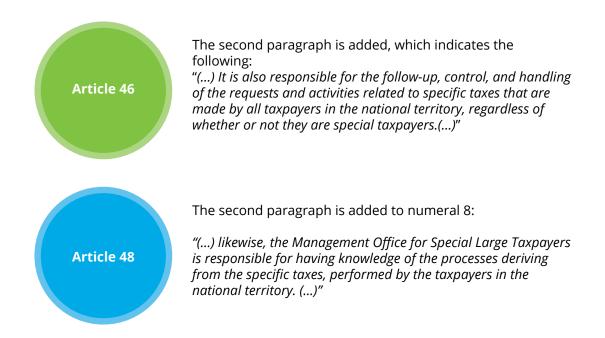
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Amendments to the Internal Regulations of the Superintendency of Tax Administration

On 19 August 2022, Agreement No. 8-2022 of the Board of Directors of the Superintendency of Tax Administration was published in the official gazette, Diario de Centroamérica, containing amendments to Agreement No. 007-2007 of such Board of Directors, Internal Regulations of the Superintendency of Tax Administration, which define the powers, functions and responsibilities of the organizational bodies of the Superintendency of Tax Administration. Through this Agreement, the functions of the Management Office for Special Large Taxpayers are expanded, which is now in charge of the control and handling of the requests and activities related to specific taxes made by all taxpayers. Following are the amendments made:



The Agreement went into effect on the day of its approval, that is, 28 July 2022.



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