

LEGISLATIVE BRANCH

THE NATIONAL CONGRESS

CONSIDERING: That the tourism sector has priority in the National Plans of Development, and it must inevitably adopt measures that allow the organs and entities of the sector to fulfill with efficiency its specific functions, contributing to the economic and social development of the country, according to the economic policies approved by the Government.

CONSIDERING: That the current law relevant to the tourist sector does not offer an adapted formula for tourism promotion.

CONSIDERING: In order to reach the objectives previously indicated, it is indispensable for the Honduran Tourism Institute to create a new Law, providing it with the following law which determines its competence and independence.

THEREFORE,

DECRES:

The following:

HONDURAN TOURISM INSTITUTE LAW

CHAPTER I

OF THE CREATION, DOMICILE, OBJECTIVES AND DEFINITIONS

- **Article 1.** Creating The Honduran tourism Institute, from now on called "IHT" as an entity of public law, of permanent character, with juridical personality and proper heritage, with administrative and financial autonomy.
- **Article 2.** The legal address of the IHT will be Tegucigalpa's city, Municipality of the Central District, being able to create and establish offices or agencies in other cities of the country, as well as abroad, as an agreement of the Tourism National Council.
- **Article 3.** IHT has the purpose of promoting tourism as an economic activity that stimulates the development of the country, by the conservation, protection and rational utilization of national resources for tourism.
 - **Article 4.** —For the effects of this law the following concepts are considered:



- a) IHT. Honduran Tourism Institute;
- b) The Council. The National Tourism Council;
- c) Presidency. The IHT Executive Presidency;
- d) Registry. National Tourism Registry;
- e) Zone. Zone of tourist interest in the country;
- f) The Fund. The Honduran Tourism Institute operates the Tourist Development Fund of Honduras, by the National Bank System;
- g) Providers. Natural or juridical persons who devote themselves to the rendering of tourist services;
- h) Tourist. Every foreigner not resident in Honduras, that visits the country with the purpose of distraction, rest, health or other lawful interest, except those cases in which they seek to obtain a job, employment or to carry out mercantile activities in the national territory.

The following parties will also be considered tourists: those Honduran and foreign residents who travel with purposes of health, playtime or rest to other places inside the national territory, distinct from their residence.

CHAPTER II

SCOPE OF IHT COMPETENCE

Article 5. — It will be the responsibility of the IHT to apply the following laws, regarding its attributions in the tourism area:

- a) Casino Law, games, stake or random;
- b) Law for the declaration, planning and development of the Tourism zone;
- c) Law for the Acquisition of Urban Goods in the areas that delimits the Article 107 of the Constitution of the Republic;
- d) Law of Tourism Incentives;
- e) Other laws that are related to Tourism.



CHAPTER III

OF THE FUNCTIONS

Article 6. — IHT will have the following functions:

- a) To elaborate, formulate and execute the national tourism policies, correlating them to the policy of development;
- b) To elaborate, formulate and execute tourist development plans;
- c) To negotiate, contract and sign agreements of technical and financial cooperation with national and international organizations, as well as the integration of mercantile societies with the legal in force regulations.
- Ch) To technically advise and assist the public and private entities that devote themselves to providing tourist services and to those which activities, lucrative or not, are directly related to tourist projects that the same one promotes;
 - d) To encourage the development of the tourist supply and to promote the national and foreign demand;
 - e) To regulate and supervise the tourist service providers of the country;
 - To supervise and control all that related to the operations that stem from the activities of the Tourist Development Fund;
 - g) To apply penalties to any violation of this law, its regulations and other laws of its scope;
 - h) To stimulate and develop the national identity of the Honduran in his territorial space, his traditions and cultural inheritance;
 - To promote the establishment and modernization of hotels, urbanizations, lodgings, shelter places, restaurants, transportation, road links, preservation of the environment and others that they tend to the increase of the tourist development;
 - j) To create, preserve, improve, protect and to take advantage of the tourist resources of the nation;
 - k) To establish and regulate the tourist protection;
 - I) To constitute a trust; and



m) In general, to develop all kinds of activities that in its competence tends to favor and increase the currents of the national and foreigner tourist.

