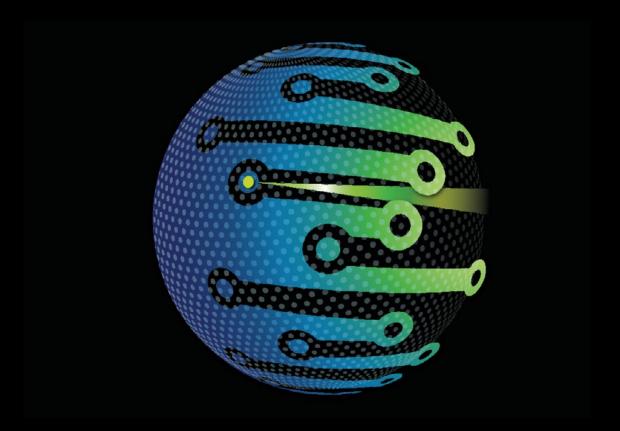
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Tax Alert

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

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).

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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.



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.

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