



## Tax Alert

# The expected investigation and audit approach of the Tax Administration for 2024

In different forums, the Tax Administration has now announced in December 2023 its investigation and audit approach for 2024. It maintains the trend of risk-based inspection from the Tax Administration's point of view.

The Tax Administration has explained that its risk model is based on technology: its databases and the tools to analyze them.

Among the analyzes on which it bases its identification of risks as Tax Administration are the following:



**a) Industries and/or Economic Activities**

The databases and tools allow the Tax Administration to carry out a specialized analysis by industry and/or economic activity; evaluating the taxpayers grouped in each one by their level and composition of tax payments that they carry out, both in direct taxes (Income Tax -ISR-, Solidarity Tax -ISO-), and indirect taxes (Value Added Tax on Imports, Domestic Value Added Tax, Consumption Taxes, etc.), Withholding Taxes for Non-Residents (which are a reflection of payments to abroad that are taken as tax deductions) and Domestic Withholdings. Those taxpayers who, in their tax payments level or in the composition of them, differ from the average behavior of their sector, trigger a risk alert for the investigations and inspections of the Tax Administration.



**b) Economic Trends**

At the same time, for exporters, importers and those industries whose market price of goods and services or economic performance is followed and published by specialized institutions at a global level; the Tax Administration monitors that tax payments follow the economic trends reported for the industry. Behavior that is not correlated also raises a risk alert.



**c) Tax Behavior**

Those taxpayers who change their tax behavior qualitatively or quantitatively, in the year-on-year comparison, or between tax periods; They also trigger a risk alert.



**d) Analysis of Financial Statements**

This analysis is carried out by the Tax Administration of the taxpayer in relation to its industry and in relation to itself throughout the fiscal years. Atypical variations are a risk factor.



**e) Relationships and Supply Chain**

Through technological solutions that identify different relationship points (common shareholders, common legal representatives, common tax domiciles, etc.) the treasury identifies domestic related parties; and when they are linked in their supply chain, a risk factor is generated to establish that the transactions have economic reality.



**f) Inconsistencies**

Inconsistencies within and between tax regimes raise an alert that is first investigated by the Revenue branch of the Tax Administration. If the taxpayer does not clarify satisfactorily, the cases are transferred to audit / Inspection.

These are just some of the analyzes based on technological tools that the Tax Administration is carrying out and that will be the basis for continuing risk-based inspection during 2024. From the side of the company and groups of companies, it is important to know this approach to understand investigation and inspection actions, and interact correctly with the Tax Administration by providing quality information and documentation to support the tax compliance carried out by the taxpayer.

## Contacts



**Byron Martínez**  
CEO Guatemala & El Salvador  
TLB Lead Partner

 [bymartinez@deloitte.com](mailto:bymartinez@deloitte.com)



**Mónica Alvarado**  
Senior Manager  
Tax

 [mfalvarado@deloitte.com](mailto:mfalvarado@deloitte.com)



(502) 2384 6500



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