



Tax Alert

Ceasing and suspension of taxpayers before the tax administration

On 09 April 2025, Decree Number 31-2024, Law for the Integration of the Primary and Agricultural Productive Sectors, goes into effect, which contains the amendment to article 120 "Registration of taxpayers and individuals responsible for the tax" of the Tax Code, Decree 6-91 and its amendments. This amendment includes the powers that the Tax Administration will have to suspend ex officio the activities of taxpayers, which are detailed as follows:

SUSPENSION OF TAXPAYER'S ACTIVITIES

1

For those taxpayers whose information in the tax registry is inconsistent, and consequently they cannot be located, the Tax Administration will give notice through the corresponding means, so that within a term of fifteen (15) business days such taxpayers can rectify their information. Taxpayers will be advised that if they do not make such rectification, the Tax Administration may suspend ex officio their registration in the Value Added Tax Regime, as of the day following the deadline mentioned above.

Likewise, such taxpayers will not be able to issue electronic invoices (DTE).

2

Taxpayers who fail to file their tax returns and pay the Valued Added Tax, as well as when taxpayers file twelve (12) or more consecutive tax returns with a zero value (Q 0.00) in the boxes corresponding to income and expenses, without it being possible to determine the omission of income corresponding to the electronic invoices issued.



These measures will be revoked once rectifies their situation in accordance made available by the Tax Administration.

the taxpayer with the procedures

In addition, the Tax Administration could cease ex officio the taxpayer's activities within the tax registry in case of death, as long as the registered economic activity is the providing of personal services, or that such action does not interfere with registrations in other registries, and that the taxpayer is not subject to an inventory of an estate within inheritance proceedings.

Contacts



• • • • •
Byron Martínez
CEO Guatemala & El Salvador
TLB Lead Partner
bymartinez@deloitte.com



• • • • •
Mónica Alvarado
Senior Manager
Tax
mfalvarado@deloitte.com



(502) 2384 6500



deloitte.com/gt



**Discover
Inform
Download the APP**
Deloitte tax@hand





Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their societies affiliated to a member firm (hereinafter "Related Entities") (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/gt/conozcanos to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

As used in this document, Deloitte Guatemala, S.A., has the exclusive legal right to engage in, and limit its business to, providing auditing, tax consultancy and other professional services, under the name "Deloitte". Asesores y Consultores Corporativos, S.A., has the exclusive legal right to engage in, and limit its business to, providing legal advisory and other professional services, under the name "Deloitte". Deloitte Consulting de Guatemala, S.A., has the exclusive legal right to engage in, and limit its business to, providing consulting, risk advisory, financial advisory and other professional services, under the name "Deloitte". Deloitte Asesoría Financiera, S.C., has the exclusive legal right to engage in, and limit its business to, providing financial advisory and other professional services, under the name "Deloitte". And Consultores en Servicios Externos, S.A., has the exclusive legal right to engage in, and limit its business to, providing tax and financial consultancy and other professional services, under the name "Deloitte".

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their Related Entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.