



## Tax Alert

# Transformation and Consolidation of SAT Files

Through the Superintendency's resolution No. SAT-DSI-1585-2024 published in the official gazette on 13 September 2024, and the Agreement of the Board of Directors No. 16-2024, the Tax Administration announced the "Regulation for the receipt, traceability, classification, digitization, filing, certification and destruction of files and documents generated by or in the custody of the Superintendency of Tax Administration."

The exponential increase in the oversight of the various taxpayers of the Republic of Guatemala, and consequential increase in the number of taxpayers notified and files related to tax obligations obtained either ex officio or through tax investigations, has led to a saturation of the file storage spaces located in the national territory.

Therefore, based on its authority, the Superintendency of Tax Administration has published a new regulation, in which significant changes for the management and safeguarding of public and confidential information stand out. These changes ensure the legal certainty of the safeguarding, custody and conservation of the files and documents of each taxpayer of the Republic of Guatemala.

Based on the above, SAT will consolidate the information, using secure systems, technologies and means. This consolidation will generate an enormous physical and digital file for each taxpayer. Such file is not modifiable, nor susceptible to alteration or destruction.

Given the above, taxpayers should keep in mind that each company's information will be readily available to the Tax Administration, thus allowing for its traceability, simplicity and consolidation. SAT will also be able to establish patterns, such as the recurrence of the updating of information, changes in legal representatives, and changes in accountants, among others.

The regulation establishes that the Superintendent of Tax Administration must inform SAT's Board of Directors every time that modifications are made to such resolution.



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