

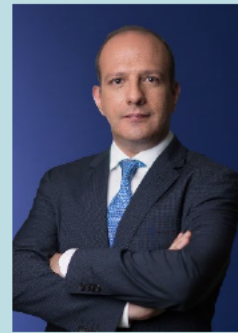
KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	05 April 2023
Alert Type:	Document
Country:	Honduras
Regime:	FATCA
Document Type	Other Guidance

Honduras: Extended FATCA Reporting Deadline

On 24 March 2023, the National Commission of Banks and Insurance issued Circular 02/2023, which extended the Honduras FATCA deadline for the 2022 reporting period. As noted in the circular, the Internal Revenue Service (IRS) recently provided updates for reporting Tax Identification Numbers (TIN) of US persons. This information was previously communicated in Circular 01/2023, [here](#). As a result of these updates, Honduras has extended the reporting deadline for institutions registered in the IRS FATCA portal from 31 March 2023 to 30 April 2023.

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Reference (Spanish): [Circular 02/2023](#) [PDF 907KB]

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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