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- Senior Officers
- Organizational Structure of the Superintendence of Tax Administration
- Mission, Vision, and Strategic Pillars of the Superintendence of Tax Administration

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- B. EFFECTIVE TAXPAYERS

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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 Declaraguate 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

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<th>Department</th>
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<tr>
<td>Customs</td>
<td>Lic. Filadelfo Reyes Cáceres&lt;br&gt;Licda. Claudia Azucena Méndez Asencio</td>
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<td>Legal Department</td>
<td>Lic. Oscar Rolando Montenegro Molina&lt;br&gt;Lic. Ángel Estuardo Menéndez Ochoa</td>
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<tr>
<td>Fiscalization</td>
<td>Lic. Salvador Giovanni Garrido Valdez&lt;br&gt;Lic. Ariel de Jesús Guerra Castillo</td>
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<td>Collection and Management</td>
<td>Lic. Abelardo Medina Bermejo&lt;br&gt;Lic. Álvaro Omar Franco Chacón</td>
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<td>Managers</td>
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<td>------------------------------------</td>
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<td>Administrative Financial</td>
<td>Licda. Angie Rosa Arévalo Alvizurez</td>
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<td>Licda. Roxanda Edith Orellana Valdez</td>
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<td>Directorate’s Technical Consultants</td>
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<td>Taxpayers Assistance</td>
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<td>Internal Audit</td>
<td>Lic. Jorge Orlando García Chacón</td>
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<td>Licda. Celia Ruth Lemus Quevedo</td>
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<td>Large Taxpayers</td>
<td>Lic. César Alfredo Laroj Estrada</td>
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<td>Mid-size Taxpayers</td>
<td>Lic. Elder Hermelindo Fuentes García</td>
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<td>Information Technology</td>
<td>Ing. Héctor Vinicio Velásquez Bautista</td>
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<td>Ing. Sergio Roberto Barillas Ramírez</td>
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<td>Infrastructure</td>
<td>Arq. José Alejandro Del Cid</td>
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<td>Arq. Julio César Aguilar Orellana</td>
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<td>Planning and Institutional Development</td>
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<td>Lic. Rudy Ariel Pernilla Collado</td>
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<td>Institutional Security</td>
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<tr>
<td></td>
<td>Lic. Luis Alberto Medina Recinos</td>
</tr>
<tr>
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<td>Lic. César Augusto Hernández Hernández</td>
</tr>
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</table>
ORGANIZATIONAL STRUCTURE OF THE SUPERINTENDECE OF TAX ADMINISTRATION

THE SUPERINTENDENCE OF TAX ADMINISTRATION ORGANIZATIONAL CHART

- BOARD OF DIRECTORS
- SUPERINTENDENT’S OFFICE
- INTERNAL AUDIT
- DIRECTORATE’S TECHNICAL CONSULTANTS
- SUPERINTENDENT’S CONSULTANTS
- GENERAL SECRETARY
- PLANNING AND INSTITUTIONAL DEVELOPMENT MANAGEMENT
- INFORMATION TECHNOLOGY MANAGEMENT
- EXTERNAL SOCIAL COMMUNICATION OFFICE
- TAX CULTURE OFFICE
- TAXPAYERS ASSISTANCE MANAGEMENT
- CENTRAL REGIONAL MANAGEMENT
- SOUTH REGIONAL MANAGEMENT
- WEST REGIONAL MANAGEMENT
- NORTH-EAST REGIONAL MANAGEMENT
- LARGE TAXPAYERS MANAGEMENT
- MID-SIZE TAXPAYERS MANAGEMENT

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

A. TAX REVENUE

A.1. GENERAL RESULTS

During 2013 the net 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

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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)
**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*
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 $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 $14,572.5 millions in net terms. (Graph I.4)

![Graph I.4](image)

