



Tax Alert

“Detail on local suppliers” in monthly VAT return goes back into effect

On 7 July 2021, a ruling of the Constitutional Court was published in the official gazette that declared through case file 2503-2021 the “temporary suspension of the section **Detail of local suppliers (tax credit) of tables 5 and 6**” of the Monthly Tax Return for VAT. Therefore, as of that date, the obligation to use this annex was suspended.

However, in the final ruling on case file 2503-2021 dated 31 March 2022, the Constitutional Court dismissed the temporary suspension of the section named “Detail of local suppliers (tax credit) of tables 5 and 6 in form SAT-2237 General VAT,” with the court interpreting that such obligation does not violate the constitutional rights of taxpayers. Thus, the annex of the tax return for the VAT is reinstated and taxpayers are obligated to complete such information when filing form SAT-2237 General VAT.

Given the above, it is expected that the Tax Administration will make the necessary modifications to form SAT-2237 in order to reactivate this section once the final ruling is published in the Official Gazette.

Our experts:

Deloitte offers a range of integrated tax and legal services. Our teams combine technical knowledge, experience and innovation, which allow us to help our clients meet their objectives at the local and global levels.



Byron Martínez

CEO Guatemala & El Salvador
TLB Lead Partner
bymartinez@deloitte.com



Gerardo Arana

Tax Manager
gearana@deloitte.com

Deloitte.

Deloitte refers to Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, its network of member firms and their related entities, each of which is a legally separate and independent entity. Please see www.deloitte.com to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory and tax & legal services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 330,000 professionals are committed to making an impact that matters.

As used in this document, Deloitte Guatemala, S.A., which have the exclusive legal right to engage in, and limit its business to, providing auditing, consulting, tax consultancy, legal, risk and financial advisory respectively, and other professional services, under the name "Deloitte".

This presentation contains general information only and Deloitte is not, by means of this document, rendering advice or accounting, commercial, financial, investment, legal, tax or other services.

This presentation is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. No representation, warranty or promise (either explicit or implicit) is provided regarding the accuracy or completeness of the information in this communication and Deloitte will not be responsible for any loss suffered by anyone who relies on this presentation.