

Tax Alert

Tax information



SAT requires shareholders, nonresident related parties and entities corporate group information; as part of the electronic update of the Unified Tax Register –RTU–

In accordance with the provisions of article 120 of Decree 6-91, Tax Code as amended, taxpayers must update or ratify their registration data annually by the means the Superintendence of Tax Administration –SAT– makes available to them.

As such, and as part of the data update requirements in the RTU, the Superintendence of Tax Administration has implemented a mandatory section focused on requiring information related to resident and non-resident shareholders of taxpayer legal entities. In said section, it is required to identify if the shareholders are domiciled in Guatemala or abroad. Within the identification data of each shareholder, the Tax Identification Number at their home country, name and country of origin are required.

On the other hand, this new RTU section requires the addition of information regarding nonresident related parties and of entities belonging to the same corporate group.

This information may have been already included by taxpayers in the Transfer Pricing Annex to the Annual Income Tax Return, when under the Tax Update Law there are transactions with those related parties that impact the tax base in Guatemala. Therefore, taxpayers should review the criteria that SAT follows for completing this section and the relevant differences that these criteria could have with respect to the Transfer Pricing rules.

Although outside the Transfer Pricing rules, the tax legislation does not contemplate the concept of a "corporate group", SAT is requesting the details of the companies that comprise it.

This new section of the RTU is mandatory for all legal entities; therefore, if not completed, it will not be possible to carry out the update or separate procedures such as registration of new establishments, changes in the legal representative, changes to the accountant, and others. It is recommended that before completing this online form, the company reviews the criteria to be applied so that its information is consistent.

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