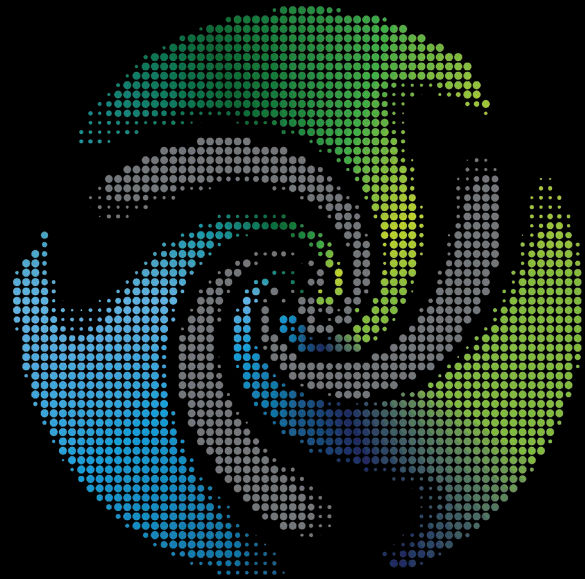


Tax Alert

Información tributaria



VAT Withholdings web system

The Superintendency of Tax Administration (SAT) has sent electronic mail notifications to taxpayers classified as VAT Withholding Agents regarding the implementation and incorporation into the new “WEB Withholdings System” that will be made available to users as of 1 July 2021.

To use this system, these taxpayers must validate and confirm their username by sending an electronic mail to reteniva.buzon@sat.gob.gt with the following information:

- Tax Identification Number (NIT) and Legal Name of the Withholding Agent
- “Reteniva 2” username
- NIT and name of the person responsible for managing the tool
- Contact telephone number

In addition, the SAT has made available on YouTube the following training videos for taxpayers classified as withholding agents:



Withholding Agents with dual classifications
https://youtu.be/79_4LtKlxyM



Special Withholding Agents
<https://youtu.be/P705XxB0Dh0>

We recommend to taxpayers that are obligated to serve as withholding agents to send the information requested by the Tax Administration, and to watch the available training videos, with the purpose of being aware of all the necessary information prior to the implementation of the new “WEB Withholdings System” that will enter into effect on **01 July 2021**.



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