

ANNUAL REPORT AND LABOR MEMORY 2013



**ANNUAL REPORT
AND LABOR MEMORY
2013**



TAX ADMINISTRATION SUPERINTENDENCE -SAT-
GUATEMALA, FEBRUARY 2014

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PRESENTATION

The results and management progress achieved by the Tax Administration Superintendence during Fiscal Year 2013 allowed for an increase in tax collections of 8.17% compared to Fiscal Year 2012.

New service options were implemented to facilitate and promote voluntary tax and customs compliance, as evidenced by the percentage of tax returns electronically filed that rose from 40.4% in 2012 to 84.1% in 2013. This was recognized in the 2014 World Bank's Doing Business edition, where Guatemala jumped from the 129th position to 85th position highly supported by the improvement in "paying taxes".

Selective and massive control programs as well as recovery programs for omissions, late payments and inconsistencies, exempt entities, fiscal presence, tax investigations and tax debts collected by judicial and criminal procedures were implemented to increase voluntary tax compliance. These programs generated directly a recovery of more than Q.1,000 million and the increase of taxpayers' risk perception.

Regarding the actions aimed at the modernization of the tax system it included the improvement of controls such as the implementation of the containers current-account within *Puerto Barrios* Custom, the improvement on the a-posteriori verification process, the simplification of customs clearance procedures such as customs seals payment through the *Declaraguat* system, the electronic form for cargo manifest rectification, the electronic handling of the temporary admission procedure for cargo equipment, and the accreditation of 2 authorized economic operators – this accreditation is the first in Latin America in its respective category-.

With regard to the actions aimed at improving efficiency and transparency it is important to highlight the re-engineering of the recruitment and selection processes which led to a time reduction in the recruitment process and the implementation of transparency and reliability tests, the monitoring of complaints for irregular and criminal activities by SAT's executives and employees as well as the development of a chapter on accountability.

This report describes detailed results of tax collections as well as the efforts carried out in accordance with the Institutional Strategic Plan focused on the facilitation and promotion of voluntary tax compliance, reducing tax non-compliance, customs modernization, and an efficient and transparent administration.

The progress achieved during 2013 is a reflection of the joint work among executives and employees in the pursuit to strengthen SAT's efficient and transparent execution without losing sight on the fact that we should continue to focus our work and efforts towards the facilitation and control of tax compliance in order to ensure that the Tax Administration collects taxes effectively, promoting the competitiveness and the development of the country.

BOARD OF DIRECTORS OF THE SUPERINTENDECE OF TAX ADMINISTRATION

Chairman

Licda. María Concepción Castro Mazariegos

Deputy Chairman

Lic. Dorval José Carías Samayoa

Secretary

Lic. Carlos Enrique Muñoz Roldán

Deputy Secretary

Lic. Álvaro Omar Franco Chacón

Regular Directors

Dr. Rodrigo Montúfar Rodríguez
Lic. Jorge Borstcheff Boyarinoff
Lic. Henry Osmín Almengor Velásquez
Lic. Mario Leonel Velasco López

Alternate Directors

Dra. Gladys Adelia Gil Barrios de Hernández
Licda. Adriana Estévez Clavería
Lic. Edgar Alfredo Pape Yalibat

SENIOR OFFICERS

Superintendent

Lic. Carlos Enrique Muñoz Roldán

Intendents

Customs

Lic. Filadelfo Reyes Cáceres
Licda. Claudia Azucena Méndez Asencio

Legal Department

Lic. Oscar Rolando Montenegro Molina
Lic. Ángel Estuardo Menéndez Ochoa

Fiscalization

Lic. Salvador Giovanni Garrido Valdez
Lic. Ariel de Jesús Guerra Castillo

Collection and Management

Lic. Abelardo Medina Bermejo
Lic. Álvaro Omar Franco Chacón

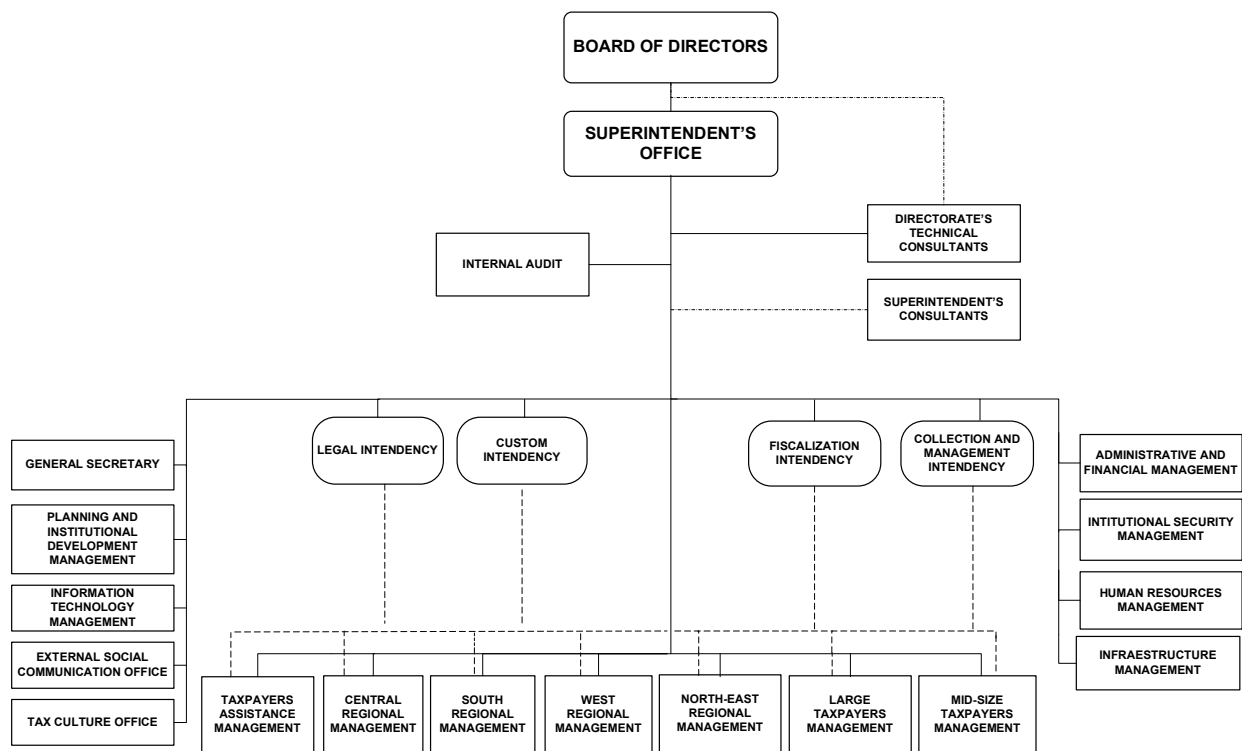
Managers

Administrative Financial	Licda. Angie Rosa Arévalo Alvizurez Licda. Roxanda Edith Orellana Valdez
Directorate's Technical Consultants	Licda. Xiomara Lorena Morales Gordillo
Taxpayers Assistance	Lic. Oscar Humberto Funes Alvarado
Internal Audit	Lic. Jorge Orlando García Chacón Licda. Celia Ruth Lemus Quevedo
Large Taxpayers	Lic. César Alfredo Laroj Estrada
Mid-size Taxpayers	Lic. Elder Hermelindo Fuentes García
Information Technology	Ing. Héctor Vinicio Velásquez Bautista Ing. Sergio Roberto Barillas Ramírez
Infrastructure	Arq. José Alejandro Del Cid Arq. Julio César Aguilar Orellana
Planning and Institutional Development	Lic. Manfredo Octavio Chocano Alvarado Lic. Mario Rodolfo Riveiro Franco
Human Resources	Licda. Ana Cristina Folgar Lemus Lic. Carlos Manuel Pinzón Ramos
Central Regional	Lic. Pedro Eriberto Velásquez Del Cid Lic. Fredy Alexander Galdámez Calderón
North-East Regional	Lic. Rudy Ariel Pernilla Collado
West Regional	Lic. Jorge Roberto Vielman Deyet
South Regional	Lic. Pedro Eriberto Velásquez Del Cid
General Secretary	Licda. Ana Luisa Del Rosario Noguera Lic. Alfonso Romeo Castillo Castro
Institutional Security	Lic. Carlos Federico Peña Ortiz Lic. Luis Alberto Medina Recinos Lic. César Augusto Hernández Hernández

ORGANIZATIONAL STRUCTURE OF THE SUPERINTENDECE OF TAX ADMINISTRATION



THE SUPERINTENDENCE OF TAX ADMINISTRATION ORGANIZATIONAL CHART



———— Hierarchical dependence
 - - - - - Consultant
 - - - - - Normative dependence

MISSION

***“We collect efficiently for our country
promoting competitiveness and development”***

VISION

***“To be recognized as the best tax administration
in Central America and the Caribbean”***

SAT strategic pillars

In order to fulfill SAT's vision and mission, the strategic pillars that define the structure of this document were included in the Institutional Strategic Plan 2013-2015:

- ✓ *Facilitation and promotion of voluntary tax compliance*
- ✓ *Tax non-compliance reduction*
- ✓ *Customs modernization*
- ✓ *Efficient and transparent administration*



I.

STATISTICS 2013

I. STATISTICS 2013

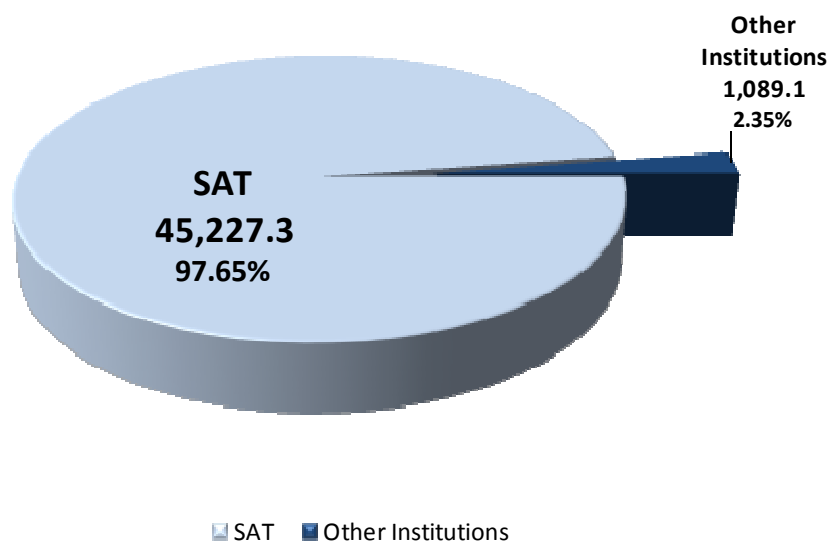
A. TAX REVENUE

A.1. GENERAL RESULTS

During 2013 the net¹ amount of taxes collected by the Central Government reached **Q 46,316.4** million. This reflects an increase of **8.17%** with respect to taxes collected in 2012 (**Q 42,819.8** million).

When considering tax collections by entity, the net amount of taxes collected by the Tax Administration Superintendence totaled **Q 45,227.3** million; this amount represented **97.65%** of tax collections in 2013, while the taxes collected by other institutions totaled **Q 1,089.1** million (2.35% of total tax collection). (See Graph I.1)

Graph I.1
2013 Tax collection on a net basis
(Amount in Q million)



SOURCE: Compliance statistics from the Collections and Management Intendency

¹ After return and offset amount of value-added tax (VAT)

A.2 TAX COLLECTION PERFORMANCE

Despite a lower growth in foreign trade that impacted tax revenue from import taxes, the administrative measures taken and the effect of tax reforms approved in 2012 (Decrees 04-2012 and 10-2012 of the Congress of the Republic) contributed to an increase of **8.17%** in tax collections, which is above the result achieved during 2012.

