



Tax Alert

2021-2025 Institutional Strategic Plan of the Superintendency of Tax Administration

On 18 October 2021, the Superintendent of Tax Administration, Mr. Marco Livio Díaz Reyes, accompanied by the Intendents for Oversight, Collections, Customs, Taxpayer Services and Internal Legal Affairs, presented the Institutional Strategic Plan of the Tax Administration -PEI- for the 2021-2025 period, in which 6 strategic objectives are laid out:

1

Steadily increase collections and reduce tax non-compliance.

2

Facilitate for taxpayers their compliance and payment of their tax and customs obligations.

3

Promote assertive oversight that increases risk perception, effective collection and the reduction of tax non-compliance.

4

Streamline administrative and judicial collections.

5

Modernize in a comprehensive manner the Customs and Foreign Trade Service.

6

Strengthen institutional management and transparency capabilities.

To meet each strategic objective, the Tax Administration has established specific goals and strategies for itself, with emphasis on the following:

- Carrying out a more assertive review that allows for increasing collections, by making use of its information providing technological tools: Digital RTU, Electronic Invoice, Electronic Books, Registry of Authorized Exporters and Producers, DUCA, Facilitation of online payments, Vehicle Tax Registry, Reten ISR, Reten IVA, and Declaraguat.
- Incorporating 95% of the taxpayers that represent sales taxed with VAT into the Electronic Invoice regime.
- Analyzing economic sectors based on tax and economic performance, with macroeconomic studies that allow for the updating of the Digital RTU and that crosschecks the information reported by the Central Bank of Guatemala (GDP) with what is collected by the Tax Administration; and, microeconomic studies in which companies that form part of the economic sector that call the attention of the tax authorities can be audited.
- Implementing tax audit programs for combatting tax evasion and avoidance.
- Implementing tools that facilitate the filing and payment of internal and foreign trade taxes.
- Signing agreements with other countries to facilitate foreign trade.



- Implementing tax audit methodologies based on the Tax Pressure Index.
- Establishing as a methodology in the divisions and their respective Oversight sections, tax conflict resolution mechanisms that allow for increasing collections, providing payment plans to taxpayers and saving time in administrative proceedings that can last up to 8 years or more.
- Promoting court rulings.
- Strengthening the use of information technologies for improving, mitigating and facing fraud and smuggling risks.
- Increasing collections from foreign trade by 25%.
- Implementing new dispatch models based on process management technologies.
- Strengthening the SAT's participation in the actions and processes stemming from the customs integration and union that is taking place throughout Central America.
- Automating all customs formalities through migration to electronic case files, signatures and notifications.
- Adopting the A-CIP program (Anti-Corruption & Integrity Promotion Program of the World Customs Organization).
- Strengthening the human resources of the Tax Administration, by providing training and recruiting personnel that have undergraduate studies, postgraduate studies, master's degrees and doctorate degrees.



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