

Tax Alert

Tax information



Tax Oversight Plans and Types of Tax Evasion and Avoidance

On 17 March 2021 the Superintendent of the Tax Administration Lic. Marco Livio Días Reyes and the Oversight Intendent Lic. Oscar Hernández gave a press conference informing the public of their tax oversight plans during the Holy Week period, which shall consist of performing massive audits from Monday, 29 March through Saturday, 3 April 2021.

One of the objectives is to audit taxpayers that tend to increase their operations during this season. Therefore, the sectors that will be audited during the period mentioned above are:

- Restaurants,
- Discos,
- Bars,
- Tourist resorts or recreational centers, and
- Retail stores.

This oversight has the purpose of improving tax compliance by taxpayers on a voluntary basis, verifying that the amounts invoiced are reported in the Value Added Tax -VAT- Returns, and detecting companies for which it is necessary to request banking information. As part of the scope of these audits, the following will be verified:

- That companies are registered with the SAT.

- That invoices are issued and given to the consumer.
- That the invoices have not expired.
- That register machines are authorized; and,
- That the product that is being sold has the legal documents that support its purchase and/or ownership.

If during the oversight process tax violations on the part of the taxpayer is determined, the applicable administrative penalty procedures will be applied, in accordance with Decree No. 6-91 and its amendments, Tax Code.

In addition, the Superintendent stated that the SAT has detected 1,000 taxpayers registered under the Small Taxpayers Regime, who are invoicing more than Q150,000 annually. Therefore, these taxpayers will be automatically registered under the General Value Added Tax Regime and Income Tax Regime, with the corresponding taxes (VAT and Income Tax) being collected on the amounts exceeding Q150,000. In this respect, it was reiterated that the Tax Administration has different sources of information that allow it to verify the income that is declared.

Finally, they indicated that the SAT's technological tools are available to taxpayers, whose purpose is to facilitate tax compliance. Such tools include:

- "**FEL**", or online electronic invoice, which can be downloaded through iOS or Android operating systems, thus allowing taxpayers to invoice from their cell phones.
- "**Integrated Verifier**" on the SAT's website, which allows one to verify companies' tax compliance. This tool can be implemented as part of internal control for verifying the status of suppliers.



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