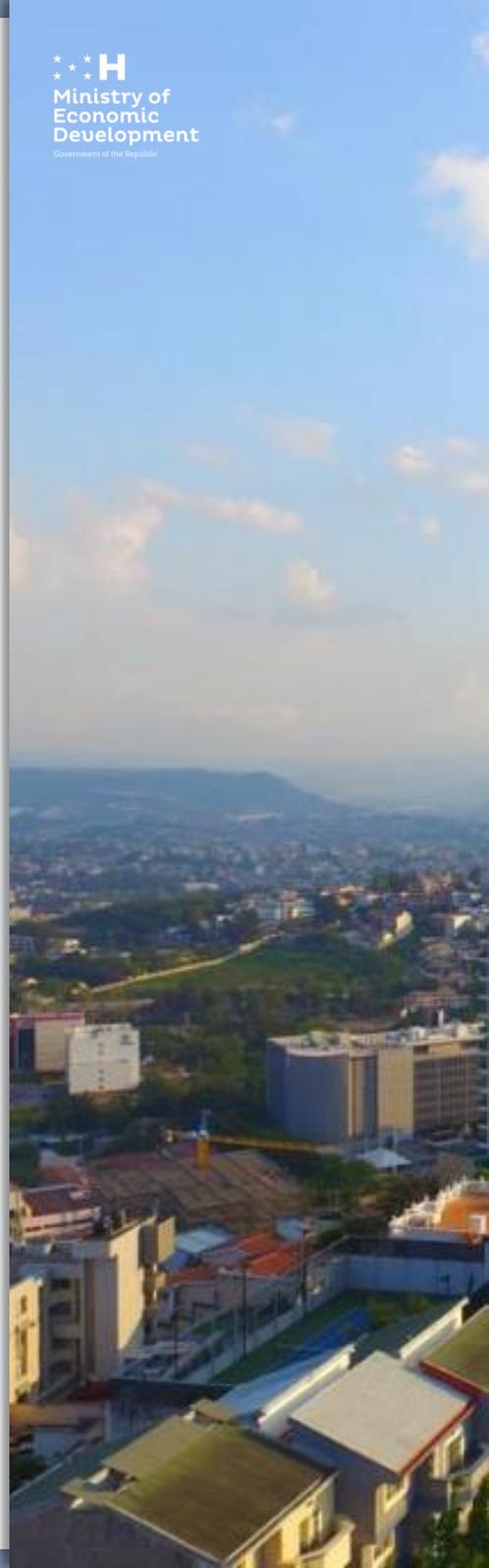
All those natural or juridical persons, national or foreign, that acquire assets in Honduras, tangible or intangible, with the purpose of obtaining a profit by lawful means, except for those cases in which by their nature a provision may only be applicable to foreign investors, may avail themselves of this Law.

4.1.2 STRATEGIC PILLARS

- a) Promote: encourage domestic and foreign investment for sustainable economic growth.
- b) Accompany: advising the investor in all stages of the investment process.
- c) Articulate: coordination of inter-institutional efforts among key government and investment stakeholders

4.1.3 CNI SERVICES

- a) Investor registration.
- b) Technical support through the digital investment portal.
- c) Legal advice.
- d) Economic and financial advice.
- e) Technical advice on projects.
- f) Promotion and development of domestic and foreign investments.
- g) Declaration of projects of national interest.
- h) Facilitation and accompaniment in institutional and governmental procedures.
- i) Statistical information related to the investment climate.





4.1.4 MAIN PURPOSES OF THE CNI

- a) Be the bridge of opportunity to connect investment with development, being the focal point of attention with local and international entrepreneurs in Honduras.
- b) Accompaniment and formulation of public policy proposals aimed at creating a favorable investment climate.
- c) Facilitation and digitalization of procedures and assistance to the investor in the stages of the investment process.
- d) Design and implementation of effective mechanisms for the development of new domestic and foreign investments.

4.2.5 INVESTOR BENEFITS UNDER THE LAW

- a) Accelerated process for large-scale investment.
- b) Conflict prevention regime.
- c) Guarantee scheme for the completion of projects on real estate in dispute.
- d) Management of tax benefits.

4.2 LEGAL SERVICES TO INVESTORS

The Law for the Promotion and Protection of Investments facilitates different administrative procedures aimed at providing support and assistance to the investor before, during and after the investment is established, excluding only the sectors set forth in Article 3 of the aforementioned law.

4.2.1 INVESTORS REGISTRATION

The Register of Investors is the instrument that allows the identification of investments made or to be made in Honduras, registering both the corporation, the partners, and the natural or foreign persons that are part of it. The purpose of this is to have a portfolio of investments in the country and sectorize them by category, keeping statistics on investments and their impact in Honduras.

BENEFITS OF REGISTERING AS AN INVESTOR:

The national or foreign investor who registers his investment or business with the National Investment Council, CNI, will obtain the following benefits:

- a) Investor Registration Certificate, which, in the case of foreigners, facilitates their immigration proceedings.
- b) Free legal assistance in investment and business formalization.
- c) Incorporation to the National Investors Registry of CNI.
- d) Annual submission of updated information on economic-financial, tax and legal matters.
- e) Invitations to training events on business start-ups and topics related to private investment.
- f) Monitoring investor protection complaints.
- g) Orientation in investment projects.
- h) Pre and post investment services.
- i) Guidance to obtain complementary services for the operation of their business.

REQUIREMENTS TO REGISTER AS AN INVESTOR WITH THE CNI

- a) Application addressed to the National Investment Council, CNI, presented by the legal representative; containing the investor's data, data of the legal representative, brief description of the investment made or to be made, and the amount thereof.
- b) Duly authenticated Power of Attorney.
- c) Copy of the National Tax Registration (RTN) of the investor (sole trader or corporation).
- d) Balance sheet for the last year.
- e) Copy of the valid Business Operation Permit issued by the municipality where the business is located.

- f) Duly authenticated affidavit attesting that the documents and the amount of the investment are true.
- g) Copy of the Deed of Incorporation of Company or Sole Trader.
- h) Copy of the legal representative's valid ID card.
- i) Deposit of two hundred lempiras (L 200.00) in the Checking Account of the National Investment Council, CNI, of the Central Bank of Honduras No. 11102-02-000020-7, prior to the issuance of the Certificate.

*All documents in copy should be duly authenticated.

RENEWAL OF INVESTOR'S CERTIFICATE:

- a) Application addressed to the National Investment Council, CNI, presented by the legal representative; containing the investor's data, data of the legal representative, brief description of the investment made or to be made, and the amount thereof.
- b) Balance Sheet for the last year.
- c) Current Business Operation Permit, issued by the municipality where the business is located. If your operating permit is in process, attach proof that it is in process.
- d) Copy of the Deed of Incorporation or Sole Trader, this applies only if the deed has been modified.
- e) Deposit of two hundred lempiras (L 200.00) in the Checking Account of the National Investment Council (CNI) of the Central Bank of Honduras No. 11102-02-000020-7, prior to the issuance of the Certificate.

*All documents in copy should be duly authenticated.



THE INVESTOR'S GUIDE 2024

4.2.2 MANAGEMENT OF TAX BENEFITS

Individuals or legal entities that carry out new projects in the activities or region where they carry out their activity may benefit from the Tax Benefits Regime in relation to pre-operating expenses and accelerated depreciation, granted by law.

Declared of priority interest by the Executive Branch, which allows such entities to execute or develop projects located in regions of priority interest.

BENEFITS:

Amortization of pre operating expenses paid or incurred for a term of up to five years in accordance with the Income Tax Law and its regulations as:

- a) The expenses incurred in research and development of marketable and/or patentable products for national and international commercial purposes.
- b) Amounts granted as donations to universities, educational institutions in Honduras and research centers.

- c) Accelerated depreciation, such as balance or double declining balance depreciation, will allow the investor to replace its machinery and equipment in the first years of intensive use. Depreciation will only be granted to the assets of investors destined to produce income or to conserve the sources of this, which appear in their accounting and for the value in which they are accounted for, without accepting revaluations for these purposes; except in the case that the revaluation has been proven as capital gains and taxed.
- d) Expenses for trademark and patent registrations in Honduras.
- e) Expenses incurred in the research and opening of new markets locally and abroad and in the promotion of the products during the first five (5) years, including market research and promotion, and expenses for participation in fairs and exhibitions of products and services.

4.2.3 ACCELERATED PROCEDURE FOR LARGE-SCALE INVESTMENTS

Declaration of Projects of National Interest

Mechanism through which the Council of Ministers declares a private investment project as a Project of National Interest, as long as it complies with the criteria established in the regulations of the Investment Promotion and Protection Law.

BENEFITS:

- a) Issuance by Executive Decree of a Certificate of Incorporation and Feasibility of Operation, including all permits required for the type of investment demanded by the applicable legislation (Fast Track).
- b) Upon obtaining the Certificate, the competent state authorities will not demand any other legal requirement or accreditation, and the beneficiary will be authorized to start operating.

REQUIREMENTS:

- a) Written request.
- b) Project profile including investment amount and number of jobs to be generated per stage.
- c) Pre-feasibility and feasibility study.
- d) Environmental study.
- e) Proof of financial capacity.
- f) Schedule of activities
- g) Legal documentation of the company and legal representative
- h) A bank deposit must be presented upon request.
- i) Other documents required by the National Investment Council, CNI.

*These requirements are the minimum to demonstrate that the project meets the investment requirements.

PROCEDURE TO FOLLOW:

- a) Once the application for the Declaration of the Project of National Interest regime is admitted and approved, a resolution will be issued with the recommendation of the qualification of the investment as a Megaproject of National Interest.
- b) Once the resolution with the recommendation of the qualification as a Megaproject of National Interest has been notified, it will proceed within two (2) working days to transfer the recommendation to the Secretary of the Council of Ministers.
- c) Upon receipt of the administrative file with the recommendation by the Secretary of the Council of Ministers, within fifteen (15) working days, the President of the Republic will issue an Executive Decree, containing a Certificate of Incorporation and Feasibility of Operation that includes all the permits required for the respective type of investment.
- d) There is no appeal against the resolution denying the qualification of the investment as a Megaproject of National Interest.



3.2.4 REVENTIVE DISPUTE REGIME

This allows natural or legal persons interested in developing projects or investment activities on real estate to prevent conflicts, demanding the possible property rights of persons who are not in possession of them.

BENEFITS:

- a) Two years of protection to carry out the investment on the real estate object of the present procedure.
 - b) There is no limit on the size of the property for granting protection.
 - c) The prevention of conflicts under the extinguishment of possible property rights that non-owner third parties may have over a property.
 - d) Upon extinguishment of the property rights, no third party claiming to have property rights over the real estate may file a claim of ownership over the real estate or claim or acquire any real right over the real estate. The claim over the real estate is resolved through arbitration before an Arbitration Center of any of the Chambers of Commerce of the country, and under its rules and regulations.
- c) Compliance with the requirements will be verified and it will determine "if the application" proceeds, "rectify" or "does not proceed".
 - i. In case of non-compliance with the requirements, the Applicant will be required to provide documents or comply with the requirements to complete the reception.
 - ii. If the file does not meet all the requirements, it will be required to provide a document or comply with the legally required procedure to continue with the procedure, with a warning that if it is not complied with within a period of fifteen (15) days, the request will be declared null and void (Rectification).
 - d) Once the application is approved, a notice of publication will be issued within three (3) days after admission, which must be published by the petitioner, considering the following:
 - i. The notice shall be published in at least two newspapers of national circulation at separate intervals of ten days each (using the text indicated); the notice shall clearly indicate the end of the proceeding which has been initiated.
 - ii. The notice must be announced in a radio station with national coverage and one with local coverage where the property subject to protection is located, published in prime time with the indicated text, the notice must clearly indicate the end of the procedure that has been initiated.
 - iii. The notice shall be posted on signs on the properties to be protected, with the dimensions and text indicated. This shall clearly indicate the end of the procedure which has been initiated.

PROCEDURE TO FOLLOW:

- a) The Investor must have contracted the insurance in accordance with the parameters established in Articles 4 and 5 of the Regulations of the Law for the Promotion and Protection of Investments.
- b) Presentation of the Benefit Request, with the requirements found in Article 3 of the Regulations of the Law for the Promotion and Protection of Investments.

- e) The investor must submit evidence of publication within thirty (30) business days, counted from the day following the last publication of the notices; interested parties must submit documents evidencing publication in newspapers, radios, and on-site signs.
- f) During this process, opposition to the Application filed by the investor may be filed, for which the procedure established in Articles 11 to 13 of the Investment Promotion and Protection Law and Article 32 of Legislative Decree No. 284-2013 will be followed.
- g) Once the procedure has been resolved and the registration of the Certificate of Compliance has been issued, within a term of thirty (30) calendar days, counted from the day following the last publication of the notice referred to in Article 9, if no opposition has been filed, or, if opposition has arisen, it has been rejected by the competent authorities. Certification shall be issued that the process or procedure for the Conflicts Preventive Regime has been complied with and that no opposition has been filed.
- h) Once the certification has been obtained, the investor must register it in the Real Estate Registry and the corresponding annotations must be made at the foot of the real estate deed. The property registrar may not refuse the registration of such certification.

4.2.5 GUARANTEES REGIME FOR THE CONCLUSION OF REAL ESTATE PROJECTS IN LITIGATION

Mechanism through which the State guarantees the conclusion of a project carried out on disputed real estate. In the event that an "Investment Project" is in the process of being developed on disputed real estate and that requires claiming actions on the real estate, the State will guarantee the conclusion of said development process.

In order to benefit from this regime, the following circumstances must be met:

- a) That the project developer has the required permits and licenses for its development.
- b) That the developer has the financing for the project.
- c) That the developer has started construction work on it; and
- d) That, having initiated the construction of the project, a third party who is not in possession of the real estate initiates a judicial or administrative action to claim ownership of the property on which the project is being developed. The provisions for the regularization of real estate by public necessity contained in the Property Law will not be applicable.

BENEFITS:

- a) Guarantee of the continuity of the project through the constitution of a Management Trust.
- b) Recovery of investments made.
- c) The sale or lease of units built or under construction.
- d) That the judicial or administrative action filed by third parties to resolve their claim on the property be resolved through mediation before an Arbitration Center of any of the Chambers of Commerce of the country, under its rules and regulations.

REQUIREMENTS:

- a) Request addressed to the National Investment Council, CNI, containing the investor's data, data of the legal representative, brief description of the investment made or to be made, investment sector, project duration, investment amount, project location, employment generation, sales projection, corporate social responsibility, community development. Indicate whether you want a trust to be constituted or to be resolved through arbitration in the Chambers of Commerce.
- b) Duly authenticated Power of Attorney.
- c) National Tax Registration (RTN) of the investor (sole trader or corporation).
- d) Photocopies of permits and licenses (Construction Permit, Environmental License, Real Estate Tax Payment, Special Permits).
- e) Accreditation of the Financing by means of a Bank Note of Approval of any credit or line of credit.
- f) Document evidencing the start of construction of the project.

- g) Proof of the notification of the claim filed by a third party on the real estate in dispute.

*All the documents in copy must be duly authenticated.

PROCEDURE TO FOLLOW:

- a) The "Affected Party" may request the application of the Guarantee Regime for the Conclusion of Projects on Real Estate in Litigation, for which purpose it must accompany the documents evidencing the circumstances set forth in Article 17 of the Law for the Promotion and Protection of Investments.
- b) Admissibility of the application, you must consider:
 - i. Once the application has been received, the National Investment Council, CNI must accept it within a period not exceeding forty-eight (48) hours.
 - ii. Once the request has been received, the corresponding jurisdictional body must be informed of the existence of the request, as well as the requested resolution mechanism selected (Trust or Judicial/Administrative Action).
- c) After the request has been filed, a communication shall be sent to the pertinent jurisdictional body informing it of the existence of said request, which shall suspend the proceedings for a term of fifteen (15) calendar days so that the requested trust may be constituted and the respective registration may be granted, if applicable. Once this term has expired, the actions shall continue their legal course.

- d) The Trust must be formed within 15 days, when the administration of the Project will be determined to the Trust itself, as well as any relevant circumstance affecting the project. The administrative costs, together with the trust commission shall be deducted from the income generated by the project or by the applicant. The duration of the Trust shall be that necessary to guarantee the completion of the project, and the Trust may be terminated early if the litigation is resolved.
- e) The Judicial or Administrative Action filed by the third party to resolve its claim on the property, is resolved through arbitration before an Arbitration Center of any of the Chambers of Commerce in the country and under its rules and regulations, which must consider two scenarios.
- i. The Dispute shall be submitted to Arbitration in accordance with the provisions of the Conciliation and Arbitration Law, as well as its rules and regulations.
 - ii. Upon receipt of the "Award", as a result of the dispute resolution, it shall be communicated in the event that:

* The "Yes" Applicant was favored, the project must be closed following the agreements of the Arbitral Award.

*The "No" Applicant was favored, the applicant must compensate the investor for the damages caused.



4.3 INVESTORS ECONOMIC – FINANCIAL SERVICES

Assistance in the economic and financial area to investors before, during and after an investment is established, both to domestic and foreign investors.

4.3.1 GUARANTEE IN THE TREATMENT OF FOREIGN INVESTORS.

Foreign investors are guaranteed a series of benefits that create confidence to operate successfully:

- a) The principle of national treatment.
- b) The non-application of market access limitations to natural and legal persons that establish their investments in Honduras.
- c) The right to transfer abroad in local currency or securities, at its option, the proceeds of its profits, capital gains, dividends, royalties, and considerations for the use and transfer of its proprietary technology, or the total of investments.
- d) The right to access credit in the National Financial System under the same conditions as national individuals or legal entities.
- e) The free participation of foreign investment in the shareholding structure of the companies, except for the requirements established in the Law for the Promotion of Public-Private Partnerships.

3.3.2 PRE, DURING AND POST-INVESTMENT STAGES

PRE-INVESTMENT:

- a) Guidance in the selection of potential regions for investment from a territorial approach.
- b) Orientation on the different sources of financing in the National Financial System (SFN).
- c) Information on the structure of the National Financial System.
- d) Guidance on tax matters.

DURING THE INVESTMENT:

- a) Guidance on legal matters.
- b) Support in the negotiations to be carried out with the different State institutions.
- c) Guidance on investment process procedures.

Post Investment:

- a) Guidance on procedures during the operation stage.
- b) Support in the solution of problems between Government entities and Investors.
- c) Guidance in conflicts arising from changes in current tax and other legislation.

4.3.3 ANALYSIS OF THE COUNTRY'S MACROECONOMIC AND TRADE CONDITIONS

Investors are provided with information and analysis of the appropriate macroeconomic conditions for investment in order to ensure successful business operations in a competitive, stable and constantly growing environment:

- a) Economic growth.
- b) Fiscal deficit.
- c) Balance of payments trade deficit.
- d) Exchange rate.
- e) Interest rate.
- f) Trade agreements.
- g) Banking and financial regulations.
- h) Taxation (Tax System).
- i) Monetary Policy.

4.3.4 PROVISION OF INFORMATION ON INVESTORS AND EXPORTERS

The investor is provided with relevant data, guidance, and resources on the country's business landscape in order to assess the domestic market, some of the data includes:

- a) Contact of the main exporting companies in the country by industry.
- b) Contact of the main investors established in the country.
- c) Statistical data on the production capacities of the main export products.
- d) Information on the main export destinations.
- e) Information on associations and trade groups by economic activity in the country.
- f) Information on commercial regulations and policies.
- g) Information on the country's productive sectors.





4.3.5 INVESTMENT ATTRACTION SERVICES WITH A TERRITORIAL APPROACH

Offer investors information on prioritized sectors based on a strategy with a territorial planning approach in order to facilitate knowledge of the potential of each region of Honduras, from a water, topographic, socio-demographic, logistical, economic, financial and productive perspective, for which the following services are offered:

- a) Support and assistance to current and potential investors, to facilitate the conception and establishment of investment projects in search of financing.
- b) Promote investment by preparing and providing economic information on the country, indicators for measuring the country, investment statistics and information on current and potential investment projects to key investment stakeholders in the country in order to establish advocacy strategies to improve the business climate.
- c) Identification of the economic, financial, and social potential to promote investment, following the parameters of national planning and the state's regional development strategy. Also, the management of information for the development of cross-cutting or regional strategic proposals that promote economic growth.

CONTACT INFORMATION

National Investment Council (CNI)
<https://www.cni.hn/>

Government Civic Center
Tower 1, Level 16
Tegucigalpa, Honduras
Email: info@cni.hn
Telephone: +504 2242-8955
WhatsApp Business: +504 8784-4472



PUBLIC-PRIVATE PARTNERSHIP PROJECTS UNDER PRIVATE INITIATIVE

The Law for the Promotion of the Public-Private Partnership, created by Legislative Decree Number 143-2010 and its implementing regulations, establish the possibility for the private sector to present investment projects in infrastructure and services, through the private initiative scheme. , opening the way to new business opportunities in the country and thus facilitating access to having greater and better infrastructure and public services.

The Superior Council for the Public-Private Alliance with the Specialized Technical Unit for PPP Projects (UTEP-APP) created according to Decree PCM 064-2019, were defined as of public interest, to be executed and financed in whole or in part by the sector. private, and under the supervision of the Public Administration directly, or through a financial entity as a fiduciary.

MODALITIES OF PUBLIC-PRIVATE PARTICIPATION

According to article 4 of the PPP Law, public-private participation can choose the following modalities:

- a) Construction and/or operation and/or transfer and/or maintenance of public works and/or services.
- b)
- c) Expansion of existing works and/or public services.
- d) Total or partial provision of a public service, whether or not resulting from the execution of a public work.
- e) Execution of Public Works.
- f) Administration as fiduciary of goods, services, accounting systems, computer systems, development programs or projects, credit contracts, among others.
- g) Any other modality that allows a Public-Private Alliance to be carried out within the framework of this law.

* Natural or legal persons, national or foreign, who intend to be part of a Public-Private Alliance (PPP for large-scale projects, must prove that they are of recognized prestige, experience and financial technical capacity for their development).

4.4 SPECIAL REGIMES TO ENCOURAGE EXPORTS

4.4.1 FREE ZONES REGIME (ZOLI)

The Free Zones Law is intended to facilitate industry, trade, export and re-export of goods and/or services through local and foreign companies. This is done by means of special regulations for the development of their activities, which must be subject to the provisions of this Law and its Regulations.

How to operate in the Free Zone?

In order to obtain free zone status, authorization must be requested to the Ministry of Economic Development.

BENEFITS:

- a) Exemption from payment of customs duties, charges, surcharges, internal taxes, excise taxes and other taxes and charges on goods brought into the Area, whether directly or indirectly related to the customs associated to import and export operations.
- b) Exemption from payment of municipal taxes and contributions.
- c) Exemption from payment of income tax and related taxes.

4.4.2 ACTIVITIES IN A FREE ZONE

In the free zone, operations and activities may be carried out to operate all kinds of merchandise, products and raw materials, containers and other trade effects. Operations, transactions, negotiations and permanent or incidental activities related to the establishment and operation of the free zone may also be carried out.

TYPES OF COMPANIES IN A FREE ZONE

OPERATOR:

A local or foreign, natural person or legal entity, legally instituted that, having complied with the requirements of the Free Zones Law and the present Regulations and authorized to operate and administer a Free Zone, is established within the same.

USER:

A local or foreign, natural person or legal entity, legally instituted that, having complied with the requirements of the Free Zones Law and the present Regulations, has been established in a Free Zone, operated and managed by an Operator or User Operator and that is engaged in the activities allowed by the Law and its Regulations.

USER-OPERATOR:

local or foreign, natural person or legal entity, legally instituted that, having complied with the requirements established in the Free Zones Law and the present Regulations, and being located within the restricted area, is authorized to operate and administer a Free Zone, and perform the activities the Free Zones Law and these Regulations allow (a combination of Operator and User).

OPERATOR INCORPORATION

REQUIREMENTS:

Natural persons or legal entities interested in taking benefit from the Free Zones Law as operators or user-operators, must submit to the Ministry of Economic Development, a request by means of a Legal proxy, which must contain:

- a) The principal activity of the company.
- b) Address, telephone number and e-mail.
- c) The amount of the investment, as well as the number of jobs to be generated with their respective wages.
- d) The Descriptive plan of the existing building or where the project will be developed, identifying its different areas; including the one destined for the customs office, location, limits, surface and access routes, duly endorsed by a Civil Engineer or Architect.
- e) Title of ownership of the property where the project will be carried out, or in its absence Lease Agreement on said property, granted for a term not less than five years, except when the lessee is the State through its institutions.
- f) A copy of the National Tax Registry.
- g) Power of Attorney duly authenticated, granted by the legal representative of the company, accompanied by a copy of the public instrument, in which it is stated that said representative has the faculty to grant powers.
- h) Copy of Articles of Incorporation of the Trade Company or the declaration as a Merchant, duly registered in the Social or Merchants Register, as appropriate. If a foreign company, the authorization to trade in Honduras must be registered in the Register of Social Traders.
- i) Foreign companies may submit a Certification of being Registered as an investor, issued by the National Investment Council (CNI), see benefits in CNI section of Investor's Guide;



- j) Accreditation by the Ministry of Economic Development, of a permanent representative of the company, with broad powers to perform all legal acts of a civil, commercial and labor nature in the country, by means of power granted in Articles of
- k) Incorporation. It shall be the obligation of the beneficiary of the Free Zone, to keep up-to-date information regarding any changes to the appointment of this permanent representative.
- l) Current certifications of Solvency, issued by Tax and Customs Administration.
- m) Copies of the required documents must be presented duly authenticated, signed and sealed by a notary public.
- n) TGR receipt with a value of L. 200.00

USER-OPERATOR INCORPORATION REQUIREMENTS:

Submit the following information to the Ministry of Economic Development through a Legal Representative. In addition to the stated requirements for Operator Companies, User -Operators must demonstrate the following:

List of products or services to be developed.

- a) Markets to which the products or services will be directed
- b) Activities or services to be provided.
- c) Three (3) years projection of the investment, exports, wages and salaries, number of jobs and foreign exchange to be generated.

