



Transfer Pricing Newsletter

Timely news and information regarding transfer pricing in Guatemala

The Superintendence of Tax Administration –SAT– launches a NEW Transfer Pricing Annex to be completed jointly with the 2016 Annual Income Tax Return by next March 31, 2017. The NEW Annex is complex and requires the information in the 2016 Transfer Pricing Study in order to be completed.

The Tax Administration has modified the "Transfer Pricing Annex to the Income Tax Return" in e-Servicios the virtual services agency

The most relevant changes to the Transfer Pricing Annex to the Annual Income Tax Return 2016 are detailed below. These changes are intended to comply with the implementation of the Transfer Pricing Technical Guide that the Tax Authority released the last month of November.

Section 1: Taxpayer Information.

In this section, the Tax Authority has added two new numbers: 5. which firm prepared the transfer pricing study? And 6. NIT or tax identification number of the country to which the tax advisor who prepared the study belongs.

1. NIT:		2. Período al que corresponde la información :	
3. Grupo al que pertenece la actividad que realiza		Seleccione una opción	
3. Principal actividad económica que realiza			
4. Grupo al que pertenece la actividad que realiza		Seleccione una opción	
4. Otras actividades económicas que realiza			
		+ Agregar	
Actividad Económica		Acciones	
No records found.			
5. ¿Qué firma realizó el estudio de precios de transferencia?		Seleccione una opción	
6. NIT o número de identificación tributaria del país al que pertenece el asesor fiscal que realizó el estudio		Identificación tributaria del asesor	

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Section 3: Shareholders Information.

In this section the number 2 is added "Name of direct individual shareholders". This applies if the previously entered shareholder (in number 1) is a legal entity and the taxpayer must enter the names of the main individual shareholders that are indirect owners of the capital of the taxpayer.

Información del contribuyente							
Información del grupo empresarial							
Información de socios							
1. Nombre y apellidos o Razón Social	2. Nombre de socios individuales indirectos	3. Dirección permanente	4. NIT o Número de registro tributario en otro país	5. Número de acciones		6. Porcentaje de propiedad	Otras aportaciones Excepto Acciones
				5.1 Cantidad	5.2 Valor por acción		
				No records found.			
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[Generar Resumen](#)

[+ Agregar nuevo socio](#)

Section 6: Operations.

Most of the changes in the Transfer Price Annex are concentrated in this section. The Tax Authority has added the numbers 7. "Aggregate or disaggregated analysis", 8. Database used and "Comparables". Also, it is requested to detail the type of arm's length range used, as well as the percentage or price obtained by the company in the transaction analyzed and finally it is requested to detail the amounts that set up the interquartile range being these: lower quartile, median and upper quartile.

Operaciones

Resumen de operaciones

1. No.	2. Número de registro de la parte relacionada con quien realiza la operación	3. Nombre, denominación o razón social	4. Tipo de operación	5. Código de operación y descripción de la operación	6. Monto total de la operación en Quetzales	7. Análisis agregado o desagregado	8. Base de datos utilizada	9. Método de precios de transferencia utilizado en la operación	Comparables	Acciones
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[+ Agregar operación](#)

Agregar Operación

2. Número de registro de la parte relacionada con quien realizó la operación:

3. Nombre de la parte relacionada:

4. Tipo de operación:

5. Código de operación y descripción de la operación:

6. Monto total de la operación en Quetzales *:

7. Análisis agregado o desagregado:

8. Base de datos utilizada *:

9. Método de precios de transferencia utilizado en la operación:

10. Rango de plena competencia utilizado:

11. Precio según contribuyente:

12. Porcentaje según contribuyente:

13. Primer Cuartil *:

14. Mediana *:

15. Tercer cuartil *:

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Recommendation

Our recommendation is that the company must be prepared with its Transfer Pricing Study 2016 to fill in the transfer pricing annex to the Annual Income Tax Return by the next March 31st.

Contáctenos:

Byron Martínez	Partner	bymartinez@deloitte.com
Mario Roberto Coyoy G.	Director	mcoyoy@deloitte.com
Yuetyin Jovita Jo C.	Manager	jovita.jo@deloitte.com
Raúl Gracias	Manager	ogracias@deloitte.com
Lourdes González	Manager	lngonzalez@deloitte.com

Edificio Europlaza World Business Center
5ª Av. 5-55, Zona 14, Torre 4, Nivel 8
PBX: (502) 2384 6500
Fax: (502) 2384 6555-7



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