



Tax Alert

Requirement introduced for importers to register alternate addresses

Guatemala's Superintendency of Tax Administration (SAT) recently enabled in its online branch the "Registration of alternate addresses in the Registry of Importers" applicable to companies registered in the Registry of Importers. The alternate addresses that must be reported are those of any locations (other than the primary address) at which imported goods are stored, so this requirement is particularly relevant for companies in the consumer industry (i.e., those that sell goods and services directly to consumers). The deadline for updating this information in the SAT's online branch is 28 March 2024.

Failure to update this information could result in a company's registration as an importer being deactivated, and thus the company would not be able to transmit final declarations of the importation of goods in its name.

It is important that companies in the consumer industry timely and accurately update their information and register alternate addresses, so that the SAT does not deactivate them as an importer.

To assist companies with updating the information, the SAT has made available on its website the "Manual for updating alternate addresses in the Registry of Importers" (in the Spanish language only).

<https://portal.sat.gob.gt/portal/procedimientos-aduanas/#1570115605459-4df1e4c3-6e15>



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