CHAPTER IV

OF THE ORGANIZATION AND ADMINISTRATION

FIRST SECTION

OF THE IHT INSTITUTIONS

Article 7. — The direction and administration of the Honduran Tourism Institute will be in charge of the following institutions:

- a) The Tourism National Council and:
- b) Executive Presidency

SECOND SECTION

TOURISM NATIONAL COUNCIL

Article 8. — The Tourism National Council, from now on called "The Council" will be integrated by:

- a) The Secretary of State in the Offices of Tourism or his legal substitute, who will be the Secretary of State who integrates the Council in the order of precedence that is established in this Article.
- b) The Secretary of State in the Offices of Government and Justice, or his legal substitute:
- c) The Secretary of State in the Offices of Public Works, Transport and Housing, or his legal substitute; and,
- d) Three proprietary representatives with his respective substitute, of the Private Sector linked to the tourism, named by the President of the Republic suggested by the Honduras Tourism Chamber.

In the voting of the Council, if there will be tie, the Secretary of State in the Office of Tourism will have double vote.



Article 9. — The representatives indicated in the clause d) will last two (2) years in the exercise of his functions, being able to be reelected.

Article 10. — Will act as Secretary of the Council, the Executive Vice-president of the Honduran Tourism Institute, who will be invited for the meetings of the Council, with right to take part with voice but without vote.

Article 11. — The attributions of the Council will be the following ones:

- a) To approve the annual Operative Plan and the Budget project of the Honduran Tourism Institute (IHT), as well as its modifications at the suggestion of the Executive Presidency;
- b) To approve the contracts of public works and of consultancy that will be submitted by the Executive President, when for the amount it is established by the Contracting Law of the State.
- c) To approve the internal regulations that the Executive Presidency elaborates for the organization and administration of the Honduran Tourism Institute (IHT);
- ch) To celebrate ordinary meetings by preference every two(2) months and extraordinary any time it is required;
- d) To approve the contracts and agreements of technical and financial cooperation with national and international organizations, celebrated by the Executive President:
- e) To approve the social participation in mercantile societies in which the Honduran Tourism Institute has interest, as part of his plans of the national tourist development;
- f) To approve the trust constitution;
- g) To approve the regulations necessary for the execution of this Law and to submit them to the approval of the Executive Branch, and;
- h) Others that are assign to this Law and in the regulations that are expressed.



THIRD SECTION

OF THE EXECUTIVE PRESIDENCY

Article 12. — An Executive President will be in charge of the IHT, he can only be named and removed by the President of the Republic.

Article 13. — The requirements to be President or Executive Vice-president will be the same that to be Secretary of State.

- a) To be a Honduran by birth;
- b) To be more than thirty (30) years old;
- c) To be in possession of citizens rights; and
- d) To be of the secular condition.

Article 14. — The Executive President will have the following attributions:

- a) To exercise the legal representation of the IHT;
- b) To lead the management of the IHT and to execute the decisions of the Council:
- c) To name and to remove the personnel and to sign the respective professional or technical services contracts of the IHT;
- Ch) To emit and to sign the agreements and resolutions that should be adopted in execution of the laws and his regulations, which application apply to the IHT, according to this Law;
 - d) To propose to the Council the judgments, opinions or reports that demand the laws apply to IHT;
- e) To elaborate and to propose to the Council the Operative Plan project, Budget project and internal regulations for his approval;
- f) To execute the Plans and National Tourist Development program that will have approved the Council, coordinating them with the pertinent organizations;
- g) To regulate and to supervise the service providers, granting and canceling corresponding permissions;
- h) To direct and to realize in other countries, the promotion necessary to advertise and to announce the tourist sites of interest of the country, in order to increase the number of visitors;



- To realize the pertinent negotiations with national and foreign investors as an effect of making concrete business, investments or social participations in which the Honduran Tourism Institute has interest.
- j) To Program the elaboration and distribution of the official information about tourism and to coordinate what the public and private sector are realizing;
- k) To keep updated the statistics and records relate it to tourist activities;
- To register the prices and the rates of the tourist services in conformity with the legal and regulation dispositions;
- To watch over the conservation and defense of the natural beauties, of the artistic, historical, cultural heritage and of any another nature that could constitute tourist attractions;
- m) To watch over the conservation and environmental protection, and the ecological balance in tourist interest zones;
 - n) To apply the sanctions established in the present Law and his regulations.
 - ñ) To constitute trust; and,
 - o) Others that are assigned to this Law and in the regulations that are expressed

Article 15. — In case of absence or legal impediment of the Executive President, the Executive Vice-president will replace it, who will have to assemble the same requirements established for the Executive President, and whose name and removal will also correspond to the President of the Republic.

