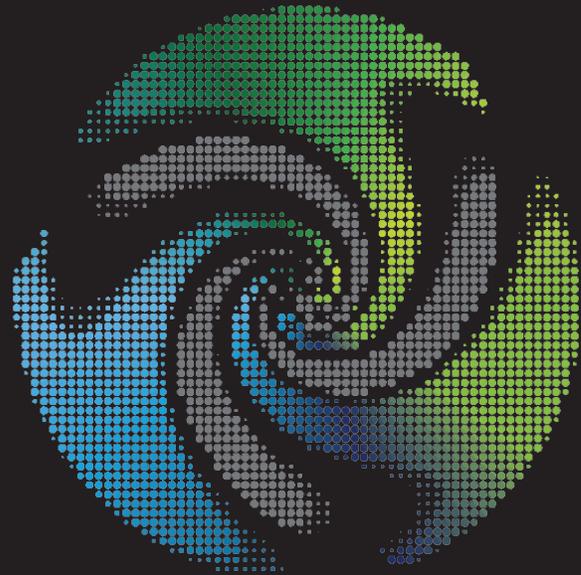


## Tax Alert

*Tax information*



### Temporary suspension of the “*Detail of local suppliers*” box in form SAT-2237 General VAT

During the month of February 2019, the Tax Administration implemented in form SAT-2237, Tax Return and Monthly Payment of the Value Added Tax (VAT), the annex named “*Detail of local suppliers*,” which not only includes the detail of invoices received and representation of the suppliers with respect to the tax credit, but also information regarding the supplier’s formal tax compliance status.

Today, 7 July 2021, a ruling of the Constitutional Court was published in the official gazette, which declared through case file 2503-2021 the “*temporary suspension of the section **Detail of local suppliers (tax credit) of tables 5 and 6.***” Accordingly, as of today, there is no longer the obligation to use the annex referred to above, and therefore it is expected that the Tax Administration will make the necessary modifications to form SAT-2237 until a final ruling is made on the constitutionality of the matter.

It is worth mentioning that in order for a final ruling to be made, a hearing must be held on the case at the date and time set by the court, at which both the Tax Administration and Public Ministry shall appear and present their respective arguments, prior to the issuance of a ruling.

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