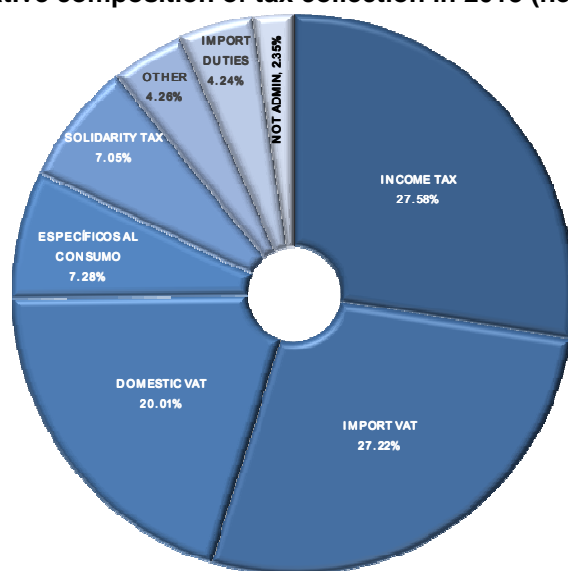
Within this context, the Value Added Tax (VAT), the income tax and the Solidarity tax added up **81.6%** (**Q 37,915.2** million) of tax collection in 2013.

- The greatest amount of tax revenue was generated by the VAT, which amounted to **Q 21,873.9** million in net terms (**47.23%** of total tax collections in 2013). VAT collected from imports totaled **Q 12,697.5** million and local sales VAT (including VAT withholding) totaled **Q 9,266.4** million.
- The Income Tax collected a record of **Q 12,775.4** million, which is **27.58%** of total net tax collection in 2013; this fact is associated with an important growth of the Income Tax, which increased **20.58%** with respect to the previous year.
- The amount collected by the Solidarity Tax totaled **Q 3,266.0** million, which represented **7.05%** of total tax collections and an increase of **14.62%** with respect to the previous year.

In 2013 the import duties recorded a contraction in its relative importance compared to the previous year; import duties collection amounted to **Q 1,965.0** million, which is equivalent to **4.24%** of total tax collections. The reduction in the importance of import duties was mainly due to the replacement of automotive import duties by the First Registration Tax in domestic taxes. The Automotive's First Registration Tax became effective the first day of the second semester of 2012 and completed its first year of performance during the first semester of 2013, whereby a collection of **Q 694.1** million was recorded during the year.

Meanwhile, the excise taxes collection recorded **Q 3,372.2** million that represents **7.28%** of total tax collections during the year and a growth of **9.76%** with respect to the previous year. (Graph I.2)

Graph I.2
Relative composition of tax collection in 2013 (net terms)

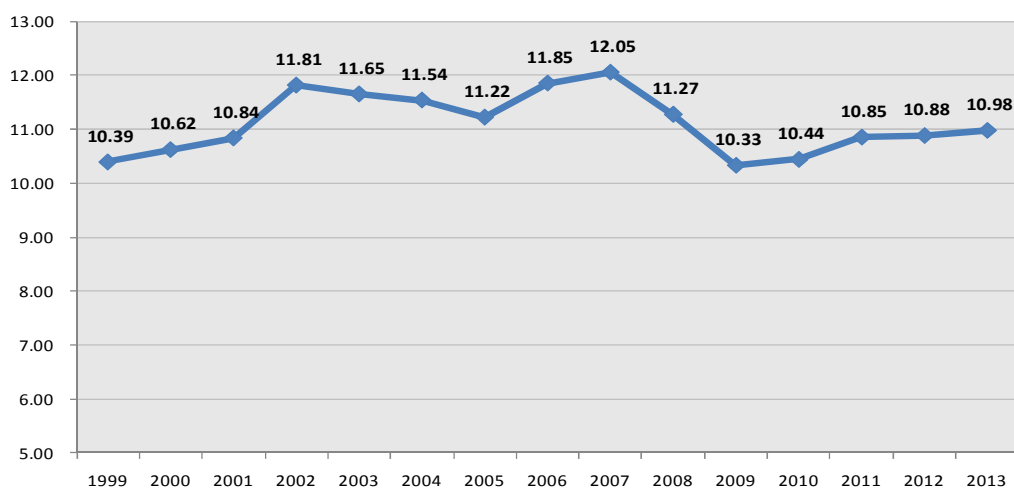


SOURCE: Compliance statistics from the Collections and Management Intendency

Tax burden

Total tax collections as a percentage of the gross domestic product was **10.98%**, which is slightly higher than the tax burden registered in 2012. For 2013 it was expected a significant growth in the tax burden; nevertheless this scenario couldn't be realized because of a deceleration of import taxes growth and the reduction of the vehicle's circulation tax (ISCV, for its initials in Spanish) established by Decree 01-2013 from June 25th, 2013. (Graph I.3)

Graph I.3
Tax collection performance
1999 - 2013

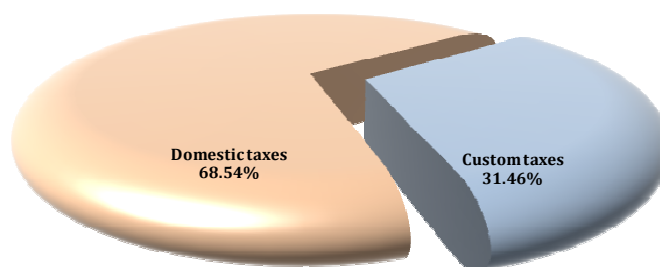


SOURCE: Compliance statistics from the Collections and Management Intendency -SAT-, Ministry of Public Finance and Central Bank of Guatemala.

Tax collection classified by source

When tax collections are classified by source (including taxes not administered by SAT) the domestic taxes accounted for 68.54% of total tax collection, with an increase of **13.61%** with respect to the previous year, and an amount collected of **Q 31,743.9** million in net terms. Meanwhile the tax collection related to foreign trade, which includes import duties and VAT on Imports, amounted to **31.46%** of the collection, which reached **Q 14,572.5** millions in net terms. (Graph I.4)

Graph I.4
Tax collection classified by source 2013



SOURCE: Compliance statistics from the Collections and Management Intendency –SAT– and Ministry of Public Finance

Tax collection classified by customs office

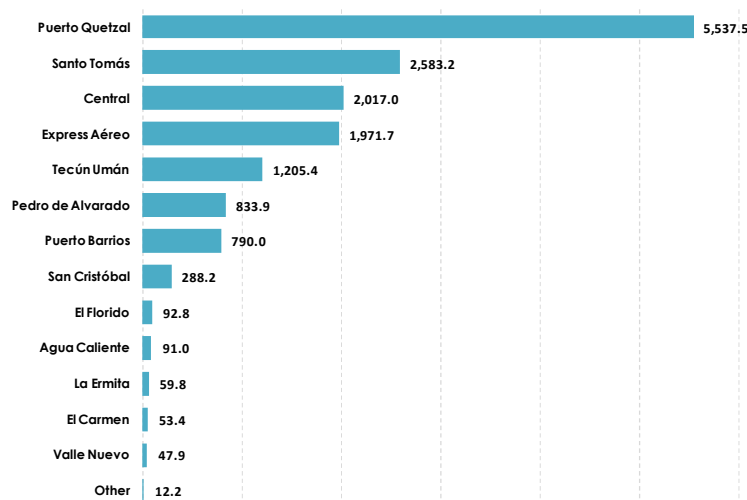
In relation to the tax collection obtained at customs offices, expressed in gross terms, it is important to note that **90.79%** of the tax collection was a consequence of the taxable imports concentrated in six customs offices, highlighting the maritime customs Puerto Quetzal (**35.53%**) and Santo Tomás de Castilla (**16.58%**), which together added up to **8,120.7** million.

Additionally, Central Customs and Express Aéreo Customs, which operate at Guatemala City, collected **Q 3,988.7** million and contributed with **12.94%** and **12.65%**, respectively.

With regard to the land customs, the most important customs for trade flow and tax payments are located in two border crossings, with Mexico and El Salvador, respectively. The first border crossing is Tecún Umán customs whose tax collection is equivalent to **7.74%** of the total customs tax collection in 2013, while Pedro de Alvarado custom recorded a tax collection that is equivalent to **5.35%** of total customs tax collection in 2013.

Finally, the remaining amount of **Q 1,435** million that is equivalent to **9.21%** of customs collection was executed among the following customs: Puerto Barrios (**5.07%**), San Cristóbal (**1.85%**), El Carmen (**0.34%**), and the rest in other customs with lower commercial and tributary inflow (Graph I.5)

Graph I.5
Tax collection classified by customs office
Million Q in gross terms



SOURCE: Compliance statistics from the Collections and Management Intendency

A.3. Compliance of tax collection goals

At fiscal closure of 2013, total tax collection from the Central Government added up to **Q 46,316.4** million in net terms. It is important to consider that in 2013 the tax collection goal of the Central Government was **Q 49,107** million, which included the forecast for the taxes collected by the Tax Administration Superintendence (SAT, for its initials in Spanish), and revenue from royalties, sharable hydrocarbons and departure tax, that are administrated by other state institutions.

Domestic and customs taxes collected by SAT added up to **95.06%** and **91.37%** of total net tax collections, respectively.

These results were mainly influenced by the level of taxable imports, which only had an increase of **0.22%**, while the goal was established with the expectation of a **7.20%** growth.

Another important factor that marked a strong difference between programmed and actual tax collection was the revenue expected from the tax reform. This fact can easily be observed in the review of tax revenue performance, which achieved only **88.60%** of the goal.

This performance was in part caused by a higher level of refunds on wage-taxes than expected during the year. Additionally, programmed income tax collection from profitable activities was expected to grow, but quarterly payments did not show the necessary behavior to achieve the goal.

With regard to the Tax Administration, the taxes that achieved a positive performance and surpassed the goal were the following: Tobacco and its products tax (**111.68%**), Vehicle circulation tax (ISCV, for its initials in Spanish - **104.29%**), Solidarity tax (**102.86%**), Beverage distribution tax (**101.37%**), Crude oil and by-products distribution tax (**100.61%**) and the rest of indirect taxes administered by SAT, whose performance was **100.13%**.

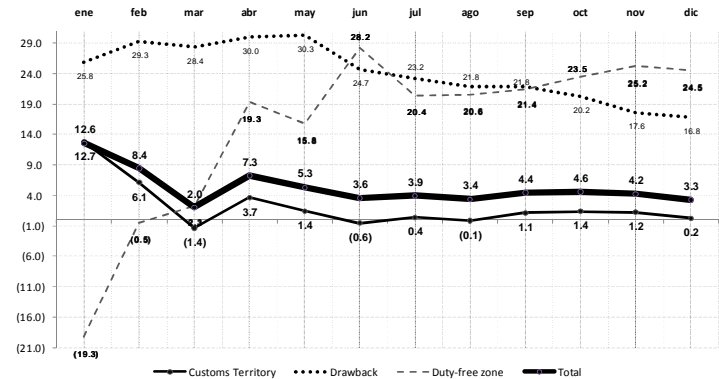
In the opposite direction, the taxes administered by SAT that didn't reach its goal were the following: Income Tax (**88.60%**), VAT on imports (**90.83%**), Cement Distribution Tax (**90.90%**), First Registration Tax (**93.19%**), Import duties (**95.03%**), VAT from domestic sales (**99.23%**) and Fiscal Stamps and Legal Paper Tax (**99.63%**). (Chart I.1).

A.4. Key factors influencing tax collection performance

Tax performance was influenced in 2013 by two key elements: the first was the partial effect of the tax reform that led to lower than expected revenue from taxes on wages and from quarterly payments of the income tax on profits. The second was the stagnant tax collections from imports; after the first month of the year customs tax collection went down without fulfilling its goal, which was established expecting a scenario of **7.20%** imports growth without considering any influence from the exchange rate.

The irrefutable single fact was the neutral behavior of the exchange rate, which is shown in graph I.6. Imports subject to taxes showed a different behavior than expected and only those imports not subject to taxes (suspensive regimes for the imports of goods which will be transformed and then exported) showed a positive behavior in 2013. The performance observed in the graph shows a slight increase of taxable imports, which only grew **0.22%**, this data contrasted with the expectation of a **7.20%** growth that was used to estimate projected tax revenue from imports.