The Executive Vice-president will realize the tasks that expressly are assign by the Executive President.

Article 16. — The internal organization of the Executive Presidency will be determined in the regulation that to the effect is emitted.

CHAPTER V

PLANNING AND TOURISM PROMOTION

Article 17. — The IHT will elaborate a tourist plan specifying objectives, priorities and tourist policies. To this respect, for the plans elaboration and proper programs of the sector, the IHT in coordination with the private sector will prepare the National Tourist Development Plan, so it can be included in the National Development Plan.



The plans and programs that are elaborated will have to guard fundamentally the suitable utilization of the tourist natural and cultural resources, of the respect to the human dignity and of the respect of the receptor community, as well as the protection of the environment tourist operation zones

- **Article 18.** The local and regional departmental authorities will have to support the IHT in the planning and promotion of the tourist development.
- **Article 19.—** The IHT, of conformity with the in force laws, will be able to sign agreements of cooperation or collaboration with international organizations, as well as with other dependences and public entities or with organizations of the social and private national sectors, for programs execution and for specific actions relative to the objectives in this Law.
- **Article 20.** The IHT will be in charge of promoting and encouraging tourism, for which will carry out actions directed to protect, improve, increase and spread the tourist services and attractions of the country, as well as to encourage the national and foreign tourist audience.
- **Article 21.—** The IHT will promote and encourage the actions for the improvement of the tourist existing offer, as well as the structure of the new interest zones and tourist development, in the circuit that integrate it, for purposes of his suitable development in a competitive framework.
- **Article 22.** IHT, in coordination with the responsible dependences and entities for the promotion of: culture, sport, crafts, folklore, shows and the preservation and utilization of the Historical National Patrimony, will promote the respective program elaboration for his publication.
- **Article 23.** IHT will collaborate with the dependences and entities that are in charge of the administration and conservation of: parks, national forests, beaches, lakes, lagoons, rivers, archaeological zones, buildings, monuments, historical or cultural value objects, museums and other attractions, to stimulate his utilization, protecting and preserving the tourist resources, and by trying to conservate the environment and his ecological preservation.
- **Article 24.** IHT will technically support, by the corresponding authorities, the granting of finance investments projects and tourist services. Likewise, it will take part with the Public and Credit Secretary of Estate (now Finance Secretary), or with the corresponding dependences in the grant of facilities and fiscal incentives, that are established in this Law and the regulations that are expressed, for the promotion to the tourist activity.



- **Article 25.—** With the participation of other organizations and entities, the IHT will organize, promote, realize or coordinate shows, congresses, excursions, fairs, auditions, representations, exhibitions, sports, cultural, traditional or folklore activities, as well as other events that to his judgment they constitute or could constitute a tourist attraction.
- **Article 26.** The committees, boards and tourist associations of public or private, social or mixed character, will receive the support and the advising of the IHT when his activities contribute to the tourism promotion.

CHAPTER VI

ZONES OF TOURIST INTEREST

- **Article 27.** IHT along with the corresponding authorities, departmental and municipalities, will promote the application of the Law of Declaration, Planning and Development of Tourism zones, in order to, the declaration of tourist land use are sent, to create or to extend centers of tourist development.
- **Article 28.** Zones of tourist interest will be considered those areas that by their characteristics should constitute a real tourist attraction or with evident potential.
- **Article 29.** IHT will support the creation of tourist companies that invest in the zones of tourist interest and will stimulate in coordination with the organizations that corresponds, the constitution of tourist communal companies, mercantile and cooperative of tourist nature.
- **Article 30.** The natural resources that integrate the tourist national inventory and that are located in tourism zones, will be preserved and protected, not being able any authority to grant neither patents nor authorizations to enable in them or in his influence area, economic pollutant activities, industries which tailing harm the resource and any other activity that could damage the natural.
- **Article 31.** IHT will promote the development of infrastructure that the tourist interest zones need, as well as the creation of inputs production center and the instrumentation of mechanisms of supply for the same ones, in coordination with dependences and entities of the public administration that corresponds.

