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[TOURISM LAW]

SUPREME COURT OF JUSTICE OF EL SALVADOR
JUDICIAL DOCUMENTATION CENTER

LEGISLATION

Name: **TOURISM LAW**

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Comments: **The purpose of this Law is to foster, promote, and regulate the tourism industry and services of the country, provided by domestic or foreign natural or legal persons. Said legislation assigns powers for tourism regulation and establishes the National Tourism Registry.**

Content;
DECREE No. 899.-

THE LEGISLATIVE ASSEMBLY OF THE REPUBLIC OF EL SALVADOR,

WHEREAS:

- I. Article 101 of the Constitution establishes that the promotion of economic and social development of the country is an obligation of the State, including fostering increased production, productivity, and the rational use of resources;
- II. The territory of the Republic is blessed to have resources that, due to their geographic location and culture, and historic and natural characteristics, have great potential for tourism development. Rational use of these resources would contribute to improving and diversifying tourism in the country, creating new workplaces and, as such, greater levels of occupation and employment and increased quality of life for the population;
- III. It is in the national interest to stimulate the development of tourism activities as a means to contribute to the social and economic growth of the country, generating more favorable conditions for development of private initiatives based on sustainability as a necessary ingredient for competitiveness, done with respect to the environment and natural and cultural resources and by diversifying the product and improving the quality of services as indispensable conditions to ensure the profitability of the tourism industry;
- IV. It is necessary to regulate the protection, fostering, development, and training of the tourism sector of the country through a law in order to obtain maximum

benefits for the sector, which will contribute to the image and identity of the country as a tourism destination.

THEREFORE,

By the use of their constitutional powers and following the initiative of the President of the Republic, through the Ministers of the Treasury, Economy, and Tourism, the Congresspeople: **Ciro Cruz Zepeda Peña, José Antonio Almendáriz Rivas, Douglas Alejandro Alas García, Rolando Alvarenga Argueta, Luis Roberto Angulo Samayoa, José Orlando Arévalo Pineda, Juan Francisco Villatoro, Noel Abilio Bonilla Bonilla, Miguel Ángel Jiménez, Roberto José d' Aubuisson Munguía, Guillermo Antonio Gallegos, Julio Antonio Gamero Quintanilla, César Humberto García Aguilera, Noé Orlando González, Jesús Grande, Manuel de Jesús Gutiérrez Gutiérrez, Carlos Walter Guzmán Coto, Mariela Peña Pinto, José Rafael Machuca Zelaya, Mario Marroquín Mejía, Alejandro Dagoberto Marroquín, Manuel Vicente Menjívar Esquivel, Rubén Orellana, Rodolfo Antonio Parker Soto, Renato Antonio Pérez, William Rizzieri Pichinte, Norman Noel Quijano González, José Mauricio Quinteros Cubías, Oscar Edgardo Mixco Sol, Dolores Alberto Rivas Echeverría, Federico Guillermo Avila Quehl, Ernesto Antonio Angulo Milla, Enrique Alberto Luis Valdés Soto, Donato Eugenio Vaquerano Rivas, María Patricia Vásquez de Amaya, Carlos Mauricio Arias, Olga Elizabeth Ortiz, Nelson de la Cruz Alvarado, Mario Alberto Tenorio, Ernesto Iraheta, Alex René Aguirre, Hipólito Rodríguez, Salvador Morales, José Vidal Carrillo and Gustavo Chiquillo**

DECREE the following:

TOURISM LAW

CHAPTER I

OBJECTIVE AND DEFINITIONS

Art. 1 – The objective of this Law is to foster, promote, and regulate the tourism industry and services of the country provided by domestic or foreign natural or legal persons.