**The copies of the required documents must be duly authenticated. Article 3 of the Regulations for the Free Zones Law (ZOLI, for its acronym in Spanish). For all procedures, companies must present Certification of Solvency, issued by the Presidential Commissioner of Tax Administration (CPAT, for its acronym in Spanish). Submit the documentation on a CD.*

USER INCORPORATION

REQUIREMENTS:

- a) Submit to the Directorate-General for Productive Sectors of the Ministry of Economic Development, the respective form, providing the data required in it, with the information contained in numerals I, II, III and the documents referred to in paragraphs VI, VIII, IX and X of Article 3 of this Regulations:
- b) A copy of the Lease Agreement signed between the Operator or User-Operator and the User of the Regime, or Certification issued by the former, through which it is proven that the parties have signed the Lease Agreement, detailing in the document among others: location, term and leased area.
- c) In the case of User Companies whose commercial activity is industrial, basically oriented to export, the date of starting of operations and the volume of exportable production must be indicated.
- d) Electronic and telecommunications service companies must present, when required, the authorization of the National Telecommunications Commission (CONATEL, for its acronym in Spanish), for those services that require said authorization.
- e) Copies of the required documents must be submitted duly authenticated, signed and sealed by a notary public.
- f) TGR receipt with a value of L 200.00

LAW FOR THE PROMOTION OF CALL CENTERS AND THE OUTSOURCING OF BUSINESS SERVICES

This law establishes the general rules and procedures under which the Call Centers and the Business Services Outsourcing Centers (BPO's) must operate within the national territory, and the benefits and obligations of operators who develop, manage or operate such services.

BENEFITS:

- a) Exemption from payment of customs duties, charges, surcharges, consular duties, internal taxes, excise taxes and other taxes on the import of equipment, tools, spare parts, accessories, office furniture and equipment, and other goods, directly related to the operations and execution of the incentive activity.
- b) Income tax exemption exclusively for the income associated to the incentive activity, during the period of their operations in the free zone, calculated from the beginning of the operations.

OPERATIONS AND ACTIVITIES WHICH MAY BE CARRIED OUT BY:

Call Centers: Provision of commercial information, promotion and sales or technical information on products or services, reception of orders, attention to claims and reservations or confirmations, balance of accounts, telemarketing and any other similar activity.

Outsourcing of Business Services (Business Process Outsourcing BPO's): Information capture, processing and management of customer database, market surveys and research, studies, analysis, supervision and quality control, accounting, payroll processing and human resources records; procedure and handling of miscellaneous data, clinical history, design and drawing, translation of documents, transcription and printing of texts, among related activities.

REQUIREMENTS:

- a) Application signed and sealed by a legal professional (containing the precise description of what is requested).
- b) Address, e-mail, telephone and fax number of the manager or permanent representative and legal proxy of the company, or failing that, the Merchant's contact information.
- c) Power of attorney for litigation duly authenticated.
- d) A copy of the National Tax Registry duly authenticated.
- e) Document certifying the operation permit or registration, issued by the National Telecommunications Commission (CONATEL, for its acronym in Spanish), in accordance with the Law.
- f) Certified copy of the Merchant or Fixed Capital Company's Articles of Incorporation, duly registered in the Social or Merchant's Register, with a subscribed and paid capital not less than one million lempiras (L 1,000,000.00)

- g) Have as an exclusive purpose, the operation of Call Attention Centers and Business Services Outsourcing (BPO's) or any other similar activity.
- h) Three years projection of investment amount and number of jobs generated with their respective wages.
- i) Title of ownership of the property where the project will be developed, or the lease contract on said property for a period not less than five (5) years.
- j) Accreditation by the Ministry of Economic Development, a permanent representative of the company, with broad powers to carry out all legal acts of a civil, mercantile and labor nature to be held and to have effects in the national territory, by means of power granted in Public Deed.
- k) Current solvency certification issued by the Tax Administration Service (SAR).
- l) Current TGR-1 receipts with a maximum validity of 48 hours from payment.
- m) Any other information which in the opinion of the Directorate-General for Productive Sectors is necessary to resolve the request.

TEMPORARY ADMISSION REGIME

Establish a mechanism of temporary import to promote exports, consisting of suspension of payment of customs duties and any other taxes and surcharges, including the general sales tax due on imports.

BENEFITS:

- a) Suspension of payment of customs duties, general sales tax and other import taxes on:
- b) Raw materials, semi-finished products, packaging, packing and other inputs for the production of goods or services exported to countries other than those in Central America, or when assembled, transformed, modified or physically incorporated to exported products or services.
- c) Machinery, equipment, molds, tools, spare parts and accessories exclusively for assembling, transforming, modifying or producing goods or services intended for export.
- d) Samples, instructions, patterns, mannequins and models necessary to adjust the production of goods and services to the standards and designs required in the international market and for demonstration, research or instruction purposes.

REQUIREMENTS:

- a) Submit the request to the Ministry of Economic Development, through a legal proxy.
- b) Power of Attorney.
- c) Name of the Company.
- d) Business Name.
- e) National Tax Registry.
- f) Address and location of industrial plant.
- g) Company's Articles of Incorporation.
- h) Specific indication of benefits claimed.
- i) Socioeconomic study
- j) Payment receipt TGR-1 with a value of L 200.00

**The copy of the required documents must be duly authenticated, and the documentation must be presented on a CD.*




**Ministry of
Economic
Development**
Government of the Republic



**PROCEDURES FOR
EXPORT
AND IMPORT**



HALCYON
KINGSTOWN
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Ministry of
Economic
Development
Government of the Republic

5.1 EXPORTS PROCEDURES

This section refers to permits that are issued to a company to enable it to market its products outside the country. These permits certify that products have all the documents required by Honduran laws. If these are of animal and plant origin, they certify that they are free of contamination and do not represent a danger to the inhabitants of the country of destination.

The requirements vary depending on the product to be exported [Single Central American Declaration- (DUCA, for its acronym in Spanish), animal health certificate, phytosanitary certificate, certificate of origin, certificate of eligibility and export declaration] and the country to which it is being exported (Central American countries or countries with which Honduras has partial or total trade agreements).

5.1.1 EXPORTS TO CENTRAL AMERICA

REQUEST AS A CENTREX USER:

The procedure can be performed by any person, in the Export Procedures Center (CENTREX, for its acronym in Spanish), General Directorate of Business Procedures, Ministry of Economic Development (SDE, for its acronym in Spanish), in Tegucigalpa and San Pedro Sula. In an average time of 1 business day at no cost.

REQUIREMENTS:

- a) Register to the Electronic System of Foreign Trade of Honduras (SECEH, for its acronym in Spanish). To obtain username and key or password:
 - i. Send e-mail to one of these addresses:
shiana.duran@sde.gob.hn
ritza.altamirano@sde.gob.hn

- b) Letter from the natural person or legal entity requesting username and password and receive training to use of the system.
- c) Such document must bear the letterhead and be signed by the owner, general manager or legal representative, and specify full name, identity and RTN of the authorized person; company identity and RTN, as well as company e-mail for the exclusive use of the system.
- d) If a customs agent, she/he must present authorization from the natural person or legal entity which requested a service to the Customs Agency.
- e) Copy of the Articles of Incorporation and RTN of the company.
- f) Copy of the identity and RTN of the person authorized to receive username and training.
- g) General information on the importer or consignee: full name, RTN or NIT, address, telephone and e-mail.
- h) Submit a new user electronic request, through the following website: <https://seceh.centrex.hn/inicio.aspx/> where it says: "Regístrese Aquí" and complete the required fields.
- i) Training is provided once all the documents are submitted in physical or digital form, preferably the day when the export takes place.

**For more information, call: +(504) 2242-8361, Extensions 34174-34176*

5.1.2 CENTRAL AMERICAN SINGLE DECLARATION

The Central American Single Declaration (DUCA, for its acronym in Spanish) is the document that unites the three main customs declarations covering trade of goods in Central America.

The DUCA includes the Central American Single Customs Form (FAUCA, for its acronym in Spanish), used for intra-regional trade of originating goods; the Declaration for International Land Customs Transit, known as DUT, used for international land transit of goods in Central America; and the Goods Declaration, also known as DUA or DM, used for trade with third countries outside the region. The DUCA has three modalities:

The Single Central American Declaration (DUCA-F), which is processed at CENTREX, must be used for trade in goods originating in the Central American region.

The procedure can be carried out by any person at the Center for Export Procedures (CENTREX, for its acronym in Spanish), General Directorate of Business Procedures, Secretariat of Economic Development (Tegucigalpa, San Pedro Sula, Comayagua, Choluteca and Danlí). On business days at a cost of US\$ 5.00 per document and US\$ 5.00 for data transmission to the Customs system.

REQUIREMENTS

- a) Purchase credit through the Electronic Payments Administrator System of Honduras (SAPEH, for its acronym in Spanish). To do so, the user must visit any “Banco Atlántida, S.A.” agency nationwide, and present the RTN.



- b) Exporters and importers must be duly registered in the SECEH, Honduras Automated Customs Revenue System (SARAH, for its acronym in Spanish) and SIECA systems, in order to authorize their permit.
- c) Go to <https://seceh.centrex.hn/> log in and select the type of certificate for application.
- d) Fill in the DUCA on SECEH system.
- e) Attach invoice and any other required documentation.
- f) This document must be accompanied by a phytosanitary or animal health certificate of export according to the origin of the product.

**Companies under the Temporary Import Regime (RIT) must select regime 3051 (RE-EXPORT) and complete the requested information.*

5.1.3 PHYTOSANITARY CERTIFICATE OF EXPORT

Official trade facilitator document, which must accompany any export of products and by-products of plant origin. It certifies that plants and plant products have been inspected and/or treated in accordance with the appropriate procedures, so they are considered free from quarantine pests and other harmful pests, taking into account the current phytosanitary regulation of the importing country. It is available in the SECEH system and can be obtained digitally and manually.

REQUIREMENTS:

- a) Fill in application for Phytosanitary Certificate.
- b) Attach official stamp of the Bureau of Agricultural Engineers.
- c) Cost: L. 25.00
- d) Attach copy of invoice.
- e) Payment of TGR-1 on Banking Institution, according to weight.

5.1.4 MANUAL PROCEDURE FOR EXPORTING TO NICARAGUA

Due to the lack of validation of digital phytosanitary certificates for Nicaragua, the process to be carried out should be:

- a) Payment of TGR-1 Receipt at any banking Institution, according to kilograms of the product to be exported according to the table below.

COSTS IN LEMPIRAS	
KILOGRAMS (kg)	LEMPIRAS (L)
Up to 25,000	L 450.00
From 25,001 to 250,000	L 680.00
From 250,001 to 1,000,000	L 1,300.00
For each additional million kilograms	L 350.00

- b) Go to www.seceh.centrex.hn log in and select the type of certificate for application.
- c) Fill in the application for Phytosanitary Certificate on SECEH System.

- d) Purchase official stamp of the Bureau of Agricultural Engineers of Honduras at “Banco de Occidente, S.A.” or “Banco Nacional de Desarrollo Agrícola -BANADESA”, with a value of L. 25.00.
- e) Attach documentation supporting the application (TGR-1 Receipt, official stamp, and invoice) and send request for SENASA approval.
- f) Once the application has been approved and the payment validated, print the generated Phytosanitary Certificate.
- g) Present printed phytosanitary certificate on the counters of CENTREX nationwide with the supporting documentation for them to be processed manually.
- h) In the case of re-export, the import certificate with which the product entered the country must be attached.
- i) Exports of precious wood must accompany application with the Forest Conservation Institute (ICF, for its acronym in Spanish) certification and the approval of the Coordinator of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) of the Ministry of Agriculture and Livestock (SAG, for its acronym in Spanish).

* Find requirements for application for certificates at: <https://sde.gob.hn/wp-content/uploads/2017/06/Requisitos-para-solicitar-certificados-CITES.pdf>

5.1.5 ELECTRONIC PROCEDURE WITH MANUAL PAYMENT

- a) Payment of TGR-1 Receipt at any banking Institution, according to kilograms of the product to be exported according to the table below.
- b) Go to www.seceh.centrex.hn, log in and select the type of certificate for application.
- c) Fill in the application for Phytosanitary Certificate on SECEH System.
- d) Purchase official stamp of the Bureau of Agricultural Engineers of Honduras at “Banco de Occidente, S.A.” or “Banco Nacional de Desarrollo Agrícola -BANADESA”, with a value of L. 25.00.
- e) Attach documentation supporting the application (TGR-1 Receipt, official stamp, invoice) and send request for SENASA approval.
- f) In the case of re-export, the import certificate with which the product entered the country must be attached.
- g) Exports of precious wood must accompany application with the Forest Conservation Institute (ICF, for its acronym in Spanish) certification and the approval of the Coordinator of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) of the Ministry of Agriculture and Livestock (SAG, for its acronym in Spanish).

Note: Find requirements to request certificate CITES: <https://sde.gob.hn/wp-content/uploads/2017/06/Requisitos-para-solicitar-certificados-CITES.pdf>

5.1.6 ELECTRONIC PROCEDURE WITH ELECTRONIC PAYMENT

- a) Go to <https://seceh.centrex.hn/> log in and select the type of certificate for application.
- b) Fill in the application for Phytosanitary Certificate on SECEH System.
- c) Online payment of Receipt TGR-1 at “Banco Hondureño del Café (BANHCAFE)”, according to the same table.
- d) Attach documentation supporting the application (official stamp, invoice) and send request for SENASA approval.
- e) Once the application is approved and authorized by digital signature and seal, print it and attach the supporting documentation to present it at the border point where the products will be exported.

- f) In the case of re-export, the import certificate with which the product entered the country must be attached.
- g) Exports of precious wood must accompany application with the Forest Conservation Institute (ICF, for its acronym in Spanish) certification and the approval of the Coordinator of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) of the Ministry of Agriculture and Livestock (SAG, for its acronym in Spanish).

* Find requirements for application for certificate CITES at: <https://sde.gob.hn/wp-content/uploads/2017/06/Requisitos-para-solicitar-certificados-CITES.pdf>

* The system will generate the TGR-1 number and link it to the application after confirmation with SEFIN and the Bank.

* Each product of plant origin has its own specific requirements. For more information or for specific queries, please visit www.senasa.gob.hn

5.1.7 ANIMAL HEALTH CERTIFICATE FOR EXPORT

A document that must accompany any export of products and by-products of animal origin. It records the good health status of the goods of animal origin consigned in it. It serves to prove the origin or provenance of the goods based on the rules of origin in compliance with the requirements. It is available in the SECEH system and can be done electronically and manually.(1.5.2 natural person -FYDUCA).

REQUIREMENTS:

- a) Fill in application for Animal Health Certificate.
- b) Attach copy of invoice.
- c) Attach official stamp of the Board of Veterinary Medicine.
- d) Attach Veterinary Health Certificate.
- e) Payment of TGR-1 on Banking Institution, according to weight.
- f) Additional requirements vary depending of the origin.

* For more information visit the website: www.senasa.gob.hn

* There are 4 types of applications: International Phytosanitary Certificate, International Animal Health Certificate, COMIECO Phytosanitary Certificate, COMIECO Animal Health Certificate, depending on the product to be exported and its destination, the last two already electronic, with the exception of Nicaragua, which does not yet recognize them.

5.1.8 FOR EXPORTS OUTSIDE THE CENTRAL AMERICAN AREA CERTIFICATE OF ORIGIN WITHOUT TARIFF PREFERENCE

Document used to cover exports to other countries with which Honduras does not maintain any tariff preference.

REQUIREMENTS:

- a) Go to the page <https://seceh.centrex.hn/> and log in and select the type of certificate to request.
- b) Complete the Certificate of Origin with No Tariff Preference on SECEH System.
- c) Attach documentation supporting the application (invoice) and send request for approval to CENTREX.
- d) Once the Certificate is approved and authorized by digital signature, print it and attach the supporting documentation for presentation at the border point where products will be exported.
- e) This document must be accompanied by a Phytosanitary or Animal Health Export Certificate according to the origin of the product, as well as an Export Declaration.



CERTIFICATE OF ORIGIN OF THE GENERALIZED PREFERENCES SYSTEM

This export document is used for all exports to Australia, Japan, Norway, New Zealand, Russia and Switzerland, for products covered under the schemes of trade preferences "Generalized System of Preferences (SGP, for its acronym in Spanish)," which grants zero tariff or reduced tariffs to the beneficiary countries.

It is acquired at the National Association of Industrialists (ANDI, for its acronym in Spanish) with a value of USD 3.00.

REQUIREMENTS:

- a) Purchase the Certificate of Origin at ANDI.
- b) Complete the Certificate by typewriter without erasures, alterations or amendments.
- c) Attach a copy of the invoice.
- d) Submit the Certificate of Origin to CENTREX for approval.
- e) This document must be accompanied by a Phytosanitary or Animal Health Export Certificate according to the origin of the product, as well as an Export Declaration

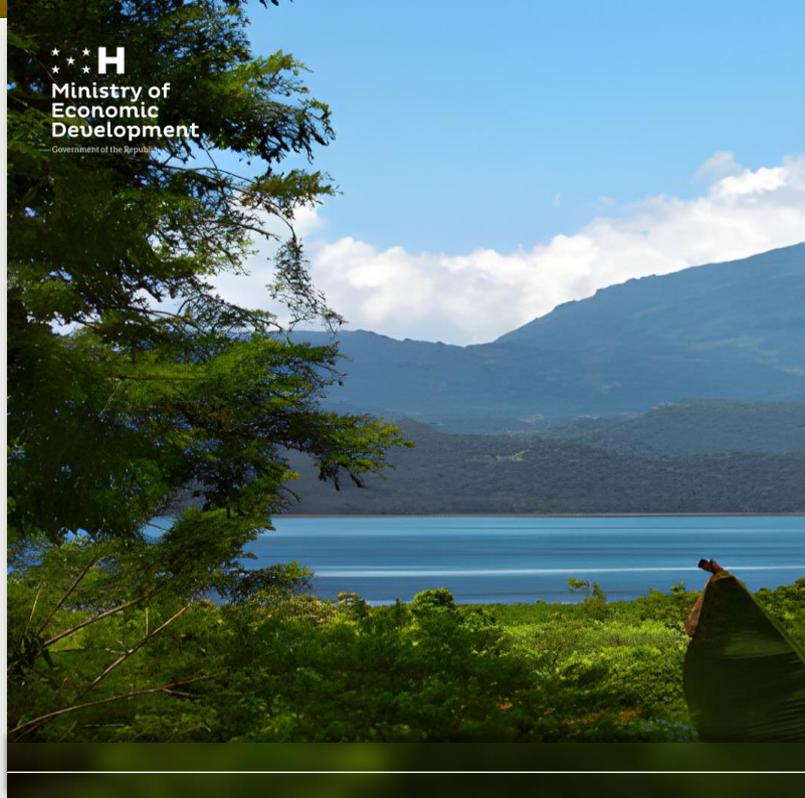
CERTIFICATE OF ELIGIBILITY

An export document that controls the sugar export quota, which is established by the World Trade Organization (WTO) and supervised by the United States Embassy in Honduras.

This procedure is aimed at sugar exporting producers to the United States of America.

REQUIREMENTS:

- a) Submit to CENTREX, the Certificate of Eligibility duly filled by typewriter, without erasures, alterations or amendments.



- b) Attach a document from the United States Embassy, detailing the amount authorized to export.
- c) Once the Certificates of Eligibility presented by CENTREX are approved, a communication will be issued to the United States Embassy, with the certificates attached.
- d) The documents above mentioned shall be submitted to the applicant for processing.

EXPORT DECLARATION

Any natural person or legal entity exporting goods, is required to make a prior declaration to the Central Bank of Honduras for each export to be made. except for those exports of goods originating from Free Zones, Industrial Processing Zones for Exports (ZIP), as well as minor exports (less than USD3,000.00).



THE INVESTOR'S GUIDE 2024

In order to export any product, the exporter must do the following:

- a) Fill out an Exporter's Registration Form, which must be requested to the Honduran Central Bank (BCH, for its acronym in Spanish) through the mail exportaciones@bch.hn also must send a copy of the National Tax Registration (RTN) and the sketch with the location where the exporter will operate.
- b) Request to the Ministry of Economic Development (SDE, for its acronym in Spanish) access to the Honduran Foreign Trade Electronic System (SECEH), so that the exporter may enter his requests in the "Export Declaration" Module by accessing the following web address <https://seceh.centrex.hn/>.

Steps to enter the Export Declaration in the Honduran Foreign Trade Electronic System (SECEH):

- a) Enter the user and password registered in SECEH.
- b) Select the "Export Declaration" module, fill out the exporter and consignee forms.
- c) Enter the data in the required fields of the Export Declaration, according to the goods to be exported.
- d) If there is an authorization or rejection of the Export Declaration, the exporter will be notified by e-mail registered in SECEH.
- e) The exporter may download the Export Declaration authorized by the BCH from the SECEH electronic platform, where the exporter may verify the term and expiration date for the entry of the foreign currency resulting from the declared export.

FOREIGN CURRENCY REPATRIATION

In accordance with the provisions of the Law on Foreign Exchange Earnings from Exports, exporters are obliged to deposit the foreign exchange proceeds from such exports and to sell them to the BCH through the exchange agents (banks) authorized by the Board of Directors of the BCH, within the term established in the Export Declaration.

When exporters do not comply with the above, they will be imposed a fine equivalent to 5% for each month or fraction thereof of delay on the amounts not entered and not sold. Ministry of Finance (SEFIN, for its acronym in Spanish) will enforce the collection of fines and penalties established by law.

The BCH will not authorize new export declarations to those who maintain overdue balances of foreign currency pending to enter the country and sell them in accordance with the provisions of the law.

The BCH authorizes, at the exporter's request, the export declaration, which establishes the term for the entry of foreign currency from exports, within the following terms:

PRODUCT	WORKING DAYS
Coffee	Up to 20 days
Wood	Up to 20 days
Wood destined for Europe	Up to 45 days
Sugar	Up to 30 days
Shrimp and other seafood	Up to 30 days
Shrimp to Asia	Up to 65 days
Meat	Up to 35 days
Melons and watermelons	Up to 45 days
Wood products	Up to 45 days
Other agricultural products	Up to 45 days
Minerals	Up to 65 days
Other products	Up to 85 days

Steps to carry out the entry and repatriation of foreign currency:

- When the exporter has entered and sold the foreign currency generated by its exports to the exchange agent, the exporter must fill out a Foreign Currency Entry Declaration (Form OC-14/3), which may be provided by the exchange agent or by the BCH.
- The exchange agent will certify the Foreign Exchange Declaration indicating the date and amount of the purchase of the foreign currency made to the exporter client and must also stamp and sign the same.
- The exporter may send to the BCH a copy of the Declaration of Entry of Foreign Currency duly certified by the foreign exchange agent requesting the releases of the export declarations that were authorized by the BCH at the exporter's request.

5.1.9 EXPORTS TO JAPAN, AUSTRALIA, NEW ZEALAND, NORWAY

All exports of products covered by the "Generalized System of Preferences (SGP, for its acronym in Spanish)" preferential trade schemes, shall have the following:

Certificate Of Origin Form A

- It can be purchased at the National Association of Industrialists (ANDI, by its acronym in Spanish) or at the Chambers of Commerce and Industries (located at Tegucigalpa, Cortés, Comayagua, Choluteca) with a value of US\$ 3.00.
- The copy of the invoice must be attached.

Exports Declaration Form:

- See the process and requirements on the page prior to this one.

For each export declaration applied for, submit:

- a) Five (5) copies of the form [each copy printed in one sheet (front and back)].
- b) Fill in form UC-03 containing identification data of the exporting customer, provided by the delegate of the Central Bank of Honduras before CENTREX.
- c) Invoice, original and copy.

For the repatriation of foreign currency:

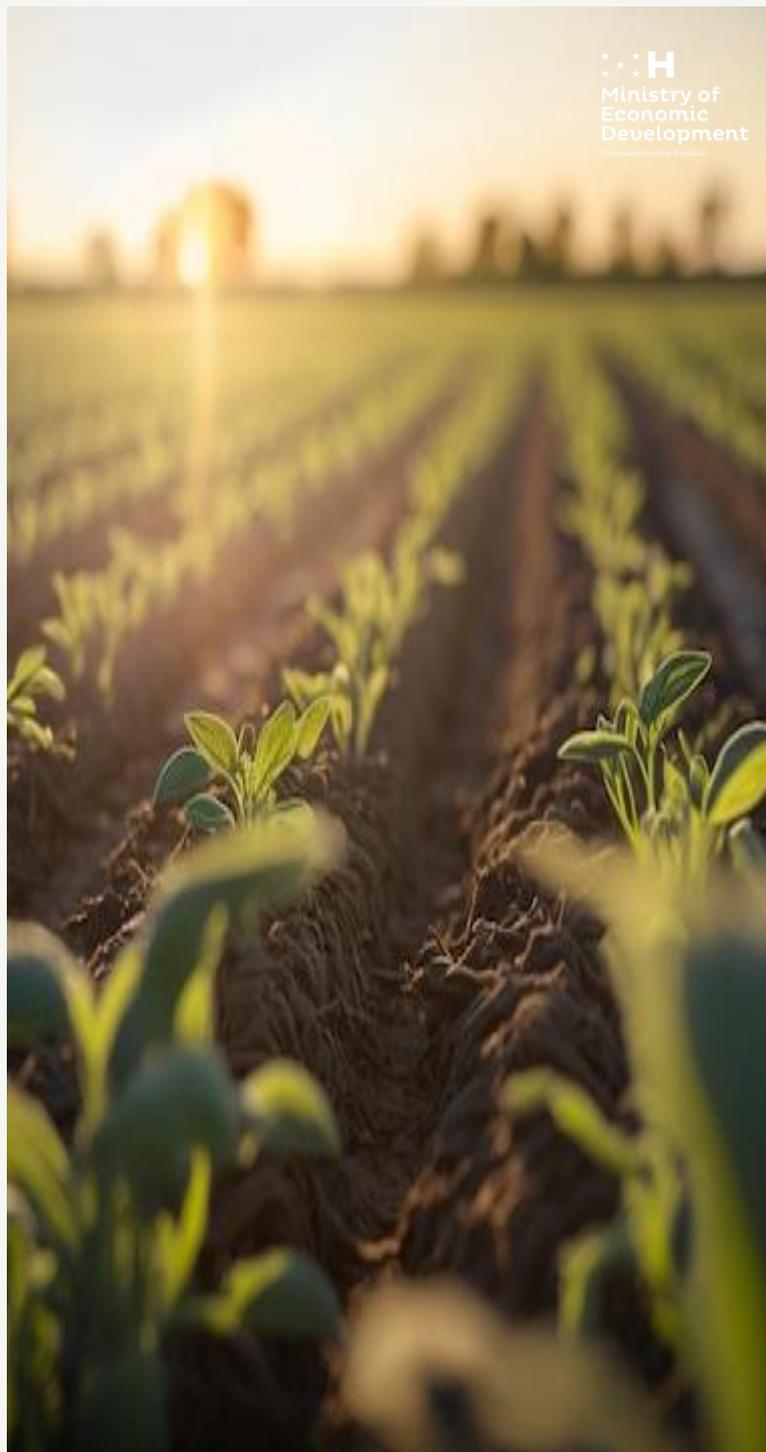
- a) See the process and requirements on the page prior to this one.

