

Tax Alert

Tax information



Temporary commission for the resolution and settlement of cases involving requests for refunds of excess or undue payments

The Superintendency of Tax Administration –SAT- issued resolution no. SAT-DSI-360-2021, which approves the creation of a temporary commission for the resolution and settlement of cases involving refunds of excess or undue payments. This resolution indicates the following:

- a. The purpose of the commission is the processing and resolution of taxpayers' requests for refunds of excess or undue payments for taxes, interest, fines and surcharges, made to SAT as of 31 December 2020.
- b. The commission shall keep control over the number of requests pending being heard and those already addressed.
- c. In performing its duties, the commission should comply with that established in article 153 of the Tax Code, as well as consider the regulations, legal framework and requirements for processing, analyzing and resolving the cases.



- d. The commission shall prepare draft resolutions for the approval and signature of the commission's coordinator.
- e. The commission shall prepare or request reports related to the case files.
- f. The commission has until 31 December 2021 to perform its duties. Its performance should be assessed during that term, and if deemed necessary, the commission should continue in operation.
- g. Cases not provided for in this resolution should be analyzed by the coordinator, the Manager for Special Large Taxpayers and the Oversight Intendent, and the respective pronouncement should be made regarding the proposed resolution of the specific case.
- h. It is important to indicate that the Manager for Special Large Taxpayers is authorized to enter into and authorize with their signature and seal the resolutions for the refund or restitution of excess or undue payments for taxes, fines and surcharges that fall under the responsibility of the Commission.



Resolution SAT-DSI-360-2021 went into effect on 21 April 2021.



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