

**DECREE NO. 738****THE LEGISLATIVE ASSEMBLY OF THE REPUBLIC OF EL SALVADOR,****WHEREAS:**

- I. - The Constitution of the Republic recognizes the human person as the origin and the end of the activity of the State, for which it is its duty to guarantee to its inhabitants the enjoyment of freedom, health, culture, economic well-being and social justice through the protection of natural resources, diversity and integrity the environment.
- II. - El Salvador has ratified international instruments, which oblige the authorities to contribute to the promotion and implementation of effective measures to reduce the consumption of fossil fuels in the country, to reduce environmental pollution and damage to the health of its citizens and inhabitants.
- III. - The State should promote and encourage, through public policies, the use of electric means of transportation, both in the public and private sectors, by means of tax incentives for the importation of this type of vehicles, spare parts and other related accessories, as well as the construction of the infrastructure required for the recharging of this type of vehicles with clean energy, leaving behind the dependence on fossil fuels, thus allowing the decarbonization of the economy.
- IV. - Worldwide, the implementation of the aforementioned public policies is already a reality, so it is necessary to issue the pertinent legal provisions so that El Salvador complies with its constitutional and legal obligations.

**THEREFORE,**

in use their constitutional powers and on the initiative of Congressmen: Mario Antonio Ponce López, Norman Noel Quijano González, Rodolfo Antonio Parker Soto, Patricia Elena Valdivieso de Gallardo, Johanna Elizabeth Ahuath de Quezada, Rina Idalia Araujo de Martínez, Dina Yamileth Argueta Avelar, Rodrigo Ávila Avilés, Lucía del Carmen Ayala de León, Marta Evelyn Batres Araujo, Yolanda Anabel Beloso Salazar, Raúl Beltrán, Mariano Dagoberto Blanco Rodríguez, Reinaldo Alcides Carballo Carballo, Douglas Antonio Cardona Villatoro, Sara Marcela Carrillo de Chacón, Silvia Alejandrina Castro Figueroa, Tomás Emilio Corea Fuentes, Felissa Guadalupe Cristales Miranda, Nidia Díaz, José Edgar Escolán Batarse, Julio César Fabián Pérez, Ramiro García Torres, Ricardo Ernesto Godoy Peñate, Jorge Schafik Handal Vega Silva, Karla Elena Hernández Molina, José Andrés Hernández Ventura, Idalia Margarita Jirón González, Jorge Antonio Júarez Morales, Mauricio Roberto Linares Ramírez, Mario Andrés Martínez Gómez, Jorge Uriel Mazariego Mazariego, Sonia Maritza López Alvarado, José Mauricio López Navas, Andrés Ernesto López Salguero, Juan Carlos Mendoza Portillo, Rocío Yamileth Menjívar Tejada, José Francisco Merino López, Silvia Estela Ostorga de Escobar, Jeannette Carolina Palacios de Lazo, René Alfredo Portillo Cuadra, María Vicenta Reyes Granados, David Ernesto Reyes Molina, Carlos Armando Reyes Ramos, Santos Adelmo Rivas Rivas, Rosa María Romero, Karla María Roque Carpio, Jorge Luis Rosales Ríos, Melissa Yamileth Ruiz Rodríguez, Jaime Orlando Sandoval Leiva, Víctor Hugo Suazo Álvarez,

Mauricio Ernesto Vargas Valdez; Guadalupe Antonio Vásquez Martínez and Oscar David Vásquez Orellana.

DECREES the following:

**LAW FOR THE PROMOTION AND INCENTIVES FOR THE IMPORTATION AND USE OF ELECTRIC AND HYBRID MEANS OF TRANSPORTATION**

**TITLE I  
GENERAL PROVISIONS**

**SINGLE CHAPTER**

**OBJECT OF THE LAW**

**Art. 1.-** The purpose of this law is to promote the use of electric and hybrid vehicles and the implementation the infrastructure charging stations for the said vehicles; strengthening public policies to encourage their use within the public sector and among citizens in general, in order to contribute to sustainable mobility and environmental protection through the reduction carbon dioxide emissions, and also aims to: (1)

- a)** Protect and improve the quality of the environment and people's health, through other pollutants generated by motor vehicles.
- b)** Encourage the use of different types of electric and hybrid means of transportation in both the private and public sectors.
- c)** Establish tax and economic incentives to promote the importation and acquisition of electric and hybrid means of transportation in the country and their corresponding recharging infrastructure (1).

