

## Tax Alert

### New Type of Tax Non-Compliance – Luxury Goods

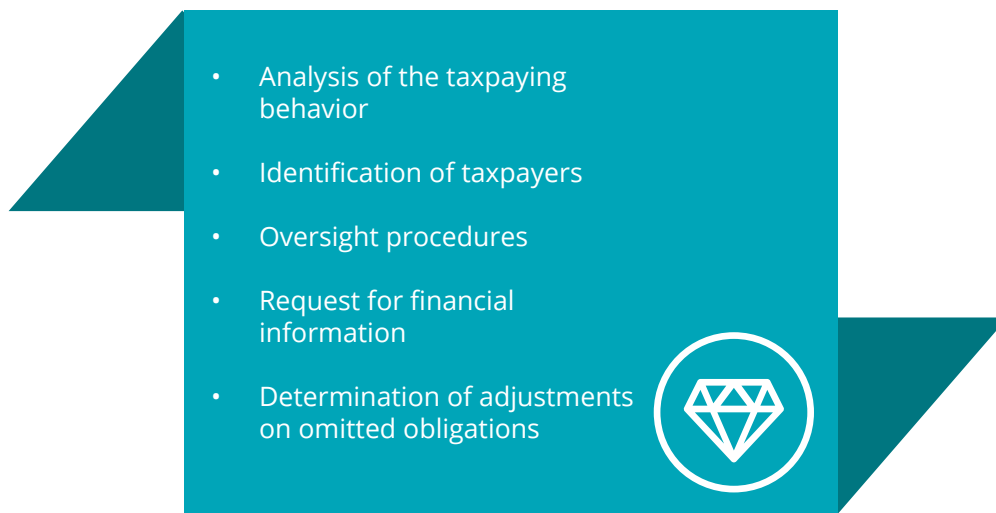
The Superintendent of Tax Administration, Marco Livio Días Reyes and the Oversight Intendant, Oscar Hernández, held a press conference at which they presented the analysis that the Tax Administration has made using different sources of information, which determined an atypical taxpaying behavior in taxpayers that acquire luxury goods in comparison to the taxes they declare. This new type of non-compliance is centered around the high level of wealth and purchases made by taxpayers that through their tax obligations present **low income**.

One of the Tax Administration's objectives is to perform oversight procedures on taxpayers that present an **increase in their wealth** that is inconsistent with the tax obligations declared. The above would be carried out by using the data obtained from the tracking of information with tools developed by SAT and performing different analyses related to the purchase-sale of luxury goods.

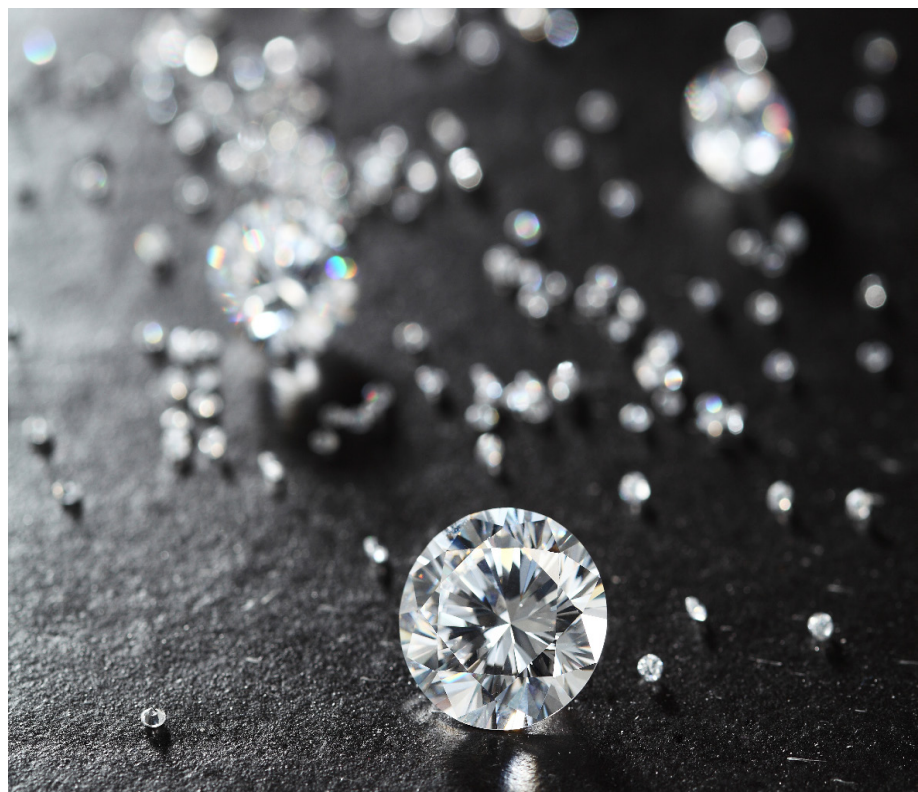
Although at this time no official details have been provided on the **luxury goods** whose purchase-sale will be monitored by the Tax Administration, emphasis has been placed on the acquisition of luxury vehicles (land, maritime and air vehicles) that have been traced through the payment of the Vehicle Circulation Tax, as well as on the acquisition of jewelry, art and real estate.

The actions mentioned above have the purpose of detecting companies and/or taxpayers from whom it is necessary to request banking information to compare income amounts, determine the origin of the resources, and request voluntary compliance with the obligations that the taxpayer may be subject to.

As part of the scope of these audits, the following will be verified:

- Analysis of the taxpaying behavior
  - Identification of taxpayers
  - Oversight procedures
  - Request for financial information
  - Determination of adjustments on omitted obligations
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If during the oversight process instances of tax non-compliance by taxpayers are determined, the applicable administrative punitive processes will be applied, in accordance with Decree No. 6-91 and its amendments, Tax Code.



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