



## *Tax Alert*

# New maximum amount of annual income for Small Taxpayers

On 09 April 2025, the Superintendency of Tax Administration published an announcement regarding the new maximum amount of annual income for Small Taxpayers, which literally indicates the following:

*"With the entering into effect of Decree Number 31-2024 "Law for the Integration of the Primary and Agricultural Productive Sectors," the Superintendency of Tax Administration -SAT-, hereby informs taxpayers registered in the Small Taxpayer Regime of the Value Added Tax that as of today the maximum amount of annual income is increased.*

*This provision now allows taxpayers registered in the indicated Regime to have a maximum annual total income of Q465,381.25 (for the 2025 period, an amount equivalent to 125 minimum wages (...)"*

This change was made based on the amendments to article 45 of the Valued Added Tax Law, which establish that the annual income for taxpayers registered in the Small Taxpayers Regime cannot exceed the maximum of one hundred twenty-five monthly minimum wages in effect for the non-agricultural sector, without including the incentive bonus, in one calendar year.

## 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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