**DEFINITIONS**

**Art. 2.-** For the purposes of this law, the following definitions are established:

**Electric battery:** Device containing one or more electrochemical cells that can convert stored chemical energy into electric current.

**Economic benefit:** A mechanism that seeks to encourage individuals, through cost reduction, to direct their economic activity to strategic areas of interest to the State.

**Fast Charge:** A process of recharging the battery of an electric and hybrid vehicle that employs high power charging currents to provide a significant charge in a short period of time, allowing rapid restoration of the battery's energy capacity (1).

**Medium Charge:** A process of recharging the battery of an electric and hybrid vehicle that employs moderate power charging currents to provide a substantial charge in a moderate period, allowing recovery of the battery's energy capacity during moderate to prolonged periods of parking. (1)

**Charging center or electric charging station:** System that provides energy for charging the batteries of electric vehicles and plug-in hybrid vehicles, with a power output of 7 kilowatts or more, and that operates in both alternating and direct current. (1)

**Supplier Electric and hybrid vehicle trader:** Natural or legal person engaged in the tradition of electric or hybrid vehicles to retailers or wholesalers, or to end consumers.

**Distributor of electric and hybrid vehicles:** Natural or legal person who, on a continuous basis, with or without legal representation and by means of a contract, has been appointed by a principal for the agency – representation or distribution of electric or hybrid vehicles in the country.

**Tax incentives:** Fiscal measures used to attract local or foreign capital investment to certain economic activities or areas in a country.

**Importer of recharging stations for electric and hybrid vehicles:** Natural or legal person that imports recharging stations for electric and hybrid vehicles either for private use or for commercialization in the country. (1)

**Importer of electric and hybrid vehicles:** Natural or legal person that imports electric or hybrid vehicles for the development of the activities that constitute its purpose or corporate name, business, pression, art or trade.

**Electric motor for vehicle:** Rotating electric machine that converts electrical energy into mechanical energy to drive the electric vehicle according to the manufacturer's technical requirements.

**Sustainable electric mobility:** Action capable of meeting society's needs for freedom of movement, access, communication, commerce or relationships without sacrificing the environment or other current or future basic human ecological values.

**Recharging service provider:** Natural or legal person engaged in the provision of battery recharging services for electric vehicles and plug-in hybrid vehicles through the installation, management and maintenance of the recharging stations for electric vehicles operating both in alternating current and direct current. (1)

**Electric Motor Vehicle:** Means of land transportation propelled solely by an electric motor powered by a battery that is charged by connection to an external power source.

**Hybrid electric vehicle:** Means of transportation propelled by an internal combustion engine and an electric motor powered by a battery that may or may not be charged by connection to an external power source.

**Non-plug-in Hybrid Electric Vehicle (HEV):** Means of transportation powered by an internal combustion engine and a battery-powered electric motor that does not need to be plugged into an external power source.

**Plug-in Hybrid Electric Vehicle (PHEV):** Means of transportation propelled by an internal combustion engine and an electric motor powered by a battery that is charged by connection to an external power source.

## **TITLE II** **POWERS AND TAX INCENTIVES**

### **CHAPTER I** **POWERS**

#### **POWERS OF THE GOVERNING BODY**

**Art. 3.-** The *Ministerio de Obras Públicas y Transporte*, through the *Vice Ministerio de Transporte*, shall have the following attributions:

- a) Create, guide, regulate, control, supervise and/or execute a public policy that promotes the use of electric and hybrid vehicles, both in the public and private sectors of the country.
- b) Promote individual and public transportation of passengers and cargo, as well as the replacement of combustion engine vehicles with electric and hybrid motor vehicles. This mandate also includes all vehicles owned by the State.
- c) To issue a distinctive sign corresponding to electric vehicles and hybrid vehicles, allowing their easy identification and determining the rules for their use.
- d) Promote the development and implementation of infrastructure for recharging electric and hybrid vehicles, both in the public and private sectors, both in medium and fast charging (1).