Graph I.6
Comparative of accumulated variance of the imports 2013-2012
Accumulated Percentages



SOURCE: Compliance statistics from the Collections and Management Intendency

Table I.1
Programmed and executed tax collection 2013 versus executed tax collection 2012

DESCRIPTION	Tax Collection Executed 2013	Tax Collection Programmed	Abosolute Difference	% Executed	Tax Collection Executed 2012	Abosolute Difference	% Variance
Total of Tax Administration SAT	45,227.3	48,193.2	-2,965.9	93.85%	41,534.4	3,692.9	8.89%
FOREIGN TRADE	14,572.5	15,948.1	-1,375.6	91.37%	14,878.2	-305.6	-2.05%
Imports VAT	12,607.5	13,880.3	-1,272.8	90.83%	12,567.3	40.2	0.32%
Custom Duties	1,965.0	2,067.8	-102.8	95.03%	2,310.9	-345.9	-14.97%
DOMESTIC	30,654.8	32,245.1	-1,590.3	95.07%	26,656.2	3,998.6	15.00%
Income Tax	12,775.4	14,418.6	-1,643.2	88.60%	10,595.3	2,180.0	20.58%
Solidarity Tax	3,266.0	3,175.2	90.7	102.86%	2,849.3	416.7	14.62%
Domestic sales VAT (withholding payments)	9,266.4	9,338.5	-72.1	99.23%	8,345.7	920.7	11.03%
Fiscal Stamps y Legal Paper	429.6	431.2	-1.6	99.63%	877.3	-447.7	-51.04%
Consumption Specific Taxes	3,372.2	3,319.9	52.3	101.58%	3,072.3	299.9	9.76%
Distribution of Beverage Tax	589.6	581.6	8.0	101.37%	554.3	35.2	6.36%
Tobacco and its products Tax	385.2	344.9	40.3	111.68%	312.4	72.8	23.30%
Distribution of Oil and Oil Products Tax	2,297.5	2,283.5	14.0	100.61%	2,103.2	194.3	9.24%
Distribution of Cement Tax	99.9	109.9	-10.0	90.90%	102.4	-2.5	-2.41%
Vehicle Circulation Tax	835.8	801.5	34.3	104.29%	573.1	262.7	45.83%
First Registration Tax (IPRIMA, for its initials in Spanish)	694.1	744.9	-50.8	93.19%	330.6	363.6	109.98%
Other	15.4	15.4	0.0	100.13%	12.6	2.8	21.86%
Other Institutions	1,089.1	913.8	175.3	119.18%	1,285.5	-196.3	-15.27%
Royalties and Sharables Hydrocarbons	849.3	672.0	177.3	126.38%	1,053.7	-204.4	-19.40%
Departure Tax	239.9	241.8	-2.0	99.19%	231.8	8.1	3.48%
TOTAL OF TAX INCOMES	46,316.4	49,107.0	-2,790.6	94.32%	42,819.8	3,496.6	8.17%

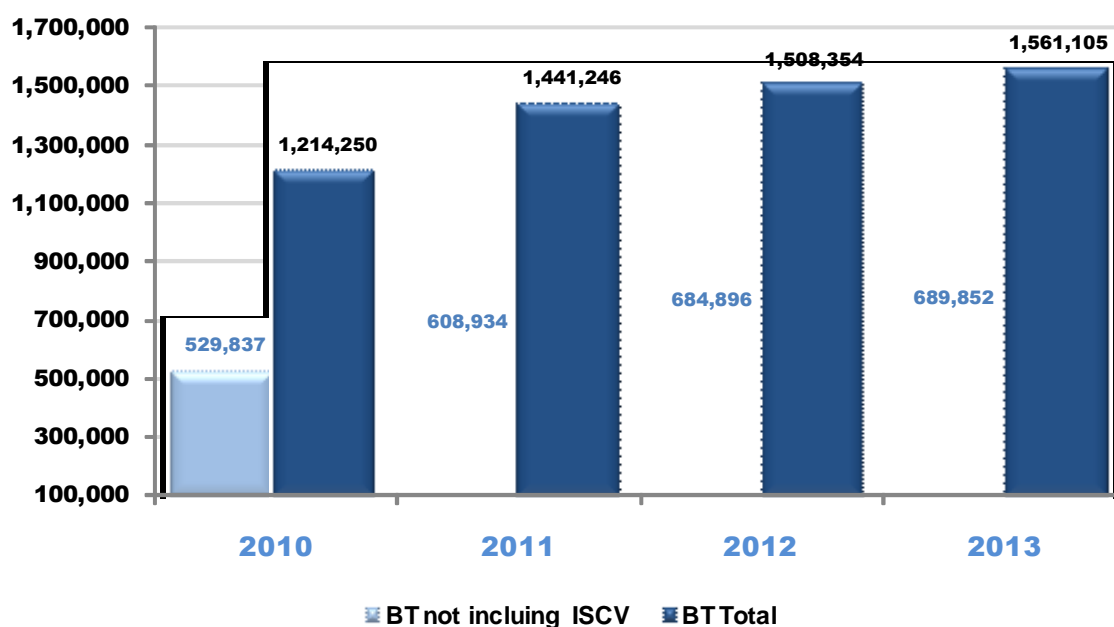
B. EFFECTIVE TAXPAYERS

The number of taxpayers who filed at least one tax return with payment value during the year, added up to **1,561,105**, which reflects an increase of **3.49%** with respect to the number of effective taxpayers during 2012 (**1,508,354**).

It is important to highlight that the above mentioned figure includes the taxpayers who are obliged by themselves or those who act as withholding agents, because the Guatemalan tax system has used the withholding agent as a legal figure, as the responsible before the Tax Administration.

If vehicle transactions are subtracted the series is more representative of the number of regular effective taxpayers who filed at least one tax return with payment value during the year. Having done this, the number of effective tax payers was **689,852** in 2013, which implies a change of **0.72%** with respect to the number of effective taxpayers in 2012 (**684,896**). (Graph I.7)

Graph I.7
Effective taxpayers / (tax base)
2010 – 2013



SOURCE: Compliance Banking System of Tax Collection, SAT



II.

RESULTS AND MANAGEMENT PROGRESS

II. RESULTS AND MANAGEMENT PROGRESS

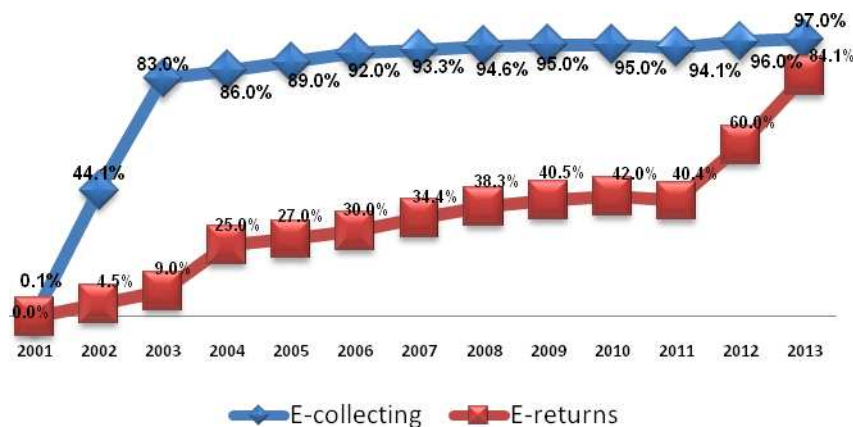
A. FACILITATING AND PROMOTING VOLUNTARY TAX COMPLIANCE

A.1. E-filing system “Declaraguate”, an effective tool for providing services.

What is Declaraguate? The system called “Declaraguate” is an automated tool by which taxpayers and responsible persons can complete tax returns and fill out forms required by the Tax Administration. The tax returns and/or forms are submitted for validation of SAT and subsequently, if the tax return has an amount due, it is possible to carry out payment through the various available means in the bank system.

What results have been obtained with the implementation of “Declaraguate”? Due to the successful use of the system, the registry of tax returns filed electronically has increased from **40.4%** in 2011 to **84.1%** at the end of 2013. This fact shows the functionality and acceptance of the tool. Regarding the results by tax type, by December **100%** of Income and VAT Taxes returns and **85%** of Small Taxpayers forms were presented electronically. Graph II.1

Graph II.1
Collection and Returns filed electronically - Years 2002-2013



SOURCE: Banking Tax Collection System, SAT

IFC International Finance Corporation THE WORLD BANK

DOING BUSINESS

MIDIENDO REGULACIONES PARA HACER NEGOCIOS

SAT Superintendencia de Administración Tributaria

"Guatemala: 1° Puesto en Centro América en Facilidad de Pago de Impuestos"

Destacan los avances que la SAT impulsa en la presentación y pago de impuestos a través de la herramienta **declaraguat.gt**.

PUESTO	REGION
1° PUESTO	CENTROAMÉRICA
3° PUESTO	LATINOAMÉRICA
85° PUESTO	EN EL MUNDO

PUESTOS A NIVEL MUNDIAL

- 38 Chile
- 73 Perú
- **85 Guatemala**
- 91 Ecuador
- 104 Colombia
- 118 México
- 125 Paraguay
- 134 Costa Rica
- 144 Honduras
- 146 Uruguay
- 153 Argentina
- 159 Brasil
- 163 Nicaragua
- 165 El Salvador
- 175 Panamá
- 185 Bolivia
- 187 Venezuela

Al dar un [CLIC](#) en la presente imagen podrá ver el resumen de los datos registrados en el Doing Business.

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EFICIENCIA Y TRANSPARENCIA

"Guatemala: 1st Place in Central America regarding tax payment facilitation". The World Bank through the Doing Business Project assesses taxation and mandatory contributions that medium-sized businesses must pay or withhold during a specific taxable period, and also measures the administrative burden implied in paying taxes. The project analyzes and compares relevant regulations regarding the activity cycle of small and medium-sized domestic businesses of 189 economies.

Regarding the advance SAT has promoted through *Declaraguat* related to tax filing and payment, in the most recent results publication of Doing Business, Guatemala was placed **first** in Central America, **third** in Latin America, and **85th** worldwide, moving from 129 position in 2012 to 85 position in the measuring of 2013.

International Press Recognition. In one of the articles written by the British journalist Duncan Tucker, associated editor of Nearshore Américas, specialized journalistic médium in business innovation, news, trends and analysis of Latin America and the Caribbean, property of Next Coast Media, Headquartered in New York, Guatemala won recognition for having developed facilities for tax payment more than any other country in the world. The author points out in his article that *"after having done more than any other country in the world in order to facilitate the paying of taxes, Guatemala... was ranked as the tenth top reformer country regarding the World Bank index... due to Declaraguat system advancement mainly.*

"EN 2013 GUATEMALA HA HECHO MÁS QUE CUALQUIER OTRO PAÍS DEL MUNDO PARA FACILITAR EL PAGO DE IMPUESTOS"

El título de esta nota es parte del artículo escrito por el periodista británico Duncan Tucker, editor asociado de Nearshore Américas, medio periodístico especializado en innovación empresarial, noticias, tendencias y análisis de América Latina y Caribe, propiedad de Next Coast Media, con sede en Nueva York. El artículo dice:

"...Después de haber hecho más para facilitar su proceso de pago de impuestos que cualquier otro país del mundo, Guatemala... se sitúa en el décimo país que más ha mejorado en el índice del Banco Mundial... Esta mejora se inició en enero de 2012, cuando lanzó su nuevo sistema Declaraguat... que permite a los contribuyentes pagar sus impuestos en línea sin necesidad de firmar un contrato ni de abrir una cuenta en un banco... Como resultado... el tiempo que se necesita para cumplir con las obligaciones fiscales se ha reducido en sesenta..."

Al dar un [CLIC](#) en la presente imagen podrá ver el artículo en la página web de Nearshore Américas.

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EFICIENCIA Y TRANSPARENCIA

Innovation Award. SAT won the first place in the contest “Innovation Award” in the category “Institutional Innovation” of the International Congress on Science, Technology and Innovation 2013, organized by the National Council for Science and Technology (CONCYT) and the National Secretary of Science and Technology (SENACYT), due to Declaraguete, which has proven to be a supporting tool that allows the filling and submission of different tax forms easily and quickly.