Art. 2 – For the purposes of this Law, these terms shall be understood as follows:

- a) **Tourism or tourist activities:** Activities carried out by individuals during their trips to areas different from their normal place of residence, for a period of less than one year and with the objective of rest or recreation.
- b) **National Tourism Resources:** All recreational, archeological, cultural and natural resources found within the country and considered as or developed to be tourist attractions.
- c) **Tourism Industry and Services:** Activities carried out by providers of goods for consumption by tourists and service providers for tourist activities, as well as public and private institutions related to the promotion and development of tourism in El Salvador.
- d) **Tourist:** anyone who stays at least one night away from their usual place of residence and performs tourist activities.

- e) Project of National Tourism Interest: Project or Master Plan for construction, remodeling, or improvement of tourism infrastructure and services that is recognized as such by the Executive Body of the Tourism Branch due to its recreational, cultural, historical, natural, or ecological nature that makes it eligible to enjoy the incentives granted by this Law.
- f) Tourism Region, Zone, or Center of National Interest: Place or area of the national territory that, due to its characteristics, represents a real or potential tourist attraction but which lacks necessary infrastructure or services for its development, and which is declared as such by the Executive Body of the Tourism Branch.
- g) Tourism Companies: Companies that offer and provide services to tourists including information, transportation, lodging, food, and recreation.
- h) CORSATUR: Salvadoran Tourism Corporation
- i) Shipping/Short-Haul Flights: Air or maritime transportation services provided within the national territory for tourism.
- j) Construction: Creation or construction of new work.
- k) Expansions: Constitute a complementary investment to enlarge an already existing work.
- l) Remodeling: Is the change in the structure or form of architectural work that increases its value.
- m) Improvements: Are those introduced in already existing works or structures, substituting certain parts, increasing their value.

Art. 3 – In the text of this Law, references to the Executive Body of the Treasury Branch, or the Ministry of the Treasury, will be understood as alluding to the Departments of this Branch charged with overseeing these types of taxes.

CHAPTER II

COMPETENCIES IN MATTERS OF TOURISM

Art. 4 – State Department/Ministry of Foreign Affairs that, according to the Internal Regulations of the Executive Branch, is the body in charge of matters of tourism, heretofore referred to as the State Department/Ministry of Foreign Affairs, must establish the National Tourism Policy and Plans and ensure their fulfillment, as well as compliance with the objectives in the current law and its regulations.

The governmental authorities whose powers include the conservation of the natural, cultural, and historic assets of the country will ensure the integral use, preservation, and restoration of said national tourism resources in close collaboration with the State Department/Ministry of Foreign Affairs.

Art. 5 – The State Department/Ministry of Foreign Affairs will create and execute studies and projects to allow for the identification of areas for tourism development.

Art. 6 – The State Department/Ministry of Foreign Affairs will exert oversight for strict compliance by the tourism companies of the obligations set forth in this law and its Regulations, particularly those companies that obtain corresponding certification and classification from the National Tourism Registry, in order to maintain said services valid and pertinent to the applied classification and category.

Art. 7 – The State Department/Ministry of Foreign Affairs may order inspections of the establishments that provide tourism services, and business owners or their agents or dependents will facilitate access for accredited delegates to their facilities and documents related to the provision of tourism services in the following cases:

- a) When interested parties request inscription to the National Tourism Registry as tourism companies
- b) When interested parties request the granting of the fiscal incentives set forth in this law
- c) When knowledge is obtained through any means possible of non-compliance with the legal obligations to which tourism companies are subject
- d) In any other case in which the purpose is to assure compliance with this law or with international conventions.

Art. 8 – Natural, archeological, and cultural resources that make up the tourism inventory of the country will be preserved and protected by the institutions charged with such responsibilities. State or municipal entities and bodies that have the legal power to authorize construction or infrastructure will be obligated to respect and maintain the touristic vocation of said resources and their scope of influence. Authorized construction and infrastructure must be compatible with the elements necessary for tourism development of these resources.

CHAPTER III

NATIONAL TOURISM REGISTRY

Art. 9 – There will be a National Tourism Registry, which will be of national scope and under the jurisdiction of CORSATUR, tasked with administration and control of the Registry. Tourism companies operating in the country which enjoy the benefits of the incentives granted by this Law may register in the Tourism Registry upon request and compliance with legal requirements.