The *Ministerios de Hacienda, Medio Ambiente y Recursos Naturales, Economía y Salud*, as well as the *Institución de Protección al Consumidor*, the *Superintendencia General de Electricidad y Telecomunicaciones*, and the *Consejo Nacional de Energía*, shall collaborate within their respective powers with the *Vice Ministerio de Transporte* to achieve the objectives of this Law.

#### **POWERS OF THE MINISTERIO DE MEDIO AMBIENTE Y RECURSOS NATURALES**

**Art. 4.-** The *Ministerio de Medio Ambiente y Recursos Naturales* is responsible for ensuring that there is an adequate final disposal of batteries for electric and hybrid electric vehicles and other components that may cause damage to the environment.

Likewise, the *Ministerio de Medio Ambiente y Recursos Naturales* must issue the regulations and guidelines for the adequate and effective final disposal batteries for electric and hybrid vehicles

and other components that could cause damage to the environment, as well as the necessary and required specifications that the *Vice Ministerio de Transporte* must observe to proceed with the authorization the workshops that will perform the mechanical vehicle inspection the types vehicles regulated by the law, that is to say, for used electric and hybrid vehicles.

#### **POWERS OF THE *INSTITUTO SALVADOREÑO DE FORMACIÓN PROFESIONAL***

**Art. 5.-** The *Instituto Salvadoreño de Formación Profesional* (INSAFORP), within the scope of application of this law, shall support with the formation and training of human resources that can be developed in the maintenance and repair of electric vehicles and their parts. INSAFORP may sign cooperation agreements and/or subcontract universities, specialized technical institutes or companies specialized in the matter, for the fulfillment of this provision.

#### **POWERS OF THE *SUPERINTENDENCIA GENERAL DE ELECTRICIDAD Y TELECOMUNICACIONES***

**Art. 6.-** Within the scope of application of this Law, SIGET is responsible for the following:

- a) To issue norms and standards to define the regulatory framework under which the technical operation and commercial activity of recharging centers shall be governed, pursuant to the provisions of Article 14 of this Law. (1)
- b) Issue certificates of compliance with technical norms and standards in the construction and commissioning of recharging centers (1).
- c) REVOKED (1)

#### **CHAPTER II**

#### **TAX AND ECONOMIC INCENTIVES FOR THE IMPORTATION, USE AND CIRCULATION OF ELECTRIC AND HYBRID VEHICLES; AND FOR THE IMPORTATION AND IMPLEMENTATION OF CHARGING STATIONS (1)**

**Art. 7.-** The economic and fiscal benefits established in the present law shall be applicable to the motor vehicles regulated in the Law of Land Transportation, Transit and Road Safety and in the Special Law of Freight Transportation by Road, in its modality of Electric and Hybrid.

They shall also apply to bicycles and other velocipedes powered solely by electric motors, as well as charging stations for electric and hybrid vehicles in alternating and direct current. (1)

**Art. 8.-** A 0% tariff rate is hereby established for the vehicles and charging stations referred to in this law.

Likewise: (1)

- a) Declare exempt from the payment of the Tax on the Transfer of Movable Goods and the Provision of Services (VAT) generated by the importation of goods and from the Special Tax

on First Registration Goods in the National Territory, at one hundred percent, new electric motor vehicles and new hybrid motor vehicles, whether plug-in or non-plug-in.

- b) Declare exempt from the payment of the Tax on the Transfer of Movable Goods and the Rendering of Services (VAT) generated by the importation of the goods and from the Special Tax on the First Registration of Goods in the National Territory, twenty-five percent of used electric motor vehicles and used hybrid motor vehicles, whether plug-in or non-plug-in. (1)
- c) Declare exempt from the payment of the Tax on the Transfer of Movable Goods and the Rendering of Services (VAT) generated by the importation of bicycles and other velocipedes propelled only by electric motors, at one hundred percent. (1)
- d) Declare exempt from the payment of the Tax on the Transfer of Movable Goods and the Provision of Services (VAT) generated by the importation of charging stations for electric and hybrid vehicles, at one hundred percent.