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 $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 $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)
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
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<th>DESCRIPTION</th>
<th>Tax Collection Executed 2013</th>
<th>Tax Collection Programmed</th>
<th>Absolute Difference</th>
<th>% Executed</th>
<th>Tax Collection Executed 2012</th>
<th>Absolute Difference</th>
<th>% Variance</th>
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<td>Total of Tax Administration SAT</td>
<td>45,227.3</td>
<td>48,193.2</td>
<td>-2,965.9</td>
<td>93.85%</td>
<td>41,534.4</td>
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<td>Imports VAT</td>
<td>12,607.5</td>
<td>13,880.3</td>
<td>-1,272.8</td>
<td>90.83%</td>
<td>12,567.3</td>
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<td>1,965.0</td>
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<td>Income Tax</td>
<td>12,775.4</td>
<td>14,418.6</td>
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<td>10,595.3</td>
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<td>3,266.0</td>
<td>3,175.2</td>
<td>90.7</td>
<td>102.86%</td>
<td>2,849.3</td>
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<td>Domestic sales VAT (withholding payments)</td>
<td>9,266.4</td>
<td>9,338.5</td>
<td>-72.1</td>
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<td>920.7</td>
<td>11.03%</td>
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<td>Consumption Specific Taxes</td>
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<td>52.3</td>
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<td>3,072.3</td>
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<td>589.6</td>
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<td>8.0</td>
<td>101.37%</td>
<td>554.3</td>
<td>35.2</td>
<td>6.36%</td>
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<td>Tobbaco and its products Tax</td>
<td>385.2</td>
<td>344.9</td>
<td>40.3</td>
<td>111.68%</td>
<td>312.4</td>
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<td>Vehicle Circulation Tax</td>
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<td>801.5</td>
<td>34.3</td>
<td>104.29%</td>
<td>573.1</td>
<td>262.7</td>
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<td>First Registration Tax (IPRIMA, for its initials in Spanish)</td>
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<td>744.9</td>
<td>-50.8</td>
<td>93.19%</td>
<td>330.6</td>
<td>363.6</td>
<td>109.98%</td>
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<td>Other</td>
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<td>12.6</td>
<td>2.8</td>
<td>21.86%</td>
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<td>Royalties and Sharables Hydrocarbons</td>
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<td>177.3</td>
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<td><strong>TOTAL OF TAX INCOMES</strong></td>
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<td>-2,790.6</td>
<td>94.32%</td>
<td>42,819.8</td>
<td>3,496.6</td>
<td>8.17%</td>
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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)
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
"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 Declaraguate 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 medium 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 Declaraguate system advancement mainly.
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 Declaraguate, which has proven to be a supporting tool that allows the filling and submission of different tax forms easily and quickly.

Declaraguate 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 Declaraguate system. The presentation of zero-value returns was made available for taxpayers through the Declaraguate 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 Declaraguate 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 Declaraguate. 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 Declaraguate 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 if payment has already been received and recorded by SAT.

**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>
<thead>
<tr>
<th>Type of person</th>
<th>Business Activity</th>
<th># of Requirements (Before)</th>
<th># of Requirements (Currently)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural person</td>
<td>Business Activity</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Technical Services</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Professional Services</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Legal entity</td>
<td>Business Activity</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Non-profit</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Trust Fund</td>
<td>7</td>
<td>5</td>
</tr>
</tbody>
</table>

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

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**Graph II.2**

**Issuers of electronic invoices - Years 2008-2013**

Source: Collections and Management Intendance, 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>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inquiries answered by e-mail</td>
<td>5,517</td>
<td>10,744</td>
<td>15,765</td>
<td>24,915</td>
<td>28,881</td>
</tr>
<tr>
<td>Inquiries answered via chat</td>
<td>453</td>
<td>38,761</td>
<td>73,658</td>
<td>76,036</td>
<td>91,543</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5,970</td>
<td>49,505</td>
<td>89,423</td>
<td>100,951</td>
<td>120,424</td>
</tr>
</tbody>
</table>

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

**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:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax change</td>
<td>Determination of Income Tax (ISR) for salaried employees</td>
</tr>
<tr>
<td>Special invoice</td>
<td>New method for vehicle transfer</td>
</tr>
<tr>
<td>Income Tax (ISR) Deductions</td>
<td>Electronic Decal</td>
</tr>
<tr>
<td>Liability to file Income Tax Return</td>
<td>Capital and earned income</td>
</tr>
<tr>
<td>Income Tax Exemptions for salaried employees</td>
<td>Income Generating Activities</td>
</tr>
</tbody>
</table>

**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 Diploma 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*.

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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.

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

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

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.

**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”.

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*Image insert*

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 Declaraguate System. The customs seal payment through the electronic tool Declaraguate 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.