CHAPTER IV

OBLIGATIONS OF REGISTERED PERSONS

Art. 10 – The owners of tourism companies included in the Registry, whether or not they receive the fiscal incentives set forth in this law, will have the following obligations:

- a) Strict compliance with the dispositions this law and its regulations
- b) Provision of information and documents requested that are related to the development of their activities; this information will be treated confidentially, except for use in consolidated data regarding the tourism sector and its activities
- c) Permission of entrance of duly accredited officials and employees into their facilities upon request.

In this case, the State Department/Ministry of Foreign Affairs must provide corresponding identification for its delegates, which must be up to date and worn in a visible location. Said officials or employees may not disclose confidential information provided by the Tourism Companies, opposite case they will remain subject to pertinent legal sanctions.

Art. 11 – Those persons who enjoy the fiscal incentives set forth in this Law, in addition to the previous stipulations, must also comply with the following obligations:

- a) Use the fiscal incentives granted exclusively for the promoted activity.
- b) Comply with the current legal dispositions for tourism infrastructure, quality norms, and service provision.
- c) Communicate any modifications to the plans and projects of the company to the State Department/Ministry of Foreign Affairs within ten business days following the modification, and report sale or transfer of assets or shares within ten business days after sale or transfer.
- d) Allow and facilitate inspections by duly accredited delegates from the State Department/Ministry of Foreign Affairs as well as from the Ministry of the Treasury, providing access to documentation and information relative to the activity for which the incentive has been provided, as requested.

Art. 12 – Tourism companies are required to facilitate truthful and objective information to tourists regarding destinations and travel conditions, reception, and lodgings.

Additionally they must ensure absolute transparency regarding the clauses proposed to their clients in reference to the price, reservations, and quality of the facilities committed.

Art. 13 – Tourism companies, in cooperation with public authorities, will work to guarantee security, accident prevention, sanitation, and food hygiene of those who acquire their services.

Art. 14 – All tourism infrastructure and activities will be designed in a way such as to protect the natural assets of ecosystems and biodiversity and to preserve endangered species and wild flora and fauna.

Companies that carry out tourism activities will be subject to the limitations imposed by the authorities when their activities occur in particularly vulnerable areas such as coastlines, tropical forests, or wetlands; these areas may be ideal for the creation of natural parks or protected reserves.

Art. 15 – Tourism policies and activities will be done with respect to artistic, archeological, and cultural patrimony; these policies and activities will be organized in a way such as to allow cultural, artisanal and folk production to survive, enhance, and flourish.

CHAPTER V

INCOME FOR TOURISM PROMOTION

Art. 16 – A special contribution will be established for tourism promotion, which will have two different trigger sources:

- a) Payment for lodging, made by taxable entities, in any establishment that provides such a service
- b) Exit of a taxable entity from the national territory by air transportation

In the first case, the special contribution for the promotion of tourism development will be 5%, calculated based on the daily price of lodging services used by the taxable individual. The amounts paid for Taxes upon Real Properties and Services, as well as the price of any other service not strictly for accommodations, will be excluded from that base calculation.

In the second case, the amount of the special contribution will be of seven US Dollars (\$7.00) per person when leaving the country.

Exits of flight crew members of commercial and military flights from the national territory, national and foreign official missions, national or foreign sports delegations, and representatives of international organizations, will be exempt from payment of the special contribution for promotion of tourism development. Qualification for said exemption must be requested of the Ministry of the Treasury by the Executive of the Foreign Relations Branch.

Art. 17 – The special contribution in the previous article will be collected by the hotel establishment used by the taxable subject, or the airline that provides the transportation services. Collection will be carried out at the time of payment for services, and the amount of the special contribution must be specified separately in the receipt document that is provided to the client according to pertinent fiscal law.

Art. 18 – The company responsible for collection of the contribution must transfer the collected resources from the previous month to the General Fund of the State within the first ten business days of each month, through a declaration made via special forms provided by the Tax Administration.

