



Tax Alert

The Superintendency of Tax Administration will work on 31 October, thus making it a business day

On 26 October 2022, Government Agreement No. 266-2022 of the Ministry of Labor and Social Welfare was published in the official gazette, which grants paid leave on Monday, 31 October, 2022 to civil servants working at centralized and decentralized public administration entities. This paid leave is not applicable to those civil servants that in compliance with their Collective Bargaining Agreement enjoy such paid leave on a different day, nor those who provide essential public services or that have scheduled activities that cannot be postponed.

It is important to mention that the Superintendency of Tax Administration has posted on its social media channels that customs offices, branches, and tax and administrative offices will be open on 31 October during their usual business hours. Therefore, any tax obligations due on such date will not be deferred. Furthermore, it should be noted that 31 October should be considered as a business day for purposes of calculating the terms that must be observed for all tax purposes.

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.
Tax and Legal Lead Partner
bymartinez@deloitte.com



Carlos Hernández

Tax Senior Manager
cfhernandez@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.