



## *Tax Alert*

# New platform for submitting semiannual inventory reports introduced

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Guatemala's Superintendency of Tax Administration (SAT) made a new platform available on 6 June 2025 that allows companies to file their semiannual inventory reports through the SAT's online branch ("Agencia Virtual"). Companies classified by the SAT as "special" medium-sized or large taxpayers are required to use the new platform, and the first semiannual reports that they must submit through the new platform are due by 31 July 2025.

According to article 42(3) of book I of Guatemala's Tax Update Law (the income tax law), companies registered under the general tax regime (under which tax is imposed on net taxable income from trade or business activities) must report to the SAT semiannually, through the means the SAT makes available, information on their stock of inventory as at 30 June and as at 31 December of each year. The report on the inventory as at 30 June is due by 31 July of the same year, while the report on the inventory as at 31 December is due by 31 January of the following year.

Previously, the obligation to submit the reports on the stock of inventory was fulfilled by using the desktop tool “Inventory Report.” However, as from 6 June 2025, the SAT has made available to companies within its online branch, under the “Tax Services” section, an option to submit the semiannual inventory report.

Within the information required to submit the semiannual inventory report, two new sections are included:

- “Inventory Book Authorization Number” (authorization number issued by the SAT; all dashes must be included when entering the information); and
- “Authorized Folios” (number of folios).

In light of the changes, companies should keep statutory books up to date that are printed and numbered appropriately, and ensure that they match the semiannual inventory report.

According to the information published by the SAT on its website, the submission of the semiannual inventory report through the SAT’s online branch is mandatory for taxpayers classified as special medium-sized or large taxpayers. Other taxpayers (general taxpayers) may also use the new platform for submitting the report, to be prepared for the time when the use of the platform becomes mandatory for them.



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