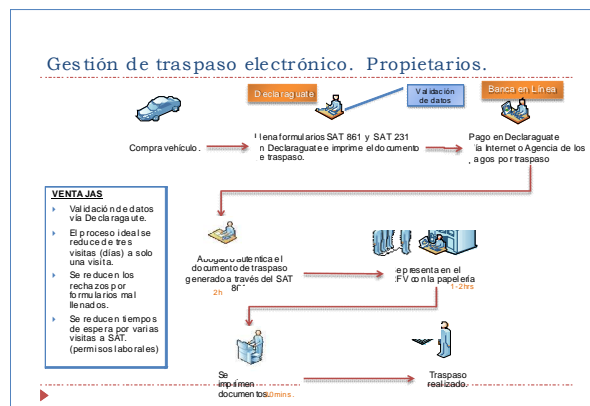
Declaraguete system improvement. The option to **determine penalties** was developed to facilitate taxpayers and responsible individuals the calculation of penalties incurred or interest accrued for late filing. It was implemented as an improvement of the forms available in the Declaraguete system. The presentation of **zero-value returns** was made available for taxpayers through the Declaraguete system; this simplifies the procedure as it is not necessary to submit these returns through the banks, only select the option “submit” and enter the e-service user.

Finally, the form SAT-2008 was implemented in the Declaraguete system by which an electronic media was made available for taxpayers in order to carry out the corresponding payment to SAT's **private funds** such as customs seals and certificates.



A.2. Simplifying procedures within the Fiscal Vehicle Registry.

New electronic forms. Forms for vehicle transfer paperwork SAT-8611 and VAT payment for vehicle transfer SAT-2311 were made available for taxpayers through the electronic system Declaraguat. With this, SAT has minimized the time spent in carrying out the paperwork for vehicle transfer before the Fiscal Vehicle Registry reducing costs for agents, reducing time in line within SAT facilities, and increasing security when carrying out these transactions.



New e-certification for Vehicle Circulation Tax Payment. The Form SAT-4091 was implemented in the electronic system Declaraguat in order to simplify the Vehicle Circulation Tax Payment, which will allow in 2014, the issuance of tax payment receipts electronically generating the corresponding document including taxable period, vehicle code, and a QR code (Quick Response Code) by which any vehicle's information can be accessed. In case of loss or robbery of the payment proof it will not be necessary to process the replacement, which means lower costs for SAT and the vehicle owner. As in previous years, the electronic form was implemented in SAT's website to verify the amount of taxes to pay, and to check

IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS Calcomanía Electrónica (Web)		Código del Vehículo 1997-473874-5	SAT Guatemala Centro América
Año 2014	Placa TRC888WWW	<ul style="list-style-type: none"> • Portar esta calcomanía al circular con el vehículo. Las autoridades competentes podrán solicitarla. • No necesita adherirse al vidrio ni a la placa. • Verificable en Declaraguaste (SAT-4091) y/o Portal SAT (Vehículos Consulta) 	

if payment has already been received and recorded
by SAT

[illegible]

Printing centers of Ownership Certificates. These centers were implemented within the offices and tax agencies to assist taxpayers regarding vehicles paperwork and to support multitasking operators. The availability of these printing centers has allowed for a reduction of time in the service windows and for the delivery of ownership certificates easily.

Affidavits for inactivations and/or activation of ground vehicles. In compliance with the provisions of the Government Agreement 487-2013 "Regulation of the Vehicle Circulation Tax Payment Act" the Form STA-0452 was made available for taxpayers and responsible individuals in Declaraguate, by which the proceedings before SAT can be carried out regarding ground vehicles inactivation and/or activation.

A.3. Simplifying other procedures

Procedures for companies registration through minegocio.gt. In follow up of the Institutional Cooperation Agreement signed by the Tax Administration Superintendence, the Mercantile Registry, the Guatemalan Social Security Institute, and the Ministry of Labour, and with the advisory of the National Competitiveness Program - PRONACOM-, the web application minegocio.gt was implemented, which is aimed at the facilitation of procedures and paperwork for the registration of companies before the entities involved.



Simplifying procedures for cessation of business activities. Regarding the implementation of the institutional strategy to simplify processes and procedures, the review of the procedure for cessation of business activities was carried out, resulting in the redesign of the correspondent activities and requirements. Processing time for request resolutions was reduced from 15 to 10 working days and the number of requirements was reduced on average from 8 to 4. See Table II.1.

Table II.1
Reducing Requirements for cessation of business activities

Type of person	Business Activity	# of Requirements (Before)	# of Requirements (Currently)
Natural person	Business Activity	7	4
	Technical Services	4	3
	Professional Services	4	3
Legal entity	Business Activity	8	4
	Non-profit	6	3
	Trust Fund	7	5

SOURCE: Collection and Management Administration and SAT Website.



Electronic certification of tax compliance. The implementation of the electronic certification was an important step towards the simplification and improvement of the tax compliance certifications issuing service; this will allow taxpayers and responsible individuals to complete the paperwork without having to visit a tax agency. The results of this action are evident since **90%** of this kind of paperwork was carried out electronically at the end of the year.

The certification of tax compliance is the document that certifies that at the date of its issuing, taxpayers are in full compliance with their tax obligations and do not have tax debts or remaining issues with the Tax Administration Superintendence. This certification is a mandatory requirement to be a bidder of goods and services for the government and to register as an auxiliary of the public customs function, among others.

A.4. Increasing the use of available online services for taxpayers

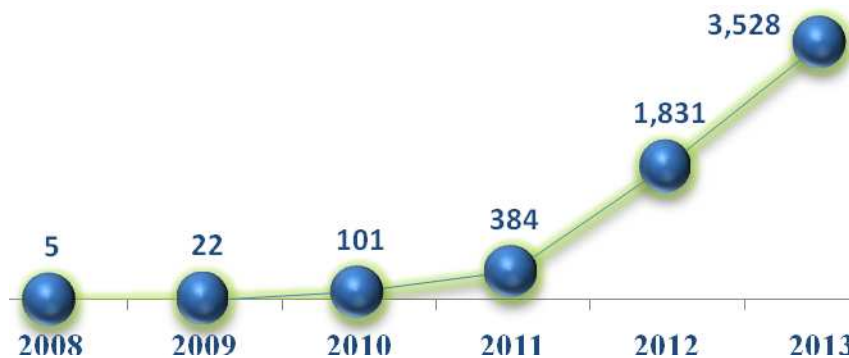


VAT E-payroll. As a result of VAT payroll filing facilitation, **385,980** payrolls corresponding to the 2012 annual period were filed electronically, this amount represents an increase of **26%** compared to the amount of 2011 VAT payrolls filed electronically.

Credit and debit card payments. During the year, **Q.321.28** million were paid through credit or debit card; this amount corresponds to **1,378** forms.

Electronic Invoice -FACE-. Agreement 08-2011 from the Board of Directors establishes a gradual implementation and mandatory use of the electronic invoice for taxpayers classified as “Special Taxpayers” by SAT. At the end of 2013, **3,528** issuers of electronic invoice were authorized; there are 3 certifying firms (to certify companies which generate e-invoice) available and 11 companies authorized as e-invoice generator. The number of electronic invoice issuers recorded an increase of **92.68%** in 2013. See Graph II.2

Graph II.2
Issuers of electronic invoices - Years 2008-2013



Source: Collections and Management Intendence, SAT

Requirements standardization for personal procedures. In order to improve and ensure transparency of the service nationwide, within the tax agencies, a review and standardization of the procedures and requirements for vehicle's operations, installment agreements, and certifications of compliance, among others, was carried out. The list of requirements is now available on SAT's website.



A.5. Guidance and Taxpayer Inquiries Assistance

Online Inquiries. 120,424 inquiries were replied; 28,881 by e-mail gac@sat.gob.gt; and 91,543 by chat. These results show an increase of 19.29% with respect to the inquiries replied last year. See Table II.2

Table II.2
Inquiries replied electronically – Years 2009-2013

Description	2009	2010	2011	2012	2013
Inquiries answered by e-mail	5,517	10,744	15,765	24,915	28,881
Inquiries answered via chat	453	38,761	73,658	76,036	91,543
TOTAL	5,970	49,505	89,423	100,951	120,424

Source: Taxpayer's Services, SAT



Inquiries replied by phone -Call Center-. SAT's call center answered 420,043 calls throughout the year, this amount is slightly higher than the one from the previous year -415,872-; the inquiries were mainly focused on the use of IT tools, filing and tax payment, location and tax agencies services.

Networking. In order to contribute to the dissemination of information on taxation and customs issues for taxpayers and responsible individuals, in real time, SAT created accounts in the major social networks "facebook" and "twitter". At the end of the year, SAT's facebook account had 5,000 fans and 11,000 followers on twitter.

Host and review of requirements. In order to improve guidance to taxpayers and responsible persons who visit the tax offices, as well as to ensure the fulfillment of procedures and requirements which are carried out within SAT offices, the service of host, review and approval of requirements was implemented.

Stand in line ordering system. In order to have accurate information regarding the number of persons who visit the tax offices and the administrative formalities they carry out, the stand in line ordering system was extended to San Rafael Tax Agency, and to Zacapa, Quetzaltenango and Escuintla Tax Offices, with the purpose of assessing and developing service improvements.

Taxpayers Guidance System in La Aurora International Airport. A plasma screen was implemented in the international airport to keep passengers and tourists informed about their rights and obligations,

items classified as personal luggage, and to remind them of the obligation of submitting the Customs Declaration when entering and exiting the country, among others.

Legal Counseling, taxpayer rights, and public information. 2,913 inquiries on tax enforcement and tax regulations were answered during the year; 1,053 were replied electronically, 949 by phone, 877 in-person, and 34 in writing.

Regarding the Law of Free Access to Public Information, 788 requests of information were answered, 504 in writing, and 285 by phone and in-person. In addition to the above, 139,715 visits were received in the legal counseling and taxpayer rights' site of SAT's Webpage.

Virtual Center to monitor the influx of people in tax offices. As a result of the constant inquiries of taxpayers and responsible individuals who have shown interest in getting information about the location of tax offices and its influx of people, the virtual monitoring center of influx of people in tax offices was implemented by which timely information is available regarding service points with less people, allowing to provide better counseling to taxpayers, not only regarding the exact location of tax agencies but also on tax agencies with less influx of people to avoid long lines and reduce waiting times.

Expanding the satisfaction measuring system to customs. In order to have information on the quality of services as perceived by the taxpayers and/or responsible individuals who visit SAT's facilities, the coverage of service points with measuring mechanisms was expanded to El Florido, San Cristóbal, La Ermita and Agua Caliente customs points. The results allow the evaluation and, in appropriate cases, the implementation of short, medium and long-term actions to take care of taxpayer's needs.

A.6. Training Program for Taxpayers and Responsible Persons

Capacitaciones TRIBUTARIAS DICIEMBRE 2013
Contribuyentes Clasificados como GRANDES Y MEDIANOS ESPECIALES

TEMAS	GERENCIA	DIC. 2013	HORARIO	LUGAR
<ul style="list-style-type: none"> Impuesto Sobre la Renta (Rentas de trabajo) Uso de Sistema Reten ISR ambiente Web Asesoría Litigiosa 	Contribuyentes Especiales Medios	Maércoles 11	08:00 a 12:00 am 14:00 a 17:00 pm	Salón Honorario Cortés (2da. Nivel) Hotel Compañero, Vía 5, 440 zona 4, Ciudad de Guatemala
<ul style="list-style-type: none"> Impuesto Sobre la Renta (Rentas de trabajo) Uso de Sistema Reten ISR ambiente Web Asesoría Litigiosa 	Contribuyentes Especiales Grandes	Jueves 12	08:00 a 12:00 am	Salón Santiago (2da. Nivel) Hotel Compañero, Vía 5, 440 zona 4, Ciudad de Guatemala

Para participar:
Delivered inscripción al 2329-1100 ext. 2100 (Especialistas Medios) 2329-7070 ext. 1518 (Especialistas Grandes) o bien, con el profesional a cargo de su empresa.