5.1.10 EXPORTS TO COUNTRIES WITH FREE TRADE AGREEMENTS

GENERAL REQUIREMENTS:

- a) Export Declaration.
- b) Phytosanitary or Animal Health Certificate.
- c) Certificate of Origin.
- d) Single Customs Declaration

The Certificate of Origin has been designed specifically for each country and can be obtained on the page of the Secretariat of Economic Development www.sde.gob.hn to be filled out by the exporter and subsequently presented at the Customs Office of departure correspondent.



5.1.11 ISSUANCE OF THE CERTIFICATE OF CIRCULATION OF THE FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF HONDURAS AND THE REPUBLIC OF PERU

FORMALITIES:

- a) Export Declaration.
- b) Phytosanitary or Zoosanitary Certificate.
- c) Certificate of Origin (Such certificate is provided and authorized by the General Directorate of Administration and Negotiation of Treaties).

REQUIREMENTS :

- a) For the issuance of the EUR.1, the exporter or his representative must appear at the window of the General Directorate of Administration and Negotiation of Treaties to request the certificate of origin, upon presentation of the official receipt from the General Treasury of the Republic TGR-1 in code 12121, for payment of the issuance of administrative acts, which can be downloaded from the website: www.sefin.gob.hn and canceled at any national banking institution.
- b) The exporter or his representative must present the certificate of origin with its respective documentation, either physically or via email: eurl.ssiece@gmail.com
- c) The General Directorate of Administration and Negotiation of Treaties or its regional offices to proceed with the signing and sealing of the same, accompanied by a request that must be on company letterhead, attaching the following information:

IF IT IS THE FIRST TIME:

- i. Description of the production process
- ii. Origin of the raw material used for the manufacture of the merchandise and its tariff heading.
- iii. Copy of the articles of incorporation
- iv. Copy of identity card of the legal representative, manager or person in charge.
- v. Copy of RTN
- vi. General information about the company, email, location, telephone, name of the manager, business sector, etc.
- vii. A power of attorney in which the company authorizes the legal representative to carry out the pertinent procedures, or in which case another member of the company is sent, the power of attorney must specify name and identity, as well as a copy of his or her identity.
- viii. The company must provide the number of the tariff item by which it will export its product.

Once their documentation is approved and their product is authorized to export to Peru, the exporter or producer must appear in person at the window where they made their request in order to proceed with the assignment of the correlative number. signature and sealing of the Certificate of Origin attaching the following physical documentation:

- a) Two (2) certificates duly completed, signed and sealed by the person who will sign the company's certificates.
- b) b) Application form for Issuance of Certificates (available on the website of this Secretariat of State).
- c) Copy of commercial invoice;
- d) Copy of bill of lading
- e) Official receipt from the General Treasury of the Republic TGR-1 1 for a value of Lps. 200.00 for each certificate of origin

SEQUENCE OF STEPS	ACTIVITY	RESPONSIBLE	TIME
Reception of Digital Certificate.	The exporter delivers to the email eurl.ssiece@gmail.com of the General Directorate of Administration and Negotiation of Treaties (Unit of Origin), the certificate of origin duly completed in accordance with the instructions for filling it out (see online annex https://sde.gob.hn/wp-content/uploads/2022/06/CERTIFICADO-ORIGEN.-Anexo-3-16-Peru-1.pdf) Unit of Origin: Receives the certificate of origin and registers in the SDE database.	Technical	1 day
Review and Authorization of the Certificate of Origin.	The Origin unit checks that the certificate is in the correct format, that it has been completed correctly in accordance with the instructions and that the data entered in the certificate coincides with the data on the invoice that accompanies it. The documents that must accompany the certificate are the following: a) Proof of payment of the TGR; b) Copy of the certificate of origin; c) Copy of the commercial invoice. d) Signature and seal of the certificate: Once the data and documents of the certificate have been reviewed, a correlative number is assigned to the certificate to the database of Certificates of Origin records and is signed by the Director.	Technical	30 min.
Delivery of Certificate of Origin	Once the certificate has been signed, it is delivered to the exporter.	Technical	4 hours
	END OF PROCESS	OVERALL TIME	2 DAYS



5.1.12 EXPORTS TO COUNTRIES OF THE EUROPEAN UNION FORMING THE ASSOCIATION AGREEMENT (ADA) AND UNITED KINGDOM

PROCEDURE:

- a) Export Declaration.
- b) Phytosanitary or Animal Health Certificate.
- c) Certificate of Origin EUR-1 (This certificate is provided and authorized by the Directorate General for Economic Integration and Trade Policy of this Ministry of State.

REQUIREMENTS:

- a) For the issue of the EUR.1, the exporter or his representative must appear at the counter of the Directorate General of Economic Integration and Trade Policy and request the EUR.1 form, on presentation of the official TGR-1 receipt from the General Treasury of the Republic, under code 12121, for payment of the issuance of administrative acts, which can be downloaded from the website www.sefin.gob.hn and played on any national banking institution.
- b) The Directorate-General of Economic Integration and Trade Policy will then deliver the EUR.1 format as requested by the exporter or his representative.
- c) The exporter or representative shall submit the EUR.1 duly completed and signed, in order that the authorities of the Directorate General of Administration and Negotiation of Treaties, sign and stamp it. This latter must be accompanied by an application to be made on letterhead paper, attaching to it, the following information:
 - i. Identification of the applicant, including a description of his economic activity;

- b) A copy of the invoice;
- c) A copy of the bill of lading;
- d) For natural persons, copy of the following documents: Identity Card, National Tax Registry, Merchant Registry. Such copies should be presented, only for the first application.
- e) For legal entities, copy of the Articles of Incorporation and Tax Registry. Such copies should be presented, only for the first application.
- f) Physical address including, phone, fax number and e-mail;
- g) Accreditation, for one time only, of the representative of the company, to carry out the procedures, by means of an authenticated power of attorney. In case of replacement, the accreditation must be included again.
- h) EUR.1 formats are also available in the Directorate General of Administration and Treaty Negotiation at the Ministry of Economic Development.



DESCRIPTION OF THE INTERNAL PROCEDURE

SEQUENCE OF STEPS	ACTIVITY	RESPONSIBLE	TIME
Receipt of application	Receipt and analysis of documentation	Technician at origin, Company's representative	1 day
Delivery of blank certificates	The pro forma of certificate is delivered to the exporter on presentation of the official TGR-1 receipt of the General Treasury of the Republic and communication presented by the exporting company. The assigned certificates are registered in the Certificate of Origin Control Book.	Technician at origin, Company's representative	10 min.
Delivery of Certificate duly filled in	Receipt of the certificate of origin duly filled in accordance with the instructions. a) Information is reviewed and verified: The Origin Unit verifies that the certificate has been completed correctly in accordance with the instructions and that the data entered in the certificate matches the invoice data accompanying it. The documents that must accompany the certificate are the following: i. Application form; ii. A copy of invoice; iii. A copy of bill of lading (BL) or its equivalent (airway bill)	Technician at origin, Company's representative	4 hours
Signature and seal of certificate	The data and documents of the certificate are reviewed and referred for signature of the Director, who has authorized signature.	Director and Deputy Director	30 min.
Certificate delivery	New record in the Certificate of Origin Control Book and the company's representative signs the reception of the certificate.	Technician at origin, Company's representative	5 min.
	END OF PROCESS	OVERALL TIME	2 DAYS



5.1.13 ISSUE OF EURI MOVEMENT CERTIFICATE UNDER THE ASSOCIATION AGREEMENT BETWEEN HONDURAS AND EUROPEAN UNION

To authorize and issue EURI Movement Certificates for goods native from Honduras so that exporters can enjoy preferential tariff treatment under the Agreement.

All companies exporting products to the European Union that comply with the requirements and rules of origin set out in the Agreement.

REQUIREMENTS:

The company that performs for the first time the process of application for the Certificate of Circulation of Goods EURI, must provide the following documentation:

- a) A copy of the Articles of Incorporation.
- b) A copy of the Enterprise RTN; and a copy of ID.
- c) A copy of RTN, e-mail and phone number of the manager and the person authorized to process.
- d) General information of the company, including address, phone, fax number, commercial activity, product to be exported, where and under which tariff heading.
- e) Accreditation, for one time only, of the representative of the company, to carry out the procedures, by means of an authenticated power of attorney. In case of replacement, the accreditation must be included again.

** Submit the mentioned documentation, within a folder duly identified with the name of the company. The SDE will analyze the documentation within 2 business days, confirming by mail to the company, if it is lacking documentation or if it is ready to process the certificate of origin.*

If the company has already completed the above process, only submit the following:

- a) TG -1 (L 200.00 for each certificate, under box 12121, to institution 290) by submitting the copy of the institution to the SDE.
- b) The SDE will provide you with the blank EUR 1 certificate.
- c) The company presents the EUR 1 certificate duly completed, including a copy of the commercial invoice and a copy of the B/L.

DESCRIPTION OF THE INTERNAL PROCEDURE

SEQUENCE OF STEPS	ACTIVITY	RESPONSIBLE	TIME
Receipt of request	Receipt and registration in the tariff quota control book.	Person in charge of DGANT Counter	20 min.
Application Analysis	Review and analysis of the information: General data of the applicant, address, telephone number, name of the legal representative, name of the legal proxy or company appointee, as well as address and telephone number Notification to the legal proxy in case of incomplete, erroneous or illegible information.	Technician at Origin, Representative of the company	1 day
Quota allocation	Allocation of quota as requested, whenever it does not exceed the annual volume	Coordinator and Unit Technicians- General Director	1 day
Certificate Issue	Issue and Signature of the Export Quota Certificate in the established format.		1 day
Delivery	Delivery of the Certificate to the Legal proxy of the company, prior notification and stamp of it.		1 day
	END OF PROCESS	OVERALL TIME	5 DAYS

5.1.14 ISSUANCE OF EXPORT QUOTA CERTIFICATE WITHIN THE FRAMEWORK OF THE ASSOCIATION AGREEMENT BETWEEN HONDURAS AND THE EUROPEAN UNION (SUGAR)

REQUIREMENTS:

- a) Copy of the EUR-1 Merchandise Movement certificate, signed and stamped authorized by the SDE.
- b) Photocopy of the commercial invoice,
- c) TGR-1 payment receipt,
- d) Photocopy of the RTN,
- e) Bill of Lading.

5.1.15 PRODUCTS SUBJECT TO EXPORT: RED BEANS

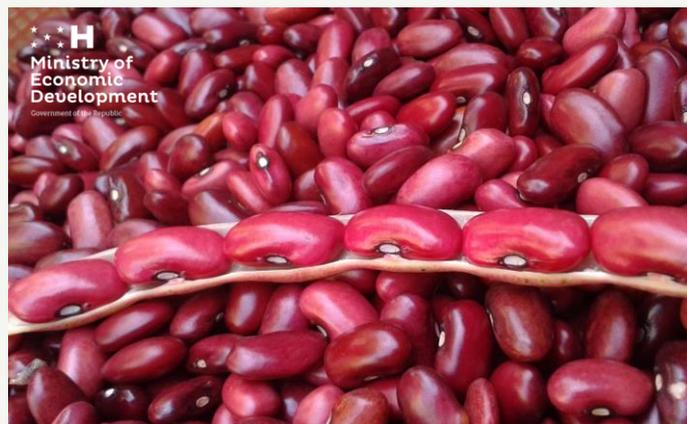
According to Agreement No. 63-2015 of the Ministry of Economic Development, on the implementation of policies related to the internal mechanisms of distribution of goods and services, to ensure adequate conditions of supply, prohibits the exports of red beans [tariff fractions, 0713.32.00 and 0713.3340 of the Central American Import Tariff (ACI, for its acronym in Spanish)], until the situation of national supply of red beans is normalized and domestic supply guaranteed. Agreement No. 048-2016 allows exports with prior authorization from the Ministry of Economic Development in consultation with the Ministry of Agriculture and Livestock.

REQUIREMENTS:

The interested natural persons and legal entities whose documents are available in this Ministry, must submit to the General Secretariat of the Ministry of Economic Development, through their legal representative, a written request accompanied by the following documents:

- a) Original and copy of the TGR-1 receipt with a value of L. 200.00, for the issue of certifications, licenses, and certificates; valid at the date of the submission of the application.
- b) Identification of the applicant according to its RTN, including a description of its economic activity;
- c) Copy of R.T.N. Firm purchase and sale contracts with foreign customers, or equivalent document.
- d) Address or fax number, e-mail designated to make notifications;
- e) In the case of natural persons, a copy of the identity card, Tax Registration and Merchant Deed.
- f) In the case of legal entities, a copy of the Articles of Incorporation and the National Tax Registry;
- g) All copies must be duly authenticated.

The submission of the applications and the withdrawal of the Resolution must be done in the counter of the General Secretariat of this Ministry. Both procedures must be done through a duly accredited legal proxy.



5.1.14 DOCUMENTS SUPPORTING THE EXPORT:

The Regulation of the Central American Uniform Customs Code (REDUCA) in Article 371 supports the declaration of goods, according to the customs regime.

Documents mentioned in Article 371 of this Regulation:

- a) Commercial invoice when it is an international sale, or equivalent document in other cases;
- b) Transportation documents, such as: bill of lading, consignment note, air waybill or other equivalent document;
- c) Licenses, permits, certificates or other documents referring to compliance with the non-tariff restrictions and regulations to which the goods are subject, and other authorizations:
 - i. Licenses: Phytosanitary, Zoosanitary,
 - ii. Permit: Example of those issued by ARSA regarding permits for controlled merchandise, food, beverages, pharmaceuticals, donations.
 - iii. Non-Tariff Regulations: resolutions issued by SEFIN (Directorate of Customs Franchises), tax exemption resolutions, national agreements, etc.

5.2 IMPORT PROCEDURES

5.2.1 DOCUMENTS SUPPORTING THE IMPORT:

The Regulation of the Central American Uniform Customs Code (REDUCA) in Article 321, supports the declaration of goods according to the customs regime:

Documents mentioned in Article 321 of this Regulation:

- a) Commercial invoice when it is an international sale, or equivalent document in other cases;
- b) Transportation documents, such as: bill of lading, consignment note, air waybill or other equivalent document;
- c) Declaration of the customs value of the goods, if applicable;
- d) Certificate or certification of origin of the goods, when applicable;
- e) Licenses, permits, certificates or other documents referring to compliance with the non-tariff restrictions and regulations to which the goods are subject, and other authorizations:
 - i. Licenses: Phytosanitary, Zoosanitary,
 - ii. Permit: Example of those issued by ARSA regarding permits for controlled merchandise, food, beverages, pharmaceuticals, donations
 - iii. Non-Tariff Regulations: resolutions issued by SEFIN (Directorate of Customs Franchises), tax exemption resolutions, national agreements, etc.
- f) Guarantees required due to the nature of the goods and the customs regime to which they are destined; and
- g) Document that covers the exemption or franchise, if applicable.

**The documents listed above must be attached in original to the goods declaration.*

**Standard procedure, additional documentation required for certain*

5.2.3 PROCEDURE FOR THE IMPORTATION OF PRODUCTS SUBJECT TO TARIFF QUOTAS AND EXPORT LICENSES

Products subject to import quotas within the framework of Free Trade Agreements (FTA)

No	Product	TLC	Validity	Import Certificate
1	Milk powder	United States of America	2024	No
2	Sour cream			
3	Cheese			
4	Ice cream			
5	White corn	Canadá	Annual	Yes
6	Meat bovine			
7	Pork meat	Panamá		
8	UHT milk	Panamá		Yes
9	Processed cheese			
10	Palm oil			
11	Socks	Colombia		No
12	Animal feed			Yes
13	Milk powder	European Union		No
14		United Kingdom		
15	Cheese	European Union		
16		United Kingdom		

Requirements to obtain Import Certificates with the United States, Panama and Colombia

No	Requirement	Dairy	Meat bovine	Pork meat	Animal feed	White corn	Palm oil
1	Proof of tax solvency (SAR).	x	x	x	x	x	x
2	Copy of Establishment Registration of the Importer and/or processors of animal products (SENASA).		x	x	x		
3	Copy of Health Registration and/or copy of authorization for the import of raw materials (ARSA).	x	x	x		x	x
4	Original receipt TGR-1 for L. 200.00 for certificates, licenses and certifications, Ministry of Economic Development.	x	x	x	x	x	x
5	Authenticity of the copies presented.	x	x	x	x	x	x
6	Copy of the application in digital format.	x	x	x	x	x	x
For first-time applications, the following is required:							
7	Identification of the applicant according to its RTN. Describe economic activity.	x	x	x	x	x	x
8	In the case of natural persons: copy of DNI, RTN, Deed of Declaration of Individual Merchant.	x	x	x	x	x	x
9	In the case of legal entities: RTN, Deed of Incorporation.	x	x	x	x	x	x

Requirements to obtain Import Certificates with Canada

No	Requirement	Meat bovine	Pork meat
1	Applicant's name, physical address, telephone number and email	x	x
2	Name of the legal representative	x	x
3	Requested amount in metric tons and kilograms	x	x
4	Credit types of meat AAA, AA, A.	x	
5	Proof of tax solvency (SAR).	x	x
6	Copy of Establishment Registration of the Importer and/or processors of animal products (SENASA).	x	x
7	Copy of Health Registration and/or copy of authorization for the import of raw materials (ARSA).	x	x
8	Original receipt TGR-1 for L. 200.00 for certificates, licenses and certifications, Ministry of Economic Development.	x	x
9	Authenticity of the copies presented.	x	x
10	Copy of the application in digital format.	x	x
For first-time applications, the following is required:			
11	Identification of the applicant. Describe economic activity.	x	x
12	In the case of natural persons: DNI, RTN, in the case of foreigners, a copy of the residence card.	x	x
13	In the case of legal entities: RTN, Deed of Incorporation.	x	x
14	Name of the legal representative and certification of the minutes of his appointment.	x	x

Requirements for Dairy Products that do not require an Import Certificate established on a first-come, first-served basis at Customs

No	Documents	Dairy Products
1	Copy of Establishment Registration of the Importer and/or processors of animal products (SENASA)	x
2	Copy of Health Registration and/or copy of authorization for the import of raw materials (ARSA)	x
3	Sanitary and phytosanitary requirements, origin and other requirements contained in the Consumer Protection Law and others applicable to the importation of animal and plant products.	x

Products Subject to Import Licenses

No	Product	Importer Registration	Import license	Institution
1	Dairy products	x	x	Ministry of Economic Development.
2	Onion	x	x	
3	Chicken meat	x	x	
4	Rice	x	x	

Requirements to obtain the Importer Registration

No	Requirement	Dairy products	Onion	Chicken meat	Rice
1	Name or company name, telephone number and address.	x	x	x	x
2	Copy of the Constitution.	x	x	x	x
3	Name of the legal representative and certification of the minutes of his appointment.	x	x	x	x
4	Natural person: copy of DNI, in the case of foreigners, copy of residence card.	x	x	x	x
5	Copy RTN.	x	x	x	x
6	Copy of current Health License.	x	x	x	x
7	Original TGR-1 receipt for L. 200.00, box 12121, Ministry of Economic Development.	x	x	x	x
8	Address and sketch of the location of the establishment.			x	x
9	Proof of tax solvency (SAR).			x	x
10	Copy of the registration of the establishment of the importer and/or processor of the current animal product (SENASA).			x	x
11	Document that certifies that it is part of the agreement for the purchase and sale of national wet chaff rice.				x
12	Registration of importer of chaff rice				x

Requirements to obtain the Import License:

No	Requirement	Dairy products	Onion	Chicken meat	Rice
1	Submit Application at the window of the Ministry of Economic Development with: a) General information of the lawyer or authorized person, b) General information about the company c) Name of the legal representative and list of accompanying documentation d) Date on which the product will arrive e) Descriptive table of what you request: product, tariff item, weight (KG), price in USD, SENASA permit number, origin, import date.	x	x	x	x
2	Importer registration number	x	x	x	
3	Current Health License (ARSA).	x			
4	Health record and/or copy of the import authorization (ARSA).			x	x
5	a) Legal representative: DNI. b) Legal representative: Power of Attorney. c) Manager: Authentic authorization.	x	x	x	x
6	Commercial invoices for the products (only if you have made the purchase)	x		x	x
7	Original TGR-1 receipt for L. 200.00, box 12121, in the name of the Ministry of Economic Development.	x	x	x	x
8	Copy of the Official Health Certificate of export and import (SENASA)	x	x	x	x

***DAIRY PRODUCTS:** To process import licenses for dairy products, go to <https://sigob.org/hn/SDE/ciudadano/#/login> Service Seven (7), where you must create a user and start the process of issuing licenses. the licenses.

FREE TRADE AGREEMENTS

AGREEMENT	EFFECTIVE DATE
1. General Treaty of Central American Economic Integration	December 13, 1960
2. Protocol to the General Treaty of Central American Economic Integration (Guatemala Protocol)	October 29, 1993
3. Central America–Dominican Republic	December 19, 2001
4. Dominican Republic–Central America and United States of America	March 3, 2006
5. Colombia and El Salvador, Guatemala and Honduras	March 27, 2010
6. Central America and Panamá	January 9, 2009
7. Central America and Chile	June 18, 2008
8. Central America and México	January 1, 2013
9. Honduras and Canadá	October 1, 2014
10. Honduras and Perú	January 1, 2017
11. Central America and South Korea	October 1, 2019
12. European Union and Central America	August 1, 2013
13. United Kingdom of Great Britain and Northern Ireland and Central America	December 19, 2020



An aerial photograph of a tropical beach. In the foreground, there are several buildings with green and red roofs, surrounded by palm trees. A sandy beach leads to clear, turquoise water. In the background, there are more buildings and a forested hillside under a blue sky with some clouds. The text 'SPECIAL PERMISSIONS' is overlaid in the center in white, bold, sans-serif font.

SPECIAL PERMISSIONS



6.1 APPLY FOR AN ENVIRONMENTAL LICENSE

This procedure is carried out by the environmental service provider (PSA) registered in MI AMBIENTE. The presentation of documentation in the General Secretariat must be presented by the Legal Representative.

It is done by entering the website <https://slas.miambiente.gob.hn> the presentation of the physical document must be made at the Secretary of Natural Resources, with an approval time of 2 weeks, and if it is in consultation, from 2 to 4 months for projects in categories IV, which are:

- a) Public Sector
- b) Mining Sector
- c) Projects executed by municipalities

The cost is in accordance with the amount of investment, jobs created, and the current average minimum wage. (Consult the platform.)

6.1.1 OBTAINING AN ENVIRONMENTAL LICENSE

REQUIREMENTS:

- a) An official report of the Environmental Licensing System, issued by the Licensing System.
- b) Written request for an Environmental License.
- c) An authenticated, general power of attorney for lawsuits.
- d) Environmental Control Measures, issued by the Environmental Licensing System.
- e) An authenticated photocopy of the RTN of the Company.
- f) An authenticated photocopy of the identification card of the legal representative of the company.
- g) An authenticated affidavit of the legal representative of the Mercantile Company.



- h) An authenticated affidavit of the Environmental Services Provider.
- i) Property title of the place to develop the project duly stamped and registered. The lease agreement or any other transferable title of owner must be attached to the property title in favor of the landlord ship.
- j) Deed of Constitution of a Company, Individual Merchant or Legal Status (in the case of a foreign Commercial Company, the documents must be duly apostilled in accordance with the Law).
- k) A validation report of environmental measures carried out by an Environmental Services Provider.
- l) Original Inspection Payment Receipt in favor of the DECA Revolving Fund, account # 02-001-000131-0, BANADESA.
- m) Original Bank Guarantee, valid for one year.



- n) Publication of the notice of presentation of the application, in a newspaper with a wide circulation. The full page of the newspaper must be submitted, and the notice of presentation must cover one-eighth of the page.
- o) Technical Tool according to the Project Category: Technical Report, Environmental Management Plan, Environmental Impact Study; (Category 4 documentation; socialization and approval of the minutes of the open meeting with photographs and lists, publication of notices of start and completion of the Environmental Impact Study, advertising spots for 5 days on local and national radio, INGHEOMIN certificate, and for shrimp farmers proof of the SAG).
- p) Receive T.G.R. 1, for the investment amount of Environmental Licensing.
- q) Presentation of the sworn declaration of the investment amount by the legal representative of the project.

OBSERVATIONS:

**The reviews will be made with the file in physical form and on the SLAS-2 platform. The documentation must be complete to be reviewed by the Legal Unit and DECA.*

**The receipt T.G.R. 1. For the Investment Amount of Environmental Licensing must be paid in a period that does not exceed 10 days from the completion of all of the technical and legal documentation.*

**The newspaper notice must be submitted within five days from its publication.*

**All photocopies must be duly authenticated or verified in accordance with the original.*

PROCESS:

- a) Go to <http://www.miambiente.gob.hn/>
- b) Access the system by filling out the form and requesting an access code.
- c) Enter the coordinates using the Polygon Map for verification.
- d) Request licensing by filling in the data of the company, projects, and others.
- e) Data processing.
- f) Complete the System Report (Report and maps on screen, print official report of results and environmental control measures).
- g) Complete the PSA process when the environmental service provider visits and issues a verification brief of reports and measures.

- h) Make payment of the licensing fee. The System will calculate the licensing fee based on the amount of the investment and the sector involved. Payment may be made at any banking institution through a TGR-1 code 12209.
- i) Make a DECA visit payment. The system will provide the value of the payment for the visit to the site that will serve for DECA to carry out its inspection. This payment must be made in advance at BANADESA.
- j) Pay the bank guarantee payment. The system will provide the value of the bank guarantee, which can be paid at any banking institution.
- k) Fill out the digital file. Scan all the requested documents and attach them digitally through the system.
- l) Put together a physical file. Make two copies of the physical file, one for My Environment and the other for the investor. The documents must be authenticated with an apostille.
- m) Deliver the physical file. The legal representative delivers the file to the offices of the General Secretary of Mi Ambiente. The system issues a receipt that is signed and sealed.

System Results:

** If approved, the license is issued. Officials sign an operational resolution describing the environmental control measures, as well as the management plans or environmental impact studies with which you must comply.*

**If it is a consultation, it goes to the advisory committee. The committee reviews the file especially the briefs, the PSA, and the official report and decides whether or not to review the site. The committee will approve or deny the request. If it is approved, the license is issued, otherwise the file is returned.*

**Once the issuance of the license is approved, operations begin; then compliance monitoring begins.*

CATEGORIES

- a) **Category I:** Projects, works, or activities considered to have low environmental impact potential or environmental risk.
- b) **Category II:** Projects, works, or activities of moderate potential environmental impact or environmental risk.
- c) **Category III:** Projects, works, or activities with high potential environmental impact or environmental risk.
- d) **Category IV:** Projects, works or activities considered to have a very high potential environmental impact or environmental risk.