Sanctions for non-collection or for non-payment of collected amounts to the treasury will be established in Art. 246 of the Tax Code. Implementation of these sanctions by the Ministry of the Treasury will follow the procedures established in the aforementioned legal body. In these cases the Ministry of the Treasury will have the power to determine the amount that was not collected.

Art. 19 – In annual budget allocations for CORSATUR in the General State Budget, the projected amounts to be collected through the payments of special contributions established in Art. 16 of this law will be included. This allocation may be expanded with prior approval from the Legislative Assembly.

CHAPTER VI

PROMOTION OF THE TOURISM INDUSTRY

Section A

Benefits and Incentives

Art. 20 – The benefits and incentives that are set forth in this Law are oriented to promoting the development of tourism in the country, increasing national and foreign investments to that end, and decentralizing and augmenting employment opportunities in the tourist areas of the country.

Art. 21 – All natural or legal persons and tourism companies inscribed in the Registry may enjoy the general benefits described below:

- a) Inclusion in the catalogue of El Salvador tourism services published by CORSATUR
- b) Information and support from the State Department/Ministry of Foreign Affairs in dealings with diverse governmental offices when warranted by national tourism interests.
- c) Support from the State Department/Ministry of Foreign Affairs when requested by associations in the tourism sector and in the interest of the national tourism effort.
- d) Participation in contests for prizes or recognition for the tourism industry that are sponsored by the State Department/Ministry of Foreign Affairs
- e) Support for governmental or private entities and organizations in the creation of national parks or natural protected areas, when these areas truly fall under the scope of tourism.

Section B

Conditions and Regulations for Granting Incentives

Art. 22 – The Secretary of State/Ministry of Foreign Affairs, through the respective agreement, will be in charge of awarding the classification, or rejection of the Projects of National Tourism Interest, upon favorable opinion from the Ministry of Treasury, the Ministry of the Environment and Natural Resources and the Secretariat of Culture of the Presidency of the Republic, to those investments that exceed fifty thousand dollars of the United States of America (US\$ 50,000.00). For those investments below fifty-thousand dollars of the United States of America (US\$ 50,000.00), the favorable opinion of the Ministry of the Environment

and Natural Resources, of the Secretariat of Culture of the Presidency of the Republic, and of the Ministry of Tourism, will be enough.

The awarding of the referred fiscal incentives in an associated manner will only apply when investment projects are carried out within the same geographic area. These areas can be located in any part of the country with tourism orientation.

The monitoring and control of the investments made with the benefits established in the present Chapter will be the responsibility of the Secretary of State/Ministry of Foreign Affairs through duly identified delegates, authorized by it.

Art. 23 – Oversight and control of the fiscal regime of the incentive-backed activities will be the responsibility of the Executive Branch in the Treasury Field, as warranted.

Despite this, natural or legal persons who carry out auditing functions, and who concretely carry out said functions with respect to the financial statements of the companies receiving support through this Law, will be asked to examine and assess the correct use and application of the incentives.

Art. 24 – The goods imported through incentive clauses set forth in this Law may not be transferred to third parties before the timelines established in the regulations of this law.

These goods must be re-exported, or taxes that existed at the moment in which the free introduction into the country was granted must be paid, when the benefitted company ceases to operate in the country before the expiration of the timeframe set forth in the regulations of this Law, unless they are transferred in keeping with the exceptions established for this effect in the same regulations.