TRANSPARENCIA
www.sat.gub.gt

Face-to-face Training. 459 training courses on tax and customs issues were released in the Tax and Customs Center of SAT –CENSAT- with around 41,500 participants.

The courses on Income Tax, VAT, the use of electronic compliance tools, and on cooperatives and non-profit entities. were taught nationwide.

Informative capsules. 12 informative capsules on tributary issues were made available on SAT's Training Website; the information for taxpayers and responsible persons addressed the following topics:

• Income Tax change	• Determination of Income Tax (ISR) for salaried employees
• Special invoice	• New method for vehicle transfer
• Income Tax (ISR) Deductions	• Electronic Decal
• Liability to file Income Tax Return	• Capital and earned income
• Income Tax Exemptions for salaried employees	• Income Generating Activities

A.7. Promoting Tax Culture

Radio show “La hora de la Cultura Tributaria (Time for Tax Culture)”. This show is broadcasted through TGW radio, the Guatemalan Voice. **Eight** programs were broadcasted during 2013 (Wednesday at 19:00), interviewing SAT officers on tax and customs issues of interest for taxpayers and general public, answering to concerns of the interested parties. Besides, tax culture values had been strengthened.



Soap Opera “Simón Tax en la Tierra del Descarado”. The presentation of the soap opera “Simón Tax en la Tierra del Descarado” (*Simon Tax in sassy’s land*) was developed as part of the radio show, standing out the importance to enforce our civic responsibilities despite an environment of evasion of responsibilities, developing 6 chapters of the soap opera during the year.

Promoting values and information through facebook and twitter networks. SAT has taken advantage of facebook and twitter to promote the dissemination of information regarding the development of Tax Culture actions, as visits to schools, workshops, informative notes, famous quotes, and fables with morals in order to develop the knowledge and interpretation of values.



A.8. Education on Tax Culture

“Cultura Tributaria llega a tu centro educativo” Program (Tax culture comes to your school). This program aims to focus the importance of human values that allow individuals to behave as responsible citizens, the importance of paying taxes and its redistribution effects reflected in the improvement of public services, therefore supporting the community’s development of children and young people of primary and secondary level.



Last year we worked with **22** schools of the metropolitan area developing in all of them systematized workshops of 4 sessions achieving **346** sessions and **17,020** participants.

We have also assisted private schools as well as commerce schools which specialize in the training of secondary level accountants, and schools nationwide. As a result of these actions, **313** workshops were delivered, with the participation of **10,112** students from primary and secondary levels.

In addition, educational material was distributed to more than **30** schools covering more than **21,900** students of different primary school levels.

Workshops for university students on the role of tax culture in the promotion of Guatemala’s development. Thanks to the promotion of Tax Culture Training Workshops various regional university centers nationwide were visited. Among such centers there are the following:



- School of Business Administration students, *Universidad Mariano Gálvez*, extension of *Jutiapa*.
- School of Law students, *Universidad de San Carlos*, extension of *Petén*.
- Economics Training for teachers, from the School of Secondary Education Teachers, *Universidad de San Carlos*, Guatemala City.
- School of Education Professors, *Universidad Galileo*, Guatemala City.
- Professors of one of the Schools of the *Universidad del Istmo de Guatemala*.



Seven workshops were developed with the participation of **501** persons, among professionals and university professors.

Training workshops on the importance of tax culture within the classrooms aimed at primary and secondary level teachers.



These workshops emerged as a proposal to support primary level teachers in the performance of their role as formers of tributary liabilities responsible citizens, focusing on the inclusion of Tax Culture as subcomponent of the citizenship transverse axis and the importance this approach has in the integral formation of students of primary level; then it was requested to be taught to secondary level teachers in different institutions with the support of Departmental Directors. A workshop focused on the use of tax culture material within the classroom was also delivered as part of the support provided.

One hundred sixteen workshops were developed for primary and secondary level teachers. **4,743** teachers participated in these workshops.

Support for citizenship formation programs. The Tax Culture Program supported different training activities for teachers regarding citizenship, including the following:

- Diploma on citizenship aimed at teachers of the Program “*Escuelas Seguras*” (Safe Schools Program) promoted by the Ministry of Interior.
- Citizenship and teaching-learning strategies Diploma aimed at teachers and taught by the *Fundación Carlos Martínez Durán* promoted by the *Fundación Carlos Novela de Cementos Progreso*.
- Citizenship and teaching-learning strategies Dipoloma aimed at teachers and taught by the *Fundación Carlos Martínez Durán* promoted by the *Escuelas por la Vida* Program of the *Licorera Nacional*.



These workshops were attended by **1,200** teachers.

Fiscal Support Core Project -NAF². This project is aimed to support university student's formation at the beginning of their life as citizens and during their preparation to become future professionals that must not only contribute to Guatemalan development through their professional practice but also with the fulfillment of their citizenship liabilities.

Strategies were developed throughout the year for the implementation of this project in different universities of the country. Currently there is an Agreement with the *Universidad Panamericana*.

² For its initials in Spanish.

A.9. Dissemination campaigns on tributary and tax culture issues

Insertion of trifold flyers in newspapers. The insertion of trifold flyers in different newspapers of free distribution as well as to subscribers of the National Newspaper *Prensa Libre* was developed as part of the dissemination of information on the use and significance of invoices.



“La Factura nos sirve a todos” (Invoices benefit all of us) Campaign. This campaign has been developed on billboards and TV spots to promote awareness on the importance of requesting invoices. This campaign highlights the participation of prominent personalities of the Guatemalan society for their efforts in sports, science and arts, and how they identify that the

contribution by paying taxes results in the development of more opportunities for all citizens.

Outreach Campaign “Sistema Declaraguate”. SAT continued its efforts to promote the use of the tool declaraguate.gt with the objective of informing taxpayers on the benefits of using such tool to query and generate tax payment forms as well as to request tax compliance certifications and to pay several procedures.

With this purpose, informative materials were designed to be published in newspapers and alternative means such as banners and brochures. Additionally, SAT participated in professional association's events regarding tax activities, installing stands to promote the benefits of using *declaraguate*.

Advertising Campaign on “Vehicle Circulation Tax for changes in legislation as set out in Decree No. 01-2013 of the Congress of the Republic”. As a result of the implementation of the legislation reform related with the payment of the Vehicle Circulation Tax, specifically the 50% reduction on such tax, an outreach campaign was developed through written media, radio and alternative media, in order to advise taxpayers on the effects of changes to the law.



The dissemination of this campaign was designed to promote timely tax payment to avoid crowds, besides informing the correct procedure due to legislation changes and sending reminders of the deadline.

Advertising Campaign “Electronic Decal”. As a result of the use of new technological trends in the Tax Administration, a campaign to promote the new way to obtain the proof of payment of the Vehicle's Circulation Tax was designed.

Advertisements to create expectation were carried out as an initial step to inform taxpayers; subsequently informative advertisements were published on the main written media. The developing of alternative advertising materials such as flyers was also coordinated; this information was complemented with press conferences and direct interviews with the media.



Advertising Campaign “Pida su Factura” (Request your invoice). During September, October, and November, spots were published on radio and television with the topic “Pida su Factura”, with the objective to raise awareness on population on the importance of requesting invoices for every purchase of goods and services. The advertising was aimed at an extended target group; common everyday situations were used as a reference to make the relation between the fact of requesting invoices and spontaneous actions, achieving the result of taxpayers having in mind that providing and requesting invoices should be a regular habit.



Massive fiscalization processes publication. A series of advertisements were published to inform the public on the massive verification processes planned by SAT and on the legal requirements to determine whether a business is properly authorized to operate and if it complies its tax obligations.



CUMPLIMIENTO DE OBLIGACIONES FORMALES

La SAT estará realizando presencias fiscales a nivel nacional, visitando a los contribuyentes para verificar el cumplimiento de la emisión y entrega de facturas.

ESTAMOS PARA APOYARLE, CUMPLA CON SUS OBLIGACIONES TRIBUTARIAS.

BASE LEGAL: Artículos 29, 30 y 31 Decreto Ley Número 27-02, Ley del Impuesto al Valor Agregado, Artículos 20, 30, 31, 32, 33 y 36 del Decreto Gubernativo No. 5-2013 Reglamento de la Ley del Impuesto al Valor Agregado.



Superintendencia de Administración Tributaria

1550

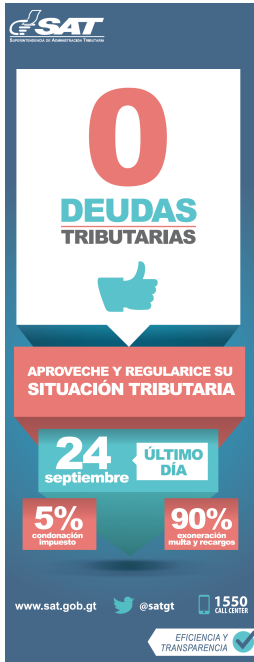
@satgt

www.sat.gob.gt

EFICIENCIA Y TRANSPARENCIA

Information for taxpayers was also disseminated regarding the characteristics to identify SAT's tax auditors, allowing them to validate the legal appointments and the personnel in charge of performing a tax investigation.

These materials were advertised on written media and main radio stations nationwide reaching two objectives; first, to inform taxpayers, and second, to increase risk perception and therefore to improve tax compliance.



Information campaign on partial tax exemptions and fines and surcharges partial forgiveness. An informative campaign on the promotion of tax compliance urging taxpayers to “Regularize their tax situation” and to take advantage of the benefits established by law was developed as a result of the partial tax exemptions and fines and surcharges partial forgiveness granted by the Government and the Congress of the Republic through Decree No. 1-2013 and Government Agreement No. 257-2013,

The campaign was developed in two phases considering the established deadlines. For this purpose, Graph materials and audiovisuals were reproduced to advertise them on written media, radio, and television. This information was complemented with banners for agencies and tax offices, screens on buildings and external screens located on the main city streets.

B. TAX NON-COMPLIANCE REDUCTION

B.1. Control Programs

Control and management of taxpayers’ omissions, delinquent payments and inconsistencies.

More than **Q.800 million** were recovered during the year through the execution of more than 400,000 administrative actions aimed at the regularization of tax obligations from taxpayers who register omissions, delinquent payments or inconsistencies in their tax returns and tax payments. These actions have been oriented towards high tax-interest persons, massive control and management actions, taxpayers who have failed to file their tax returns on time, have failed to register their vehicles in the first vehicle registration tax, delinquent payments including Vehicle Circulation Tax non-compliance, and tax returns recursively filed with no value, among others.

Exempt entities control. SAT serviced and controlled a group of **4,365** exempt taxpayers: **3,865** totally exempt taxpayers, and **500** partial exempt taxpayers who were subject to a review on the use of VAT exemption certificates, and on the fulfillment of the corresponding reports, which allowed for the verification of the correct use of exemptions and tax obligations compliance from the exempt entities.

Fiscal Presence. SAT carried out **198,026** fiscal presences during the year, which include billing control actions, verification of schools tax compliance, public performances control, employee suppliers’ review, VAT payroll reports and employee’s definitive income tax return review, withholding on services,

withholding on employee's salaries, and verification of tips billing. The number of fiscal presences delivered by SAT represents an increase of more than **12,000** presences with respect to the number of fiscal presences delivered in 2012.

Business closure. As a result of the tax compliance verification plan within commercial premises, the non-issuance of invoices in the sale of goods or services was detected, generating **668** cases of complaints that were brought before the corresponding courts for the temporary closure of businesses. 110 temporary closures were executed with judge order.



In observance of Decree No. 4-2012 specifically Article 120 "A" of the Tax Code, from January to March SAT carried out the preventive closure of **392** businesses as a result of business operation without being registered or even though being registered when not having authorized invoices or proper authorization for the specific premise to operate.