The exemptions granted in this article shall be valid for ten years from the date of entry into force of this law and shall be effective from the day following the date of notification of the issuance of the agreement by the *Ministerio de Hacienda*. (1)

Once half of the aforementioned term has elapsed, the *Ministerio de Hacienda* shall make an evaluation of the tax benefits granted in the present law and shall submit to the Legislative Assembly a report recommending the reduction, extension or maintenance the term established in the preceding paragraph, based on the fulfillment the objectives the present law. (1)

**Art. 9.-** The importation of used electric or hybrid motor vehicles is prohibited if: (1)

- 1) They are more than seven years old, counted from the date of manufacture (1).
- 2) When circulation is prohibited in the country of origin, or they possess any of the following titles origin: (1)
  - a. SALVAGE - PARTS ONLY (Total loss or recovered) (1)
  - b. LEMON SALVAGE (Total loss, or repaired) (1)
  - c. SALVAGE CERT-LEMON CERT-LEMON LAW BUYBAK (Returned under the New Defective Vehicle Act) (1)
  - d. DESTRUCTION (Destruction) (1)
  - e. SALVAGE CERTIFICATE-NO VIN (When the VIN does not match any other VIN number on other parts the vehicle) (1)
  - f. NON REBUILDABLE (1)
  - g. SALVAGE/FIRE DAMAGE (1)

- h. PARTS ONLY (1)
- i. TOTAL LOSS (1)
- j. DISMANTLERS (Dismantling) (1)
- k. NON-REPAIRABLE (Not repairable) (1)
- l. JUNK (Waste) (1)
- m. CRUSH (Crushed) (1)
- n. SCRAP (Scrap) (1)
- o. SALVAGE KATRINA (Flooded) (1)

Likewise, the prohibition shall apply when the title deed or equivalent document indicates that it is a vehicle damaged by fresh or saltwater flooding, containing any of the following legends: Flood Salvage, Flood Title, Flood Nonrepairable, Flood Title-Water Damage, among others that refer to damages in this type of loss. (1)

Used motor vehicles referred to and whose importation is not prohibited may enjoy the exemptions established in the preceding article until the *Vice Ministerio de Transporte*, by itself or through an intermediary, performs the technical vehicle inspection, certifying that both the electric battery and the vehicles are in optimum conditions for use. (1)

**Art. 10.-** The *Ministerio de Hacienda*, through the *Direccion Nacional de Aduanas*, shall prepare within thirty days following the entry into force this law, the respective general administrative provision to facilitate the application the tax benefits contemplated in this law in the following tariff headings corresponding to the Central American Tariff Rate System: 8504.40.00.00; 8702.20.00.00; 8702.30.00.00; 8702.40.00.00; 8703.40.00.00; 8703.50.00.00; 8703.60.00.00; 8703.70.00.00; 8703.80.00.00; 8703.90.00.00; 8704.90.00.00; 8711.60.00.00 y 8711.90.00.00. (1)

## **INCENTIVES FOR THE PURCHASE AND OPERATION ELECTRIC AND HYBRID VEHICLES**

**Art. 11.-** New electric vehicles and hybrid electric vehicles that must be registered in the Public Registry of Motor Vehicles shall be one hundred percent exempt from the payment of annual registration fees, as stipulated in the Law on Fiscal Fees for the Circulation of Vehicles, for a period of two years from the year the issuance the first Registration Card.

## **USE OF GREEN PARKING LOTS FOR ELECTRIC TRANSPORTATION VEHICLES**

**Art. 12-** Electric vehicles and plug-in hybrid vehicles may park in designated green spaces within public parking lots, as well as supermarkets, shopping malls and other private parking lots, according to the provisions of the regulations of this law.

These preferential spaces may in no case substitute or replace those provided for people with disabilities.

Combustion vehicles that park in designated green spaces will be subject to a fine fifteen days of the minimum wage per day of the commerce and services sector, in accordance with the procedures established in the Law of Land Transportation, Transit and Road Safety and its respective Regulations.

