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Transfer Pricing News | Guatemala
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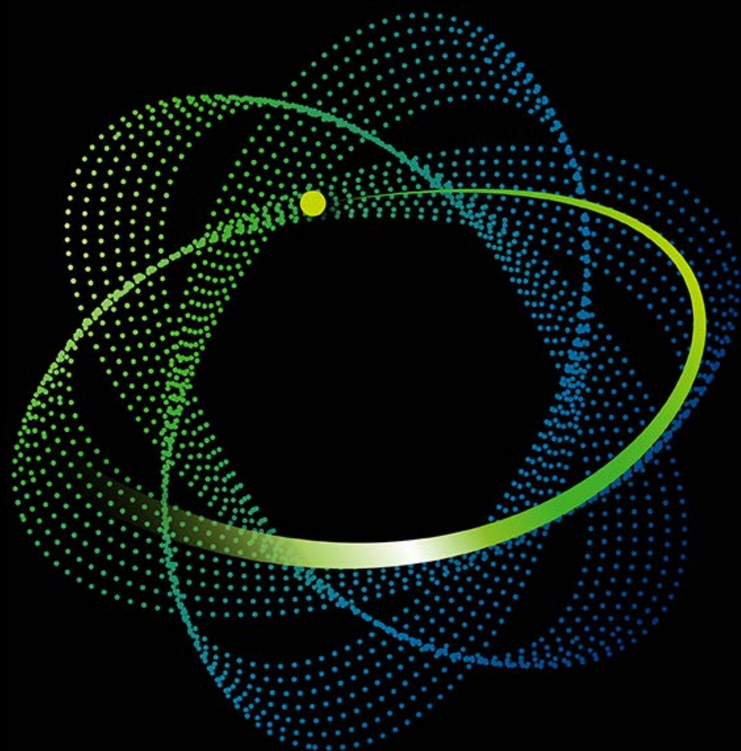


10 years of BEPS: How is the world changing the fight against tax evasion and how do these actions impact Guatemala?

On 15 September 2025, the Organization for Economic Cooperation and Development (OECD) published a report evaluating the impact of the BEPS (Base Erosion and Profit Shifting) Initiative of the OECD and the G-20 after 10 years of implementation.

During the last decade, the BEPS Initiative was the response that the countries comprising the OECD and the G-20 economies proposed following the financial crisis of 2008–2009, in light of the concerns arising from the tax evasion by multinational groups that engaged in aggressive tax planning. In 2025, this resulted in the launching of the 15 actions from the BEPS package for improving the coherence, substance, transparency and certainty of the international tax system.

As of 2025, among the main economic impacts that stand out are the reduction in profit shifting as reflected in the drop by 27% in the ratio of profits-to-employees in investment hubs, the decrease in the sensitivity of profits to tax rates by 12% to 40%, and the significant stabilization of corporate tax rates after 20 years of falling.

In addition, matters such as transparency and cooperation have also stood out during these 10 years of implementation, as demonstrated by the fact that 120 countries of the BEPS Inclusive Framework have adopted Country-by-Country Reporting (CbCR) within their formal transfer pricing obligations. With respect to developing countries, 30 countries implemented the CbCR (19 countries are still not members of the OECD and G-20). Furthermore, 4,650 bilateral relationships have been formalized for the exchange of information and 500 treaties have been modified to improve the resolution of tax disputes.

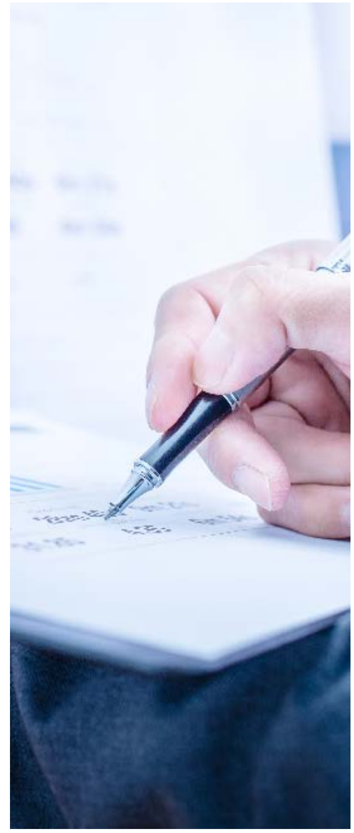
With respect to emerging economies, the implementation of the BEPS actions has allowed 73 developing countries to form part of the Inclusive Framework, 59 countries will adopt Value Added Tax (VAT) guidelines for the digital economy, 38 countries will implement the interest limitation rules (BEPS Action 4), and the Tax Inspectors Without Borders (TIWB) Initiative have helped tax administrations collect an additional USD 2.4 billion.

What are the main challenges that the BEPS Actions pose for Guatemala?

Guatemala continues facing limitations in human, technological and regulatory resources in applying complex measures such as CbCR or transfer pricing rules. Therefore, it is key that laws come into force that obligate taxpayers to apply the BEPS Actions, as well as prioritizing technical assistance and institutional strengthening, leveraging initiatives such as TIWB and the OECD Global Relations Program on Taxation, so that in the future, Guatemala can be a member of the Inclusive Framework.

Among the main BEPS Actions that could be gradually implemented in Guatemala are the following:

- Action 4 (Limiting base erosion involving interest deductions and other financial payments): Guatemala can advance by implementing interest limitation rules, since in 2025, 38 middle- and lower-income countries have already adopted them.
- Action13 (CbCR): Although not fully implemented, Guatemala can opt for a gradual implementation plan, as proposed by the Inclusive Framework.
- Action 1 (VAT in the digital economy): Guatemala could benefit by applying the OECD guidelines for taxing digital services, especially in electronic commerce.



The future of the BEPS actions in emerging economies such as Guatemala

The road ahead still presents many challenges and structural trends, with the most noteworthy being the proper application of BEPS on intangible assets and digital services without a physical presence, as well as the identification of leading multinational companies that continue concentrating benefits and shifting profits to jurisdictions of low or zero taxation.

After evaluating the achievements made and the implicit challenges, we can conclude that the future of the BEPS actions is marked by continuing the strengthening of the technical capacity of developing countries, simplifying rules for greater effectiveness in the review processes between countries and, above all, focusing efforts on emerging matters such as digitalization, global mobility, inequality and economic growth.

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