



Tax Alert

Unconstitutionality Decree 31-2024 - Article 120 of the Tax Code

On December 16, 2025, the Constitutional Court of Guatemala issued a resolution in relation to Decree 31-2024, which provisionally suspends a specific section of Article 120 of the Tax Code and its amendments, which includes, among other obligations, the requirement that legal entities disclose the full names of their shareholders and their percentages of participation in the Unified Tax Registry -RTU-, as well as other extensive information requirements for the Superintendence of Tax Administration -SAT-.

This resolution defines the provisional suspension, but not a definitive declaration of unconstitutionality until the Constitutional Court issues a ruling on the merits of the constitutionality of this norm. Specifically, the following requirements were provisionally suspended in practice:

1. In general, there is no obligation in force to carry out this registration in the RTU.
2. Information on the shareholding structure of legal entities may be required by the Tax Administration through the usual procedures and in accordance with the due audit processes contemplated in the Law.

According to the file and argumentation analyzed by the CC, this resolution was guided by premises such as the possible violation of the right to privacy and confidentiality of business information, granting extraordinary powers to the supervisory entity, among others.

We will continue to observe the measures following this provisional suspension and their possible effects on taxpayers' tax management.



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