### **TITLE III**

#### **OBLIGATIONS OF IMPORTERS, DISTRIBUTORS AND SUPPLIERS OF ELECTRIC AND HYBRID VEHICLES AND OF ELECTRIC RECHARGING CENTERS OR ELECTRIC RECHARGING STATIONS**

##### **CHAPTER I OBLIGATIONS**

**Art.13.-** The importers, distributors and suppliers of electric and hybrid vehicles shall have the following obligations:

- a)** To ensure that imported and commercialized electric and hybrid vehicles meet the manufacturer's technical requirements and provide repair and maintenance services for such vehicles.
- b)** To offer repair and maintenance services for electric vehicles and hybrid electric vehicles marketed by them.
- c)** Submit, annually, to the *ViceMinisterio de Hacienda* a list of the models offered in the country.
- d)** Import the most recent and updated models of electric and hybrid vehicles available in the region.
- e)** Guarantee the availability of accessories and spare parts for the models marketed in the country for a determined period of time, in accordance with the Consumer Protection Law.
- f)** Collaborate with the *Vice Ministerio de Transporte* in strengthening public policy to promote the use of electric and hybrid vehicles in the country by providing technical expertise from the industry.
- g)** Manage, through the *Ministerio de Medio Ambiente y Recursos Naturales*, the proper final disposal of batteries from electric and hybrid vehicles that require disposal due to use, as well as other components or hazardous waste that may pose environmental risks.

##### **CHAPTER II RECHARGING CENTERS OR ELECTRIC RECHARGING STATIONS**

**ESTABLISHMENT OF RECHARGING CENTERS**

**Art. 14.-** Recharging centers may be installed in private or public environments. The construction and commissioning of the recharging centers shall meet the regulations and technical standards issued by the Superintendencia General de Electricidad y Telecomunicaciones. (1)

Recharging centers must provide information on the nearest or closest recharging points, recharging prices, recharging times, consumption statistics and other necessary information.

The regulations of this law shall establish the procedure and powers necessary for the exchange of information between those interested in applying for tax incentives and the corresponding governmental institutions.

**TAX EXEMPTION**

**Art. 15.-** Natural or legal persons who, from the entry into force of this law, earn income from the provision of electric charging services at the corresponding Charging Centers shall enjoy a full exemption from the payment of Income Tax for a period of five years, starting from the date on which such income is generated.

In order to enjoy the benefits referred to in the preceding paragraph, the beneficiary must:

- a) To have an agreement issued by the *Ministerio de Hacienda*, after a favorable opinion from SIGET.
- b) To keep separate accounting records that allow the full identification of such income, in order not to include it as taxable income, and also to verify the beginning and end of the enjoyment of the tax incentives.

**TITLE IV****THE STORAGE AND FINAL DISPOSAL OF HAZARDOUS WASTES AND RESIDUES.****SINGLE CHAPTER**

**Art. 16.-** The *Ministerio de Medio Ambiente y Recursos Naturales* shall ensure that there is an adequate final disposal of batteries for electric and hybrid electric vehicles and other components that may cause damage to the environment, in accordance with the laws in force. For these effects, it shall elaborate jointly with the importers, distributors and marketers a system recovery, handling and final disposal of the residues and hazardous waste generated by them.

**Art. 17.-** During the collection, storage and final disposal of hazardous wastes generated by electric and hybrid vehicles, the necessary measures shall be taken to prevent the generation of leachates and spills of electrolytes or any contaminating substance in order to avoid infiltration into the soil, dragging by rainwater or wind; as well as to avoid risks due to fires, explosions and accumulation of toxic vapors, leaks or spills.

**Art. 18.-** The services for the management residues and hazardous wastes generated by electric and hybrid vehicles, in any or all their phases, may be rendered by natural or legal persons, public or private, authorized for such activity by the competent authorities.

**Art. 19.-** The export residues and hazardous waste generated by electric and hybrid vehicles shall meet the provisions of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal and the applicable national regulations on hazardous substances, residues and wastes.

## **TITLE V** **PROCEDURES, INFRINGEMENTS AND PENALTIES**

### **CHAPTER I** **PROCEDURES AND APPEALS**

**Art. 20.-** The Executive Branch, through the *Ministerio de Hacienda* shall be the competent institution for granting the corresponding tax benefits, subject to evaluation and recommendation by the General Director of Internal Revenue (DGII). (1)

The Dirección General de Aduanas and the *Vice Ministerio de Transporte* shall be the competent institutions to oversee, monitor, and audit the activities incentivized under this Law.