All those projects, works, or activities that, by their nature, are below those of Category I are classified as having very low impact or environmental risk, as such, they will not be subject to comply with the environmental license process; however, they will be subject to comply with current environmental legislation and, in addition the code of good environmental practices of Honduras as it applies to their project, work , or activity.

6.2 REGISTRATION OF TRADEMARKS, PATENTS, COPYRIGHTS AND ELECTRONIC SIGNATURE

The patent is a right granted by the State to a person or company that invents something. It assures the inventor, during an agreed time, that the invention will not be used by a third party under any circumstances.

On the other hand, the brand is the name of the service product that differentiates it from the competition. For a trademark to be registered, it must not violate the legal protection of one that is already in existence.

The word of the brand must be short, simple, easy to recognize, pronounce, remember and write, and it must be applicable to a service or product of the same line that you want to add later.

Copyrights are the moral and material rights that correspond to the person who creates original literary or artistic works that are embodied in books or other written works, drawings, photographs, musical compositions, recordings, motion pictures, and computer programs. They are international in scope and grant the creator of the works the rights of reproduction, derivation, distribution, performance, and exhibition.

The electronic signature is the electronic equivalent to that of the handwritten signature, where a person accepts the content of an electronic message through any valid electronic means.

All companies that carry out any of the aforementioned activities must be registered.

The procedure of being registered is carried out by the Property Institute, Registry Office. All forms can be downloaded from <https://www.ip.gob.hn/direcciones/propiedad-intelectual/menu-propiedad-intelectual> this process takes an average of 120 business days, and the cost varies according to the type of procedure.

FEES, SURCHARGES AND ANNUITIES FOR TRADEMARK REGISTRATION		
NO.	CONCEPT	COST
1	Search of registry records	L. 100.00
2	Registration of a brand by class	L 700.00
3	Renewal of each brand	L 350.00
4	Assignment or transfer of each brand by class	L 500.00
5	Payment of the annual maintenance fee of a mark	L. 100.00
6	Due to surcharges (annual)	L. 50.00

* If the employer changes address, does not use the trademark, modifies the list of products, or if the owner changes, he must notify the General Directorate of Intellectual Property.

APPELLATION OF ORIGIN		
NO.	CONCEPT	COST
1	Registration of an appellation of origin	L 700.00
2	Modifications	L 300.00

ADVERTISING SIGNS, EMBLEMS, LABELS AND DISTINCTIVE SIGNS

NO.	CONCEPT	COST
1	The registration of expressions or signs of propaganda, emblems, labels and distinctive signs as registration and annotation of the subsequent operations related to these, will be subject to a payment.	L 300.00
2	Renewal of each expression or sign of propaganda.	L 300.00

**All the aforementioned payments will be made in the General Treasury of the Republic by means of a payment order issued by the Industrial Property Registry Office (IP).*

6.2.1 TRADEMARK REGISTRATION

REQUIREMENTS:

- The interested party will design the label of the brand that he wishes to register.
- Submit the designed label to the IP. Prior to the process, the user can carry out the background search of a trademark to be registered.
- The legal representative of the company will be responsible for these actions, for which a power of attorney will have to be extended. The legal representative will present the following documents at the window:

- Trademark registration application form, duly completed.
- Stamp of Law (L 50.00 of hiring).
- Copy of the deed of incorporation (authenticated).
- Present 21 labels of the trademark to be registered (2 inches high x 4 inches wide).
- Certificate of origin, when registered in another country. If it is in another language, it must be translated into Spanish.
- Authenticated power of attorney
- Prior to the registration of the trademark, it must be published in La Gaceta under the authorization of DIGEPI.

ONLINE PROCESS

REQUIREMENTS:

- Pre-made application
- Payment slip stamped by the bank of the IP Form. Link: <https://apps.sinap.hn/tsr>.
- 1 digitized label (2x4) inches.
- Membership Card of the legal representative.
- Identity Card of the legal representative.
- Applicant's Identity Card (only when it is a natural person).
- Authenticated Power of Attorney.
- Deed of Constitution of the Company (only for national companies).
- Certification of legal existence of the company (only for foreign companies).
- Certificate of Origin (only when claiming priority).

COSTS:

The fixed cost is L 5,755.00 according to the following detail:

- a) When presenting the application, a stamp of L 50.00 must be attached, or its corresponding payment receipt. It is done in the bank.
- b) A certificate of authenticity whose value is L 500.00, to authenticate the copies of the documents presented.
- c) Publications in the newspaper La Gaceta L 4,500.00. This expense is made until the examinations of the IP offices have been passed and its publication is ordered. It is carried out at the National Graphic Arts Company (ENAG).
- d) Registration Fee L 700.00. If no third party opposed the registration of your trademark, you must pay the registration fee. This payment is made at the bank, through a form or payment receipt that must be downloaded from the IP website.
- e) Stamp attached to the Registration Certificate L 5.00. They are purchased at the bank.

**The professional fees of the lawyer must be added to these fixed costs.*

**If the applicant submits their application correctly, without errors or omissions, and acts without delay, the application can be resolved in approximately four months.*

6.2.2 PATENT REGISTRATION

The legal representative must present the following documents at the Industrial Property Registry Office window:

- a) Patent registration application form duly filled out.
- b) Stamp of Law (L 50.00 of hiring).
- c) Identity or deed of Mercantile Society.
- d) Power of attorney.
- e) Annual fee L 200.00 per year
- f) Submit "Descriptive Report", in both digital format and a hard copy that includes:
 - i. Descriptions of the utility of the patent, it must be explained clearly and in detail what the invention consists of.
 - ii. Claims.
 - iii. Abstract (They are taken from the description and the claim).
 - iv. Photographs, plans, drawings and all supporting information.
 - v. Transfer of inventor to the company
- g. Filing fee L 1,500.00 (PCT international applications).
- h. Substantive examination payment L 1,500.00.

6.2.3 REGISTRATION OF COPYRIGHT AND RELATED RIGHTS

REGISTRATION OF LITERARY WORK

- a) Download the corresponding form from the page <https://www.ip.gob.hn/direcciones/propiedad-intelectual/menu-propiedad-intelectual> and submit it to the Office of Copyright and Related Rights.
- b) Power Letter.

- c) Download the payment receipt of L 500.00 on the website <https://www.ip.gob.hn/direcciones/propiedad-intelectual/menu-propiedad-intelectual> and present 2 original receipts.
- d) The work is only presented in one format, which can be a hard copy or digital.

**The average time to complete the process is 10 to 15 days.*

LOGICAL SUPPORT REGISTRATION (SOFTWARE)

- a) Download the corresponding form from the page www.ip.gob.hn and submit it to the Copyright and Related Rights office.
- b) Power of Attorney.
- c) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present 2 original receipts.
- d) The user manual may be presented in a written or digital format.

REGISTRATION OF MUSICAL WORK

Download the form from the page https://www.ip.gob.hn/direccion_propiedad_intelectual and submit it to the Office of Copyright and Related Rights.

- a) Power of Attorney.
- b) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present two original receipts.
- c) The two copies of the work can present the lyrics in written form and the music in score or digitally on a compact disc.

ARTISTIC WORK REGISTRATION

- a) Download the corresponding form from the page https://www.ip.gob.hn/direccion_propiedad_intelectual and submit it to the Office of Copyright and Related Rights.
- b) Power of Attorney.
- c) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present two original receipts.
- d) Present two copies of the work.

PHOTO REGISTRATION

- a) Download the corresponding form from the page <https://www.ip.gob.hn/direcciones/propiedad-intelectual/menu-propiedad-intelectual> and submit it to the Office of Copyright and Related Rights.


 Ministry of
 Economic
 Development
Government of the Republic



- b) Power of Attorney.
- c) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present two originals.
- d) Present two copies of the work.

6.2.4 REGISTRATION OF CINEMATOGRAPHIC AUDIOVISUAL AND SIMILAR WORKS

- a) Download the corresponding form from the page <https://www.ip.gob.hn/direcciones/propiedad-intelectual/menu-propiedad-intelectual> and submit it to the Office of Copyright and Related Rights.
- b) Power of Attorney.
- c) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present two originals.

- d) Submit two copies of the cinematographic work.

6.2.5 RECORD OF CONTRACTS AND OTHER ACTS

- a) Download the corresponding form from the page https://www.ip.gob.hn/direccion_propiedad_intelectual and submit it to the Office of Copyright and Related Rights.
- b) Power of Attorney.
- c) Download the payment receipt of L 500.00 on the website www.ip.gob.hn and present two original receipts. The value may vary when it comes to television signal contracts. If it is more than one signal, the value is 1,000.00 lempiras.
- d) Contracts signed abroad must be duly apostilled. Along with a photocopy, submit two copies of the contracts.



6.3 ELECTRONIC SIGNATURE FOR CERTIFICATION SERVICE PROVIDERS (PSC)

In accordance with the LAW ON ELECTRONIC SIGNATURES approved by decree no. 149-2013 and the regulation of the electronic signatures law of Honduras approved by Executive Agreement No. 41-2014, issued on 14*/14/2014 (SECM document No.155-2015); Articles 25 and 40 establish the "ACCREDITATION PROCEDURE FOR CERTIFICATION AUTHORITIES OR CERTIFICATION SERVICE PROVIDERS (PSC)".

Accreditation is an administrative process; therefore, the rules and regulations that govern it are part of the national legislation and are available in the Official Gazette: La Gaceta. In this sense, the signing of the application implies acceptance and the intention to be certified as a certification service provider (PSC) within the framework of these.

REGARDING THE POWERS OF THE REPRESENTATIVE OR APPLICANT:

The faculties of the natural person acting on behalf of the applicant will be accredited as follows:

- a) **In the case of legal persons incorporated in the country:** the power of attorney or mandate that proves the representation must state the powers conferred on the representative, sufficient for such purposes to present the authenticated or collated copy of the respective power of attorney.
- b) **In the case of legal persons incorporated abroad:** the corresponding powers or mandates must be apostilled or, where appropriate, legalized by a Honduran consular officer; and if they are written in a foreign language, they must be translated into the official language, and the person responsible for the translation must sign the corresponding document.
- c) **In the case of State institutions:** the appointment agreement of the person in charge of directing the office, management, or internal unit in charge of providing the digital certification service must be accredited. Likewise, the competences and faculties of this official must be accredited.

REGARDING THE DURATION OF THE ACCREDITATION:

The duration of the authorization granted by the competent administrative authority (CAA) to operate as the certifying authority or certification service provider (PSC) will be five (5) years, from the date of the resolution granting it,

but it may be renewed for equal periods by paying the renewal fee. If the competent administrative authority (CAA) considers it necessary, an inspection or audit must be carried out to verify compliance with the requirements and the effective provision of accreditation services.

REGARDING LIABILITY:

The certifying authorities will be responsible for the damages and losses caused by the certification or homologation of electronic signature certificates in the exercise of their activity. In any case, it will be up to the certifying authorities to demonstrate that they acted with due diligence.

The accreditation of the certification authorities or certification service providers (PSC) of electronic signatures will be carried out by submitting the corresponding application to the competent administrative authority (AAC), in the format available on the DIGEPIH website, https://www.ip.gob.hn/direccion_propiedad_intelectua; and you must access the website www.ip.gob.hn to generate the "receipt" to proceed to cancel the corresponding accreditation value.

LEGAL COMMITMENT:

- a) Comply with the certification accreditation requirements required by the competent administrative authority (AAC) in accordance with the provisions of the electronic signatures law and its regulations.
- b) Respect the certificate accreditation procedure established by the ACC.
- c) Disburse and pay all administrative and evaluation expenses that may arise from the certification application process.

- d) Facilitate access to the information, documents and records that are necessary for the evaluation of the origin or not of the accreditation of the required certification.
- e) If the certification is granted, it declares to third parties that it is accredited only with respect to its scope, permanently differentiating it from other activities that are provided outside of said scope.
- f) Do not use certification services in a way that calls into question the official structure of the electronic signature and affects the reputation of the General Directorate of Intellectual Property (DIGEPIH) in its capacity as competent administrative authority (AAC).
- g) In cases of suspension or cancellation of the certification, immediately discontinue the use of logos, identifiers or slogans in all documentation and/or administrative or advertising material related to the affected certification.
- h) Compliance with maintaining the confidentiality of the information related to the applicants or holders of electronic certificates, limiting their use to the needs of the certification service.
- i) In any way, marketing the databases or digital files with personal information of the applicants or holders of electronic certificates is expressly prohibited.
- j) Download the form here: <https://www.ip.gob.hn/inicio>

REQUIREMENTS:

- a) National Tax Records (RTN)
- b) Photocopy of an Identification
- c) Photocopy of Passport
- d) Power of Attorney
- e) Proof of payment
- f) Notaries
- g) Natural or legal person
- h) Appointment Agreement
- i) Social denomination
- j) Human Resources and Legal Deontology
- k) Accreditation of Economic and Financial Capacity
- l) Availability of Information for Signatories.
- m) Accreditation of Capacity and Technical Elements (Equipment and Computer Programs)

TYPE OF SERVICE	WORTH
Presentation of the PS Accreditation Request	L 7,000.00
Certificate of Authorization	L 35,000.00
Accreditation Renewal Application	L 35,000.00
Surcharge for late presentation of the Renewal	L 3,500.00
Replacement or Duplicate of a certificate	L 3,500.00
Representation of Technical Evaluation of a third party and/or foreign	L 3,500.00
Obtaining the PSC Certificate	L 500.00
Merger between the PSCs	L 5,000.00
Change of address of the PSC	L 3,500.00

Cancellation of PSC Accreditation	L 5,000.00
Ordinary or Extraordinary Supervision (Art. 52 of the Regulation)	L 5,000.00 diarios
Ordinary or Extraordinary Audit (Art. 53 of the Regulation)	L 5,000.00 diarios
Others	L 500.00

**If the supervision and ex officio audit are carried out outside the domicile of the General Directorate of Intellectual Property, the PSC must provide per diems and transportation to the corresponding personnel, in accordance with the provisions of the Per diem Regulations of the Property Institute.*

**The purchase of stamps is made at "Banco de Occidente".*

6.4 BARCODE

A barcode is a unique number that is generally assigned to a mass consumption product. These codes are represented by a series of light and dark bars of different widths, which can be automatically identified at the cash register at the point of sale, by means of a computerized system.

- Who performs the procedure?** The employer.
- Where does it take place?** At the Office of the Global Standard One Electronic Commerce System (In San Pedro Sula at the Chamber of Commerce, and in Tegucigalpa at Torre Metrópolis, level 10, local 21007)
- How long does it take on average?** One day

- What is the cost?** If your company is a manufacturer, the annual fee for affiliation depends on the billing, or the total sales that your business reports per year according to the sales statement. If your company is a manufacturer, the annual fee for coding depends on the number of coded products that you register in the system.

ANNUAL BILLING IN DOLLARS (\$)		
OF	UNTIL	ANNUAL MEMBERSHIP (\$)
0.00	150,000.00	\$ 50.00
150,001.00	1,000,000.00	\$ 100.00
1,000,001.00	En adelante	\$ 200.00

CODING LEVEL TABLE		
OF	UNTIL	ANNUAL MEMBERSHIP (\$)
1	25	\$ 22.00
26	50	\$ 17.00
51	75	\$ 12.00
76	100	\$ 6.00
101	150	\$ 1.00
151	Onwards	\$ 0.00

EAN-8 Coding Cost - Annual Value (US\$) \$ 50.00

DUN-14 Coding Cost - Annual Value (US\$) \$ 5.00

REQUIREMENTS:

- RTN of the Company or, in its absence, of the natural person if it is an individual trader.
- Copy of Public Deed and Mercantile Registry of the Company.

- c) Copy of the Annual Sworn Declaration of Taxes on Industry, Commerce, and Services / Annual Income Tax Declaration.
- d) Copy of the Identity Card of the Manager, Owner, or Legal Representative.
- e) Sketch indicating the exact address where the company is located.
- f) Completed application forms provided by DISELCO.
- g) A mandatory sample of the final product with its proper label.

6.5 REGENCY LICENSE AND PROOF OF LOCATION BY OPENING

Who carries out the procedure? A representative of the company who must be a pharmaceutical chemist, duly registered in full enjoyment of his rights.

Where does it take place? At the College of Pharmaceutical Chemists of Honduras (Tegucigalpa, San Pedro Sula) Average time: One week.

When do you pay? Payment must be made once the documentation is delivered and approved by the Pharmaceutical Chemist College, not before.

OPENING COST	
COMPANY TYPE	COST
Pharmacy	L 15,000.00
Drugstore	L 30,000.00
Laboratory	L 30,000.00

REQUIREMENTS:

- a) Proof of Induction Workshop (if it is the first time that you will work in Regency, it applies to Collegiates from 2011).
- b) Professional History (using the College format, only applies when they have already been accredited as Regents).
- c) Collegiate Solvency Certificate issued by the Accounting Department of the College of Chemistry - Pharmaceuticals of Honduras.
- d) Regency photocopy of resignation (addressed to the contractor) or, failing that, Notice of Dismissal and Settlement. OBS: It must bring a signature and stamp of receipt from both the employer and the Ministry of Health (ARSA).
- e) Last Original Regency License.
- f) Work contract.
- g) External sketch of the store detailing streets, avenue, store or house number and reference points (printed on a computer). OBS: if the store will be located in a Shopping Center, you must attach sketches of these, identifying the No. of the requested store. (do not use images from Google Maps).
- h) Internal sketch with the dimensions of the premises specifying the areas: Manager's desk (inside the customer service area), controlled products section (in a discreet place), refrigerator, sanitary area, shelves, counters, waiting area with chairs for the public (computer printed).
- i) Internal and external photographs of the premises: desk and office chair for the Regent, Walls, floors, ceilings, doors in optimal conditions.

- lighting, proper ventilation, and sanitary conditions; Color originals (pasted or printed on paper).
- j) Fee Contract for Professional Services for Opening, Authentication and Proof of payment, deposited in a bank account.
- k) Photocopy of personal documents of the applicant (identity, membership card) and of the owner or legal representative of the company (identity card, company or personal RTN).
- l) Photocopy of the Declaration of Individual Merchant or Company Constitution, registered in the Property Registry (in case of openings, change of owner or others, authorized by the association, present it with the original certificate of authenticity).
- m) Copy of Franchise Contract (if applicable), Authenticated by a Notary.
- n) Three identical photographs, passport size, recent with formal clothing (In the case of the Northwestern Zone, 4 photographs will be presented).
- o) Proof of payment corresponding to the requested procedure, prior authorization by the inspectorate.
- p) Original file with photocopy in their respective, legal-size folders with fastener No. 8 placed at the top. For the Northwestern zone, the original file and two photocopies of this will be presented.
- q) It must be sent to the email: inspectoria@colegioquimicohn.com, with a copy to: inspectoriaquimicocaqh@yahoo.com.

- r) When the file is complete and with the correct information, you must send it by mail, in a single PDF document.

RECOMMENDATIONS:

- a) Fill out the application with the correct information, current date, signed, and sealed. Place photograph.
- b) Attach the application and the requirements in the order requested.
- c) Copy of both sides of identity, carnet, and RTN.
- d) If you made payments of membership fees at the bank, attach receipts and specify what payments you made (for any questions, contact accounting), also attach proof of payment of L 25.00 for proof of solvency.
- e) Group 4X4 photos of the place, from the outside, and label them clearly.
- f) You should keep an eye on your email for any observation that you want to make.

STEPS TO TAKE	
Regency License	L 2,000.00
Proof of opening location	L 500.00
Inspection	Depende del lugar.

Banks to make the payment

BANCO DE OCCIDENTE 11-401-005103-8 (Payments of procedures), 11-408-009512-3 (Payments of Fees / Membership)

BAC CREDOMATIC 742711021 (Payments of procedures) 740420291 (Payments of fees / Membership)

6.6 SANITARY LICENSES

The Sanitary License is the authorization for an establishment to manufacture, import, export, transport, distribute, handle, store, package, sell and dispense products of sanitary interest, as well as provide health services, once it meets all the technical and legal requirements.

6.6.1 SANITARY LICENSE FOR FOOD AND BEVERAGE ESTABLISHMENTS

This license will be granted to establishments that distribute, handle, store, and sell food and beverages. This excludes factories and their warehouses.

The procedure is carried out by the legal representative (who appears in the company deed or as the sole trader), a responsible professional, or a legal representative with their respective authenticated powers, at the Health Regulation Agency's (ARSA) Food and Beverage Department.

The cost varies according to the procedure since it is stipulated in Agreement 003-2021 Official recovery fees for the provision of Services.

REQUIREMENTS:

- a) Submit an application, titled "HEALTH LICENSE REQUESTED" and addressed to the Health Regulation Agency. The application must include the following information:
 - i. - Name and identity number of the owner or legal representative
 - ii. - Business name or name of the company
 - iii. - Property name

- iv. Exact address of the establishment, including telephone, fax, email.
 - v. Activity or Activities to which it was dedicated and hours of operation.
 - vi. Duration of time for which the license is requested. (two, four or six years)
 - vii. Location and date the request is submitted.
 - viii. Signature of the applicant.
- b) Power of Attorney; an original and a copy, duly authenticated when applicable
 - c) Deed of Incorporation of the Company or Individual Merchant, both the original and a duly registered copy of it, or by default, a duly authenticated copy.
 - d) Affidavit of new health license for establishment duly authenticated and signed by the legal representative of the company.
 - e) Location sketch of how to get to the establishment.
 - f) Distribution plans of the internal and external areas according to the type of establishment and photographs of it.
 - g) Recovery fee for services rendered

**The sanitary license for establishments of sanitary interest, at the option of the interested party, will be valid for two, four, and six years from the date of its granting. Each of the services provided in the establishment must be paid.*

**The renewal of the sanitary license proceeds only when requested five months prior to the expiration date. You may request extemporaneous renewal up to six months after the expiration date.*

ONLINE PROCESS

- a) Before filling out the form, you must make sure you have all the documents ready to attach.
- b) You must fill out EVERYTHING that the form tells you. The information provided must be correct and true; otherwise, you may incur penalties, or you must enter the correction request. Fill in capital letters, without spelling errors according to the supporting legal documents.
- c) Upon completion of the form, you will receive an entry confirmation email where you will find the file number assigned for a new health registration or confirming the file number in case of renewal.
- d) You will have 60 business days from the first business day after a State of Emergency ends to complete the original documentation and present it to the ARSA; otherwise, the authorization will be cancelled.

**The Format of the documents must be PDF (10 MB maximum each.) If the document has more than one page, you must be aware that only one file is accepted per requirement, so you must scan and upload the document as a single file. ATTACHED DOCUMENTS MUST BE LEGIBLE.*

**When submitting the request, you must keep in mind that work is done according to hours and business days.*

**The name and photo associated with your Google account will be recorded when you upload files and submit the form.*

6.6.2 SANITARY LICENSE FOR TRANSPORTATION OF FOOD AND DRINKS

Who performs the procedure? The legal representative (who appears in the deed of company or as sole trader), a responsible professional, or a legal representative with their respective authenticated powers.

Where does it take place? Health Regulation Agency (ARSA), Food and Beverage Department.

REQUIREMENTS:

- a) Submit the application addressed to the Health Regulation Agency, clearly indicating the product to be transported and the conditions in which the activity will be carried out, the time for which the license or renewal is requested, two, four, or six years, with the following data:
 - i. Applicant data: Name, Identity Number, Condition in which he acts, Name or business name of the company, Address, Telephone number, Email, Previous health license number (for renewals).
 - ii. Vehicle data: Make, Model, Vehicle type, Engine number, VIN or chassis number, Year, Plate number.
- b) Power of attorney, original and copy, failing that, duly authenticated (when applicable).
- c) Deed of Incorporation of the Company or Individual Merchant, both original and copy of this duly registered, or by default a duly authenticated copy.
- d) Affidavit of new health transport license duly authenticated and signed by the legal representative of the company.
- e) Legible copy of the valid inspection ticket of the means of transport.

f) Photographs of the vehicle. These must be from the side, front, and rear of the vehicle, showing the internal conditions in which the product will be transported and where the vehicle license plate number is clear.

g) Recovery fee for services rendered.

**Payment will be made for each modification requested.*

ONLINE PROCESS

You must enter the request online through the form. Within 15 business days you can call the ARSA offices to receive the response to your request. At this time, you must present all the information submitted in person.

Instructions:

a) Before filling out the form, you must make sure that you have all the documents ready to attach, and that you have made the correct payment according to the type of vehicle, procedures requested, and validity of the license.

b) You must fill out EVERYTHING that the form tells you. The information provided must be correct and true; otherwise, you may incur penalties or you must enter the correction request as appropriate. Fill out all the information in capital letters, without spelling errors, and according to the supporting legal documents.

c) Upon completion of the form, you will receive an email confirming the entry of your application where you will find the file number assigned for a new transport license or confirming the file number in case of renewal or modification.

d) You will have 60 business days from the first business day after a State of Emergency ends to complete the original documentation and present it to the ARSA; otherwise, the authorization will be cancelled.

** THE FORMAT OF THE DOCUMENTS MUST BE PDF (10 MB maximum each.) If the document has more than one page, you must keep in mind that only one file is accepted per requirement, so you must scan and upload the document as a single file.*

REQUIREMENTS:

a) Application (ARSA format)

b) <https://www.arsa.gob.hn/tramites-linea/>

c) Authenticated Affidavit (ARSA format)

d) <https://www.arsa.gob.hn/tramites-linea/>

e) Copy of Deed of Constitution

f) Copy of the Single Annual Vehicle Rate (Vehicle Inspection Ticket).

g) Photographs of the Vehicle (the transport conditions of the food must be shown with photos of the exterior that shows the license plate).

h) Receipt of payment

i) Copy of Previous License (in case of renewal and modification)

6.6.3 SANITARY LICENSE FOR FACTORIES AND THEIR FOOD AND BEVERAGE WAREHOUSES

This procedure is carried out by the legal representative (named in the deed), a responsible professional, or a legal representative with their respective authenticated powers, at the offices of ARSA.