Risk analysis for fiscalization. With the purpose of increasing assertiveness to target fiscalization activities SAT implemented within its IT system for fiscalization -FISAT- the risk module for foreign trade, with which the auditing of foreign trade operators is more effectively targeted. This module incorporates assessment components such as inconsistencies between imports and VAT returns, inconsistencies between definitive imports and small taxpayers' monthly incomes, inventories review, follow-up to importers invoicing, integrated auditing to maquilas and physical inventories to free trade zone users. In addition, comprehensive fiscalization programs oriented towards specific business groups were defined and developed.

The above mentioned jointly with the application of the risk model which integrates inconsistencies rules, economic, tributary and financial behavior, tax legislation and the exhaustive use of internal information sources and information from third parties, resulted in the identification and addressing of tax investigations towards high risk taxpayers with possible inconsistencies, assumptions of tax evasion and omissions detection.

Fiscalization programs. **4,564** tax audits were executed out throughout the year regarding different programs: **2,003** selective tax audits, **474** foreign trade tax audits, **144** fast tax audits, **37** abbreviated process tax audits, and **1,906** VAT refund audits.

In addition to the above, **1,380** joint operations were carried out in customs, roads, customs warehouses, and importers warehouses. These joint operations were coordinated with the National Commission for the Prevention and Fight against Customs Tax Fraud and Smuggling –CONACON-. The number of joint operations was increased by **65%** with respect to the joint operations carried out in 2012. See Table II.3

Table II.3
Fiscalization Programs executed 2012-2013

Program	2012	2013
Fiscal presence	185,804	198,026
Joint operations	837	1,380
Tax Audits	6,437	4,564
Selective	2,392	2,003
Foreign trade	452	474
Fast	180	144
Abbreviate process	1,410	37
VAT refund	2,003	1,906

Source: FISAT System, SAT.

As a result of the opening of containers during joint operations in importer's warehouses, **201** tax adjustments were formulated to taxpayers for presumption of incorrect tariff classification, and paid in due time. Additionally, cases of undeclared merchandise were detected and transferred to SAT's Legal Department in order to bring them before the corresponding courts.

Judicial management. The recovery of tax debts for judicial and criminal processes was increased to **Q.160.2 million**, from which **Q.70.7 million** correspond to judicial processes and **Q.89.5 million** was recovered through criminal courts. In addition to tax debts recovery, **Q.3.1 million** was collected through litigation costs.

The processing service of criminal matters registered **1,803** hearings, **74** indictments, **242** dejudicialization measures, **14** persons arrested, and **48** court rulings obtained.



Temporary cessation of activities. Starting in February 2013, SAT began identifying and verifying compliance of taxpayers who were about to complete a cycle of 12 months without filing their tax returns or who have filed zero value tax returns. This condition may lead to a temporary cessation of activities registration, as stipulated in Article 120 of the Tax Code, as amended by Article 49 of Decree No. 4-2012 of the Congress of the Republic of Guatemala.

C. CUSTOMS SYSTEM MODERNIZATION.

C.1. Increasing risk perception

Post verification process. Earlier this year SAT began the implementation of the institutional post verification process, resulting in the development of 13 verification reports on economic activities' segments with inconsistencies regarding the classification or the origin of the merchandise and the estimated potential taxes lost, which are subject to the corresponding fiscalization process.

Among the benefits of the implementation of this process, there is the improvement of the reports' assertiveness level, reduction in the percentage of customs declarations subject to inspection (red light) and the risk perception increase within importers or taxpayers.

Bails for customs incidents. As a result of customs controls implemented on imports, due to incidents regarding customs valuation, wrong classification and doubts about merchandise origin, taxpayers have opted for the use of bails, recording **26** valid bails for **Q.4.8 million** in *Santo Tomás de Castilla, Central, Express Aéreo* and *Puerto Quetzal* Customs.

Containers' Current-account. In order to improve control, SAT implemented the containers' electronic current-account in the port precinct of *Puerto Barrios* Custom, which has enabled an effective control of containers arriving, in stock, or departing from the port precinct and customs.

Resumen de la Bloqueada

Detalle de Movimientos Totales:

Aduana / Reinvento / Doc. Transporte	Total Créditos	Total Débitos	Saldo General de Contenedores	Fuente
OTPER	1421	933	488	CCC física
OTPER	17099	11950	5149	CCC actual
OTPER	319750	310254	9396	CCC histórica

Detalle de Créditos y Débitos:

Código Aduana	No. Manifesto	Documento de Transporte	Identificador Externo	Estado del equipaje (en uso)	Tipo de operación	Aplicación Crédito	No. Operación Crédito	Usando Crédito	Fecha Crédito	Aplicación Débito	No. operación Débito	Usando Débito	Fecha Débito	Observaciones crédito/débito	Pa
OTPER	CL11300914	GMFT21676694	CBFU3464925	Lleno	Importación	ValidarMif	CL11300914 SAT_WEBAPP	02/12/2013 15:24:59	Regio-ATC	160304704	entradu	07/12/2013 02:04:21		CCC act	
OTPER	CL11300914	GMFT2168709A	CBFU3471903	Lleno	Importación	ValidarMif	CL11300914 SAT_WEBAPP	02/12/2013 15:24:59	Regio-ATC	160605305	mantenim	12/12/2013 18:39:26		CCC act	
OTPER	CL11300914	GMFT2167133403	CBFU3467903	Lleno	Importación	ValidarMif	CL11300914 SAT_WEBAPP	02/12/2013 15:24:59	Regio-ATC	160303188	phgaver	06/12/2013 01:46:28		CCC act	

Registry of Importers. SAT implemented within the Customs Management System -SAQB'E-, a module which allows the control, monitoring and queries of the registry of importers, which provides the necessary information in a timely manner, with access for internal and external users.



CONACON Joint Operations. Forty-one joint operations with the National Commission for the Prevention and Fight against Customs Tax Fraud and Smuggling -CONACON- were carried out throughout the year, focusing on areas of convergence or uncontrolled vehicle crossings in *Jutiapa, Zacapa, Izabal, Huehuetenango* and *Petén*.

Interagency operational coordination. SAT's Board of Directors agreed, through Agreement No. 023-2003, October 25, 2013, to request the Executive Branch support through the collaboration of the Ministries of Interior, Ministry of National Defense, and other agencies, to facilitate the development of actions to overcome current existing deficiencies in some port precincts.

As a result of the Board of Directors request, the Executive Branch published the Government Agreement 427-2013 dated October 28, 2013, which states in Article 1: "Instruct the Ministry of Interior in order to provide cooperation, with the support of the Ministry of National Defense, to carry out joint operations coordinated by SAT, in their respective areas of competence, ensuring the effective enforcement of the law, and to prevent, combat, control and neutralize criminal activities, for a period of three months. The foregoing is without prejudice to the monitoring and control functions that must be exercised by the Tax Administration Superintendence".

Article 2 states: "Contribute to the strengthening of the Guatemalan Customs System, promoting service efficiency and with that to achieve the prevention, combat, control and neutralization of criminal actions that threaten the national customs regime".

SAT summoned representatives from the Ministry of Agriculture, Livestock and Food -MAGA-, the Ministry of National Defense -MINDEF- and the Ministry of Interior -MINGOB- and other supporting agencies to develop a Joint Operation Plan.

This plan was implemented within the customs locations representing **78%** of the total amount collected:

- *Puerto Quetzal*
- *Santo Tomás de Castilla*
- *Tecún Umán*
- *Pedro de Alvarado*
- *Aduana Central*

The actions carried out jointly have included:

- Interagency control checkpoints located in roads which give access to customs locations.
- Control checkpoints to protect facilities and customs' perimeter security areas.
- Accompaniment by the institutions involved in Joint Operations, regarding the immediate verification customs process (inspection ramps) and other sensitive areas from customs primary zone.



As part of the Joint Operations, it is important to highlight the participation of the Tax Administration Superintendence with Customs and Tax Investigation officers, an estimated of 100 people working full time during November and December, inspecting **41,394** transportation vehicles, making adjustments which round **Q.7.0 million** for different reasons.

C.2. Simplifying customs clearance management

Extension of SAQB'E System Implementation. The customs management IT system, called SAQB'E, was implemented at *Santa Elena el Ceibo* Custom, in *Petén* Guatemala. The implementation included the international customs land transit declaration -DUT- and improvements to the incidents and hearings registration process as a result of the immediate merchandise verification process, which is derived from the entry into force of Decree 14-2013, National Customs Law.

Customs seals payment through the *Declaraguat* System. The customs seal payment through the electronic tool *Declaraguat* was implemented in all offices of the Central Custom as well as the payment of extraordinary services requested to internal customs.

Electronic form for cargo manifests correction. The application that allows for cargo manifests correction was developed and launched by SAT reducing the service time to process requests submitted by shippers. Such requests are currently taken care of within a period of 2 hours.

Temporary admission for transportation equipment processed electronically. The option for the electronic transmission of the form “temporary admission for transportation equipment” was made available to shippers. This option has allowed to pay and to carry out queries of the process in a timely manner.

Documento Transporte	Puerto Embarque	País Procedencia	País Destino	Contenedor	Indicador	Tamaño Equipo	Servicio Equipo	Peso Contenido (Kg.)	Peso Contenedor (Kg.)	Número ATC	Marchamos
1 555910382	Houston	UNITED STATES	EL SALVADOR	MSKU6318910	Lleno	40x8.5 Passive Vents	Carrier loads	21516	7000		
2 555910382	Houston	UNITED STATES	EL SALVADOR	POCU1163703	Lleno	40x8.5 Passive Vents	Carrier loads	21516	7000		

Nro. Orden Declaración:	1	Nombre del Piloto:	1	Licencia de Conducir:	1
Observaciones Registro:	1	Placa del Cabezal:	1	Código Transportista:	1
Nombre de la Aduana:	Seleccionar	Estatus Contenedor:	Lleno	Días solicitados ATC:	7



Authorized economic operator accreditation. Continuing the process started last year, operators or users - one customs agent and one fiscal warehouse- of the customs system who fulfill requirements in the logistics chain were authorized by SAT with the figure of Authorized Economic Operator. This fact positions them with a high trust level in customs management. It is important to point out that this accreditation is the first in Latin America in their respective category.



C.3. Coordinated actions with other agencies

Interagency task force Tecún Umán. SAT has been actively involved in the implementation of the Interagency Task Force *Tecún Umán*, which has the purpose of carrying out combined security operations nationwide in order to prevent, combat, dismantle, and eradicate criminal actions.

As a result of the different work groups, Government Agreement No. 277-2013 was proposed and approved, by which such Task Force was created; SAT also participated in the drafting of the Regulation for the Interagency Task Force Organization and Operation *Tecún Umán*, which was issued through Ministerial Agreement No. 563-2013. In addition, the Task Force Institutional Cooperation Agreement was developed, in which both, constituent entities and collaborating entities for the achievement of its

objectives, such as the Tax Administration Superintendence, assume commitments regarding the implementation of the Task Force operations.

It is important to highlight that SAT granted the Ministry of Interior the necessary areas in the Border Port *Juan Luis Lizarralde Arrillaga* in order to install the operations centre of the Interagency Task Force *Tecún Umán*, thus collaborating with the government efforts to counteract criminal acts, including customs contraband.

Similarly, SAT granted the Judicial Branch an area within the Border Port *Juan Luis Lizarralde Arrillaga* through Resolution No. SAT-DSI-877-2013, in order to install a Magistrates Court to support, in the field of its competence, the judicial processes related to fraud and customs contraband, among others.

Binational Agenda Guatemala-El Salvador.

The interest and work axes on customs issues with El Salvador throughout the year included:

- Signing of a Memorandum of Understanding between the two governments on issues related to fast crossing at land borders and border security, signed on July 31, 2013.
- Assistance to the emergency of *El Jobo* Bridge, between the border of *Valle Nuevo* and *Las Chinamas*. This includes merchandise movement and the streamlining of immigration procedures.
- Realignment of existing border crossings: *San Cristóbal*, *La Ermita*, *Valle Nuevo* and *Pedro de Alvarado*.
- Viability of border crossing *Jerez de la Frontera-El Coco*, as an alternative for tourism between the two countries.