#### **APPLICATION FOR TAX BENEFITS**

**Art. 21.-** To access the benefits granted by this Law, the applicant must submit a written request to the *Ministerio de Hacienda* and be in good standing regarding the previous fiscal year. The Ministry will forward the request to the Dirección General de Impuestos Internos (DGII) for evaluation. (1)

Within three working days following the submission the application, the DGII must issue a technical opinion on the appropriateness granting the tax benefits to the goods, inputs and services to be imported as well as the income obtained from the provision electric recharging services, once it is verified that the applicant has no outstanding tax obligations, for which purpose it may request any additional clarifications that may be necessary, which must be submitted within a maximum period three working days (1).

The DGII must make the pertinent decision within three business days from the business day following the date of presentation of the request or the presentation of the additional clarifications, either recommending or not to the *Ministerio de Hacienda* the granting the benefits requested (1).

#### **FAVORABLE RESOLUTION**

**Art. 22.-** If a favorable resolution is obtained in accordance with the provisions of the preceding article, the *Ministerio de Hacienda*, based on the certification issued by the DGII, shall grant them, without further procedure, by means of the corresponding Executive Agreement, within a maximum term of three working days, counted from the working day following of the DGII's resolution. (1)

This agreement will cover all subsequent imports that the beneficiary makes of the goods authorized by the agreement. A new application must be submitted if goods, inputs and services other than those previously authorized will be imported. (1)

#### **UNFAVORABLE RESOLUTION**

**Art. 23.-** In the event that there are substantive reasons for denying the qualification, the *Ministerio de Hacienda* shall have the same term as in the preceding article to issue a reasoned resolution denying the request. Said resolution shall be notified within three days following the date of the aforementioned resolution to the interested party, who may file an appeal, in accordance with the provisions of article 26 of this Law.

**Art. 24.-** If it is a legal person, the applications referred to in the preceding articles shall be submitted by the legal representative or attorney empowered to do so, complying with the legal and regulatory formalities established.

### **CHAPTER II**

#### **VIOLATIONS AND PENALTIES**

**Art. 25.-** The *Ministerio de Hacienda* shall revoke the benefits granted by the present law in the event of non-compliance with one of the obligations regulated in Articles 13 and 15 of the same, as well as, if guidelines are not complied with.

The technical standards issued for the regulation of the same, or the parameters under which SIGET grants the certification of the recharge center.

#### **PROCEDURE FOR THE SANCTIONING INFRACTIONS**

**Art. 26.-** When the VMT or the General Director of Customs become aware of the commission of violations of this Law, they shall immediately notify the *Ministerio de Hacienda* so that it may order, in the same manner, the initiation of the corresponding investigation and sanctioning procedure.

The Ministry shall order to hear the alleged fender for a term eight working days as from the day following the respective notification, so that he may submit the documents he deems pertinent, which shall be analyzed within a term of three days. Once the procedure is concluded, the *Ministerio de Hacienda* shall indicate by means a resolution whether the tax benefits granted are suspended, which shall be notified to the holder of the tax benefits.

If the resolution is to suspend the tax benefits, it must state the identification of the infringer, the circumstances of the infringement attributed to him/her, as well as the legal provisions infringed.

**Art. 27.-** An appeal may be filed against the final decision within three working days following its notification, which must be submitted to the Official who issued it.

**Art. 28.-** The respective Official shall forward the written document by means which the appeal is filed, with the original the respective file, to the *Tribunal de Apelaciones de Impuestos*

*Internos*, which shall be competent to hear whether the penalty was imposed in accordance with the law or not, on the following working day, and shall decide on the admissibility the appeal within a period three days. Once the appeal is admitted, and if so requested by the interested party, it shall be opened to evidence for a term of five days.

The *Tribunal de Apelaciones de Impuestos Internos* will confirm, modify or revoke the challenged act, within thirty days after the date of filing of the appeal.

### CHAPTER III FINAL PROVISIONS

#### DOMESTIC BANK FINANCING

**Art. 29.-** Public or private financial institutions in the country may implement financing lines for the purchase of electric and hybrid vehicles for public passenger transportation. These lines shall include favorable terms regarding repayment periods, interest rates, guarantees, and procedures, provided that they do not pose undue risks to the financial institutions.

#### DECLARATION PUBLIC ORDER

**Art. 30.-** The use of electric and hybrid vehicles regulated by this Law is declared to be of public interest in the public sector. Therefore, public administration institutions are authorized to replace their institutional vehicle fleets in accordance with their respective budgetary capacities.

