



Tax Alert

SAT declares 16 August a non-business day, deferring terms that are calculated in days and tax deadlines

On 10 August 2021, the Superintendency of Tax Administration published Resolution number SAT-DSI-816-2021, which in numeral one grants employees of such Superintendency paid leave on 16 August 2021. This same resolution excludes from such paid leave the security personnel and customs personnel working at the different customs offices located in the department of Guatemala, or in any location in which 15 August is considered a holiday.

Furthermore, in numeral three of the same resolution, the Superintendency of Tax Administration declares 16 August a non-business day for purposes of calculating the terms established in the tax and customs legislation, effective immediately.

Due to the above, the tax deadlines that are calculated per day and that occur after such date are deferred by one day.

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