REQUIREMENTS:

- a) Request addressed to the Health Regulation Agency that includes the following information:
 - i. Name or business name of the factory and its warehouses.
 - ii. Name of the owner or legal representative (for legal persons),
 - iii. Exact address of the factory and its warehouses
 - iv. Telephones, fax, and email of the factory and its warehouses
 - v. Exact address of the central offices, in the event that they are different from the factory and its warehouses
 - vi. Telephones, fax and email of the central offices
 - vii. Number of employees (excluding administrative)
 - viii. Type of food produced or stored
 - ix. Time for which the license is requested. (two, four or six years).
 - x. Previous health license number in case of renewal.
- b) Power of attorney, original and copy, by default, duly authenticated when applicable
- c) Affidavit of new sanitary license for factories and warehouses duly authenticated and signed by the legal representative of the company.
- d) Authorization for the location and construction of the factory and its warehouse granted by the competent authority when applicable. This requirement only applies to the granting of the sanitary license.
- e) Comply with the requirements established in environmental matters in accordance with the current legislation of each State Party (environmental license, when applicable).
- f) Sketches and distribution plans of the factory areas. This includes how to get to the factory or warehouse, as well as internal and external areas, depending on the type of factory or warehouse and photographs of these.

- g) Deed of incorporation of the company or individual trader, both original and duly registered copy, or a duly authenticated copy by default.
- h) List of products to be produced in the factory.
- i) Compliance with good manufacturing practices for factories in operation in accordance with the Central American regulations.
- j) Recovery fee for services rendered.

**The sanitary license for establishments of sanitary interest, at the option of the interested party, may be renewed for two, four, and six years, from the date of its granting.*

**A sanitary license will be processed for each manufacturing plant, even if they are located on the same property.*

**The renewal of the sanitary license proceeds only when requested three months prior to the expiration date. You may request extemporaneous renewal up to six months after the expiration date.*

**Payment will be made for each modification requested.*

SANITARY REGISTRY OF FOOD AND BEVERAGES

The Sanitary Registry is the authorization for a product of sanitary interest to be manufactured, imported, packaged or ordered once all the technical and legal requirements are met.

They are products of sanitary interest: food and beverages, medicines, cosmetics, hygiene products, dangerous substances, devices and

equipment for medical use, natural products, laboratory reagents, and others that are considered by the health authority.

The procedure is carried out by the legal representative (who appears in the deeds), a responsible professional, or legal representative with their respective authenticated powers, at the offices of the Health Regulation Agency (ARSA). The cost varies according to the type of product to register

REQUIREMENTS:

- a) Submit an application with the following information:
 - i. Holder Information: Name, identity number, name of the legal representative, identification number of the legal representative, exact address of the applicant, telephone(s), fax, email, exact address of the winery or distributor, telephone, fax, email, signature of the owner of the requesting company.
 - ii. Manufacturer information: Name of the factory (as it appears on the license), indicate if it is national or foreign, license or permit number and validity of the license or permit of the factory or warehouse, exact address of the factory, telephone, fax, email. Product data: Name of the product to be registered, brand of the product, type of product, net content of the product, Sanitary Registration number in the case of renewal, country of origin.
- b) Original Power of Attorney and copy, by default, duly authenticated when applicable
- c) Original Deed of Constitution and copy, by default, duly authenticated.
- d) Copy of the current sanitary license of the factory, for nationally manufactured products, or of the warehouse for products manufactured abroad.

- e) Certificate of free sale of origin or provenance of the product of origin or provenance according to the legislation of each country, for products imported from third countries. If this document is in a language other than Spanish, submit a translation approved by the Secretary of Foreign Affairs. This applies only to products of foreign origin.
- f) Original label in the case of those foods that have not been marketed in the territory of the State Party, and those that request their registration may present a project or sketch of the label. When the label is in a language other than Spanish, its translation must be submitted. The label must comply with current Central American legislation on labeling.
- g) Affidavit of new health registration. The Affidavit must be duly signed and authenticated by the Legal Representative of the company, or the party responsible for the Sanitary Registry of the product in Honduras when it is imported.
- h) Recovery fee for services rendered

**The renewal of the sanitary registration proceeds only when requested five months prior to the expiration date. You may request extemporaneous renewal up to six months after the expiration date.*

COST:

Fee for Health Registration, application in person or virtual mode:

Resolution time (labor days)	Cost
In 60 days	L200.00
In 30 days	L1,238.27 (1/10 of minimum wage)
In 10 days	L2,476.53 (1/5 of minimum wage)
In 5 days	L4,953.06 (2/5 of minimum wage)

6.6.4 RECOGNITION OF SANITARY RECORDS OF PROCESSED FOOD AND BEVERAGES

This is a procedure through which each country accepts that a product that has been registered in another State, part of the Central American region, can be marketed in its territory with the original registration number. This recognition procedure for food products will be applicable only to products originating from the Member States of the Central American region.

The Mutual Recognition process is done online. National manufacturers that do not have a user must request it at ARSA through SAC, so that the technician and IT staff can support them in creating a user. If the citizen is a distributor in Honduras of products from the Central American area, he must request his User from the Manufacturer of the product in his respective country. In some cases, for reasons beyond our control the Regional System stops working temporarily.

The procedure is carried out by the legal representative (who appears in the company deeds), a responsible professional or a legal representative with their respective powers authenticated in the offices of the Health Regulation Agency (ARSA), in the Food and Beverage Department. The cost varies according to the type of product to be registered.

REQUIREMENTS:

1. Written request for Registration Acknowledgment, containing the information indicated below:
 - i. Name or company name of the applicant
 - ii. Identification number
 - iii. Exact address of the applicant
 - iv. Telephone(s), fax, email

- v. Exact address of the winery or distributor in the destination country, telephone, fax, email.
 - vi. License number or sanitary permit and validity of the license of the product storage warehouse in the country of destination.
- b) Product dates:
- i. Name of the product to recognize
 - ii. Factory name and exact address
 - iii. Brand of the product
 - iv. Net content of the product (all presentations of the product to be marketed)
 - v. Sanitary Registration Number O82-2019Country of origin.
- c) Payment for sanitary surveillance derived from the recognition of registries, which will be equivalent to the cost of the food registry as established by the country that recognizes the registry.

ONLINE PROCEDURE

INSTRUCTIONS:

Before filling out the form, you must make sure you have all the documents ready to attach, since one of the sections is specific for it; In the same way, you must ensure that you have made the correct payment according to the requested resolution time.

Step 1: You must enter the form and fill out EVERYTHING that the form indicates, the information provided must be correct and true; otherwise, you may incur penalties. Fill out all the information in capital letters, without spelling errors and according to the supporting legal documents.

Step 2: Upon completion of the form, you will receive an email confirming the entry of your application, with the assigned file number.

Step 3: After the verification of the application, you will receive an email with a valid document indicating the verification response to your application.

Step 4: You will have 60 business days from the first business day after a State of Emergency ends to complete the original documentation and present it to the ARSA; otherwise, the authorization will be cancelled.

The requirements to be attached are:

- a) Application <https://arsa.gob.hn/>
- b) Copy of current health license
- c) Copy of current registration certificate
- d) Receipt of payment
- e) Power of Attorney (when applicable)

FREE SALE CERTIFICATES

REQUIREMENTS:

- a) Request:
 - i. Body to which it is addressed
 - ii. Product name
 - iii. Company name of the owner and manufacturer of the product
 - iv. General data of the applicant
 - v. Address of the owner and manufacturer
 - vi. Place and date of the request
- b) Copy of the health registration certificate
- c) Copy of the Sanitary License
- d) Receipt of payment

6.6.5 HEALTH LICENSES FOR THE ESTABLISHMENT OF PHARMACEUTICAL PRODUCTS

The Health Registry is the authorization so that a product of health interest can be manufactured, imported, packaged, processed or exported, once all technical and legal requirements are met.

The procedure is carried out by the legal representative (who appears in the deeds), responsible professional and legal representative with their respective authenticated powers or owners, in the offices of the Health Regulation Agency (ARSA). The cost varies depending on the type of product to be registered.

REQUIREMENTS:

- a) Present the request:
 - i. Addressed to: Health Regulation Agency.
 - ii. Name and general information of the owner or legal representative of the establishment.
 - iii. Name of the regent or technical person responsible for the establishment.
 - iv. Reason or company name of the company, when applicable.
 - v. Property name.
 - vi. Exact address of the establishment, including telephone and email.
 - vii. Activity or activities to which you will dedicate yourself.
 - viii. Requested validity two (2), four (4), six (6) years
 - ix. Place and date of the request.
 - x. Signature of the applicant

- b) Power granted to the legal professional Original and copy, failing that, duly authenticated (when applicable) only when the request is made through a legal representative.
- c) Photocopy of the deed of incorporation of the company or individual trader duly registered in the Property Registry.
- d) Photocopy of the license of the responsible professional who will act as regent or medical director.
- e) Presentation of the plans of the physical, electrical, drinking water and wastewater installations of the establishment or Sketch of the Establishment.
- f) Recovery fee
- g) 7. Affidavit.

6.6.6 HEALTH REGISTRATION OF PHARMACEUTICAL PRODUCTS

REQUESTS:

- a) Application
- b) Power of representation
- c) WHO Type Pharmaceutical Product Certificate
- d) Manufacturing contract
- e) Quantitative and qualitative formula
- f) Product monograph

- j) Validated analysis method
- k) Finished product specifications
- l) Container/Packaging Labels
- m) Stability Study Report
- n) Safety and efficacy study
- o) Primary standards or standardized raw materials or Standards of related substances and/or degradation products, when the methodology requires it.
- p) Affidavit ARSA Format
- q) Recovery Fee for services provided



6.7 NATIONAL TOURISM REGISTRY (RNT)

The National Tourist Registry is an instrument of statistical information, programming, and regulation of all the services provided in the country.

BENEFITS:

- a) Consultations and Advice: in RNT processes, legal processes, administrative, governmental processes, in others.
- b) National Tourist Directory located on the official website of CANATURH www.canaturh.org
- c) Access to benefits of the Law for the Promotion of Tourism for providers of direct tourist services.
- d) Addition to the catalog of duly registered tourist companies.

The procedure is carried out by the person interested in the National Chamber of Tourism in any of its offices nationwide in an approximate time of 25-30 business days.

The cost varies according to the type of company and its category.

REGISTRATION FEES

CATEGORY	COMPANIES	INSCRIPTION	RENEWAL
A	International Airlines Marine Casinos Convention Center	L 3,900.00	L 2,000.00
B	ACCOMMODATION	L 950.00	L 500.00
	Hostels		

REGISTRATION FEES

CATEGORY	ACCOMMODATION	INSCRIPTION	RENEWAL
B	Shared Systems and Hotel Operations.	L 1,900.00	L 1,000.00
	Hotels with 11 services or more.	L 3,900.00	L 2,000.00
	Hotels with 10 services or less	L 1,900.00	L 1,000.00
C	Tourist rental companies	1,900.00	L 1,000.00
	National airlines		
	Recreation centers/spas		
	Diving establishment (tour operators)		
	Transportation		
D	Restaurants	L 950.00	L 1,000.00
	Travel agency		
	Coffee shops		
E	Craft shops and workshops	L 500.00	L 250.00
	Tourist guides		

REQUIREMENTS:

- a) Application letter for registration with the National Tourism Registry.
- b) Registration form.
- c) Deed of incorporation of a company or a sole trader, authenticated.
- d) Deed of sale or lease of the property where the business will operate (duly authenticated).
- e) Current operating permit issued by the mayor's office of its jurisdiction or, by default, a construction permit. If there are branches, permits must be submitted for each one.
- f) Copy of the ID of the company representative.
- g) Copy of the RTN of the business.
- h) Sketch of the exact address of the establishment.
- i) Photos of the establishment.
- j) Code of conduct against commercial, sexual exploitation of girls, boys, and adolescents; signed.
- k) Payment in favor of the National Chamber of Tourism of Honduras (CANATURH) for the amount of the registration fee.

ADDITIONAL DOCUMENTS ACCORDING TO THE TYPE OF COMPANY:

HOTELS:

- a) Plan of the establishment indicating entrances and emergency exits.

- b. License or health permit, in the case of having a restaurant or cafeteria.

RESTAURANTS AND CAFES:

- a) Valid health license.
- b) Permit for the sale of alcoholic beverages, if they are on the menu.
- c) Copy of the menu of the establishment.

TOUR OPERATORS AND TRAVEL AGENCIES

Three letters of recommendation from companies you work with internationally, if the establishment is already operating in other countries.

CONVENTION CENTER

- a) Establishment plan indicating entrances and emergency exits.
- b) Proof or Environmental License in the case of projects.

CAR RENTAL COMPANIES

- a) Copy of the vehicle lease agreement for customers.
- b) Copy of the insurance contract for clients.

6.8 LICENSE OF REPRESENTATIVES, DISTRIBUTORS AND COMPANY AGENT

This license is a certificate for distributors and agents of domestic and foreign companies

BENEFITS

- a) The exclusive and non-exclusive distribution of a brand or product in the country.
- b) Guarantee of having a secured market.
- c) Avoid administrative delays in the product introduction process.
- d) The procedure is carried out by the Legal Representative, in the General Secretariat Department of the Secretariat of Economic Development, in Tegucigalpa.
- e) The average time is seven business days, not counting the time that elapses for publication in La Gaceta (only if it is through the R49, if it is through the US RD CAFTA no publication is made).
- f) The costs vary according to the Bar Association's tariff, the maximum TGR payable is L 200, plus issuance of certificates L 200.00 per each of the modalities. The cost of publication in La Gaceta is the responsibility of the interested party.

REQUIREMENTS:

The legal representative must submit the application to obtain the license before the General Secretariat offices at the SDE, accompanied by the data and documents detailed below:

- a) General data and RTN of the legal representative, person or company requesting: Name, identity card number, address, telephone number.
- b) Legal address of the grantor and the concessionaire.
- c) Name of the grantor whom the concessionaire will represent, agency or distribute.
- d) Documents that confirm the execution of the Representation, Distribution or Agency Contract, or the letters that have been exchanged between the grantor and the concessionaire.
- e) Description of the products and their brands
- f) Specify the domicile, nationality and jurisdiction that you will have in the national territory; the general data of the grantor's previous representatives, agents or distributors or the specification of not having had them, as the case may be.
- g) Date and term of document that certifies the real and effective provision of these services.
- h) Defined and indefinite validity, if the duration is not indicated, it will be considered granted for an indefinite period.



g) Indicate that the representation, distribution or agency is Exclusive. If exclusivity is not accredited, it will be understood that it is not exclusivity.

*When the contract is signed abroad, it must be apostilled or authenticated by the Honduran consulate in the country where it is issued and authentic consular documents must be obtained, including Foreign Affairs, in order for it to be valid. All photocopies of the documents accompanying the application must be authenticated.

THE FOLLOWING DOCUMENTS ARE NECESSARY:

- a) Power conferred on a member of the Honduran Bar Association.
- b) Photocopy of the card issued by the Bar Association of the Legal Representative.
- c) Photocopy of the deed of incorporation of the company or individual merchant, authenticated and recorded in the Commercial Registry; It will indicate where the originals are located.
- d) Proof from the Chamber of Commerce, if you are registered and solvent in paying your fees.
- e) National Tax Registry.
- f) If you are a Distributor, Representative or Agent under the Special Regime of the Free Trade Agreement between the Dominican Republic, Central America and the United States, the same requirements will be met, except for publication in La Gaceta.

6.9 OBTAINING PERMITS AT THE NATIONAL ANIMAL HEALTH SERVICE (SENASA)

6.9.1 REGISTRY OF IMPORTER ESTABLISHMENTS OF PRODUCTS AND BY-PRODUCTS OF ANIMAL AND/OR VEGETABLE ORIGIN

The procedure is carried out by the Legal Representative or Attorney digitally on the Electronic Registration Management portal <https://ger.senasa.gob.hn/> of the National Agri-Food Health and Safety Service.

The time depends on the product to be imported. Sometimes field inspections are necessary to grant registration. The costs vary according to the rates for services provided by SENASA.

REQUIREMENTS:

- a) Registration application form (coded) addressed to the General Director of the National Agri-Food Health and Safety Service presented by:
 - i. The Legal Representative, who must prove his representation by Public Deed or, by default, Power of Attorney.
 - ii. The Legal Representative, by duly authenticated Power of Attorney.
- b) Proof of payment of the fee for the establishment registration service as established in the Regulation of Fees for Services provided by SENASA and its validity.
- c) Proof of receipt of payment of the registration inspection fee, as established in the Regulation of Fees for Services provided by SENASA and its validity

- d) Comprobante de recibo de pago de tasa por traslado y envío de muestras de agua, según lo establecido en el Reglamento de Tasas por Servicios prestados por SENASA.
- e) Comprobante de recibo de pago de tasa por análisis del agua, según lo establecido en el Reglamento de Tasas por Servicios prestados por SENASA.
- f) Fotocopia del Título de Propiedad de inmueble, de no ser propio, se debe presentar una fotocopia del contrato de arrendamiento debidamente autenticado o un documento firmado y sellado donde indique que el propietario efectuara o autoriza al arrendatario a realizar las mejoras o acciones correctivas en la infraestructura del edificio, de acuerdo con las observaciones encontradas en la visita de inspección del SENASA, en caso de requerirla.
- g) Declaración jurada autenticada por Notario Público emitida por el Representante Legal del establecimiento en la que se indique que la empresa cumple con aspectos higiénico-sanitarios.
- h) Plano o croquis de distribución de las áreas del establecimiento y diagrama de flujo de las operaciones o del proceso.
- i) Declaración jurada de la cantidad presumible a procesar, producir o importar en Kilogramos o Litros en un año.
- j) Listado de proveedores.

**La información técnica que presente los interesados, si el Servicio Nacional de Sanidad e Inocuidad Agroalimentaria (SENASA) lo solicita, debe ser ampliada.*

VALIDITY

The Registration of Establishment will be valid for three years and for its renewal, and it must comply with the requirements established in this section.

The application for renewal of the registration of an establishment that processes, markets, imports, and/or exports products and/or by-products of animal and/or plant origin, must be submitted to SENASA at least 60 calendar days in advance of the date expiration date of the current registration.

6.9.2 DOCUMENTS FOR THE APPLICATION FOR RENEWAL OF THE REGISTRY OF PROCESSING ESTABLISHMENTS FOR PRODUCTS AND BY-PRODUCTS OF ANIMAL AND/OR VEGETABLE ORIGIN EXCEPT FISHERY AND AQUACULTURE ESTABLISHMENTS

REQUIREMENTS:

- a) Registration renewal request form (coded) addressed to the General Director of SENASA presented by the Legal Representative, who must prove his representation by Public Deed or, by default, Power of Attorney; or the Legal Representative, through an authenticated power of attorney.
- b) Proof of receipt of payment of the fee for the establishment registration renewal service according to the Regulation of Fees for Services provided by SENASA and its validity.
- c) Sworn statement indicating that the conditions with which your initial registration was granted have not undergone any legal or infrastructure modification; otherwise, you must present all the documents that support the changes.

**The technical information submitted by the interested parties, if requested by SENASA, must be expanded.*

VALIDITY

The Establishment Registration will be valid for three years and for its renewal, it must comply with the registration requirements established in this section, as appropriate.

The application for renewal of the registration of establishments that process products and/or by-products of animal and/or plant origin must be submitted to SENASA at least 60 calendar days prior to the expiration date of the current registration.

6.9.3 APPLICATION FOR REGISTRATION OF FERTILIZERS AND PESTICIDES MANUFACTURERS

Phyto-animal health law decree no. 157-94, art: 14 and 15. Regulations for the use and control of pesticides art: 6,7, 8, 9, 51 subsection "a", 194, 195, 196 and 197. Regulations in force decree no. . 574-2009 of SENASA service fees art: 3 numeral "1.

REQUIREMENTS:

- a) Registration Application addressed to the General Director of SENASA presented by the Legal Representative of the Establishment with his conferred power.
- b) Complete the Form and attached to the application.
- c) Duly authenticated power of attorney.
- d) Submit the respective payment receipt to SENASA according to Article 3, numeral 1, of the "Regulation of fees for services provided by SENASA, which establishes the value to be canceled by the Manufacturer registry is L 10,920.00.

- e) Act of incorporation of the company and appointment of representatives.
- f) Name and legal address of the manufacturing company and legal representative.
- g) Proof of registration in the corresponding official dependencies.
- h) Location, complete address, of the plant, factory, warehouse and warehouses.
- i) Technical advisor responsible for manufacturing or formulation, with current license.
- j) Process flowcharts and equipment description.
- k) Description of the manufacturing, storage and packaging facilities.
- l) Waste management and disposal.
- m) Safety measures for operators and equipment.
- n) Contingency plan.
- o) Program for epidemiological surveillance of the workers' health.
- p) Environmental monitoring program.
- q) Quality control of packaging, raw material, and finished products.
- r) Laboratory services for the quality control of your products.
- s) Completed form attached to the application



**All documents of which copies are submitted must be duly authenticated or be checked against their original at the SAG general secretariat. In the cases of documents coming from abroad, these must come duly apostilled.*

6.9.4 APPLICATION FOR REGISTRATION OF FERTILIZERS AND PESTICIDES DISTRIBUTOR

Phyto-animal health law decree no. 157-94, art: 14 and 15. Regulations for the use and control of pesticides art: 6,7, 8, 9, 51 subsection "d", 194, 195, 196 and 197. Current regulation Agreement No. 005-2019 of SENASA service fees art: 3 numeral "6".

REQUIREMENTS:

- a) Registration Application addressed to the General Director of SENASA presented by the legal representative of the establishment with his conferred power.
- b) Complete the form and attach it to the application.
- c) Duly authenticated power of attorney.
- d) Submit the respective payment receipt to SENASA of the "Regulation of fees for services provided by SENASA, which establishes L 4,725.00 as the value to be canceled by the fertilizer and pesticide distributor registry.
- e) Name and legal address of the Company's Distributor.
- f) Name of the responsible technical adviser.
- g) Be the holder of the registration of the Pesticide to be repackaged or be authorized by the DCPU

- h) Act of incorporation of the company and appointment of representatives.
- i) Proof of registration in the corresponding official dependencies.
- j) Location, complete address of the re-packaging plant or of the warehouse(s).
- k) Proof of sales-personnel training.
- l) Description of the facilities to store pesticides, safety conditions.
- m) Contingency plan.

**For the corresponding payment, the Establishment requests a payment authorization slip from the DCUP, then with that authorization it goes to the OIRSA window, which delivers a receipt and with that receipt it goes to the BANADESA A window in SENASA.*

VALIDITY:

The Establishment Registration will be valid for two years and for its renewal it must comply with the registration requirements established in this section, as appropriate. All renewal requests must be made 30 days before expiration.

6.9.5 APPLICATION FOR REGISTRATION OF IMPORTER OF FERTILIZERS AND PESTICIDES

Phyto-animal health law decree no. 157-94, art: 14 and 15. Regulations for the use and control of pesticides art: 6,7, 8, 9, 51 subsection "d", 194, 195, 196 and 197. Current regulation Agreement No. 005-2019 of SENASA service fees art: 3 numeral "3".

REQUIREMENTS:

- a) Registration application addressed to the General Director of the National Agri-Food Health and Safety Service presented by the legal representative of the establishment with his conferred power.
- b) Complete the form and attach it to the application.
- c) Duly authenticated power of attorney.
- d) Submit the respective payment receipt to SENASA of the "Regulation of fees for services provided by SENASA, which establishes L 9,450.00 as the value to be canceled by the fertilizer and pesticide importer registry.
- e) Name and legal address of the Importer and exporter of the legal representative
- f) Name and legal domicile of the company you represent.
- g) Complete address of the warehouse(s).
- h) Act of incorporation of the company and appointment of representatives.
- i) Valid Operation Permit
- j) Name of the technical adviser responsible for the import and export with a valid license.
- k) Summary description of the facilities available for the storage, packaging, and safe handling of the product and waste.
- l) Contingency plan.

m) Program for epidemiological surveillance of the workers' health.

n) Quality control of packaging.

**All documents of which copies are presented must be duly authenticated or checked against their original at the General Secretariat of the Secretariat of Agriculture and Livestock.*

VALIDITY:

The Registration of Establishment will be valid for 2 years and for its renewal it must comply with the registration requirements established in this section, as appropriate. All renewal requests must be made 30 days before expiration.

6.9.6 APPLICATION FOR REGISTRATION OF FERTILIZERS AND PESTICIDES EXPORTER

Phyto-animal health law decree no. 157-94, art: 14 and 15. Regulations for the use and control of pesticides art: 6, 7, 8, 9, 51 subsection "b", 194, 195, 196 and 197. Current regulation Agreement No. 005-2019 of SENASA service fees art: 3 numeral "4".

REQUIREMENTS:

- a) Registration application addressed to the General Director of the National Agri-Food Health and Safety Service presented by the legal representative of the establishment with his conferred power.
- b) Complete the form and attach it to the application.
- c) Duly authenticated power of attorney.
- d) Submit the respective payment receipt to SENASA of the Regulation of Fees for Services Rendered with a value of exactly L 6,825.00).

e) Name and legal address of the importer and exporter of the legal representative.

f) Name and legal address of the company you represent

g) Location, complete address, of the warehouses or warehouses.

h) Act of incorporation of the company and appointment of representatives.

i) Name Technical advisor responsible for import and export with current license

j) Summary description of the facilities available for the storage, packaging, and safe handling of the product and waste.

k) Contingency plan.

l) Program for epidemiological surveillance of the workers' health.

m) Packaging quality control.

**All documents of which copies are presented must be duly authenticated or be checked against their original at the General Secretariat of the SAG. In the cases of documents coming from abroad, these must come duly apostilled.*

VALIDITY:

The Establishment Registration will be valid for two years, and for its renewal it must comply with the registration requirements established in this section, as appropriate. All renewal requests must be made 30 days before expiration.

6.9.7 APPLICATION FOR REGISTRATION OF FERTILIZERS AND PESTICIDES DEALER

Submit the application for registration of natural or legal persons dedicated or related to fertilizers, Pesticides, and related substances.

REQUIREMENTS:

- a) Registration request
- b) Complete the Application Form and attach to the file.
- c) Name and legal address of the vendor.
- d) Duly authenticated power of attorney.
- e) Submit the respective payment receipt to SENASA of the "Regulation of rates for services provided by the General Directorate of SENASA (AGREEMENT N. 005-2019)", which establishes the amount to be paid at exactly L 3,999.00.
- f) Act of incorporation of the company and appointment of representatives.
- g) Proof of registration in the corresponding official offices (Operation Permit).
- h) Location full address of the warehouses and warehouses.
- i) Name of the responsible technical adviser, with valid regent's card.
- j) Description of the facilities to store pesticides, including safety conditions.
- k) Contingency plan



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- l) Sales staff training certificate, issued by SENASA or responsible agencies.
- m) Photocopy of the personal documents of the Owner Manager.
- n) Stamp of the Association of Professionals of Agricultural Sciences.



