

Tax Alert

Tax information



Extension for the payment of the Tax on the Circulation of Land, Maritime and Air Vehicles

Passed by the Guatemalan Congress

On 23 June 2020, the Guatemalan Congress passed an extension to the payment term established in articles 29, letter a) and 42 of the Law for the Tax on the Circulation of Land, Maritime and Air Vehicles.

These articles establish that taxpayers that own vehicles should pay the vehicle circulation tax between 1 January and 31 July of each year at the banks of the local banking system.

However, the measure passed by Congress extends this period up to 31 October 2020. It is important to mention that although Congress has passed this provision, the Decree must be signed by the President in order for it to be published in the official gazette and applied by the taxpayers.

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