



## Tax Alert

# Publication of Decree No. 31-2024 in the Official Gazette

**On 09 December 2024, Decree No. 31-2024, Law for the Integration of the Primary and Agricultural Productive Sectors**, was published in the Official Gazette. This law aims to create and regulate simplified special tax regimes for individuals and legal entities that carry out economic activities in these sectors.

### **Regimes:**

Special regime for the production and commercialization of products of the agricultural and handicrafts sectors produced in Guatemala intended for supermarkets, cantonal markets, municipal markets, and collection centers (**Primary Regime**)

Special regime for the production and commercialization of products of the livestock, hydrobiological and

beekeeping sectors, intended for supermarkets, cantonal markets, municipal markets, and collection centers (**Livestock and hydrobiological regime**)  
For more information on the regimes, see *Tax Alert 2024-16*.

This decree will be in effect as of 09 April 2025. In addition, the law grants a period of 3 months from its entry into force for taxpayers registered in the Special Agricultural Taxpayer Regime, Electronic Small Taxpayer Regime, or Special Electronic Regime for Agricultural Taxpayers to transfer to either of the new regimes. Otherwise, the Tax Administration will register them in the General Regime for the Value Added Tax and the Regime over Profits from Lucrative Activities for the Income Tax.

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