



## Tax Alert

# Suspension of registration under the Value Added Tax due to substantive omissions

On 15 October 2024, the Superintendency of Tax Administration -SAT- announced at a press conference and in social media posts that it will suspend the registration under the Value Added Tax (VAT) of taxpayers that are in non-compliance with their taxes, in situations classified as substantive omissions.

The substantive omissions indicated by SAT consist of not filing the tax return or having filed it incorrectly, when it is not due to a difference of opinion in the application of the law.

According to the Tax Administration's comments, this is generated by the following scenarios:



1. Not having income and not filing a tax return
2. Having income and not filing a tax return
3. Having income and filing a tax return with zero value
4. Having income and filing a tax return with partially reported income
5. Invoicing and submitting purchases without economic substance
6. Declaring purchases above the amount of actual purchases according to FEL

For the above cases, SAT indicated that when it identifies the substantive omission, it will proceed as follows:



1. Upon identifying the omission, SAT will notify the taxpayer during the first month through the Online Tax Office Branch.
2. When the omission enters the second month, SAT will notify the taxpayer through the Online Tax Office Branch, giving the taxpayer a term of 10 days to rectify their situation.
3. After such 10-day term, if the omission persists, SAT will proceed to suspend the taxpayer's registration under VAT, and the taxpayer will no longer be able to issue electronic tax documents -DTE-, make updates to the information in the RTU, obtain a tax solvency, and/or cease its operations.

The suspension will be reversed when the taxpayer:



1. Files the omitted VAT returns
2. Files the VAT returns with income that matches the DTE issued
3. Rectifies the tax returns according to the DTE issued

We recommend that taxpayers verify the status of their tax compliance through SAT's Integrated Verifier, as well as through their Online Tax Office Branch, with the purpose of resolving any type of omission they may have, prior to SAT possibly suspending their registration under VAT.

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