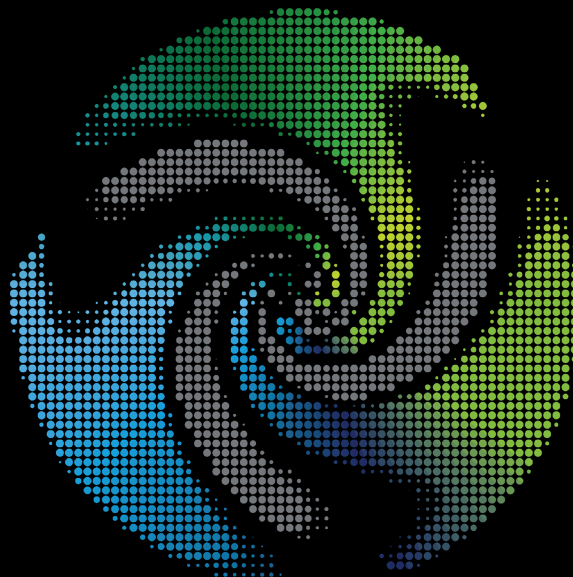


Tax Alert

Tax information



Deferral of Solidarity Tax Payment

The “Emergency Law to Protect Guatemalans from the effects caused by the CORONAVIRUS COVID-19 pandemic”, Decree 12-2020, establishes health, economic, financial and social measures to deal with COVID-19, including the deferral of Solidarity Tax payment.

In this regard, Article 15 of the aforementioned decree states that taxpayers subject to the Solidarity Tax -ISO- may defer the payment corresponding to the second quarter of Fiscal Year 2020, and may make such payment in cash until 30 September 2020. The condition for opting for this deferral is that the taxpayer will not be able to dismiss any worker until finishing the corresponding tax payment, unless it is a justified cause.

Therefore, taxpayers who decide to defer the ISO payment must use the means that the Tax Administration has made available, being Form SAT-1608, which is available in Declaraguata, having as payment deadline until 30 September 2020.

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