

## Tax Alert

# SAT will enable the online request for exemption from fines and interest

The Superintendency of Tax Administration -SAT- announced that taxpayers may make their requests for presidential exemptions from fines and interest before the General Secretariat of the Presidency of the Republic through SAT's Online Branch. This power to grant an exemption is given to the President of the Republic, and covers the related charges, but not the tax owed.

This option that will be implemented by SAT will provide information to taxpayers more quickly, especially in the process of managing the documents to be attached in submitting the request to the President's office.

For the petitioner, a section will appear in SAT's Online Branch for making requests for exemptions from fines and interest. This section will be activated under certain


circumstances, such as upon the issuance of a legal ruling or the making of an adjustment, among others. SAT has stated that the system itself sets the parameters for detecting whether or not the taxpayer may opt for the request, according to the stage of the proceedings for the cases. For the taxpayer that according to SAT's system does not have any fines or surcharges in the applicable stage of proceedings, this option will not appear.

Taxpayers must be on the alert to ensure that this electronic option is operating such that their right to request the presidential exemption may be exercised to the full extent allowed by the Constitution and the current laws.

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