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, Goverment 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 Actualizació n 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.
III. 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); **Q 8.36** 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)

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

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)

<table>
<thead>
<tr>
<th>Concept</th>
<th>Approved</th>
<th>Accrued</th>
<th>% Executed</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL:</td>
<td>1,389.46</td>
<td>926.32</td>
<td>66.67%</td>
</tr>
<tr>
<td>Operational expenses</td>
<td>1,257.59</td>
<td>913.01</td>
<td>72.60%</td>
</tr>
<tr>
<td>Investment expenses</td>
<td>131.87</td>
<td>13.31</td>
<td>10.09%</td>
</tr>
</tbody>
</table>

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)*

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

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)*

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

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

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

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>
<thead>
<tr>
<th>NOG</th>
<th>DESCRIPTION</th>
<th>ADJUDICATED AMOUNT</th>
<th>ADJUDICATION DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2994720</td>
<td>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.</td>
<td>Q 330,000.00</td>
<td>26/12/2013</td>
</tr>
<tr>
<td>295331</td>
<td>Number of quotation SAT-GRC-08-2013. Acquisition of four motorcycles and a 4x4 truck for the Central Regional Management.</td>
<td>Q 340,480.00</td>
<td>16/12/2013</td>
</tr>
<tr>
<td>2986957</td>
<td>Number of quotation SAT-GRS-08-2013. Remodeling of Pedro de Alvarado Custom, Moyuta, Jutiapa.</td>
<td>Q 216,683.31</td>
<td>12/12/2013</td>
</tr>
<tr>
<td>2992051</td>
<td>Number of quotation SAT-GRS-05-2013. Construction of perimeter wall in the Tax Office of Cuilapa, Santa Rosa.</td>
<td>Q 215,757.27</td>
<td>10/12/2013</td>
</tr>
<tr>
<td>2913542</td>
<td>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.</td>
<td>Q 47,199,072.00</td>
<td>03/12/2013</td>
</tr>
<tr>
<td>2988496</td>
<td>Number of quotation SAT-GRS-09-2013. Remodeling of Puerto Quetzal Custom, South Regional Management.</td>
<td>Q 379,551.16</td>
<td>02/12/2013</td>
</tr>
<tr>
<td>2984970</td>
<td>Number of quotation SAT-CO-21-2013. Contracting of assistance and protocol service to carry out the 2013 management closure event.</td>
<td>Q 351,387.50</td>
<td>27/11/2013</td>
</tr>
<tr>
<td>2940299</td>
<td>Number of quotation SAT-GRC-07-2013. Acquisition of ribbons, ink and toner cartridges for printers and photocopiers.</td>
<td>Q 801,705.00</td>
<td>22/11/2013</td>
</tr>
<tr>
<td>28861003</td>
<td>Number of quotation SAT-CO-18-2013. Contracting of extended warranty for DELL brand servers and enclosures and Hewlett Packard brand servers.</td>
<td>Q 430,016.04</td>
<td>20/11/2013</td>
</tr>
<tr>
<td>2945088</td>
<td>Number of quotation SAT-GRS-07-2013. Acquisition of one (1) microbus vehicle of sixteen passengers for South Regional Management.</td>
<td>Q 241,300.00</td>
<td>19/11/2013</td>
</tr>
<tr>
<td>NOG</td>
<td>DESCRIPTION</td>
<td>ADJUDICATED AMOUNT</td>
<td>ADJUDICATION DATE</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>2907631</td>
<td>Number of quotation SAT-GRN-CO-01-2013. Contracting of preventive maintenance of power plants, North-East Regional Management.</td>
<td>Q 862,400.00</td>
<td>12/11/2013</td>
</tr>
<tr>
<td>3054241</td>
<td>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.</td>
<td>Q 870,000.00</td>
<td>06/11/2013</td>
</tr>
<tr>
<td>2838958</td>
<td>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.</td>
<td>Q 1,596,483.08</td>
<td>05/11/2013</td>
</tr>
<tr>
<td>2932776</td>
<td>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.</td>
<td>Q 435,307.00</td>
<td>05/11/2013</td>
</tr>
<tr>
<td>3061337</td>
<td>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.</td>
<td>Q 375,200.00</td>
