



Tax Alert

Superintendency of Tax Administration declares 23, 26 and 30 December 2022 and 2 January 2023 as non-business days

On 23 December 2022, the Superintendency of Tax Administration (SAT) published Resolution No. SAT-DSI-1758-2022, through which it rules to:

Declare **23, 26 and 30 December 2022 and 2 January 2023 as non-business days for the Tax Administration**, for purposes of calculating the terms established in the tax and customs legislation.

The above is due to the fact that the holidays of 24, 25 and 31 December 2022 and 1 January 2023 fall on Saturdays and Sundays, and in accordance with article 35 of the Collective Bargaining Agreement between the Superintendency of Tax Administration and the workers' union, and article 95 of Agreement of the Board of Directors No. 11-2022, SAT Work Regulations and Human Resources Management, holidays that fall on a

Saturday should be observed on the previous business day and those that fall on a Sunday should be observed on the following business day.

This provision is **not applicable** to essential personnel that work special schedules or whose attendance is required due to service needs, who shall be remunerated in accordance with the law.

Based on the above, the deadline for tax obligations due on 2 January 2023 is **moved to 3 January 2023** and those that are due within the first 10 or 15 business days of January are **deferred to 16 and 23 January, respectively**.

This resolution goes into effect immediately.

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