

Tax Alert

Tax information



New measures to be implemented by the Superintendency for Tax Administration–SAT- for control and oversight over Electronic Commerce

According to the Superintendency for Tax Administration –SAT-, the **Program for Oversight over Electronic Commerce** will start to operate in mid-2021, with its purpose being oversight over transactions conducted electronically.

The Customs Intendant of the SAT has indicated in a publication in the media dated January 19, 2021, that such program will be operational as of June, with a platform that will analyze information appearing on social media networks, given that electronic commerce is increasingly on the rise. With the information traced by the program -platform-, the SAT seeks to confirm that suppliers or distributors are complying with their tax obligations, and that the goods that they entered into the country are linked to a customs declaration, when dealing with imported goods.

This will be the first initiative regulating and controlling electronic commerce in Guatemala, and will be carried out by the intendancies for Oversight and Customs, which shall jointly create the department of oversight of foreign trade –exports and imports-.

“It is a much broader strategy that includes not only clearing goods through customs, but also more thorough audits so that all of the tax and customs information coincides with the accounting books and the payment of taxes such as VAT and Income Tax,” the official stated.

Furthermore, it shall control everything related to the classification, valuation and origin of the imported goods, and for its implementation, the official has indicated that technical experts from the International Monetary Fund (IMF) and the U.S. Treasury Department will be assisting with setting up the structure for strengthening the customs services.



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