Partial Agreement with Ecuador. The IT functionality necessary for the acceptance of customs declarations regarding merchandise subject to tariff quotas, derived from the entrance into force of the Partial Agreement with Ecuador, was implemented.

D. EFFICIENT AND TRANSPARENT ADMINISTRATION

D.1. Board of Directors

1,021 taxpayer record-cases were resolved by SAT's Board of Directors in 2013 regarding administrative appeals and revocations presented before the Tax Administration, which amount a total of **Q.680.63 million** in tax adjustments.

Additionally, the Board of Directors as the Top Directive Body of the Tax Administration, responsible for directing the tax administration policies, ensuring the proper functioning and institutional management, approved policies, rules and regulations which have allowed for tax collection and management results, which include:

- Approval of SAT's General Budget for Fiscal Year 2014.
- Approval of Preventive Maintenance Services contracting for Computer Equipment, for the normative areas, South, Nor-East and West Regional Management Offices.

- Approval of services contracting to install the Secondary IT Site.
- Approval of the contracting regarding the purchase of core switches, distribution switches and network administration console for the Information Technology Center (ITC) and for SAT's Building.
- Approval of the purchase of warranty extension for IBM Servers.
- Approval of the VAT Taxable Values Chart for the import of Ground Vehicles.
- Approval of the Taxable Values Chart for the Vehicle's First Registration Tax.
- Approval of the Taxable Values Chart applicable to the Vehicle's Circulation Tax.
- Approval of the VAT Taxable Values Chart for Vehicle's sale/purchase.
- Approval of the extension of the VAT Taxable Values Chart for the import of ground vehicles, which are not included in the Taxable Values Chart initially published. This was to conform with the ruling of the Constitutional Court, File 2959-2012, which was in force from its publication day to December 31, 2013.
- Approval of Amendment to the Board of Directors Agreement No. 14-2010, Qualifying norms, Enabling, Registration and Control of the Authorized Economic Operator.
- Authorization for taxpayers to comply their tax obligations regarding the Solidarity Tax and VAT General Regime, through the respective electronic versions of the tool called *Declaraguate*, and those who don't have the necessary equipment or have no access to the Internet, may use for free the self-service kiosks located in tax agencies.
- Approval for the collection of a uniform tariff for light automotive ground vehicles parking – vehicles older than 10 years with respect to the current model year, and vehicles with a displacement of up to 1000 cc, vehicles older than 15 years with respect to the current model year – regarding vehicles parked in customs' areas nationwide, when such parking service is provided.
- Authorization to hear and if there is the case to authorize taxpayers operating in the Optional Simplified Income Tax Regime to make direct payments, through the corresponding operative administrative units, replacing definitive tax withholdings as contained in Article 48 of the Income Tax Law.

D.2. Human resource training program

With the purpose of maintaining and developing qualified human resources, and also motivated to achieve the objectives of the Institution, the human resource training plan for the Tax Administration was developed. It included programs focused on increasing officers and employees performance among the different bodies and administrative units of the institution, delivering **363** training events, **297** within Guatemala, **57** abroad and **9** virtually. **3,708** officers and employees participated on behalf of the institution.

SAT's Teaching Professionals from the different functions were also trained to deliver courses on the Income Tax, Decree 10-2012 and its latest updates derived from the entry into force of the *Ley de Actualización Tributaria*. **2,078** employees of SAT's different administrative units, including tax offices and tax agencies nationwide, were trained.

In addition to the above SAT continued its "Distance Learning Program" aimed at supporting employees regarding the completion of their secondary education. As a result, **6** students were graduated from this program.

D.3. Re-engineering of the Recruitment and Selection Process

Within the activities aimed at the institutional modernization through persons, processes and technologies, SAT concluded the re-engineering of the recruitment and selection process; among the changes included there is a time reduction of the recruitment process, time streamlining regarding vacant positions in the administrative career and the updating of technical and psychometric tests. Along the same lines of action, software which evaluates internal and external candidates was acquired.

D.4. International Cooperation for SAT's human resource training

A strategic Alliance with the German Cooperation Agency -GIZ- was launched in 2013, which enabled a series of international tax conferences on human resource training, delivered during the events to celebrate the 15th Anniversary of SAT. Several executives of the Inter-American Center of Tax Administrations -CIAT- participated in these conferences.

SAT worked with CIAT and GIZ to coordinate the necessary support for the participation of technical and executive personnel of the Human Resources Department in an Internship at the Internal Revenue Service and the National Customs Service, in order to assess and learn from the Chilean experience regarding skills management.

D.5. Workload Study

As part of processes redesigning, workload assessment studies were included in order to determine the level of occupancy of different positions and to establish the real needs of personnel within the different administrative units. This action has contributed to the improvement of the services provided. The customs locations included in these studies were *Express Aéreo*, *Santo Tomás de Castilla*, *Puerto Quetzal* and *Tecún Umán*.

D.6. Expanding the capacity of the virtual server platform

Eighteen virtual servers were implemented in order to provide greater capacity and to improve the performance of SAT's IT systems as well as to optimize energy consumption and to enable the implementation of new systems in the near future.

D.7. Addressing of complaints for irregular activities and illicit

Sixty investigations were carried out during the year regarding complaints received on irregular activities and illicit allegedly committed by SAT's executives and employees in the exercise of their duties or against SAT's interests, including complaints for abuse of authority, corruption, falsification of documents, non-compliance of established procedures, negligence, theft of merchandise; where applicable, the results of these investigations have been submitted to the competent authorities to continue with the corresponding procedures.

D.8. Childcare Center

As part of the actions aimed at the well-being of SAT's human resource, starting in October SAT's executives and employees with children between 1-5 years have at their disposal a Childcare Center (CADI), with facilities located in the city of Guatemala.

Such Center works with the support of the Communities Home Program of the Social Works Office of the Wife of the President of Guatemala.



D.9. Chemical Fiscal Laboratory Technicians Training

SAT's Chemical Fiscal Laboratory Technicians were trained in Mexico City at the Mexican Customs General Administration of the Tax Administration Service in order to strengthen the correct tariff classification of goods entering the country and the corresponding determination on the tariff and non-tariff obligations of different products. This training was focused on analytical techniques regarding the identification of hard to classify goods in customs examinations.

D.10. Interagency Agreements

Interagency Agreements were signed throughout the year regarding SAT's work, amongst which the following are the most outstanding:

- National Registry of Persons, with the objective to make online inquiries regarding non-confidential information and joint activities related to the public function of each entity.
- Ministry of Economy for the implementation of an Information Integrated System on Foreign Trade.
- Protected Areas' National Council, for licenses on exports, imports, and re-exports of wildlife control.
- Ministry of Labor and Social Security and the Ministry of Economy, for the accession of IGSS (Guatemalan Institute for Social Security) as part of the Interagency Agreement signed in 2012.

- Ministry of Interior for the provision of information on individuals or legal persons who are users of the services of the Ministry, and SAT for the provision of information within the RTU (Unified Tax Registry) and information on vehicles.
- Ministry of Interior and Ministry of Defense, to implement mechanisms for interagency cooperation that contribute and increase the effectiveness of customs' controls and inspections, and checkpoints in highways and roads nationwide, each institution in accordance with their respective competence, thereby contributing to the strengthening of the customs system.
- Ministry of Economy, Ministry of Agriculture, Cattle and Feeding, Ministry of Environment and Natural Resources, Ministry of Public Health and Social Assistance, Ministry of Energy and Mines, Ministry of Defense, Ministry of Culture and Sports, Ministry of Interior, National Institute of Forests, Executive Secretariat of the National Council for Protected Areas, AGEXPORT, Chamber of Industry of Guatemala and Chamber of Trade of Guatemala, for developing a cooperation and information system through an electronic platform for the transmission of data and authorizations related to imports and transit of merchandise (VAI, for its initials in Spanish).
- Ministry of Interior and Ministry of Defense, for the operational and logistical functioning of the task force in order to allow a coordinate, effective and efficient compliance of its purposes.



ACCOUNTABILITY

III. ACCOUNTABILITY

The Board of Directors approved the budget of the Tax Administration Superintendence for Fiscal Year 2013 through Agreement number 025-2012 dated December 18th, 2012, for the amount of **Q 1,389.46** million.

A. ACCRUED INCOME

SAT's 2013 budget considered **Q 1,389.46** million in income, from which Q 1,221.13 million was budgeted for the sale of goods and services of the Tax Administration, (Q 1,057.61 million corresponds to the 2% commission charged by SAT for the collection of taxes according to its Organic Law, and Q 163.52 million corresponds to the sale of goods and services linked to the services provided by the Tax Administration); Q 150.00 million corresponds to the decrease in other financial assets, Q 3.28 million in current transfers; Q 10.38 million for property income; and, Q 4.67 million corresponds to non-tax revenue.

At fiscal closure, accrued income amounted to Q 1,084.21 million, which is equivalent to 78.03% of the amount budgeted: Q 1,068.95 million was received from the sale of goods and services by the Tax Administration (including the 2% commission which corresponds to the SAT for collection services and income accrued from the sale of goods and services provided by the Tax Administration); Q8.36 million for property income; and Q 6.90 was non- tax income. (Table III.1)

Table III.1
SAT's accrued income 2013
(Figures in Q Million)

Concept	Approved	Accrued	% Executed
TOTAL:	1,389.46	1,084.21	78.03%
Non- tax income	4.67	6.90	147.75%
Sale of goods and services by the Public Administration	1,221.13	1,068.95	87.54%
Property Income	10.38	8.36	80.54%
Current transfers	3.28	0.00	0.00%
Other financial assets reduction	150.00	0.00	0.00%

Source: SAT's Administrative and Financial Department. Rounding can cause differences.

B. ACCRUED EXPENDITURES

Q 926.32 million was accrued in 2013 from an Expenditure Budget total of **Q 1,389.46** million; which is equivalent to a **66.67%** of the budgeted amount. When accrued expenditure and income are compared (**Q 1,084.21** million), budget execution reached **85.44%**.

B.1. Distribution of accrued expenditures classified by type

Regarding the execution by type of expense, **913.01** million was accrued on operational expenses, which represents **72.60%** of the amount budgeted (**Q 1,257.59**), while **13.31** million was accrued on investment expenses, that is 10.09% of the amount budgeted (**Q 131.87** million). (Table III.2)

Table III.2
Execution by type of expense 2013
(Figures in Q million)

Concept	Approved	Accrued	% Executed
TOTAL:	1,389.46	926.32	66.67%
Operational expenses	1,257.59	913.01	72.60%
Investment expenses	131.87	13.31	10.09%

Source: SAT's Administrative and Financial Department. Rounding can cause differences

B.2. Distribution of accrued expenditure by group of expense

Regarding the distribution of accrued expenditure by group of expense, the largest percentages of execution were registered by: Other Expenses (including SAT's labor liabilities provision and refunds) which amounted to **Q 20.00** million, representing **99.95%** of the amount budgeted; Personal Services with **Q 602.29** million, equivalent to **89.67%** of the amount budgeted; and, Current Transfers (compensation payments for employee dismissal and transfers to other organizations and international institutions) with **Q43.79** million, corresponding to **54.97%**.

In the opposite direction, the lowest percentages of execution were registered by Materials and Supplies, with **Q 23.50** million, corresponding to **52.30%**; Non-personal Services with **Q 217.33** million that represents **50.71%**; Global Assignments with **Q 6.10** million that is equivalent to **48.64%**; and, Property, Plant & Equipment and intangible goods, with **Q 13.31** million, corresponding to **10.08%**. Table III.3

Table III.3
Budget execution by group of expense 2013
(Figures in Q million)

Concept	Approved	Accrued	% Executed
TOTAL:	1,389.46	926.32	66.67%
Other expenses	20.01	20.00	99.95%
Personal services	671.66	602.29	89.67%
Current transfers	79.66	43.79	54.97%
Materials and supplies	44.93	23.50	52.30%
Non-personal services	428.60	217.33	50.71%
Global Assignments	12.54	6.10	48.64%
Property, plant & equipment and intangible goods	132.06	13.31	10.08%

Source: SAT's Administrative and Financial Department.

