

## Tax Alert

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*Tax information*



### **Guatemala Tax Arena amid COVID-19 National Emergency**

From March 17, 2020 on, the Guatemala Government has progressively implemented mandatory national emergency measures that prohibited non-essential economic activities and promoted migration to home office and virtual office work when suitable. A countrywide lockdown is presently in force from 4:00 PM to 4:00 AM.

In this scenario, the Superintendence of Tax Administration -SAT- has extended the March 31 tax-filing deadline to April 15 2020. This deadline is applicable among others to the 2019 Income Tax return, 2019 Transfer Pricing informational return annex, and February 2020 Value Added Tax return.

Guatemala SAT has declared itself dormant from March 24 to April 14 2020. This means that this period does not count in the determination of any other tax due date, the terms related to tax controversies in course, and any other tax-related filing, payment or formal obligation. The respective terms would due or re-started on or from April 15 2020.

The Social Security -IGSS- has also granted payment facilities for March, April and May 2020 Employer social security contributions, which at the election of the Employer can be paid into the IGSS: a) on monthly basis as usual, b) throughout deferred payments from July to September 2020, or c) throughout 18 monthly instalments starting July 2020. All of the above duly exonerated from interest, fines and penalties.

Finally, the Congress of the Republic is still considering relief measures that could be approved in the following days or weeks.

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