6.9.8 APPLICATION FOR SANITARY REGISTRATION OF ESTABLISHMENTS MANUFACTURING PRODUCTS USED IN ANIMAL FEED

The information is based on the Annex Resolution No. 282-2012 (COMIECO-LXII) Central American Technical Regulation for Products Used in Animal Feed and Establishments RTCA 65.05.52:11.

REQUIREMENTS:

- a) Possess the corresponding operating authorization, under the official regulations in force in each state party or operating permit from the corresponding Mayor's Office.
- b) Copy of the business RTN.
- c) Have a legal representative of health registration in the country.
- d) Have a technical manager or regent of the sanitary registry in the country.
- e) Harmonized application for sanitary registration or renewal duly filled out and with the corresponding supporting documents, signed and sealed by the owner or legal representative and by the manager or technical manager.
- f) In the case of representatives of foreign manufacturers, provide legal documentation that supports the authorization for representation in the country to be registered.
- g) Company location sketch.
- h) Have the services of a quality control laboratory, either your own or from third parties.

VALIDITY:

The Establishment Registration will be valid for two years, and for its renewal it must comply with the registration requirements established in this section, as appropriate. All renewal requests must be made 30 days before expiration.

- i) Legal documents that support the constitution of the company or identity documents of the applicant as appropriate to a legal or natural person (natural, individual).
- j) The processors of the Central American region, present the Manual of Good Manufacturing Practices (BPM.) If you are outside the Central American region, present an official certification, which certifies compliance with Good Manufacturing Practices.
- k) Declare your warehouses and outlets (distributors).
- l) SENASA will carry out a physical inspection of the establishment prior to granting the registration to verify the conditions of this.
- m) Submit the respective payment receipts to SENASA for the "Regulation of fees for services provided by SENASA (AGREEMENT C.D. SENASA-005-2019 MARCH 04, 2019)", which establishes the value to be canceled for the registration or renewal of the manufacturing establishment of products used in animal feed L 10,000.00 and as inspection value for registration L 2,500.00 which will be paid at the BANADESA payment window at the SENASA facilities.
- n) Two Stamps of the Veterinary Medical College
- o) All documentation must be delivered physically and digitally.

**All documents submitted in copy format must be duly authenticated or checked against their original at the General Secretariat of the SAG. In the case of documents from abroad, these must be duly apostilled or authenticated.*

VALIDITY:

The Sanitary Registry will be valid for five years.

6.9.9 APPLICATION FOR SANITARY REGISTRATION OF ESTABLISHMENT DISTRIBUTORS OF PRODUCTS USED IN ANIMAL FEED

The information is based on the Annex Resolution No. 282-2012 (COMIECO-LXII) Central American Technical Regulation for Products Used in Animal Feed and Establishments RTCA 65.05.52:11.

REQUIREMENTS:

- a) Possess the corresponding operating authorization, under the official regulations in force in each state party, or an operating permit from the corresponding Mayor's Office.
- b) Have a legal representative of health registration in the country.
- c) Copy of the business RTN.
- d) Have a technical manager or regent of the sanitary registry in the country.
- e) Harmonized application for sanitary registration or renewal duly filled out and with the corresponding supporting documents, signed and sealed by the owner or legal representative and by the manager or technical manager.
- f) In the case of representatives of foreign manufacturers, provide legal documentation that supports the authorization for representation in the country to be registered. g) Location sketch of the company.

- g) Legal documents that support the constitution of the company in the case of the legal person or identity documents of the applicant in the case of a legal/natural person (natural, individual).
- h) SENASA will carry out a physical inspection of the establishment prior to the granting of the registry to verify its conditions.
- i) Submit the respective payment receipts to SENASA for the "Regulation of fees for services provided by SENASA (AGREEMENT C.D. SENASA-005-2019 MARCH 04, 2019)"; which establishes L 10,000.00 as the value to be paid for the registration or renewal of the distributor of products used in animal feed and L 1,000.00 as the value to be paid for inspection, which will be paid at the BANADESA payment window at the SENASA facilities.
- j) Two Stamps of the Veterinary Medical College
- k) All documentation must be delivered physically and digitally.

**All documents submitted in copy format must be duly authenticated or checked against their original at the General Secretariat of the SAG. In the case of documents from abroad, these must be duly apostilled or authenticated.*

VALIDITY:

The Sanitary Registry will be valid for five years.

6.9.10 APPLICATION FOR SANITARY REGISTRATION OF ESTABLISHMENT DISPOSAL OF PRODUCTS USED IN ANIMAL FEED

The information is based on the Annex Resolution No. 282-2012 (COMIECO - LXII) Central American Technical Regulation for Products used in animal feed and establishments RTCA 65.05.52:11.

REQUIREMENTS:

- a) Possess the corresponding operating authorization, under the official regulations in force in each state party, or an operating permit from the corresponding Mayor's Office.
- b) Have a legal representative of health registration in the country.
- c) Copy of the business RTN.
- d) Have a technical manager or regent of the sanitary registry in the country.
- e) Harmonized application for sanitary registration or renewal duly filled out and with supporting documents, signed and sealed by the owner or legal representative and by the manager or technical manager.
- f) In the case of representatives of foreign manufacturers, provide legal documentation that supports the authorization for representation in the country to be registered.
- g) Legal documents that support the constitution of the company or identity documents of the applicant in the case of a natural person (natural, individual).
- h) A sketch of the company's location.

- i) SENASA will carry out a physical inspection of the establishment prior to the granting of the Registry to verify its conditions.
- j) Submit the respective payment receipts to SENASA, L 5,000.00 for the registration or renewal of the establishment that sells products used in animal feed and L 1,000.00 for inspection; the charges will be paid at the BANADESA payment window at the SENASA facilities.
- k) Two Stamps of the Veterinary Medical College.
- l) All documentation must be delivered physically and digitally.
- m) All documents submitted in copy format must be duly authenticated or checked against their original at the General Secretariat of the SAG. In the case of documents from abroad, these must be duly apostilled or authenticated.
- n) Copy of the company RTN.
- o) Sketch of the company's location..
- p) In the case of representatives of foreign manufacturers, provide legal documentation that supports the authorization for representation in the country to be registered. (authorization letter from the foreign manufacturer).
- q) Have a veterinary regent.
- r) Legal documents that support the constitution of the company or identity document of the applicant as appropriate for the type of person.
- s) Present the operational plan for compliance with the current Code of Good Manufacturing Practices for Veterinary Medicines of the Committee for the Americas on Veterinary Medicines of the World Organization for Animal Health (OIE) for the type of process that applies. Have the services of a manufacturer's quality control laboratory.

VALIDITY:

The Sanitary Registry will be valid for five years.

6.9.11 APPLICATION FOR SANITARY REGISTRATION OF VETERINARY MEDICINES MANUFACTURING ESTABLISHMENTS

REQUIREMENTS:

- a) Possess the corresponding operating authorization, under the official regulations in force in each State Party, or an operating permit from the corresponding Mayor's Office.
- b) Have a legal representative in the country of health registration.
- i) SENASA will carry out a physical inspection of the establishment prior to the granting of the Registry to verify its conditions.
- j) Submit the respective payment receipts to SENASA, L 10,000.00 for the registration or renewal of the veterinary drug manufacturing establishment and L 2,500.00 for inspection, which will be paid at the BANADESA payment window at the SENASA facilities.
- k) Two stamps from the Veterinary Medical College.
- l) All documentation must be delivered physically and digitally.

*All documents submitted in copy format must be duly authenticated or checked against their original at the General Secretariat of the SAG. In the case of documents from abroad, these must be duly apostilled or authenticated.

VALIDITY:

The Sanitary Registry will be valid for five years.

6.10 OBTAINING PERMITS FROM THE NATIONAL INSTITUTE OF FOREST CONSERVATION (ICF)

6.10.1 REGISTRATION OR TRANSFER OF PRIMARY AND SECONDARY FOREST INDUSTRIES

Primary Industry: This is any industry that performs the first process on round wood or any other non-timber raw material from the forest.

Secondary Industry: This is any industry that processes products from a primary forestry industry.

The process is carried out by the owner or legal agent.

REQUIREMENTS:

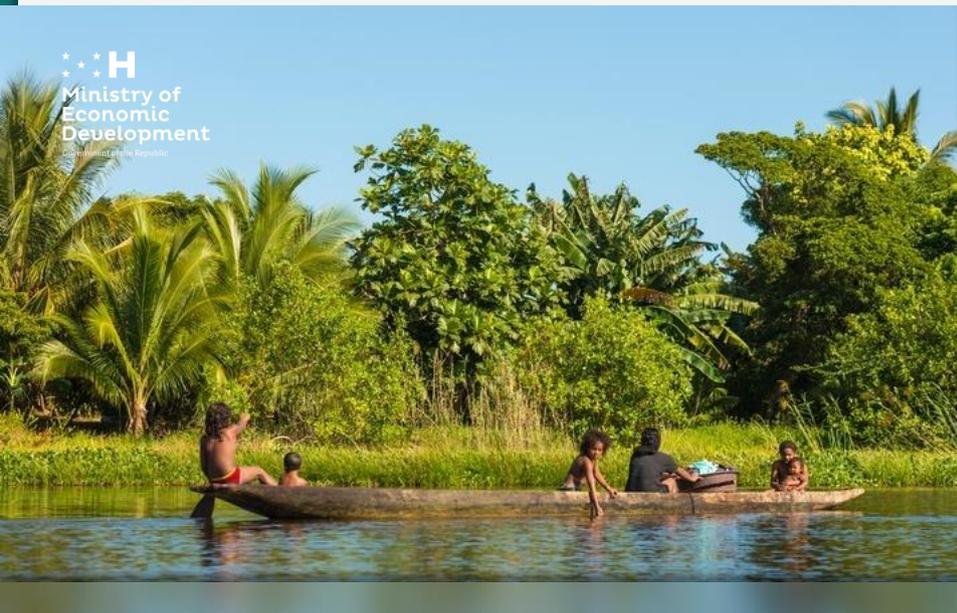
- a) Generalities of the company (Name of the Industry, Location, main activity to which the industry will be dedicated, general information of the owner, Telephone, E-mail, the owner's physical address, etc.)
- b) Details of the industrial plant
- c) Detail of the machinery and equipment to be installed with the technical specifications (brand, series, model, year, color, condition, etc.)..

- d) Detail of the raw materials to be processed.
- e) Details of products to be produced. (annual and five-year production projection)
- f) Detail of the personnel. (number of people who will work in the company, detailing the charges or positions)
- g) Detail of personal safety and industrial hygiene.
- h) Site location plan duly geo-referenced, showing the location of the equipment and machinery within the industrial plant. (production flowchart)
- i) Photographs of the land and machinery.
- j) Geo-referenced cartographic map showing the location of the industry with its respective central UTM NAD 27 coordinates, on a considerable scale.
- k) Organization chart.
- l) Declaration of Individual Merchant or Constitution of a Company, Cooperative or other organized group.
- m) Format of the commercial invoice to be used for the transport, sale or commercialization of forest products and by-products, with all the specifications: Address, RTN, name of the industry, telephone, email, ICF registration number, and seal of the industry, etc.
- n) National Numerical Tax Registry. (RTN)
- o) Identity card of the owner. (in the case of individual merchant)

- o) Integral certification of land settlement (with marginal notes), where the industry will be located. In case of lease, present the contract or document.
- p) Valid Municipal Operation Permit.
- q) Payment receipt according to the table of values L 10,000.00 for Services provided according to Agreement Number 045-A-2013, published in the official gazette on January 23, 2014.

6.10.2 REGISTRATION OR TRANSFER OF A FOREST PRODUCTS SALES FACILITY

The establishments for the sale of forest products: These are commercial establishments whose owners are dedicated to the purchase and sale of sawn wood or other forest products and by-products of any kind, to a primary and secondary industry, being able to distribute wholesale or retail.



- r) Technical opinion of the Corresponding Forest Region.
- s) Compact Disc (CD) with all digital and scanned documentation.
- t) All documentation that is not original must be authenticated.

**The entire document must be numbered starting with number 1 on the CD.*

The process is carried out by the businessman or Legal Representative at the National Institute of Forest Conservation (ICF).

If all the requirements are presented as requested in the application instructions of agreement 045-A-2013, an approximate time of 20 business days is estimated.

The cost varies according to the table of values of the Directorate of the National Institute of Forest Conservation

REQUIREMENTS:

Any request for authorization to install and register a facility for the sale of forest products must be accompanied by the following documents:

- a) Environmental License issued by the Secretary of Natural Resources and Environment and its respective contract for mitigation measures.
- b) Technical Report, prepared by a forestry professional that includes the following:
 - iv. Site photographs.
 - v. Detail of personal safety and industrial hygiene.
 - vi. Geo-referenced cartographic map that shows the location of the campus with its respective coordinates, on a considerable scale.
- c) Organizational chart of the Campus for the sale of forestry products and by-products.



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- i. Generalities of the forest products sales campus (Name of the campus, Location, general data of the owner, Telephone, E-mail, Owner's home address, etc).
- ii. Detail of forest products intended for purchase and sale.
- iii. Detail of the personnel (number of people who will work on the campus, detailing the charges or positions).
- d) Valid operating permit from the Mayor's Office.
- e) Comprehensive certification of land settlement (with marginal notes), location of the campus and lease of the place where it will be installed.
- f) Format of the commercial invoice to be used for the transport, sale, or commercialization of forest products and by-products with all the specifications: Address, RTN, name of the farm, ICF registration number, and stamp of the farm.

- g) Declaration of Individual Merchant or Constitution of a Company, Cooperative, or other organized group.
- h) National Numerical Tax Registry (RTN).
- i) Identity card of the owner. (in the case of individual merchant)
- j) Receipt of payment for L 5,000.00 according to the table of values to be paid for Services provided according to Agreement Number 045-A-2013, published in the official gazette on January 23, 2014.
- k) Technical opinion of the Corresponding Forest Region.
- l) All documentation that is not original must be duly authenticated.
- m) Compact Disc (CD) with all digital and scanned documentation.
- n) The entire document must be duly numbered starting with number 1 on the CD.

6.10.3 NOTIFICATION OF CONTINUATION OR SUSPENSION OF OPERATIONS OF A PRIMARY, SECONDARY FOREST INDUSTRY OR FOREST PRODUCTS SALES PLANT

The procedure is carried out by the owner or Legal Representative at the National Institute of Forest Conservation (ICF)

If all the requirements are presented as requested in the application instructions of agreement 045-A-2013, an approximate time of 20 business days is estimated. The cost varies according to the table of values of the Directorate of the National Institute of Forest Conservation.

REQUIREMENTS:

Any notification of continuity or suspension of operations of a Primary, Secondary Forestry Industry, or Plant for the Sale of Forest Products, must accompany the following documents:

- a) Written notification of the Industry or Plant, with all the general data of the company, through which it notifies the continuity or suspension of operations on plain paper.
- b) Copy of the letter of continuity or suspension of operations of the previous year. (when applicable)
- c) Payment receipt according to the Table of Values for Services provided according to AGREEMENT NUMBER 045-A-2013, published in the official gazette on January 23, 2014.

6.10.4 NOTIFICATION OF CHANGE OF NAME OR CHANGE OF OWNERSHIP OF A PRIMARY, SECONDARY FOREST INDUSTRY OR FOREST PRODUCTS SALES PLANT

The process is carried out by the owner or Legal Representative at the National Institute of Forest Conservation (ICF)

If all the requirements are presented as requested in the application instructions of agreement 045-A-2013, an approximate time of 20 business days is estimated. The cost varies according to the table of values of the Directorate of the National Institute of Forest Conservation.

REQUIREMENTS:

Any notification of change of name or change of owner of a primary or secondary forest industry or plant for the sale of forest products must be accompanied by the following documents:

- a) Presentation of the notice of change of name or owner.
- b) Proof of solvency of the corresponding forest region.
- c) Alphanumeric RTN, DNI of the new owner.
- d) Declaration of Sole Trader or Company Incorporation of the new owner.
- e) Format of the invoices that the new owner will use for the sale (in the case of a change of name), commercialization and transport of forest products and by-products with all the specifications: Address, RTN, name of the industry, telephone, email, registration of the ICF, etc.
- f) Integral certification of land settlement (with marginal notes), where the campus will be located and, if applicable, the respective lease of the place where it will be installed.
- g) Payment receipt according to the Table of Values for Services provided according to Agreement Number O45-A-2013, published in the official gazette on January 23, 2014.
- h) All documentation that is not original must be authenticated.
- i) Compact Disc (CD) with all digital and scanned documentation.
- j) The entire document must be numbered according to circular WICF-001-2009 starting with number 1 on the CD.

6.10.5 INCREASE OF MACHINERY OF A PRIMARY AND SECONDARY FORESTRY INDUSTRY

The procedure is carried out by the owner or Legal Representative, at the National Institute of Forest Conservation (ICF)

If all the requirements are presented as requested in the application instructions of agreement O45-A-2013, an approximate time of 20 business days is estimated. The cost varies according to the table of values of the Directorate of the Institute of Forest Conservation.

REQUIREMENTS:

All notification of increase in machinery of a Primary and Secondary Forestry Industry must accompany the following documents:

- a) Notification of increase in machinery that includes a list and description of the machinery to be increased. (Brand, Series, State, Color, rpm, voltage, etc.)
- b) Location plan of the industry duly geo-referenced, showing where the equipment and machinery that will be increased within the industrial plant will be located. (production flow-gram)
- c) The machinery to be increased must be based on the business of the owner and it is within the provisions of the mitigation measures contract; otherwise, an addendum to the environmental license and the mitigation measures contract must be requested.

**Compact Disc (CD) with all digital and scanned documentation.*

**The entire document must be numbered starting with number 1 on the CD.*

6.10.6 MOTOR-SAW REGISTRATION

The process is carried out by the owner or Legal Agent, at the Forest Conservation Institute (ICF).

If all the requirements are presented as requested in the application instructions of agreement O45-A-2013, an approximate time of 20 business days is estimated. The cost varies according to the table of values of the Directorate of the Institute of Forest Conservation.

REQUIREMENTS:

The ICF will issue a laminated chainsaw registration card. Interested parties must present the following documents:

- a) Chainsaw registration application.
- b) Copy of identity card.
- c) Copy of municipal solvency. (payment of taxes)
- d) Copy of the purchase invoice of the chain-saw in the name of the owner or the proper authorization (authenticated) if the petitioner is a different person from the owner of the chain-saw.
- e) Copy of the articles of incorporation. (if it is a company)
- f) Recent photograph, passport size.
- g) Payment of L 500.00. (with the cashier of the central or regional offices of the ICF)
- h) Compact Disc (CD) with the scanned documents.

6.10.7 REGISTRATION AND REGISTRATION OF CONTRACTORS

The procedure is carried out by the owner or Legal Representative in the National Institute of Forest Conservation (ICF)

If all the requirements are presented as requested in the application instructions of agreement O45-A-2013, an approximate time of 20 business days is estimated. The cost varies according to the table of values of the Directorate of the Institute of Forest Conservation.

REQUIREMENTS:

All Application for the Registration and Registration of Contractors must accompany the following documents:

- a) Application and registration of contractor.
- b) Presentation of the declaration of individual merchant or the deed of incorporation if it is a commercial company. (original documents or authenticated photocopies)
- c) Recent passport-size photograph.
- d) Copy of Identity Card.
- e) Copy of the National Tax Registry (RTN) of the contractor or company.
- f) Copy of the current Municipal Solvency.
- g) List of the equipment and machinery that it owns and the originals or authenticated photocopies of the corresponding legal documentation (invoices, lease contracts, etc.).
- h) List of personnel with a photocopy of the identities of each one of their work group.

- i) 9. Proof of Training issued by the Head of the corresponding Regional Office.
- j) 10. Receipt of payment for L 5,000.00 informed in the Central or Regional Cash Unit of the ICF.
- k) 11. Compact Disc (CD), containing all the scanned information.

**In order to be eligible to register as Contractors in the ICF, all interested parties or parties must receive the training course given by each Regional Office of the CF. The extraction of wood will not be allowed under any criteria to people who are not registered as contractors with their accreditation card. The ICF will issue a Laminated Card that will accredit you as a Qualified Forest Technician.*

6.11 OBTAINING PERMITS AT THE HONDURAN INSTITUTE OF GEOLOGY AND MINES (INHGEOMIN)

GRANT OF BENEFIT

The beneficiation includes the physical, chemical, and/or physicochemical processes that are carried out to extract or concentrate the valuable parts of a mineral aggregate and/or to purify, melt, or refine metals.

For more information and download forms visit the website: <https://inhgeomin.gob.hn/services/>

6.11.1 MINING EXPLORATION CONCESSION

For more information and download forms visit the website:

<https://inhgeomin.gob.hn/services/>

6.11.2 EXPLOITATION CONCESSION

The Exploitation includes the operations, works, and mining works destined to the preparation and development of the mines, for the technical and rational extraction of the minerals, their commercialization and benefit.

For more information and download forms visit the website: <https://inhgeomin.gob.hn/services/>

6.11.3 PERMIT FOR SMALL METAL MINING, GEMS OR PRECIOUS STONES

For more information and download forms visit the website: <https://inhgeomin.gob.hn/services/>

6.11.4 MINERAL TRADER

For more information and download forms visit the website: <https://inhgeomin.gob.hn/services/>

6.11.5 EXPORT/RE-IMPORT OF SAMPLES WITHOUT COMMERCIAL VALUE

For more information and download forms visit the website: <https://inhgeomin.gob.hn/services/>



SAMPLES WITHOUT COMMERCIAL VALUE THAT REQUIRE ANALYSIS:

REQUIREMENTS:

- a) Authorization request. (Formats: for the prospecting of a company by a natural person
By a mining right holder and applicant from outside the mining industry)
- b) Sample registration form without commercial value. (Format: for legal personnel and for natural persons)
- c) Proforma invoice without commercial value.
- d) Packing list if applicable.
- e) Laboratory support document.

SAMPLES WITHOUT COMMERCIAL VALUE THAT REQUIRE RE-IMPORTATION:

REQUIREMENTS:

- a) Authorization request. (Format for legal company and natural person)
- b) Sample registration format without commercial value. (Format for legal company and natural person)
- c) Proforma invoice without commercial value.
- d) Packing list if applicable.
- e) Laboratory certificate or qualified person / company that will carry out physical-optical analysis.
- f) Copy of itinerary or agenda.

6.12 OBTAINING PERMITS AT GENERAL MANAGEMENT OF THE MERCHANT NAVY

6.12.1 REGISTRY OF SHIPS OR VESSELS (PROVISIONAL NAVIGATION PATENTS, CERTIFICATE OF NAVIGATION)

The Registry of Ships has the purpose of registering ships and natural or legal persons that have the character of owners, lessees, or shipowners with respect to them.

The procedure is carried out by the Legal Representative at the General Directorate of the Merchant Navy.

The average time is one business day according to the Organic Law of the General Directorate of Merchant Marine, and the cost varies according to the capacity of the boat in tons.

REQUIREMENTS:

- a) Public Deed of Power or Power of Attorney duly authenticated; original property title or authenticated copy, lease or legal act by virtue of which he is in possession of the ship; (documents that prove that they are the legitimate owners of the ship).
- b) Tonnage Certificate issued by a classification society of recognized prestige; (ship's capacity).
- c) Official certificate, duly authenticated, of the cancellation of the previous registration in the case of definitive registration, this requirement not being required in cases of new construction and judicial auction.
- d) A valid class or navigability confirmation certificate issued by a classification society or inspection authorized by the DGMM, when it comes to registration of permanent patents for vessels of 20 or more years of existence.
- e) Official authenticated certificate, of the encumbrances that weigh on the ship or vessel. This information will be registered in the corresponding Real Estate and Commercial Property Registry.
- f) Authenticated copy of lease.
- g) Mention the zone and the area to be fished and/or the plant that will be processed, which can be anywhere in Honduras.
- h) Once the request has been received. The DGMM, will check if it and the documents meet the requirements of Article 48 of this Law. If they are in order, they will make the provisional registration of the vessel and issue the petitioner a Provisional Navigation Certificate. In urgent cases, once the provisional registration has been made, it will instruct the respective consul, by means of telex or facsimile, to issue the certificate to the interested party.
- i) The provisional Certificate of Navigation will authorize the ship or vessel to navigate under the Honduran flag for a term of six months, which may be extended once for three months, registering them in the respective book.
- j) Applications for Provisional Navigation patents, which meet the requirements indicated in Articles 48 and 77 of this Law, will be issued within 24 hours from the time of submission of the corresponding provisional Navigation patent, also ordering the registration of the ship or vessel. (Article amended by Decree 200-97, published on January 31, 1998).

11. Flagging of Ships or Vessels is the act that authorizes the legitimate flying of the national flag and is consummated with the delivery of the Navigation license. Vessels provisionally or definitively registered in Honduras will be flagged.
12. Vessels duly registered and flagged in Honduras will have, for all legal purposes, Honduran nationality.

VESSEL REGISTRATION FORM

Download the Vessel Registration Form here: <https://marinamercante.gob.hn/registro-de-buques/>

6.12.2 REGISTRY OF FISHING VESSELS

Vessels that will engage in National Fishing must comply with Agreements DGMM 021-2015 and DGMM 09-2016.

REQUIREMENTS:

Vessels engaged in international fishing must additionally present:

- a) When applying for the Provisional Patent, you must prove that you are on the list of the Regional Fisheries Entity (ICCAT or CIAT).
- b) Authorization of the General Directorate of Fisheries and Aquaculture (DIGEPESCA).
- c) Comply with Resolution 024/2003 of the DGMM.
- d) Comply with Agreement 002/2007 of the DGMM.

PROVISIONAL REGISTRATION

Owners, lessees, or shipowners who are interested in registering a ship in Honduras must request registration with the General Directorate of the Merchant Marine through a professional authorized to practice law in Honduras.

The documents that must accompany the application may be momentarily and only for the purpose of obtaining the Provisional Navigation Certificate, presented in authenticated copy. Said copy must be replaced by the original documents so that the final registration can be made.

Validity: Six months.

REQUIREMENTS:

- a) Fill out the Application Form, which is found in the Document Reception and Customer Service Section of the main offices in Tegucigalpa.
- b) Public Deed of Power or Power of Attorney duly legalized.
- c) Original or authenticated copy of the property title, lease, or legal act by virtue of which the ship is in possession.
- d) Tonnage Certificate, (It is only applicable to Vessels greater than 78 Feet or 24 meters in length. In the case of lesser length, the Recognized Organization (R.O.) chosen by the Owner must issue a "Non Convention" Certificate or, failing that, the DGMM can issue a certificate of "Simplified Tonnage Calculation", but only and exclusively in these cases.