CHAPTER VII

OF THE INTERNAL TOURISM



- **Article 32.** IHT will promote, coordinate and carry out programs and plans of internal tourism, in order that all the population of the country and the Honduran resident in other countries can take part in tourist activities, in order to promote the national identity by knowing and using the resources patrimony.
- **Article 33.** The tourist service providers can subscribe at IHT, agreements determining prices and preferential rates for the internal tourism programs.
- **Article 34.** The public and private institutions and departmental authorities, local and regional in coordination with the IHT will promote the internal tourism among its workers, personnel and among other trade-union organizations.
- **Article 35.** The investors, services providers and research centers, training and teaching, will coordinated with the IHT with the purpose of improving and updating the promotion mechanisms, planning, and improvement of the internal tourism programs operation.

CHAPTER VIII

TOURISM SERVICE PROVIDERS

Article 36. — Service providers are those individual merchants or companies whose activities are directly linked to tourism and provide the following services:

- a) Hotels, inns and rooms operated as hotels or on a time share system;
- b) Passenger air transportation;
- c) Passenger sea transportation;
- d) Recreational centers, excluding casinos, night clubs, game arcades, video arcades, cinemas, television, cable or similar television providers, private clubs, pool halls, gyms, saunas and spas, internet cafes, discotheques, any kind of learning center, foundations and any other activity not linked to tourism;
- e) Artisan workshops and handicraft shops that produce, manufacture or sell exclusively Honduran crafts, excluding carpentry, joinery, ironwork, painting, jewelry and other workshops not related to tourism;
- f) Receptive tourism agencies;
- g) Convention centers; and
- h) Car rentals

All tourism service providers must be located in zones and locations of interest to tourists, as defined by the Honduran Institute of Tourism, and all activities must meet the basic precepts of morality and good habits.



All regulations necessary for the effective application of this Article shall set forth the requirements to be met by beneficiaries in each type of tourist service. This shall include classification, registration and control.

- **Article 37.** The tourist service providers will have to abide by this Law and its regulations.
- **Article 38.** The individuals who use the tourist services and those who lend them will enjoy the protection of this Law and will be under the rights, obligations and regulations of it.
- **Article 39.** To operate, tourism service providers must subscribe on the National Tourism Registry, with the purpose of categorizing under the terms and regulations of this law.
- **Article 40.** The IHT will assign and in some cases, will modify the classification of the persons and the categorization of the establishments in those who tourist services are given as indicated in the Article 36, of conformity under respective regulations.
- For it, IHT will count with the opinions and recommendations of independent specializing organisms on the matter, being national or international.
- **Article 41.** The tourism service providers mention on article 36 will determine its own rates by the criteria of supply and demand.
- **Article 42.** The concessions, permissions and other authorizations of utilization of the national goods, with tourist purposes, will only be granted by the competent authority, previous favorable opinion of the IHT.
- **Article 43.** Tourism service providers must announce to their clients a price list of all the services and products offered. In the hotel area, every room must contain the prices of the sleeping accommodation, and regulations.
- **Article 44.** The tourism service providers submitted on the National Tourism Registry will have the following rights:
 - To be submitted on the National Tourism Registry and to obtain the categorization of tourism service providers;
 - b) To be included on the catalogs, directories and guides made by the IHT;
 - c) To obtain the categorization depending on the quality of his services, as well as the request of his modification when they fulfill the requirements of the respective regulations.



