



Tax Alert

Regularization of exports and filing of DUCA 37 for avoiding delays in your future exports

The Superintendency of Tax Administration issued a statement informing those exporters that to date have not filed the supplementary declaration of goods DUCA class 37, corresponding to exports made in the past that did not comply with the 3-day term indicated in article 372 of RECAUCA, that as of **19 October 2021** they may not export using the simplified declaration of goods DUCA class 11, since only the definitive exportation DUCA class 10 will be allowed, in compliance with the requirements established in articles 370 and 371 of RECAUCA, until the entity has regularized their situation.



Due to the above, it is important to consider that per that established in article 6 of Decree No. 14-2013, National Customs Law, administrative customs violations are penalized with a fine of USD\$300.



To resolve any cases of non-compliance, exporters should send a letter to departamentoooperativo@sat.gob.gt explaining the reasons for their non-compliance, as well as indicating an estimated date for filing the supplementary declarations of goods and detailing the related administrative case file numbers (when applicable).



The simplified declarations of goods pending regularization can be consulted on the following webpage: <https://portal.sat.gob.gt/portal/dec-expo-sim-prov-com/>

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