- e) If it is a cargo or passenger ship, you must present the Insurance Policy for damages to third parties.
- f) Present a certificate confirming the Navigability class issued by an Inspection Classification Society authorized by the DGMM, if the vessel is older than 20 years, duly endorsed when appropriate.
- g) Accredit the inspection carried out by the Inspector of Port Captaincies. (for national vessels)

6.12.3 REGISTRATION OF COMPANIES DEDICATED TO MARITIME ACTIVITIES

The Legal basis is Article 80 of the Constitution of the Republic, Decree 167-94 that contains the Organic Law of the National Merchant Marine, Maritime Transport Regulations and other applicable regulations in this area.

The following requirements are attached to this application:

- a) Completed IMA.R.11 format.
- b) Duly authenticated Power of Attorney.
- c) Company Constitution Deed.
- d) Duly registered sole trader.
- e) Operation Permit of the Municipality that resides proof of ongoing process.
- f) Copy of public receipt to verify address.
- g) RTN copy of the company.

Observation: Companies engaged in the preparation of bathymetric studies must meet the following requirements:

- i. Proof of a minimum experience of at least three years preparing bathymetric surveys.

- ii. Proof of certified hydrographer, complying with the standards of the International Hydrographic Office (OHI).
- iii. Proof of specialized equipment according to IHO standards.

AUXILIARY MARINE INDUSTRY

Decree No. 120-2016 dated December 17, 2016, established the reforms to the Organic Law of the National Merchant Marine article 91 numeral 26, which is an attribution of the General Directorate to authorize, regulate, and supervise the activities of the Industry Auxiliary Maritime.

REQUIREMENTS:

- a) Letter Format IMA.R. 12 completed.
- b) Power of attorney in the event of a change of legal representative.
- c) If there is any modification to the Deed of Constitution, present the new deed.
- d) Operation Permit of the Municipality of residence or proof of ongoing process.
- e) Copy of receipt of any public service for address verification.

6.12.4 REGISTRY OF SHIPPING AGENCIES

REQUIREMENTS:

- a) Registration Application.
- b) Deed of Constitution of the Company or individual Merchant duly registered.
- c) Customs Agent License/Shipping Agent License.

- d) Municipal Operation Permit.
- e) Duly authenticated Power of Attorney.
- f) Name of the boats of which he is the owner and Insurance Policy Civil Liability for Damages to Third Parties.
- g) Details of the services provided by the company.
- h) Copy of ENEE public receipt.
- i) Submit a resolution issued by the Deputy Directorate of Customs Revenue that authorizes you as a Shipping Agent.
- j) Enter mobile phone, landline, exact address and email of the legal representative and the company.

6.12.5 SHIPYARD REGISTRY

REQUIREMENTS:

- a) Completed IMA.R.15 form.
- b) Duly authenticated Power of Attorney.
- c) Deed of Constitution of the company or individual merchant duly registered.
- d) Operation permit of the municipality of residence or proof of ongoing process.
- e) Copy of public receipt to verify address.
- f) Company RTN Copy
- g) Submit a local contingency plan approved by the Department of Protection of the Marine Environment of the DGMM.

- h) Detail of services provided
- i) Profile of technical personnel that accredits capacity and competences.
- j) Detail of machinery and equipment that he has.

6.12.6 REQUEST FOR CANCELLATION OF REGISTRATION

REQUIREMENTS:

The Legal Representative must submit the request for Cancellation of the Registration of a vessel, which has obtained a Definitive Patent, through the Document Reception and Customer Service Section; The following documents must accompany the application:

- a) CONATEL-National Telecommunications Commission cancellation certificate.
- b) Evidence of not having outstanding debts with DIGEPESCA.
- c) Proof of solvency with the satellite monitoring company.
- d) Not have outstanding debts with the General Directorate of the Merchant Navy.
- e) Evidence of the duly legalized cancellation of the previous registration.

*If you have only obtained a Provisional Patent, you must also prove Cancellation of Previous Registration. For general inquiries you can send an Email: registro@marinamercante.gob.hn

6.13 OBTAINING PERMITS AT GENERAL DIRECTORATE OF FISHERIES AND AQUACULTURE (DIGEPESCA)

The Procedure for Fishing Licenses runs from February 1 to May 2, of each year for environmental protection.

PROCEDURE FOR IDENTIFICATION OF FISHERMEN

The executive power, through the Secretary of Natural Resources, will grant a concession or permit for export fishing, of a scientific or sporting nature, in accordance with this law and its regulations and the law of concessions in force for a period of no more than five years extendable.

- a) **Article N.26:** Only Hondurans by birth may be patrons or captains of fishing boats of any kind.
- b) **Article N.30:** Fishermen will have the obligation to dock their boats and unload the products of the fisheries in Honduran ports; they will be able to kill, freeze, and ship the fish, crustacean, and mollusk and dispatch it to the markets in all the docks, whether they are private property, as well as in those of the State, Department or Municipality, prior the corresponding permit; but always taking care not to cause damage, sanitizing the part of the pier that is used for the task they will carry out, in the shortest possible time.
- c) **Article N.37:** Each fishing boat captain will report to the corresponding office, the departure to work and the return, indicating fishing places, species, and quantities caught. They must rent processing and marketing plants.

- d) **Article N.38.** The product of the fishing of any vessel must be unloaded in the corresponding national port, either for domestic consumption, commercialization, processing, packaging and export.

6.13.1 INDUSTRIAL FISHING PERMIT APPLICATION

The duration of the license grant is eight months. The fishing period is from July 1 to February 28, of the following year and the closed season: from March 1 to June 30 for shrimp, snail, lobster, sea cucumber, and jellyfish.

- a) Cost: L 40.00
- b) Time: 3 business days
- c) Validity: 8 months

REQUIREMENTS:

- a) Application before the Ministry of Agriculture and Livestock (SAG) addressed to the Secretary of State through a legal representative.
- b) Power of attorney duly authenticated.
- c) Vessel inventory verification document.
- d) Proof of purchase and sale (contract) of the Honduran company with which the vessel will work.
- e) Navigation License (Merchant Navy).
- f) Proof of payment of taxes required by the Merchant Navy.
- g) Proof of gross tonnage registration payment made at the General Treasury of the Republic.

*Only common hook and cast net fishing can be carried out and under special regulations in the case of industrial fishing at the mouths of rivers, estuaries, bays, coastal and continental lagoons, lakes, national parks, marine parks, reserve areas, wildlife refuges, and coral reef areas.

*All documents of which copies are presented must be duly authenticated or be checked against their original at the General Secretariat of the SAG.

*Documents coming from abroad must come duly apostilled.

*Each ton of raw product is valued at L 20.00 (Shrimp, Snail, Lobster, Scaled).

*All renewal requests must be made three months before expiration.

6.13.2 APPLICATION FOR INDUSTRY FISHERMEN'S CARD

REQUIREMENTS:

Fill out the Industrial Fisherman Application form which contains:

- a) Personal information.
- b) Two passport size photographs.
- c) Company name.
- d) Vessel Name.
- e) Place and date.
- f) Signature of the applicant.

6.13.3 OPERATION PERMIT FOR COMPANIES THAT PROCESS FISHERY AND AQUACULTURE PRODUCTS

The Processing Establishments authorized for the elaboration of products and by-products of fishing and aquaculture to register, the natural or legal person must meet the following requirements.

REQUIREMENTS:

- a) Request through Legal Representative addressed to the Secretary of State in the Offices of Agriculture and Livestock (SAG).
- b) Duly authenticated Power of Attorney.
- c) Name of the persons or company that submit the application, accompanying the data corresponding to their identity, address, authenticated photocopy of the constitution of the Company or its Certification.
- d) Marketing permit approved by DIGEPESCA.
- e) Environmental license issued by MiAmbiente.
- f) Operation permit authorized by the Municipality of the place where the plant is installed.
- g) Sanitary License issued by the Secretary of Health.
- h) Request for the assignment of the inspection service.
- i) Physical, chemical, and bacteriological examination of water.
- j) Volume of process capacity, by type of product.

- k) Flow chart for each product.
- l) Technical requirements demanded by SENASA through the Inspection carried out at the Packing Plant by technicians from the Food Safety Division.

*All copies must be authenticated or collated. Once the application is submitted together with the requirements and the inspection is approved, the permit will be extended for one year and will be renewed annually.

6.13.3 PERMIT FOR THE PURCHASE AND MARKETING OF AQUACULTURE PRODUCTS

- a) Cost and Time: L 200.00, three business days.
- b) Validity: The Establishment Registration will be valid for one year and for its renewal, it must comply with the established registration requirements.
- c) Department: Artisanal Fishing.

REQUIREMENTS:

- a) Copy of identity card.
- b) Two photographs.
- c) Completed application form.

*All the documents of which copies are presented must be duly authenticated and collated with their original at the SAG.

*In the cases of documents coming from abroad, these must come with an apostilled.

*All renewal requests must be made three months before expiration.

6.14 INTEGRATED FINANCIAL ADMINISTRATION SYSTEM

This procedure is carried out by the person authorized by means of a power of attorney authenticated by a lawyer, at the facilities of the Secretary of Finance.

The average time is two business days as long as the beneficiary's information is validated by the banking institutions. The procedure has no cost for the first time. The replacement has a value of L 200.00 in any banking institution.

6.14.1 INDIVIDUAL TRADER (SUPPLIERS)

REQUIREMENTS:

- a) Original Deed of Incorporation of Individual Merchant and a copy, underlining in it the type of commercial activity.
- b) Original bank statement of account in which the requested payment must be credited (addressed to SIAFI).
- c) Numerical RTN of the individual merchant. (copy and original)

6.14.2 INTEGRATED FINANCIAL MANAGEMENT SYSTEM (SIAFI)

- a) The procedure is carried out by the person authorized by means of a power of attorney authenticated by a lawyer, at the facilities of the Secretary of Finance.
- b) The average time is two business days as long as the beneficiary's information is validated by the banking institutions. The procedure has no cost for the first time. The replacement has a value of L 200.00 in any banking institution.

- c) Original and copy of the Identity Card of the Individual Merchant (write down your address, email, mobile or landline phone on this copy).

6.14.3 LEGAL ENTITY (COMMERCIAL COMPANIES)

- a) Original and copy of the Deed of Constitution and of the modifications of the Deed, if any.
- b) Original bank certificate of account in which the requested payment must be credited. (addressed to SIAFI)
- c) Original and copy of the numerical RTN of the Company. (write down the address of the Company, email, mobile or landline telephone number on this copy)
- d) Copy of the Identity Card of the Manager of the Company.
- e) If you do not bring original documents for comparison, all copies presented must be authenticated.

6.14.4 COOPERATIVES

- a) Legal Status issued by the National Supervisory Council of Cooperatives .(CONSULCOOP)
- b) Original bank certificate of account in which the requested payment must be credited. (addressed to SIAFI)
- c) Original and copy of the numerical RTN of the Cooperative. (write down the address of the Cooperative, email, mobile or landline phone on this copy)
- d) Copy of the Identity Card of the President.
- e) Proof of the point of the act where the election of the Board of Directors of the Cooperative is recorded, signed by the secretary and the signature of said director must be authenticated by a Lawyer.
- e) Original and copy of the bylaws of the cooperative.
- f) If you do not bring original documents for comparison, all copies presented must be authenticated.

6.14.5 REQUIREMENTS FOR THE REGISTRATION OF A FOREIGN COMPANY

- a) Photocopy of the identification of the legal representative in Honduras.



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- b) RTN number of the foreign company copy and original.
- c) Appointment of the legal representative in Honduras. (original and copy)
- d) Original and copy of the legal status as well as its translation if it is in another language.

- e) Original bank certificate evidencing the requested payment. (addressed to SIAFI).



- f) Physical address, email, and mobile phone/landline.
- g) Original and copy of the Mercantile Registry issued by the Tegucigalpa Chamber of Commerce of Industries

6.14.6 MODIFICATIONS IN THE REGISTRY OF A FOREIGN COMPANY

- a) Photocopy of the identification of the new legal representative in Honduras.
- b) Note from the legal representative addressed to the General Treasurer of the Republic where they request the changes to be made.
- c) Original and copy of the legal entity.
- d) Original and copy of the numerical RTN in the name of the foreign company.

**If it is a change of legal representative, present the notarization of the change of legal representative.*

**If you add a bank account, the original bank certificate must be presented.*

**If it is an authorization or disabling, it must detail the number and name of the bank.*

IMPORTANT

Article 49 of Decree 17-2010, which contains the Income Strengthening, Social Equity and Expenditure Rationalization Law, establishes that: All Central Government Institutions and Decentralized Bodies are authorized to charge the rate of Two Hundred Lempiras exact (L 200.00) as payment for the issuance of Certifications, Certificates, replacements of damaged or lost documents and others.

This payment must be made by the applicant or his Legal Representative, at any authorized National Banking System Agency, through Official Payment Receipt TGR-1 in code 12121.

To exempt said payment, the beneficiary must present a copy of the previous Beneficiary Registry (PIN) and proof of work if the Work Institution will be changed.





SECTORAL LEGAL FRAMEWORK



ENERGY



AGRIBUSINESS



TOURISM



INFRASTRUCTURE



MANUFACTURING



**Ministry of
Economic
Development**

Government of the Republic

ENERGY





LEGAL FRAMEWORK

The generation, transmission and distribution of electric energy services to the entire urban and rural population will be exercised through the control of the National Electric Energy Company (ENEE).

DECREE NO. 46-22 OF MAY 16, 2022

Special Law to Guarantee the Service of Electric Energy as a Public Good of National Security and a Human Right of an Economic and Social Nature, Article 3.

LEGISLATIVE DECREE NO. 46-2022

Special Law to guarantee the service of electrical energy as a public good of National security and a human right of an economic and social nature.

LEGISLATIVE DECREE NO. 404-2013

General Law of the Electric Energy Service Industry: Regulates the activities of generation, transmission, distribution and marketing of electricity in the territory of the Republic of Honduras; the import and export of electrical energy, in a complementary manner to what is established in the International Treaties on the matter signed by the Government of the Republic; and the operation of the national electrical system, including its relationship with the electrical systems of neighboring countries, as well as with the electrical system and the Central American regional electrical market.

CREE-073 AGREEMENT

Regulations of the General Law of the Electrical Industry: Regulates the activities of generation, transmission, operation, distribution and commercialization of electricity in the territory of the Republic of Honduras; the import and export of electrical energy, in a complementary manner to what is established in international treaties on the subject, entered into by the Government of the Republic, and the operation of the National Interconnected System, including its relationship with the electrical systems of neighboring countries; as well as, with the Regional Electrical System and the Central American Regional Electrical Market.

EXECUTIVE DECREE PCM-048-2017

Creates the Secretary of State in the Energy Office (SEN), as the governing institution of the national energy sector and regional and international energy integration.

DECREE 70-2007

They establish a series of incentives for the promotion of electrical projects based on renewable energy sources.

The incentives established by the law are aimed at those who use hydraulic, geothermal, solar, biomass, wind, alcohol, municipal solid waste and plant sources.

To guarantee the promotion of projects based on renewable resources, it is considered that the contracting of electricity from renewable sources will have dispatch priority over others from non-renewable sources.

RENEWABLE ENERGY PLANTS WILL ENJOY THE FOLLOWING BENEFITS ACCORDING TO THE REFORM OF DECREE 70-2007:

- a) Exemption from the payment of Sales Tax for all equipment, materials, spare parts, parts, accessories, services and any goods and services that are intended for or directly related to the infrastructure necessary for the generation of electrical energy with renewable resources.
- b) Exemption from payment of all taxes, fees, contributions, tariffs and import duties, for all equipment, materials, spare parts, parts, accessories and any goods in general acquired locally or abroad intended for or directly related to the infrastructure necessary for the generation of electrical energy with renewable resources.
- c) Exemption from payment of Income Tax, Temporary Solidarity Contribution, Net Asset Tax, Capital Gains Tax and all taxes related to income times ten (10)
- d) Exemption from income tax and its withholdings on payments for services or fees contracted with foreign natural or legal persons, necessary for the studies, development, challenge, engineering, construction, installation, administration and monitoring of the renewable energy project.





TOURISM



TOURISM PROMOTION LAW

In accordance with the Law for the Promotion of Tourism, natural or legal persons engaged in tourism services and activities previously qualified by the Honduran Tourism Institute may enjoy the benefits of this law, the beneficiaries are:

SPECIAL INVESTMENTS IN TOURISM:

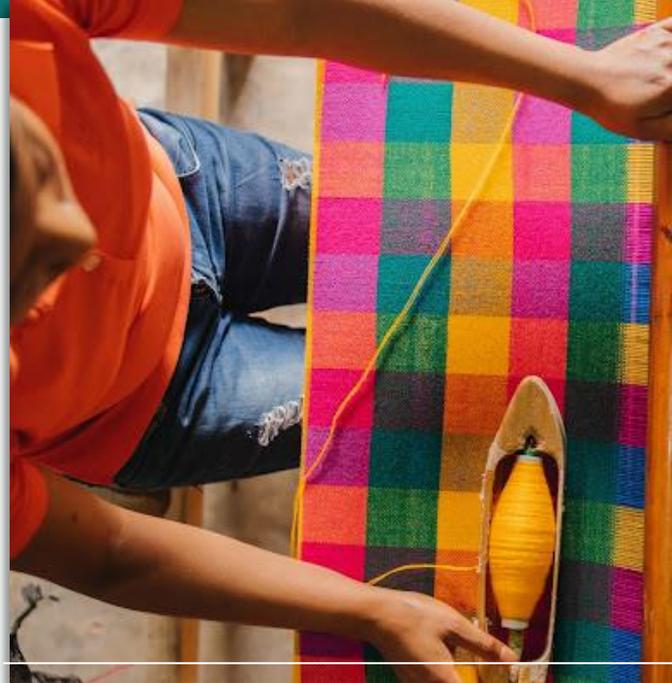
Investments linked to Protected Areas of Tourist Interest (Biological Reserves, National Parks, Wildlife Refuges, Nature Reserves); National and Historical Monuments, Museums, Archaeological Parks, Special Areas of Tourist Interest due to their Environmental/Natural/Ecological/Agro-industrial context, and community tourism projects or companies;

TOURISM INDUSTRY SERVICES:

Development of Mixed Uses of Tourist Vocation, Large Hotels, Hotels, Small Hotels, Condo-Hotels, Time-share Accommodations, Fractional Ownership, Complementary Services Linked to the Tourist Activity and/or Tourist Complexes.

RELATED INFRASTRUCTURE ENABLING TOURISM:

Convention Centers, Cruise Port Precincts, Interurban Terrestrial Terminals, Maritime Ferry Terminals, Recreational Offer Related to Tourism (Golf Course, Marinas, Aquariums, Theme Parks, Canopy Tours, Diving Centers) and other qualified tourist recreational offers as such by the Honduran Tourism Institute (IHT).



RELATED TOURIST ACTIVITIES:

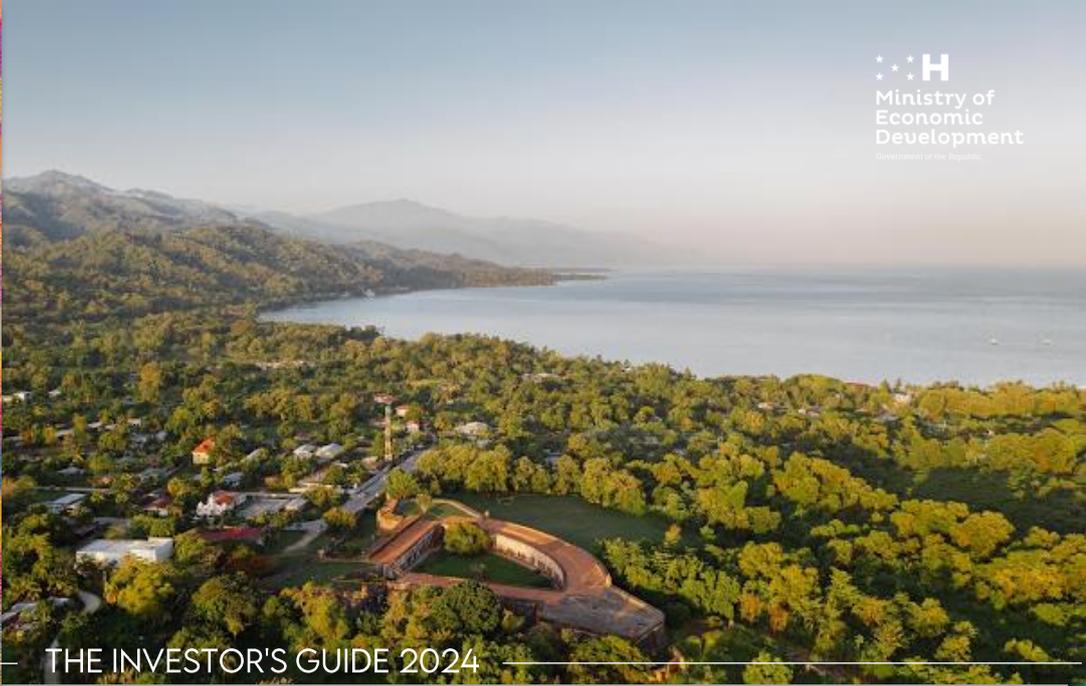
Filming of films for tourist/cultural benefit, events and other tourist benefits, sporting events with a tourist purpose, rescue of traditional national industries and activities of cultural organizations. In the cases of temporary activities, the applicable incentives are valid until the end of the event.

TOURIST OFFER SERVICES:

Receptive tour operators.

TOURIST TRANSPORT SERVICES:

Air, water, land tourism and lease of land and water vehicles, only when their beneficiaries are constituted as exclusive purpose companies for the development of tourism activity.



THE INVESTOR'S GUIDE 2024

REQUIREMENTS:

- a) Original Power of Attorney or authenticated copy, granted to a legal professional duly registered in their field, who must present their valid registration card.
- b) Authenticated photocopy of the testimony of the deed of incorporation of the company or of the declaration of the individual merchant registered in the Mercantile Registry, with its reforms related to change of business, legal representative and any other material modification to it.
- c) Original Economic Feasibility Study in Spanish of the project, signed and sealed by a professional in the economic sciences, collegiate and solvent with his professional association. Said study must describe the project in a comprehensive manner, indicating the amount, financial analysis and other data stipulated in article four of these regulations, with a projection of economic behavior for a minimum of five years.
- d) Likewise, the feasibility study must include what is typified in Article 4 number 3 of the Law.
- d) Authenticated photocopy of the testimony of deed of ownership of the land or land in the name of the applicant natural or legal person, duly georeferenced and registered in the corresponding Property Registry; or certified photocopy of the lease signed between the landlord and the applicant and the landlord's property deed, when applicable.
- e) Original and photocopy of the same size and color for comparison; signed, sealed and stamped by the qualified professional, when applicable from the following plans:
 - i. Topographic plan with the table of directions, boundaries, distances and area of the property or properties, duly georeferenced in accordance with the Property Law.

OBLIGATIONS OF BENEFICIARIES:

- ii. Joint Plant.
 - iii. Architectural plan of the levels of each building or project to be equipped.
 - iv. Sections of each building.
 - v. Facades of each building.
 - vi. Finishing plan.
 - vii. Plans of plumbing and electrical installations.
 - viii. Structural plans.
- f) Evidence of financial availability will be accredited through letters of intent from banks, financial institutions, or other types of investors, national or foreign, confirming their availability to finance the project, mentioning the conditions or financing mechanisms and/or leverage. financial, with information that allows the IHT to know the origin of the funds and the feasibility.
- g) If the individual or social merchant has sufficient resources and funds to finance the project, they must show proof by the same means indicated in the previous paragraph.
- h) Environmental license or proof of its being processed before MiAmbiente.

Evidence of registration in the National Tourism Registry, current. If the certificate is not available at the time the application is submitted, the IHT will incorporate the applicant ex officio, upon payment of the corresponding fees.

- a) Register in the Registry of Exonerated in the SEFIN, complying with the form and requirements contained in the Legal Framework in force, as well as carry out its annual renewal.
- b) Declare and keep your tax domicile updated, as well as make available the information and documentation that the SEFIN, the Tax Administration or the Customs Administration require in accordance with the current legal framework; as well as present the required forms, declarations and reports.
- c) Present the Sworn Declaration of Fiscal Sacrifice in the periodicity contemplated in the current legal framework and in the manner determined by the competent authority.
- d) The beneficiaries of this Law are obliged to collect the Tax for Tourist Services and the ISV, on the sale of goods and services that they carry out, and their entirety to the Treasury.
- e) Demonstrate having initiated a process of certification of a standard or quality seal in order to increase the competitiveness and quality of Honduran tourist products, services and offers.
- f) Include within your charges for service and administration contracts, the collection of the ISV and the applicable Tourist Tax. Those complementary services that operate within lodging and lodging service establishments, to which by their nature the charge has already been applied, are excluded.

- g) Invest in the proposed tourism project the amount indicated in the respective application and maintain said investment for the term of the ISV exoneration; without prejudice to what is established in the final paragraph of Art. 4 of this Law.
- h) Start the construction, renovation or restoration of the properties intended for the tourist activities proposed in the project application within a period not exceeding 12 months from the date of notification of the resolution of the SEFIN through which the tax benefits are granted.
- i) In applicable cases, start their activities in accordance with the Tax Code within a period not exceeding three years, counted from the date of notification of the resolution of the Ministry of Finance that grants tax benefits.
- j) Keep a faithful and detailed record of the exempted items and assets, which must be available to the competent authorities in accordance with the legal framework.



DECREE 90-90 LAW FOR THE ACQUISITION OF URBAN PROPERTY IN THE AREAS DELIMITED BY ARTICLE 107 OF THE CONSTITUTION OF THE REPUBLIC AND ITS REGULATIONS, FOR QUALIFICATION AND APPROVAL BY THE HONDURIAN INSTITUTE OF TOURISM

The purpose of this Law is to regulate the acquisition of ownership, by natural persons who are not Hondurans by birth and by companies that are not entirely made up of Honduran partners, of urban real estate, located in the areas referred to in Article 107. of the Constitution of the Republic.

The urban properties referred to in Article 1 of this Law may only be acquired when the persons indicated therein allocate them to tourism, economic development, social development or public interest projects, qualified and approved by the Secretary of State in the Tourism Office.

REQUIREMENTS:

- a) Name and surname, business name or name, nationality, address, profession or trade, marital status and other information that fully identifies you, also accompanying the documents that prove your identification and representation, if applicable.
- b) In the case of companies, the list of partners who are not Hondurans by birth must be presented, with all the data that identifies them, such as name, reason or company name, nationality, address, profession and trade, marital status and participation in concept. of contributions or shares that you own.
- c) Ownership title of the property to document promise of sale or pre-contract of purchase and sale of the property or other similar document, if applicable, that guarantees that the property has been acquired or will be acquired.