CHAPTER VII

INFRACTIONS AND SANCTIONS

Art. 25 – The possible infractions committed by tourism companies under this law are the following:

- a) Non-authorized use of authorized fiscal incentives and goods imported under the incentives in this law, or not duly designating the goods imported through the law as for exclusive use in the activity for which the incentive was granted.
- b) Providing false information to the entities or organizations mentioned in this law, or not providing required information to the corresponding authorities.
- c) Forging inscription in the Registry
- d) Charging taxes, rights, or other tributes for service provision that are not established in law.
- e) Not reporting the sale or transfer of assets or shares mentioned in Art. 11, Section C.
- f) Denial or hindering the supervisory functions of the competent authorities

- g) Non-appearance with no justified cause to legal summons made by the aforementioned institutions, according to their respective legal functions.
- h) Commission of discriminatory acts based on gender, nationality, ethnicity, sexual preference, religion, or other traits in the course of providing tourism services.
- i) Non-compliance with any other obligation not specified in this article, whether contained in this law, its regulations, or in any other law that regulates the issue.

Art. 26 – Infractions to this law will be sanctioned as follows:

- a) MINOR: Fine of twenty current minimum wages applicable to the industry in the city of San Salvador
- b) MAJOR: Fine of thirty current minimum wages applicable to the industry in the city of San Salvador
- c) SEVERE: Fine of forty current minimum wages applicable to the industry in the city of San Salvador

The specified sanctions will be applied without prejudice with regard to other laws that cover the same acts or omissions. Compliance with these sanctions will not exempt the offender from compliance with the obligations regulated in this law.

Art. 27 – For the effects of the previous article, severe infractions will include those contained in sections a, b, c, and d of Article 25; major infractions will include sections e and f; and minor infractions will include those contained in sections g and h.

When an infraction sanctioned with a severe penalty occurs, the Agreement granting incentives will be definitively revoked, and the inscription of the company in the Registry will be cancelled. The same measures may be taken in the case of repeated major penalties.

Any other infractions against this law, its regulations, or any other law on the issue, will be sanctioned in the same manner as the serious infractions described in the law.

Art. 28 – The State Department/Ministry of Foreign Affairs may order an investigation of infractions and apply sanctions for violations of the stipulations of this law and its regulations.

CHAPTER VIII

SANCTIONS PROCESS

Art. 29 – Any stakeholder may request an investigation for the purposes of enforcing the responsibilities that stem from the infractions against this law and its regulations.

Art. 30 – When the State Department/Ministry of Foreign Affairs, from any source, obtains knowledge of non compliance with the legal obligations of the titleholders of tourism companies, it is obligated to immediately begin the corresponding investigation processes.

Art. 31 – The State Department/Ministry of Foreign Affairs will investigate the acts for which complaints have been filed, and if in the corresponding report it appears that there has been

an infraction against this law and its regulations, a corresponding administrative file will be opened

The State Department/Ministry of Foreign Affairs will notify the presumptive offender, providing a copy of the report mentioned in the previous paragraph, in order to schedule a hearing within three business days starting the day following service and notification.

Art. 32 – Once the aforementioned deadline has passed, if warranted, the file will be opened for evidence during ten business days counted from the day following service and notification, for any pertinent evidence to be provided. Once the evidence period is over, if appropriate, a resolution will be emitted and a sanction will be imposed, if applicable, in keeping with the stipulations of this law.

Art. 33 – After the resolution is emitted, reversal appeals will be admitted within three business days following notification of the resolution. If the reversal is submitted on time, the head of the State Department/Ministry of Foreign Affairs will resolve in the following hearing.

Art. 34 – All fines assessed by virtue of this law must be paid within five business days following the date in which the sanctioned entity is notified of the definitive resolution.

Art. 35 – The statute of limitations for investigation and imposition of sanctions derived from infractions against this law and its regulations is of six months for minor and major infractions, and of one year for those infractions considered to be severe; in both cases the deadlines are calculated starting on the date on which the infraction was committed.

CHAPTER IX

TEMPORARY STIPULATIONS

Art. 36 – During a period of five years counted as of the validity of the present Law, any new investment that is classified as a Project of National Tourism Interest according to what is regulated by Art. 22 of this Law, for an amount equal to or greater than twenty-five thousand dollars of the United States of America (US\$ 25,000.00), will be entitled to the following incentives:

- a) Exemption from the Tax to the Transference of Real Estate that affects the acquisition of the real estate property or properties destined for the project.
- b) Exemption from import duties on its assets, equipment and accessories, machinery, vehicles, aircrafts or watercrafts for coastal navigation, and the construction materials for the buildings throughout the project. The exempted amount shall not be greater than 100% of the invested capital of the referred project.
- c) Exemption from payment of Income Tax for a period of ten years, counted as of the beginning of operations.