Likewise, the use of electric and hybrid vehicles in the public transportation passengers regulated in Article 27-A of the Law of Land Transportation, Transit and Road Safety is declared of public order.

#### THE SUPPLEMENTARY NATURE OF THE REGULATIONS

**Art. 31.-** In all applicable matters not regulated in this Law, the provisions the Law Land Transportation, Transit and Road Safety and the Special Law of Freight Transportation by Road, and their corresponding regulations, shall apply.

**Art. 32.-** The President the Republic shall issue the Regulations for the execution the present Law, within a period of 90 days as of the effective date there.

#### OF THE ENTRY INTO FORCE OF THIS LAW

**Art. 33.-** This Law shall enter into force eight days after its publication in the Official Gazette.

GIVEN IN THE BLUE ROOM OF THE LEGISLATIVE PALACE: San Salvador, on the twenty-fourth day of September of the year two thousand and twenty.

MARIO ANTONIO PONCE LÓPEZ,  
PRESIDENT.

LEGISLATURE - REPUBLIC OF EL SALVADOR

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NORMAN NOEL QUIJANO GONZALEZ,  
FIRST VICEPRESIDENT.

GUILLERMO ANTONIO GALLEGOS NAVARRETE,  
SECOND VICEPRESIDENT

YANCI GUADALUPE URBINA GONZALEZ,  
THIRD VICEPRESIDENT.

ALBERTO ARMANDO ROMERO RODRÍGUEZ,  
FOURTH VICEPRESIDENT.

REYNALDO ANTONIO LOPEZ CARDOZA,  
FIRST SECRETARY.

RODOLFO ANTONIO PARKER SOTO,  
SECOND SECRETARY.

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THIRD SECRETARY.

PATRICIA ELENA VALDIVIESO DE GALLARDO,  
FOURTH SECRETARY.

LORENZO RIVAS ECHEVERRÍA,  
FIFTH SECRETARY.

MARIO MARROQUÍN MEJIA,  
SIXTH SECRETARY.

## NOTE:

In compliance with the provisions Article 97, Section 3 the Internal Regulations this Organ the State, it is hereby stated that this Decree was returned and received by this Assembly with observations by the President the Republic on October 14, 2020; and this Legislative Assembly resolved to partially accept said observations in a Plenary Session held on April 22 the current year, with forty-eight votes.

MARIO MARROQUÍN MEJIA,  
SIXTH SECRETARY

PRESIDENTIAL HOUSE: San Salvador, on the thirtieth day of April of the year two thousand twenty-one.

PUBLISH,

Nayib Armando Bukele Ortez,  
President of the Republic.

Edgar Romeo Rodríguez Herrera,  
Minister of Public Works and Transportation.

D. O. NO. 95  
Volume No. 431  
Date: May 20, 2021

GM/ngc  
24-05-2021

Note: This is a literal transcription of its publication in the Official Gazette.

## AMENDMENT:

(1) D. L. N° 465, AUGUST 9, 2022;  
D. O. N° 85, T. 443, MAY 7, 2024.

NGC  
16/05/2024

## GLOSARY

1. **Consejo Nacional de Energía:** National Energy Council.
2. **Dirección Nacional de Aduanas:** National Customs Directorate.
3. **Institución de Protección al Consumidor:** Consumer Protection Institution.
4. **Instituto Salvadoreño de Formación Profesional:** Salvadoran Institute of Vocational Training.
5. **Ministerio de Economía:** Ministry of Economy.
6. **Ministerio de Hacienda:** Ministry of Finance.
7. **Ministerio de Hacienda:** Ministry of Finance.
8. **Ministerio de Medio Ambiente y Recursos Naturales:** Ministry of Environment and Natural Resources.
9. **Ministerio de Obras Públicas y Transporte:** Ministry of Public Works and Transportation.
10. **Ministerio de Obras Públicas y Transporte:** Ministry of Public Works and Transportation.
11. **Ministerio de Salud:** Ministry of Health.
12. **Superintendencia General de Electricidad y Telecomunicaciones:** General Superintendency of Electricity and Telecommunications.
13. **Tribunal de Apelaciones de Impuestos Internos:** Court of Appeals for Internal Taxes.
14. **Vice Ministerio de Transporte:** Vice Ministry of Transport.
15. **Vice Ministerio de Transporte:** Viceministry of Transportation.