- d) Proof of the respective Cadastral Registry of the property.
- e) Complete list of the project that is proposed to be carried out, with the technical feasibility studies, other studies and information that establish or may establish the laws and regulations in force on this matter.
- f) Any other information deemed relevant.

PROOF OF NON-AFFECTATION OF A PROJECT IN A TOURIST AREA.

The Honduran Institute of Tourism, in collaboration with the competent authorities at the departmental and municipal level, will strive to promote the implementation of the Law on the Declaration, Planning and Development of Tourism Zones. The main objective is to streamline the process of issuing tourist land use declarations, both for the creation and expansion of tourist development centers.

Those areas that present characteristics that make them a tourist attraction, whether evident currently or with future potential, will be considered areas of tourist interest. In this context, the Honduran Institute of Tourism

It will support the creation of tourism companies that invest in these areas and, in coordination with the relevant entities, it will promote the formation of community tourism companies, commercial companies and cooperatives of a tourism nature.



With the purpose of conserving natural resources that are part of the national tourism inventory and are located in areas of tourist interest, the restriction will be established not to allow any authority to grant patents or authorizations for the performance of polluting economic activities, industrial activities with harmful waste. for the environment or any other activity harmful to the natural environment.

REQUIREMENTS:

- a) Request made by legal representative
- b) Duly authenticated power of attorney or General Power of Attorney for lawsuits.
- c) Copy of the Honduran Bar Association Card.
- d) Copy of deed of incorporation of company or sole trader.
- e) Copy of identity of the Legal Representative of the Commercial Company.
- f) Official report of the Environmental Licensing system issued by MiAmbiente.
- g) Technical Report that describes the main activities of the project along with the Affidavit of the Environmental Services Provider that prepared the Technical Report.
- h) Environmental Services Provider Card
- i) Ticket of L. 200.00 for the preparation of certifications and certificates.
- j) CD containing the Technical Report of the Project in Digital

NOTE: WHEN THE PROJECTS ARE CATEGORY 4, THEY MUST BE INCLUDED:

- a) Certification of the Minutes of the Open Town Hall Session, where the community approves the project. Issued by the Mayor's Office where the project will be executed.
- b) Attendance List of the participants of the open town hall, signed by each of them.
- c) Photographs of the Meeting of the Cabildo Abierto participants.
- d) Certificate issued by the Municipal Environmental Unit (UMA), accrediting the place where the project will be executed.



GAMING CASINO LAW DECREE NO.488-77

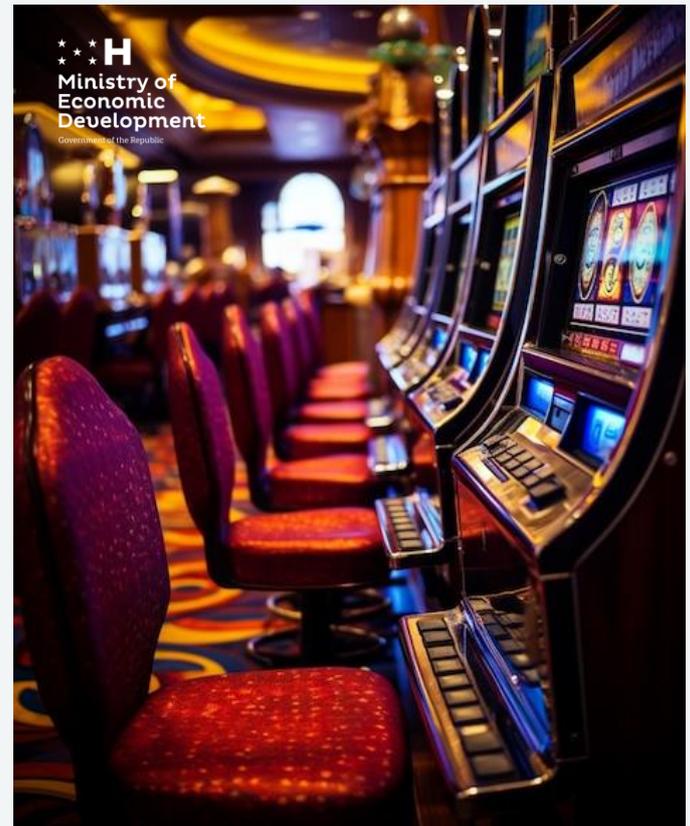
This Law establishes the rules and regulations to which natural or legal persons that operate Gambling or Chance Casinos must be subject, understood as roulette, dice, deck of cards, Punto and Banca, baccarat, slot machines and other games. Similar.

In article 4 of the legal body, according to the reform of Decree number 85-84, dated May thirty-one (31) of the year one thousand nine hundred and eighty-four (1984), it establishes that licenses will be granted for a maximum period of ten years extendable for a period of five years, which will begin to count from the date on which the respective operations begin.

REQUIREMENTS:

- a) Power of Attorney
- b) Company Constitution Deed
- c) Property Deed or Lease Contract
- d) Certificates from the Criminal Courts and Peace Courts that prove that the partners, administrators, managers or representatives of the petitioning company do not have and have not had pending accounts with the justice system, for committing a crime whose penalty entails deprivation of liberty. . With the understanding that the respective Certificates must be issued by the courts of the domicile that each of these people has had during the last 5 years.

- f) Financial Statement authorized by a duly certified accountant, in which financial solvency is accredited.
- g) Certificates from the Executive Directorate of Revenue (Currently called the SAR Income Administration Service), corresponding Municipal Mayor's Office.
- h) These Certificates must prove that said company is Solvent with the Public Treasury.
- i) Original Economic Study, signed, stamped and sealed by the responsible Economist and 4 copies.
- j) National Tax Registry of the company.



- k) Commercial name and geographical location of the first-class property where the Casino is intended to be installed.
- l) The fixed investment must be greater than one million Lempiras.
- m) Affidavit by which you declare that you are subject to the Law and other legal provisions related to games.
- n) Games whose practice in the Casino is intended to be authorized.
- o) Deadline when the Casino is intended to open.

WITHIN THE APPLICATION YOU MUST INCLUDE:

- a) Describe the project
- b) Company name
- c) Duration and address of the company
- d) Purpose of the company
- e) Capital and number of shares
- f) General Shareholders
- g) Capital distribution
- h) Types of games to be authorized

Once ruled by the Planning and Development Management, a legal opinion is issued by the Legal Management of the Honduran Institute of Tourism.

Subsequently, an Agreement signed by the President of the Republic and the Director of the Honduran Institute of Tourism is issued.

The legal representative of the project must notify the Honduran Institute of Tourism of the opening date of the Casino along with the Internal Regulations of the establishment for approval by the IHT; requesting authorization to start operations and for the Legal Management to carry out an inspection to verify that the personnel and everything specified in the Feasibility Study is available.

NOTE:

Casino Law was approved by Decree Number 488, dated July 16, 1977, and reforms were made to it, by Decree No.85-84 dated May 31, 1984, Decree No.100-88 dated May 20 October 1988, Decree No. 101-88 in the same year and Decree No. 76-90 dated August 20, 1990.



MANUFACTURING



LEGAL FRAMEWORK

INVESTMENT PROMOTION LAW:

To obtain free zone status, permission must be requested from the Ministry of Economic Development. Through the Secretariat of Economic Development and the Revenue Administration Service (SAR), an annual fee is paid to the State of Honduras for the permit to operate in a free zone.

DECREE NO. 51-2011

The primary interest of the State is the attraction, promotion and protection of national and foreign investment, which will be granted facilities and guarantees for their development.

GUARANTEE:

- a) To National and Foreign Investment
 - i. Unlimited access to currencies.
 - ii. Right to open bank accounts and withdraw total or partial deposits in freely usable currency.
 - iii. Protection of your intellectual property rights.
 - iv. Property rights.
 - v. Right to repatriate 100% of the compensation for expropriation.
 - vi. Freedom of production and marketing of goods and services.*
- b) To Foreign Investment
 - i. National treatment for foreign investment.
 - ii. Access to the market without limitations.
 - iii. Transfer in currency or values, of the product of profits, profits, royalties and considerations, or the total of your investment.

- iv. Access to credits in the national financial system.
- v. Free shareholding in companies.
- vi. Unrestricted right to establish branches, subsidiaries, representations or joint investments.

SPECIAL ZONE REGIMES

There is an important range of regulatory provisions that regulate operation and production in territorial areas subject to special regimes.

- a) Decree No. 08-2020-Reforms to the Free Zones Law
- b) Agreement 41-2020 Regulation of the Free Zones Law
- c) Agreement No. 189-2021 Procedure for Companies within ZOLI without enjoying Tax Benefits
- d) Decree No. 37-84 Temporary Import Regime (expires 2025)
- e) Decree No. 126-2021 Passage from RIT to ZOLI

FREE ZONES LAW

The Free Zones Law aims to confer the status of free zone to the entire national territory of Honduras, where commercial and industrial companies, national and foreign, that are basically dedicated to export and related or complementary activities can establish and operate.

BENEFITS:

- a) Introduction of goods exempt from payment of customs taxes, charges, surcharges, internal taxes, consumption taxes and those that have a direct or indirect relationship with customs import and export operations.
- b) Sales and production carried out within the free zone, as well as real estate and commercial and industrial establishments, are exempt from paying municipal taxes and contributions.
- c) Profits from operations carried out within the free zone exempt from payment of Income Tax.
- d) Right to 100% currency repatriation.

ACTIVITIES IN FREE ZONE

In the free zone, operations and activities can be carried out to: Introduce, remove, store, manipulate, pack, display, pack, unpack, buy, sell, exchange, manufacture, mix, transform, refine, distill, assemble, cut, benefit and In general, operate all types of merchandise, products and raw materials, packaging and other commercial effects. Permanent or incidental operations, transactions, negotiations and activities related to its establishment and operation may also be carried out.

COMPANIES IN FREE ZONE

Companies, as established by the Regulations of the Free Zones Law, can be:

- a) Basically, export trading company: That allocates no less than 50% of its annual sales to export or re-export.

- b) Basically, export industrial company: That is dedicated to the mechanical, physical or chemical transformation of raw materials, semi-finished products or finished articles, allocating no less than 95% of its annual production to market abroad.
- c) Company with related or complementary activities: That allocates its production to the supply of production processes or to the supply of services to other companies established in the free zone, or to workers who provide services in the Free Zone.
- d) Service Company: That develops economic activities that serve as direct and indirect support to the users of the free zone, including commercial companies established therein.

RIT TEMPORARY IMPORT REGIME LAW

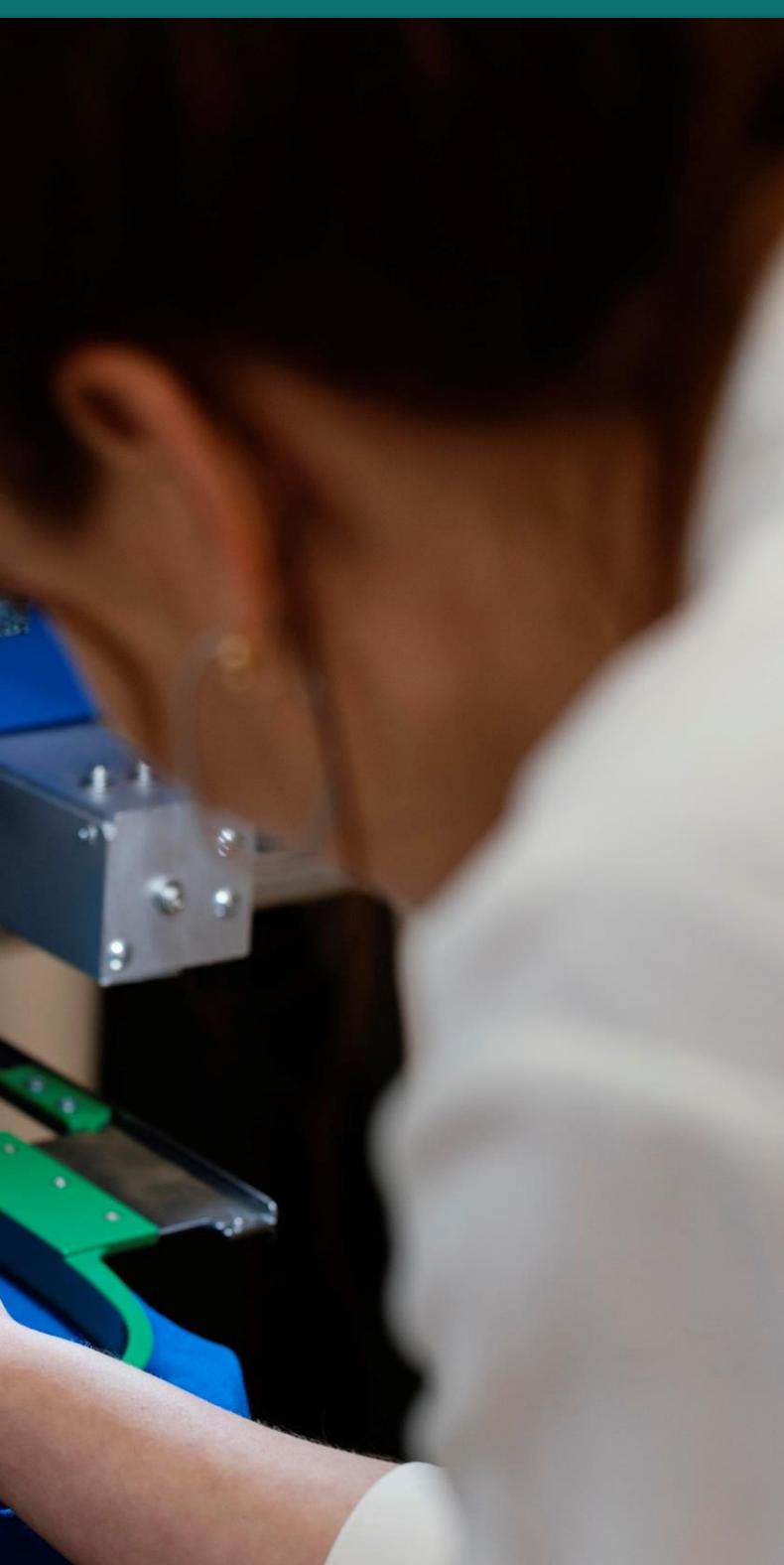
The Temporary Import Regime is a mechanism to encourage exports by companies that do not receive the benefits contemplated in other laws in force in Honduras. Companies must apply for the Temporary Import Regime before the General Directorate of Productive Services of the Secretariat of Economic Development.

Establish a temporary importation mechanism in order to promote exports, consisting of the suspension of payment of customs duties, consular duties, the customs administrative service rate established through and any other taxes and surcharges, including the general sales tax.

BENEFITS:

- a) The suspension of payment of customs duties, general sales tax and other import taxes on:
 - i. Raw materials, semi-finished products, containers, packaging and other inputs to produce goods or services that are exported to non-Central American countries, or when they are assembled, transformed, modified or physically incorporated into products or services that are exported to non-Central American countries.
 - ii. Machinery, equipment, molds, tools, spare parts and accessories exclusively for assembling, transforming, modifying or producing goods or services intended for export to non-Central American countries. These assets may be freely sold after five years have elapsed from the date of their temporary importation, with prior authorization from the Ministry of Finance.
 - iii. Samples, instructions, patterns, mannequins and models necessary to adjust the production of goods and services to the standards and designs required in the international market and for demonstration, research or instruction purposes.
- b) Total exemption from payment of Income Tax for profits from the export of goods to non-Central American countries, for ten (10) years, counted from the date of start of their exportable production, provided that they meet the following requirements:
 - i. Industrial or agroindustrial company.
 - ii. Maintain at least 25 direct jobs.
 - iii. Generate non-traditional products defined in the Export Promotion Law.





TYPE OF COMPANIES

The Regulation defines the operating companies and users of the free zones:

- a) Basically, Export Commercial Company: That operates in a restricted zone and allocates no less than 50% of its sales to export or re-export.
- b) Basically, Export Industrial Company: That operates in a restricted zone and is dedicated to the mechanical, physical or chemical transformation of raw materials, semi-finished products or finished articles, allocating no less than 95% of its production for marketing abroad.
- c) Company of Services and Related or Complementary Activities: That operates in a restricted area and its production or activity is destined to supply the production processes of other companies established there or to the supply of services to them.
- d) International Services Company through Electronic Services: That operates in a restricted area to offer international services of contact centers or call centers, data processing, back offices, information technologies or any other service electronically, using wired or wireless means. .

COMPETENT ENTITY

The Secretariat of Economic Development receives applications from companies interested in becoming operating companies or user companies of Free Zones. Once the Resolution that authorizes the company is granted and where the benefits and obligations are also expressed; The company must sign an “Operations contract” with the Revenue Administration Service (SAR).



INFRASTRUCTURE



Ministry of
Economic
Development
Government of the Republic

LEGAL FRAMEWORK

The institutional and regulatory legal framework for investment in infrastructure in Honduras states the processes that the investor must comply with for the planning, regulation, operation and execution of an investment project, detailed below:

SPECIAL LAW FOR THE SIMPLIFICATION OF INFRASTRUCTURE INVESTMENT PROCEDURES / ARTICLE 1

Its objective is to simplify and streamline the execution processes of public infrastructure projects, with the purpose of generating employment and achieving greater economic growth through the modernization of national infrastructure.

LAND COMMUNICATION ROUTES LAW

Its objective is to promote, promote and facilitate road progress, to dictate regulations that expedite the work of projection, construction, expansion, conservation and repair of roads and other land communication routes.

GENERAL LAW OF PUBLIC ADMINISTRATION / ARTICLE 29

Public Works, Transportation and Housing; concerning the formulation, coordination, execution and evaluation of policies related to housing, public infrastructure works, the road, urban planning and transportation system, as well as the concessionary regime for public works.

STATE PROCUREMENT LAW

Regulates contracting procedures and the execution of public works, supply and consulting contracts.

MUNICIPALITIES LAW

This law aims to develop the constitutional principles relating to the Department; to the creation, autonomy, organization, operation and merger of the Municipalities.

ENVIRONMENTAL LAW

It refers to the activity that is potentially defined or that currently contaminates or degrades the environment, natural resources or the historical cultural heritage of the nation, carried out by any State organ, decentralized entities and private, natural or legal, national or legal persons. foreigners.

SINAGER LAW

It refers to the process of reactivating economic and social activity, improving infrastructure in the same or better conditions than before, reducing the vulnerabilities that caused the disaster in the community and even relocating it to a safe territory.

TERRESTRIAL COMMUNICATION LAW

Its objective is to promote, promote and facilitate road progress, dictate regulations that expedite the work of projection, construction, expansion, conservation and repair of roads and other land communication route.

PUBLIC-PRIVATE PARTNERSHIP PROMOTION LAW

The Law for the Promotion of the Public-Private Partnership, created by Legislative Decree Number 143-2010 and its implementing regulations, establish the possibility for the private sector to present investment projects in infrastructure and services, through the private initiative scheme.

LAW OF THE NATIONAL INTERVENTION PROGRAM ON PRODUCTIVE ROADS

Article 3. Technological Infrastructure. For the efficient management of projects, the Secretary of State for Infrastructure and Transportation Offices (SIT) will implement a technological infrastructure system that guarantees the integrity and security of the information.

FRAMEWORK LAW OF THE TELECOMMUNICATIONS SECTOR:

Promotes the orderly growth of infrastructure for the provision of Public Telecommunications Services, in order to mitigate visual pollution and promote the rational use of public space of telecommunications networks giving access, under equal conditions, to other operators and users who are in the same or similar circumstances.

LAW ON BENEFITS FOR SOCIAL HOUSING CONSTRUCTION PROJECTS:

Housing Law guarantees sustainability of housing solutions projects.

GENERAL LAW OF THE ELECTRICAL INDUSTRY:

Its purpose is to regulate: The activities of generation, transmission, distribution and marketing of electricity in the territory of the Republic of Honduras; The import and export of electrical energy, in a complementary manner to what is established in the international treaties on the matter signed by the Government of the Republic; and, The operation of the national electrical system, including its relationship with the electrical systems of neighboring countries, as well as with the Central American regional electrical system and market.

FRAMEWORK LAW OF THE DRINKING WATER AND SANITATION SECTOR

Establishes the integration of environmental management and operation responsibilities of the infrastructure of drinking water and sanitation services for all operators as the foundation to contribute to the preservation of the resource, sustainability and real valuation of the service.



A wide-angle photograph of a vast agricultural field during sunset. The sun is low on the horizon to the right, casting a warm, golden glow across the sky and the field. The field is filled with rows of green crops, likely corn, stretching towards the horizon. The sky is a mix of orange, yellow, and light blue. The overall mood is peaceful and productive.

AGRIBUSINESS

LEGAL FRAMEWORK

In Honduras there is a legal and regulatory framework that provides concurrent elements for the implementation of the PESAH 2023-2043 and is based on Article 245 of the Constitution of the Republic, which establishes the administrative function of the State to dictate all the measures and provisions that are within its reach to promote the rapid execution of agrarian reform and the development of agricultural production and productivity.

The following sources are directly linked to the implementation of the PESAH 2023-2043 policy.

GENERAL LAW OF PUBLIC ADMINISTRATION:

Issued by Decree 146-86 of November 29, 1986. In its Article 29, paragraph 12, it attributes to the SAG powers in the formulation, coordination, execution and evaluation of policies related to the production, conservation, and marketing of food. the modernization of agriculture, animal and plant health; the generation and transfer of agricultural technology, irrigation and drainage in agricultural activities; the distribution and sale of agricultural inputs acquired by the State in any capacity; the rules to which agricultural inputs will be subject, the coordination of actions related to forestry, the superior management of agrometeorology services and the promotion of agricultural credit.

LAW FOR THE MODERNIZATION AND DEVELOPMENT OF THE AGRICULTURAL SECTOR:

Issued in 1992, through Decree No. 31-92, it establishes the mechanisms to promote agricultural modernization, favoring the increase in production, its internal marketing and export, agroindustrial development and the rational use of renewable natural resources.

The Law stipulates the responsibility of the SAG to establish and ensure compliance with policies for the development of agricultural activities.

The law cites the SAG and its legal concurrence with others instancias:

- a) INA
- b) IHMA
- c) BANADESA
- d) IHCAFE
- e) ICF and other binding institutions

CLIMATE-ADAPTED SUSTAINABLE AGRICULTURE STRATEGY FOR THE SICA REGION 2018-2030 (EASAC):

The Central American Agricultural Council (CAC) approved the EASAC, in its extraordinary meeting held on June 28 and 29, 2017 in San José, Costa Rica. Its objective is to strengthen the actors of the agri-food sector in the SICA region in the appropriate management of climate variability and change, through the intensive use of information and knowledge, in order to minimize losses and damages, have productivity levels high levels that allow regional food and nutritional security to be achieved, through efficient agricultural production systems, better adapted to the climate, resilient, sustainable and inclusive.

THE EASAC IS MAINLY RELATED TO THE PRODUCTION ELEMENT OF THE AGRI-FOOD SYSTEM. SUSTAINABLE DEVELOPMENT GOALS (NATIONAL SDG AGENDA):

Honduras is a signatory of compliance with the SDGs. The 2030 Agenda is related to all elements of the agri-food sector, from production to consumption of food. Eradicating poverty and hunger, combating climate change and protecting natural resources, food and agriculture are at the center of the 2030 National Agenda for the SDGs.

GOVERNMENT PLAN TO REFOUND HONDURAS (PGRH) (2022-2026):

Several principles of the PGRH, especially those related to agricultural development, environmental protection, territorial development, rural employment generation, agroforestry, promotion of equity, gender, women and rural youth, and food and nutritional security; They maintain a close relationship and justify the structuring of the new PESA State Policy 2022-2042.

The central point of the PGRH State Policy for the Agri-Food Sector of Honduras (2023-2043) 29 is the promotion of economic growth and development under an alternative model that manages to transform the country, reduce extreme inequalities and promote sustainable dynamics.

In this process, the transformation of the agricultural sector plays a determining role, aimed at improving the living conditions of rural families, the generation of decent jobs and the achievement of food sovereignty, since Honduras has become dependent on food imports.:

- a) More than 90% in rice, approximately 40% in corn and
- b) 20% in beans, as well as high percentages of milk and meat, especially pork.

LAW OF THE NATIONAL AGRICULTURAL DEVELOPMENT BANK (BANADESA), DECREE NO. 903, OF MARCH 28, 1980:

Creates BANADESA as an autonomous institution, of indefinite duration, with its own personality and legal capacity; with the objective of channeling financial resources for the development of agriculture, livestock, fishing, poultry farming, beekeeping, forestry or forestry and other activities related to the primary processing of production, including marketing.

FORESTRY, PROTECTED AREAS AND WILDLIFE LAW 156-2007, SIGNED ON SEPTEMBER 19, 2007:

Establishes the legal regime to which the administration and management of forest resources, protected areas and wildlife will be subject, including their protection, restoration, use, conservation and promotion, promoting sustainable development, in accordance with social, economic and environmental interest. and cultural of the country.

LAW OF THE NATIONAL FUND FOR THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR, DECREE NO. 191-2013 OF JULY 23, 2013:

Maintain and promote the national agricultural sector within a framework of sustainability and environmental conservation and confront the effects of globalization and trade agreements.

CLIMATE CHANGE LAW 297-2013, DECREE NO. 297-2013 ISSUED ON JANUARY 13, 2014:

It establishes the principles and regulations necessary to plan, prevent and respond in an adequate, coordinated and sustained manner to the impacts generated by climate change in the country.

FISHERIES AND AQUACULTURE LAW, DECREE NO. 106-2015 OF SEPTEMBER 29, 2015:

Its purpose is to establish the regulatory framework for the management, protection and promotion of hydrobiological resources corresponding to the fishing and aquaculture activity of the State of Honduras, including their extraction, cultivation, use, processing, transportation, marketing and other related activities.

COLLABORATIONS


**Secretaría de
Desarrollo
Económico**
Gobierno de la República


**Migración
INM**
GOBIERNO DE LA REPUBLICA


Turismo
Gobierno de la República


**Agricultura
y Ganadería**
Gobierno de la República


SENPRENDE
Gobierno de la República


**Dirección General de
la Marina Mercante**
Gobierno de la República


**Pesca
y Acuicultura
SAG-DIGEPESCA**
Gobierno de la República


**Sanidad e Inocuidad
Agroalimentaria
SENASA**
Gobierno de la República


ARSA
Gobierno de la República


**DISTRITO
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