B.3. Distribution of accrued expenditure by execution unit

Regarding accrued expenditure by each one of the normative and operative execution units of SAT, the following levels of budget execution were registered: (Table III.4)

Table III.4
Budget Execution by execution unit
(Figures in Q million)

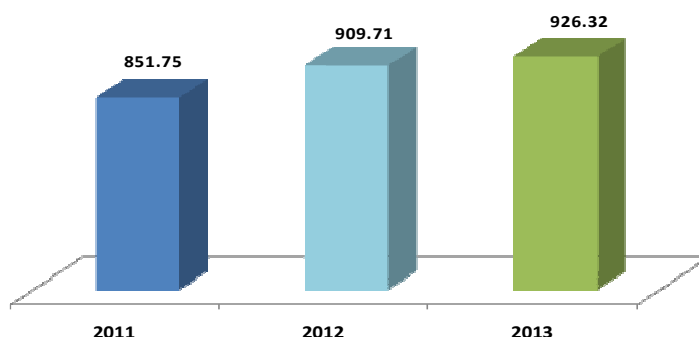
Concept	Approved	Accrued	% Executed
TOTAL:	1,389.46	926.32	66.67%
West Regional Operations Management	74.97	63.07	84.13%
South Regional Operations Management	81.41	68.05	83.59%
Central Regional Operations Management	229.77	185.24	80.62%
North-East Regional Operations Management	106.33	79.27	74.55%
Administrative and Normative Coordination	896.98	530.69	59.16%

Source: SAT's Administrative and Financial Department.

C. COMPARISON OF THE BUDGET EXECUTION

The amount of expenses executed in 2013 was **Q 926.32** million, which represented **66.67%** of the amount budgeted and **85.44%** of the accrued income, showing a **Q 16.61** million increase with respect to the budget execution in 2012, which totaled **Q 909.71** million and an increase of **Q 74.57** million with respect to the budget execution in 2011, that amounted to **851.75** million. (Graph III.1.)

Graph III.1
Comparison of expense budget execution
(Figures in Q Million)



Source: SAT's Administrative and Financial Management Department.

D. COST OF TAX ADMINISTRATION

The operational current cost of the Tax Administration is obtained from the relation between operational expenses executed by SAT and the taxes collected during the same period. For 2013 this relation was **1.97%**.

Regarding SAT's productivity, which is a result of the relation between total SAT's tax collections and the number of employees, this figure was **12.76** million in 2013. (Table III.5)

Table III.5
Financial tax indicators 2011-2013

Concept	Relationship	2011	2012	2013
Operational current cost of the Tax Administration*	Budget execution on operational expenses / Total tax collection	2.01%	2.01%	1.97%
Total cost of the Tax Administration *	Total Budget execution / Total tax collection	2.04%	2.06%	2.00%
Tax collection by employee (Q Million) **	Total tax collection / SAT's employees	11.2	11.54	12.76

NOTE: Budget execution on operational expenses does not include Expense Group No. 3 "Property, plant & equipment and intangible goods".

SOURCE: SAT's Administrative and Financial Management Department*; SAT's Planning and Institutional Development Department**

E. ACQUISITIONS THROUGH “GUATECOMPRAS”

Within transparency actions carried out by SAT, the acquisitions of goods and services are processed through the GUATECOMPRAS system.

Table III.6 shows the acquisitions of amounts higher than **Q 100,000** which were published and adjudicated in 2013, whose adjudicated total amounted to **Q 112.51** million. These acquisitions and the lower ones can be checked in the GUATECOMPRAS system (it offers an option to search all acquisitions higher and smaller than **Q 100,000**).

Table III.6
Acquisitions higher than Q 100,000.00

NOG	DESCRIPTION	ADJUDICATED AMOUNT	ADJUDICATION DATE
TOTAL		Q 112,513,803.86	
2994720	Number of quotation SAT-GRN-04-2013. Contracting of distribution of correspondence with receipt and report of delivery to taxpayers of North-East Regional Management.	Q 330,000.00	26/12/2013
2953331	Number of quotation SAT-GRC-08-2013. Acquisition of four motorcycles and a 4x4 truck for the Central Regional Management.	Q 340,480.00	16/12/2013
2986957	Number of quotation SAT-GRS-08-2013. Remodeling of Pedro de Alvarado Custom, Moyuta, Jutiapa.	Q 216,683.31	12/12/2013
2992051	Number o quotation SAT-GRS-05-2013. Construction of perimeter wall in the Tax Office of Cuilapa, Santa Rosa.	Q 215,757.27	10/12/2013
2913542	Number of bidding SAT-LI-15-2013. Contracting of collective life and medical expenses insurance for directors, senior officers and employees of SAT and their eligible legal dependants.	Q 47,199,072.00	03/12/2013
2988496	Number of quotation SAT-GRS-09-2013. Remodeling of Puerto Quetzal Custom, South Regional Management.	Q 379,551.16	02/12/2013
2984970	Number of quotation SAT-CO-21-2013. Contracting of assistance and protocol service to carry out the 2013 management closure event.	Q 351,387.50	27/11/2013
2940299	Number of quotation SAT-GRC-07-2013. Acquisition of ribbons, ink and toner cartridges for printers and photocopiers.	Q 801,705.00	22/11/2013
2861003	Number of quotation SAT-CO-18-2013. Contracting of extended warranty for DELL brand servers and enclosures and Hewlett Packard brand servers.	Q 430,016.04	20/11/2013
2945088	Number of quotation SAT-GRS-07-2013. Acquisition of one (1) microbus vehicle of sixteen passengers for South Regional Management.	Q 241,300.00	19/11/2013

NOG	DESCRIPTION		ADJUDICATED AMOUNT	ADJUDICATION DATE
2907631	Number of quotation SAT-GRN-CO-01-2013. Contracting of preventive maintenance of power plants, North-East Regional Management.	Q	862,400.00	12/11/2013
3054241	Direct purchase due to absent of bid. Number of quotation SAT-GRC-05-2013. Acquisition of coupon exchangeable by gas or diesel for Central Regional Management.	Q	870,000.00	06/11/2013
2838958	Number of bidding SAT-LI-9-2013. Contracting of preventive maintenance of computer equipment of Normative Area, South Regional Management, North-East Regional Management and West Regional Management.	Q	1,596,483.08	05/11/2013
2932776	Number of quotation SAT-GRO-07-2013. Waterproofing slabs of roof in Administrative Building of Tecún Umán Custom and Module Vehicle Building of Tecún Umán Custom.	Q	435,307.00	05/11/2013
3061337	Direct purchase due to absent of bid. Number of quotation SAT-GRS-04-2013. Purchase of 3,684 fuel coupons of Q 100.00 exchangeable by diesel and/or gas for South Regional Management.	Q	375,200.00	29/10/2013
2872870	Number of quotation SAT-GRS-06-2013. Acquisition of 240 toner cartridges and 100 ribbons for different kinds of printers of South Regional Management.	Q	346,775.00	29/10/2013
2832925	Number of bidding SAT-LI-8-2013. Contracting of services for the placement of secondary site of SAT.	Q	3,596,400.00	24/10/2013
2869586	Number of quotation SAT-GRS-03-2013. Purchase of 60,000 electronic tagging of security (bolt type) and 20,000 security tag (cable type), which will be used in Collection and Management Units of the SAT Customs, South Regional Management.	Q	270,000.00	24/10/2013
2878860	Number of quotation SAT-GRC-03-2013. Acquisition of air conditional equipment for Tax Offices and Tax Departments of South Regional Managements.	Q	323,300.00	11/10/2013
2853116	Number of quotation SAT-CO-16-2013. Contracting of right to use and update validating authority Jrsys Msvs.	Q	480,000.00	09/10/2013
2838516	Number of quotation SAT-CO-15-2013. Purchase of still or oil derivate and flash point analyzer for Fiscal Chemical Laboratory of Custom Intendence.	Q	414,000.00	09/10/2013
2864029	Number of quotation SAT-CO-17-2013. Rights to update the information technology security of SAT.	Q	898,576.00	03/10/2013
2921707	Number of quotation SAT-CO-20-2013. Purchase of chairs for de different administrative units of SAT.	Q	236,500.00	19/11/2013
2748649	Number of bidding SAT-LI-6-2013. Purchase of switches core, distribution switches, administration control panel of net for Information Technology Center (CTI, for its initials in Spanish) and Torre SAT.	Q	3,335,460.00	26/09/2013

NOG	DESCRIPTION		ADJUDICATED AMOUNT	ADJUDICATION DATE
2836351	Number of quotation SAT-13-2013. Acquisition ink cartridges and toner for printers and photocopiers, in different units and dependences of Normative Area.	Q	260,930.00	25/09/2013
2821109	Number of quotation SAT-CO-12-2013. Purchase of 15,000 reams of letter size bond paper.	Q	409,500.00	18/09/2013
3023761	Direct purchase due to absent of bid. Number of quotation SAT-GRO-06-2013. Purchase of 8,000 fuel coupons of Q 50.00 each one, exchangeable by diesel o gas.	Q	400,000.00	13/09/2013
2779730	Number of quotation SAT-CO-10-2013. Acquisition of paper towels to dry hands and jumbo toilet paper for rest room dispenser of Normative Area of SAT.	Q	338,550.00	04/09/2013
2736144	Number of quotation SAT-CO-9-2013. External auditing services to express an opinion of fairness of financial statements, internal control and budgeted execution of incomes and expenditures of SAT 2013.	Q	672,000.00	01/08/2013
2785269	Number of quotation SAT-GRO-04-2013. Purchase of toner for printers of SAT, West Regional Management.	Q	196,908.00	14/08/2013
2626780	Number of bidding SAT-LI-5-2013. Purchase of bolt type and cable type mechanic tagging for SAT.	Q	4,125,915.10	13/08/2013
2738953	Number of quotation SAT-CO-08-2013. Contracting of installation of net point services for different units of SAT.	Q	596,500.00	08/08/2013
2712326	Number of quotation SAT-CO-6-2013. Contracting of right to use and update for Vmware Vcenter y Vmware Vsphere Enterprise.	Q	363,483.90	01/08/2013
2676729	Number of quotation SAT-CO-5-2013. Contracting of information technology evaluation services.	Q	290,000.00	11/07/2013
2636360	Number of quotation SAT-CO-1-2013. Contracting of business impact analysis (BIA) services for SAT.	Q	385,280.00	26/06/2013
2751240	Direct purchase due to absent of bid. Number of quotation SAT-CO-2-2013. Contracting of assistance and protocol services for recognition for senior officers and employees of SAT by 15 years of institutional commitment.	Q	349,937.50	04/06/2013
2546027	Number of bidding SAT-LI-4-2013. Contracting of private security services to protect facilities of SAT.	Q	30,584,400.00	11/06/2013
2453649	Number of public bidding SAT-LI-1-2013. Purchase of seventy two vehicles for use of different administrative units of SAT.	Q	4,667,976.00	06/06/2013
2630389	Number of quotation SAT-GRS-01-2013. Service of distribution of correspondence at SAT. South Regional Management.	Q	892,800.00	23/05/2013
2618974	Number of quotation SAT-GRS-06-2012. Acquisition of computer equipment for South Regional Management.	Q	362,440.00	21/05/2013

NOG	DESCRIPTION	ADJUDICATED AMOUNT	ADJUDICATION DATE
2510952	Number of public bidding SAT-LI-2-2013. Contracting of warranty extension service for IBM servers of SAT.	Q 1,896,960.00	07/05/2013
2571285	Number of quotation SAT-GRO-03-2013. Acquisition of letter size bond paper of 75 grams.	Q 128,550.00	30/04/2013
2517019	Number of quotation SAT-GRO-01-2013. Contracting of distribution of correspondence for West Regional Management.	Q 750,000.00	09/04/2013
2605805	Direct purchase due to absent of bid. Number of quotation SAT-CO-18-2012. Acquisition of preventive and corrective maintain of UPS brands Easton and Powerware.	Q 295,320.00	04/04/2013

Source: SAT's Administrative and Financial Management Department.