For the application of the present exemption, the following rules must be obeyed:

1. The exemption to which the present subsection refers to will be applicable to income generated by the new investment, for which the beneficiary must keep separate records that allow for complete identification of such income, so that these are not

included as taxable income and besides, that it allows for identifying the beginning and end of the fiscal benefits period.

2. When it is not possible to identify the income generated by the new investments, such as improvements or renovations, the amount of the exempted income will be determined by fiscal year or period, applying a factor to the total income from the tourism activity. Such factor will be calculated dividing the value of the new investment by the total value of the movable and fixed assets related to the tourism activity, owned at the closing of the fiscal exercise immediately before the classification of the project.
3. Not favored with exemption is the maintenance or partial or total repair of real estate, equipment, machinery and other movable goods; besides, that maintenance that implies the substitution of assets due to their normal use in the activity carried out.
4. The individuals or legal persons that are already established and that are the representatives of tourism companies and that meet all the requirements regulated in this Law, can enjoy the incentives, provided the Project of National Tourism Interest of the investment consisting of the expansion, remodeling or improvement is equal to or above twenty percent (20%) of the value of the movable assets or real estate related to the tourist activity, owned at the closing of the fiscal exercise immediately before the classification of the project.

The twenty percent (20%), in any case, cannot be lower than the amount established in subsection one, part one, of this article.

5. Within the exemption period of the present subsection, if the holder of a Project of National Tourism Interest decides to carry out an expansion, improvement or remodeling of the approved project, the exemption period will extend for another ten years, counted as of the date when the Ministry of Tourism classifies the new project. In this case, the investment in the expansion, improvement or remodeling project must be equal to or greater than twenty percent (20%) of the initially approved investment.

The extension period for enjoying the exemption can be requested only once during the period established in subsection one of this article.

6. In any case, the benefits established in this paragraph will end when the ten-year period expires or, in its case, when the exemption from income tax reaches the amount of the value of the rated project(s).

For the effects of the previous subsection, the holders of Projects of National Tourism Interest classified by the Ministry of Tourism must calculate the fiscal incentive for the exemption from Income Tax every fiscal year, for which they must make a calculation of the tax not paid based on the exempted income determined according to numbers 1 and 2 of this subsection and to the proportion of corresponding costs and expenses according to what is established in Art. 28, subsection two of the Income Tax Law.

- d) Partial exemption from municipal taxes for a period of five (5) years, counted as of the beginning of operations, related to tourism activities for up to 50% of their value. For that purpose, the interested party will submit to the municipality corresponding to its registration in the tourist registry, the classification of the tourist project awarded by Executive Agreement in the Area of Tourism and certification of the income tax return submitted to the Ministry of Treasury. These incentives can be requested only once during the period established in subsection one, part one of the present article; however, if expansions, remodeling or improvements are made to the infrastructure of the requesting tourism enterprise within that period, each one of them for an amount equivalent to what is established in subsection one, part one of this article, the awarding of incentives can be requested for each one of such expansions, remodeling or improvements.

Art. 37 – All beneficiary companies receiving the incentives established through this law must contribute 5% of the profits obtained during the exemption period; this percentage will be added to the special contributions established in the law for tourism promotion.

CHAPTER X

FINAL DISPOSITIONS, REPEALS, AND FORCE

Art. 38 – The stipulations of this law, given its special nature, will supersede those stipulations contained in other laws. Moreover, application of these dispositions will be done in a way such as to best guarantee the effectiveness of the powers attributed by the law.

Art. 39 – The President of the Republic will emit the application regulations for this law.