- Ch) To received IHT advice about the general information, promotion and execution of the projects, market research and Campaigns of tourist diffusion:
 - d) To receive help from IHT for the obtaining of credits, stimulus and facilities of different nature, destined to the installation, extension and improvements of the tourist services;
- e) To obtain from the IHT, when it proceeds, intervention and support in the negotiations that they realize with other authorities;
- f) To have access to promotion programs and tourist training that IHT promotes, and
- g)Others indicated on the laws, regulations and applicable disposals

Article 45. — The obligations of the tourist service providers are the following:

- a) To provide the goods and services that they offer to the tourists, in the agreed terms and of conformity with this Law and his regulations.
 - b) To renew the identification as corresponds, with the periodicity that for every type of tourist service the regulations establish;
 - c) To collaborate with IHT with the tourism promotion programs;
 - Ch) To give all the information that the IHT requires, relate to its tourist activity and to give the help and facilities that proceed.
 - d) To extend to the user, when it proceeds, detailed invoices or voucher for the goods and given services, as it is the case. Of not doing it, they will be sanctioned as it is stipulated by the regulation of the present Law;
 - e) To communicate to the IHT the changes of the establishment denomination, of owner or of domicile, as well as any modification in the services that it gives;
 - f) To use inside the country, the official language in the announcements of the services that they offer, as well as in the denomination of his establishments, without prejudice of the use of other languages;
 - g) To realize its publicity, preserving the national dignity, without alteration of the historical facts or the manifestations of the culture and to inform with veracity about the services that they should offer;



- h) To guard over the interests and safety of the users, supporting in ideal conditions the bathroom and efficiency of the places, facilities and equipments.
 - i) Keep disposal of the users the prices and rates registered at the IHT, just as to respect the guaranteed reservations that had been made, and,
 - j) Others indicated on the laws, regulations and applicable disposals

CHAPTER IX

OF THE NATIONAL REGISTRY OF TOURISM

Article 46. — The IHT will be in charge of the National Registry of Tourism y it will constitute an instrument for information, statistics, planning programs and regulation of the tourist services provided in the country

Article 47. — In the Registry must be subscribed:

- a) Tourist service providers;
- b) Tourist service establishments;
- c) Tourist service's classification and categories;
- d) Prices and rates of the tourist services;
 - d) The kind and characteristics of the services, and;
 - e) All information pointed on the respective regulations.
- **Article 48.** Once submitted at the National Registry of Tourism, service providers must obtain, to be able to do business, the corresponding identification certificate, and prior to the submission rights payment.
- **Article 49.** The submission to the National Registry of Tourism and the corresponding identification certificate could be cancelled on the following situations:
 - a) For request of the provider, when he ends operations;
 - b) For resolution of the IHT, when it is imposed as sanction by violations to this Law and his Regulations, and;



- c) When other authorities retire, revoke or cancel the permissions of operation of the tourist service providers, living them legally disqualified of giving such services.
- **Article 50.** The requirements and steps to obtain the Registry and the written verification of categorizing will be established in the Regulation of this Law.
- **Article 51.** The registries, written verifications and permissions given by the IHT to the tourist services providers, will be granted without prejudice of the authorizations that should be obtained of other authorities for his legal functioning.

CHAPTER X

OF THE TOURIST PROTECTION

- **Article 52.** The IHT, as responsible entity of assisting, helping and protecting the tourist will intervene as mediator of the controversy between the tourist and the tourist service providers.
- **Article 53.** In case that tourists and tourist service providers realize that their interests are being affected for violations or breach to the present Law and his Regulations, they will be able to come to the IHT, and it will solve the pertinent issue.
- **Article 54.** IHT will receive the users and service providers written claims follow by evidential elements of the facts sustained in the same ones.

CHAPTER XI

CONTROL AND VERIFICATION

- **Article 55.** As an effect of regulating and controlling the tourist service providers, the IHT will monitor:
 - a) That the service providers possess a written verification of categorization;
 - b) To give the services offered in conformity with his classification and categorization.
 - c) To give the services in the agreed terms with the users
 - Ch) To apply the registered prices and rates; and,



d) To apply the rest of the dispositions of this law and his regulations.

The IHT will make verification and inspection visits to check the regulations just mentioned.

Article 56. — The IHT will make verification visits on the following cases:

- a) When the interested parties promote the request of inscription at the National tourism Registry, as Tourist Services providers; and,
- b) When the IHT received any claim related to the tourist service providers.

When considered appropriate, the National Tourism Council, will integrate an interested guild representative to verify complains.

Article 57. — The tourist service providers will provide to the verifiers, all facilities for the fulfillment of its functions and all information asked to be supplied, whenever it refers to what has been established in this Law and its regulations.

