

Suspension of Tax Payments

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The Tax Administration Superintendence published today, March 24, 2020, Resolution Number **SAT-DSI-280-2020**, through which it declared non-working days from March 24 to April 14, 2020, due to the Coronavirus (COVID-19) pandemic, declared by the World Health Organization (WHO). This term may be extended if the situation continues.

The declaration prevents the Tax Administration Superintendence from making audit procedures and from demanding from taxpayers the fulfillment of tax obligations, as well as the suspension of the terms to answer hearings in administrative procedures.

Due to this reason, the deadline of the following tax obligations is deferred in the following manner:

Tax	Legal Deadline	New Deadline
Annual Income Tax Return <ul style="list-style-type: none">Audited Financial StatementsTransfer Pricing Study	March 31, 2020	April 15, 2020
March 2020 Income Tax Withholdings	April 17, 2020	April 28, 2020
February 2020 VAT Monthly Statement	March 31, 2020	April 15, 2020
March 2020 VAT Withholdings	April 24, 2020	May 5, 2020

The Superintendent assured in today's press conference that the 22 customs of the country are operating as usual. However, releases have been issued by the Central Regional Management, the Puerto Quetzal Customs and the Santo Tomás de Castilla Customs, informing that the office hours by the Superintendence's personnel are from 8:00 a.m. to 3:00 p.m. Furthermore, the Superintendent informed that the importation of indispensable merchandise to attend the COVID-19 emergency is being given priority.

Finally, we inform our clients that the Tax Administration Superintendence has suspended activities in all the Assistance to Taxpayers Tax Offices and Agencies, which are currently closed until tentatively March 31 of this year. This suspension may be extended.

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