

Tax Alert

The Tax Administration has made available to Small Taxpayers the Suggested Pre-prepared Tax Return

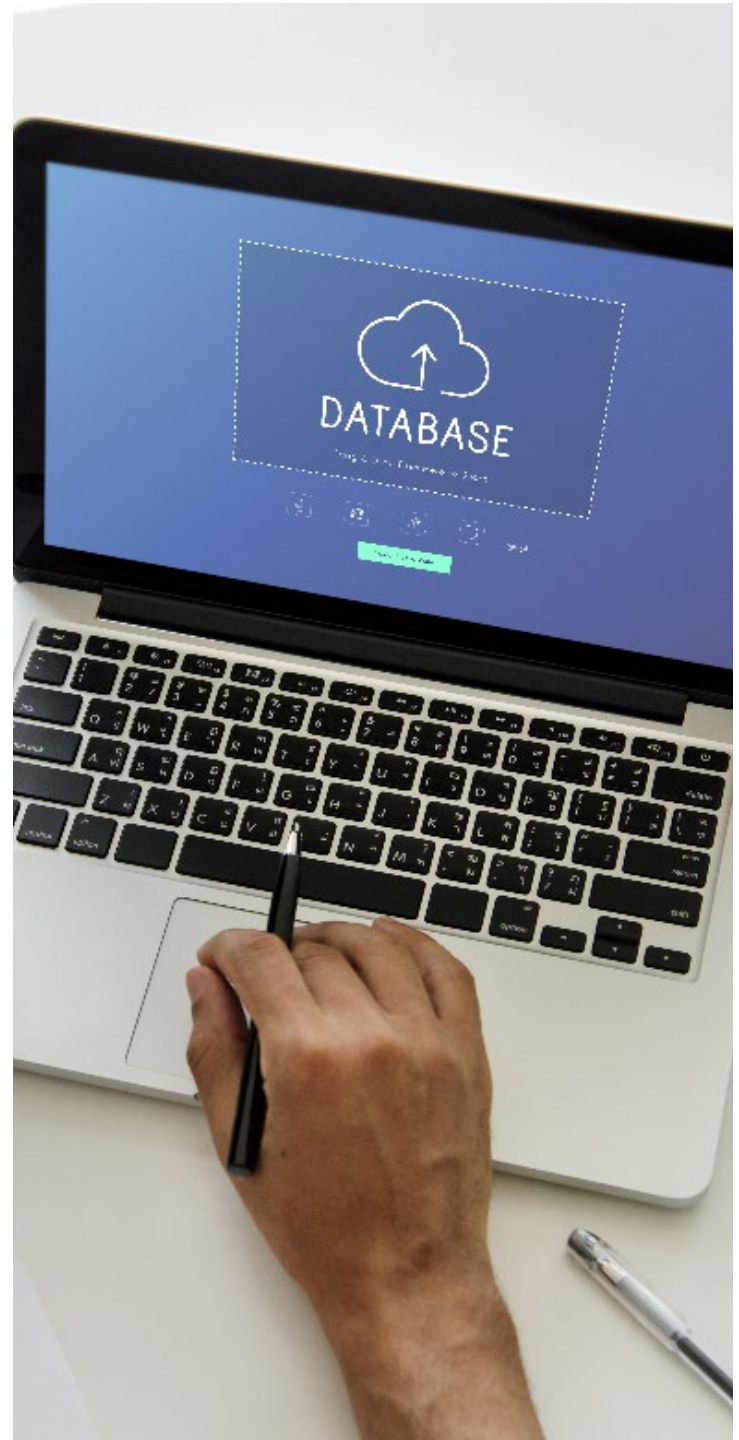
The Superintendency of Tax Administration -SAT- has made available the Suggested Pre-prepared Tax Return for Small Taxpayers to taxpayers that are registered under the following regimes:

- Small Taxpayer Regime
- Electronic Regime for Small Taxpayers
- Special Agricultural Taxpayer Regime
- Special Electronic Regime for Agricultural Taxpayers

This pre-prepared tax return is generated automatically through the FEL App; that is, the taxpayer's information, the period to be declared, and the amount of income are obtained from the information that SAT already has in its system, based on online electronic invoicing, with the purpose of simplifying tax compliance and reducing mistakes in the filling out of tax return forms.

If there is no resulting tax payable, the Suggested Pre-prepared Tax Return can be submitted to SAT directly from the FEL App.

The above confirms that the Tax Administration continues innovating in the areas of compliance and oversight through the use of electronic tools.



Contacts



Maria Andrea Gonzalez

Partner
Tax



mgonzalezs@deloitte.com



Kevin Orellana

Manager
Tax



kjorellana@deloitte.com



(502) 2384 6500



deloitte.com/gt

Follow us



Discover Inform Download the APP Deloitte tax@hand



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their societies affiliated to a member firm (hereinafter “Related Entities”) (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/gt/conozcanos to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

As used in this document, Deloitte Guatemala, S.A., has the exclusive legal right to engage in, and limit its business to, providing auditing, tax consultancy and other professional services, under the name “Deloitte”. Asesores y Consultores Corporativos, S.A., has the exclusive legal right to engage in, and limit its business to, providing legal advisory and other professional services, under the name “Deloitte”. Deloitte Consulting de Guatemala, S.A., has the exclusive legal right to engage in, and limit its business to, providing consulting, risk advisory, financial advisory and other professional services, under the name “Deloitte”. Deloitte Asesoría Financiera, S.C., has the exclusive legal right to engage in, and limit its business to, providing financial advisory and other professional services, under the name “Deloitte”. And Consultores en Servicios Externos, S.A., has the exclusive legal right to engage in, and limit its business to, providing tax and financial consultancy and other professional services, under the name “Deloitte”.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their Related Entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.