Art. 40 – Repeal the following laws:

- a) Legislative Decree No. 367 of June 28, 1967, published in Official Paper No. 117, Tome No. 215 from June 29 of the same year, containing the Law for Tourism Industry Promotion;
- b) Legislative Decree No. 134 of June 28, 1984, published in Official Paper No. 159, Tome No. 284 from August 28 of the same year, containing the Temporary Law for the Reactivation of the Tourist Industry; and,

Art. 41 – This law will enter into force eight days after its publication in the Official Paper.

SIGNED IN THE BLUE ROOM OF THE LEGISLATIVE PALACE, San Salvador, on the tenth of December of year two thousand and five.

CIRO CRUZ ZEPEDA PEÑA
PRESIDENT

JOSÉ MANUEL MELGAR HENRÍQUEZ
FIRST VICE-PRESIDENT

JOSÉ FRANCISCO MERINO LÓPEZ
THIRD VICE-PRESIDENT

MARTA LILIAN COTO VDA. DE CUÉLLAR
FIRST SECRETARY

JOSÉ ANTONIO ALMENDÁRIZ RIVAS
THIRD SECRETARY

ELVIA VIOLETA MENJÍVAR
FOURTH SECRETARY

PRESIDENTIAL HOUSE: San Salvador, fifteenth of December of two thousand and five.

FOR PUBLICATION

ELÍAS ANTONIO SACA GONZÁLEZ,
President of the Republic

JOSÉ GUILLERMO BELARMINO LÓPEZ SUÁREZ,
Minister of the Treasury

YOLANDA EUGENIA MAYORA DE GAVIDIA,
Minister of the Economy

JOSE RUBÉN ROCHI PÁRKER,
Minister of Tourism

TRANSITORY PROVISIONS

BEGIN OF NOTE

Art. 4. – The individuals or legal persons with tourism companies that at the entry into force of the present Decree have a classification procedure for a project of national tourism interest underway, they must finish it according to what is established in the regulations under which such procedure was started.

Art. 5. – After this Decree comes into force, there is an extension of five years in the period to request fiscal incentives to which Art. 36 of the present Tourism Law refers to.

Art. 6. – The present Decree will come into force eight days after its publication in the Official Gazette.

END OF NOTE

GIVEN IN THE BLUE HALL OF THE LEGISLATIVE PALACE. San Salvador, on the seventeenth day of the month of December of year two thousand ten.-

CIRO CRUZ ZEPEDA PEÑA

PRESIDENT

OTHON SIGFRIDO REYES MORALES

GUILLERMO ANTONIO GALLEGOS NAVARRETE

FIRST VICEPRESIDENT

SECOND VICEPRESIDENT

JOSÉ FRANCISCO MERINO LÓPEZ

ALBERTO ARMANDO ROMERO RODRÍGUEZ

THIRD VICEPRESIDENT

FOURTH VICEPRESIDENT

FRANCISCO ROBERTO LORENZANA DURÁN

FIFTH VICEPRESIDENT

LORENA GUADALUPE PEÑA MENDOZA

FIRST SECRETARY

CÉSAR HUMBERTO GARCÍA AGUILERA

SECOND SECRETARY

ELIZARDO GONZÁLEZ LOVO

THIRD SECRETARY

ROBERTO JOSÉ d'AUBUISSON MUNGUÍA

FOURTH SECRETARY

IRMA LOURDES PALACIOS VÁSQUEZ

FIFTH SECRETARY

SIXTH SECRETARY

MARIO ALBERTO TENORIO GUERRERO

SEVENTH SECRETARY

PRESIDENTIAL HOUSE: San Salvador, on the twenty-second day of the month of December of year two thousand ten.

LET IT BE KNOWN,

CARLOS MAURICIO FUNES CARTAGENA,

President of the Republic

JUAN RAMÓN CARLOS ENRIQUE CÁCERES CHÁVEZ,

Minister of Treasury

JOSÉ NAPOLEÓN DUARTE DURÁN

Minister of Tourism