Article 58. —From all verification visit made by the IHT will lift the corresponding agreement.

In case that the person who attended the visit deny signing the agreement, it will be consigned on the agreement itself the reason why the person refused to do it.

The verifier must turn in a copy of the agreement to the service provider.

The verification visits will be practiced on working days and hours, visits on non working days and hours could be practiced on those cases on which the type and nature of the tourist services require it.

CHAPTER XII

SACTIONS AND RESOURSES

Article 59. —The IHT will sanction all violations to what has been disposed on this Law, its regulations and other disposals that derive from her.

Article 60. —The IHT will impose the following sanctions:



- a) One Hundred Lempiras fine (Lps. 100.00) to ten thousand Lempiras (Lps. 10.000.00), according to the qualification of the infraction;
- b) Temporal closure to the establishment;
- c) Cancellation of the written verification of categorizing and;
- Ch) Cancellation of its inscription on the National Registry of tourism.
- **Article 61.** On those cases in which IHT consider necessary to impose a fine, will arrange a meeting with the tourist service providers in order that he appears and demonstrates his rights, in relation with the complaint presented against him, with the facts settled in the record of inspection, or with the acts or omissions that impute him.
- **Article 62.** To determine the amount of the fine, IHT will consider the type of tourist service, his location, prices, category and record rates..
- **Article 63**. The offender who in a term of two years re-affects in the same violation to the established in this Law and his dispositions will be sanctioned by the double of the fine imposed in the first occasion.
- **Article 64.** The IHT will be able to arrange the closure of an establishment in which tourist services are provided, with the established legally procedure, according to the infraction that commits an outrage against the tourist national.
- **Article 65.** The cancellation of the written verification of categorizing, will implicate the closure of the establishment.
- **Article 66.** The lack of inscription in the National Registry of Tourism, will be sanctioned by Five hundred Lempira fine (Lps. 500.00) to Five thousand Lempira (Lps. 5.000.00), same that will be applied to those who will not register in the time and the form that determines this Law and his Regulation.

CHAPTER XIII

TOURIST DEVELOPMENT FUND

- **Article 67.** The acronym "FODETURISH" will be use for the Tourist development Fund, it will operate by the National Bank System and will be submitted to the Honduran Tourism Institute, IHT will be in charge of the administration, supervision, and direction of the fund.
- Article 68. The objective of the Fund is to participate in the tourism promotion and development by the Tourism Development Plan and the establishment of



financing mechanism in accordance to the economic reality of the country and the needs of the Tourism sector.

Article 69. — For the fulfillment of its objectives, the Fund will have the following functions:

- a) To promote the national and foreign, public and private investment towards the tourist sector, especially in the zones and tourist projects of priority interest;
- b) To promote and re-discount credits granted by the National Bank System, to finance the pre-investment and investment of tourist projects;
- b) To re-discount credits granted by the National Bank System, to finance infrastructure works, urbanization, equipment, buildings and facilities that increase the tourist national offer:
- ch) To realize the promotion and advertising of its activities;
- d) To stimulate the information and development of companies dedicated to the tourist activity, relying on the public, social and private sectors;
- e) To operate with the funds derived from its portfolio; and,
- f) In general all those that allows the accomplishment of its objective.

Article 70. — The resources of the Fund will be constituted by:

- a) The contributions of the Central Government;
- b) The loans and donations obtained from national and international sources;
- b) The contributions that the local government and the autonomous and semiautonomous organizations of the state agreed;
- Ch) the contributions they received from the private sector, and;
 - d) All the funds received from any legal concept.

Article 71. — The Fund will be administered by the Credit committee, which will be integrated in the following way:

- a) Executive President of the Honduran Tourism Institute,
- c) A representative of the Secretary of State in the Office of Finance.



c) Two representatives of the private sector linked directly to the tourism activity.

A substitute will be assign for every titular representative.

The substitutes and the proprietary representatives of the private sector will be named by the Executive President of the Honduran Tourism Institute at the suggestion of the Chamber of Tourism of Honduras; they will last in their charges two years and will be able to be reelected.

Article 72. — The Credit Committee as well as the way of organization of the Fund will be restraining to the established in the Regulation of Operations, which will regulate its functioning.

