



## Tax Alert

### Amendments to the Internal Regulations of the Superintendency of Tax Administration

On 19 August 2022, Agreement No. 8-2022 of the Board of Directors of the Superintendency of Tax Administration was published in the official gazette, Diario de Centroamérica, containing amendments to Agreement No. 007-2007 of such Board of Directors, Internal Regulations of the Superintendency of Tax Administration, which define the powers, functions and responsibilities of the organizational bodies of the Superintendency of Tax Administration. Through this Agreement, the functions of the Management Office for Special Large Taxpayers are expanded, which is now in charge of the control and handling of the requests and activities related to specific taxes made by all taxpayers. Following are the amendments made:

## Article 46

The second paragraph is added, which indicates the following:

*"(...) It is also responsible for the follow-up, control, and handling of the requests and activities related to specific taxes that are made by all taxpayers in the national territory, regardless of whether or not they are special taxpayers.(...)"*

## Article 48

The second paragraph is added to numeral 8:

*"(...) likewise, the Management Office for Special Large Taxpayers is responsible for having knowledge of the processes deriving from the specific taxes, performed by the taxpayers in the national territory. (...)"*

The Agreement went into effect on the day of its approval, that is, 28 July 2022.



## 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.



**Walter Martínez**

Partner  
Tax, Global Trade and BPS  
[wmartinez@deloitte.com](mailto:wmartinez@deloitte.com)



**Daniela Velásquez**

Tax Manager  
[dbvelasquez@deloitte.com](mailto:dbvelasquez@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](http://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.