CHAPTER XIV

INTERNAL AUDIT

Article 73. — The preventive inspection of the IHT budget execution will correspond to the Internal Audit, without prejudice of a further inspection that realize the General Controllership of the Republic.

Article 74. — The Internal Audit will be in charge of an internal auditor whose named and removal compete to the General Controller of the Republic, and it will have to assemble the requirements that the General Law of the Public Administration established.

Article 75. — The Internal audit will have the following functions:

- a) To formulate suggestions to the Executive management on the functioning of the accounting system, general administration and finance of the IHT, so that this one adopts the measures that considers suitable; and,
- b) To realize inspections of conformity with the Law of Public Administration.

CHAPTER XV

HERITAGE

Article 76. — The IHT heritage is constituted by:

a) The resources that the Government annually assigns in the Income and Expenditures General budget of the Republic.



- The resources that in concept of, finance cooperation, national and international organism assign;
- c) The personal property and real property in which the State transfer to its favor;
- Ch) The income originated by the sale, use, usufruct and lease of its goods and by the one that comes from the offer service.
 - d) Any contributions, even heritages, legacies and donations that the IHT accepts;
 - e) The fines and charges that are imposed by this law.

CHAPTER XVI

OF THE FINAL AND TRANSITORY DISPOSITIONS

Article 77. — The personnel that currently works in the Honduran Tourism Institute, will be able to continue giving its services, preserving its traditions and rights.

The appointments and cancellations of the personnel will be emitted by the Executive President.

- **Article 78.** All the Tourist Service Providers are forced to register in the National Registry of Tourism from the force of the present Law.
- Article 79.— For the organization and functioning of the Honduran Tourism Institute, the Central Government will initially contribute with the quantity of Ten Million five hundred eighty eight thousand Hundred Fifty five Lempiras (Lps. 10,588,155.00) that will have to be included in the next National General Budget of Income and Expenditures
- **Article 80.** The Executive Brand, by the Secretary of State in the Offices of Economy and Commerce, will emit the regulations relative to this Law, elaborated by the IHT, within a period of one hundred eighty (180) days counted from the date of publication of this Decree.
- **Article 81.** To repeal the Decree N °. 2 of date August 8, 1972, and any other disposition that is opposed to the established in this Law.
- **Article 82.** This Decree will enter into effect upon publication in the official legal journal "La Gaceta".



Issued in Tegucigalpa, Municipality of the Central District, in the Assembly Hall of the National Congress, on the twenty-seven day of the month of May in the year nineteen ninety three.

LEGISLATIVE BRAND

THE NATIONAL CONGRESS

DECREES

The following:

LAW OF STIMULUS TO THE PRODUCTION, TO THE COMPETITIVENESS AND SUPPORT TO THE HUMAN DEVELOPMENT

ARTICLE 33.- From the force of the present Law, all the functions that has been fulfilling the Executive Director and Sub-director of the Honduran Tourism Institute, they will be assumed for the now President and Vice-president, whose appointment will relapse into the Secretary and Sub secretary of State in the Office of Tourism; respectively.

SECTION III

CONTRIBUTION TO THE CONSERVATION OF THE ROAD PATRIMONY ATTENTION OF PROGRAMS OF SOCIAL AND TOURISM INTEREST

ARTICLE 43. - To promote and to encourage the tourist activity the RATE OF TOURIST SERVICES has been created. The rate will be four per cent (4 %) of the daily price of housing in hotels; on the price for the lease of vehicles, and on the price of the tour operators of the given services.

The hotel companies, Car rentals and receptive tour operators will be in charge of retaining and depositing this tax in the authorized bank institutions. The obligation will have to be fulfilled in the first ten (10) days of the following month in which the tax was caused.

In case of tour operators, to determine the corresponding tax base, there will be excluded the values of the services of daily housing in hotels and lease of vehicles on which already the rate will have been paid.



There remain exempted of the collection of this rate the pensions, accommodations and hotels of popular use which qualification will be regulated by the Honduran Tourism Institute (IHT) based on the study of the hotel classification that realizes to the effect.

ARTICLE 44. - The Administration and Control of the Tourist Services Rate will be at the expense of the Secretary of State in the Office of Finance by the Executive management of Income.