<td>29/10/2013</td>
</tr>
<tr>
<td>2872870</td>
<td>Number of quotation SAT-GRS-06-2013. Acquisition of 240 toner cartridges and 100 ribbons for different kinds of printers of South Regional Management.</td>
<td>Q 346,775.00</td>
<td>29/10/2013</td>
</tr>
<tr>
<td>2832925</td>
<td>Number of bidding SAT-LI-8-2013. Contracting of services for the placement of secondary site of SAT.</td>
<td>Q 3,596,400.00</td>
<td>24/10/2013</td>
</tr>
<tr>
<td>2869586</td>
<td>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.</td>
<td>Q 270,000.00</td>
<td>24/10/2013</td>
</tr>
<tr>
<td>2878860</td>
<td>Number of quotation SAT-GRC-03-2013. Acquisition of air conditioning equipment for Tax Offices and Tax Departments of South Regional Managements.</td>
<td>Q 323,300.00</td>
<td>11/10/2013</td>
</tr>
<tr>
<td>2853116</td>
<td>Number of quotation SAT-CO-16-2013. Contracting of right to use and update validating authority Jrsys MsVs.</td>
<td>Q 480,000.00</td>
<td>09/10/2013</td>
</tr>
<tr>
<td>2838516</td>
<td>Number of quotation SAT-CO-15-2013. Purchase of still or oil derivate and flash point analyzer for Fiscal Chemical Laboratory of Custom Intendance.</td>
<td>Q 414,000.00</td>
<td>09/10/2013</td>
</tr>
<tr>
<td>2864029</td>
<td>Number of quotation SAT-CO-17-2013. Rights to update the information technology security of SAT.</td>
<td>Q 898,576.00</td>
<td>03/10/2013</td>
</tr>
<tr>
<td>2921707</td>
<td>Number of quotation SAT-CO-20-2013. Purchase of chairs for de different administrative units of SAT.</td>
<td>Q 236,500.00</td>
<td>19/11/2013</td>
</tr>
<tr>
<td>2748649</td>
<td>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.</td>
<td>Q 3,335,460.00</td>
<td>26/09/2013</td>
</tr>
<tr>
<td>NOG</td>
<td>DESCRIPTION</td>
<td>Q</td>
<td>ADJUDICATED AMOUNT</td>
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<tr>
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<tr>
<td>2836351</td>
<td>Number of quotation SAT-13-2013. Acquisition ink cartridges and toner for printers and photocopiers, in different units and dependences of Normative Area.</td>
<td>Q</td>
<td>260,930.00</td>
</tr>
<tr>
<td>2821109</td>
<td>Number of quotation SAT-CO-12-2013. Purchase of 15,000 reams of letter size bond paper.</td>
<td>Q</td>
<td>409,500.00</td>
</tr>
<tr>
<td>3023761</td>
<td>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 or gas.</td>
<td>Q</td>
<td>400,000.00</td>
</tr>
<tr>
<td>2779730</td>
<td>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.</td>
<td>Q</td>
<td>338,550.00</td>
</tr>
<tr>
<td>2736144</td>
<td>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.</td>
<td>Q</td>
<td>672,000.00</td>
</tr>
<tr>
<td>2785269</td>
<td>Number of quotation SAT-GRO-04-2013. Purchase of toner for printers of SAT, West Regional Management.</td>
<td>Q</td>
<td>196,908.00</td>
</tr>
<tr>
<td>2626780</td>
<td>Number of bidding SAT-LI-5-2013. Purchase of bolt type and cable type mechanic tagging for SAT.</td>
<td>Q</td>
<td>4,125,915.10</td>
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<tr>
<td>2738953</td>
<td>Number of quotation SAT-CO-08-2013. Contracting of installation of net point services for different units of SAT.</td>
<td>Q</td>
<td>596,500.00</td>
</tr>
<tr>
<td>2712326</td>
<td>Number of quotation SAT-CO-6-2013. Contracting of right to use and update for Vmware Vcenter y Vmware Vsphere Enterprise.</td>
<td>Q</td>
<td>363,483.90</td>
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<td>2676729</td>
<td>Number of quotation SAT-CO-5-2013. Contracting of information technology evaluation services.</td>
<td>Q</td>
<td>290,000.00</td>
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<tr>
<td>2636360</td>
<td>Number of quotation SAT-CO-1-2013. Contracting of business impact analysis (BIA) services for SAT.</td>
<td>Q</td>
<td>385,280.00</td>
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<tr>
<td>2751240</td>
<td>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.</td>
<td>Q</td>
<td>349,937.50</td>
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<td>2546027</td>
<td>Number of bidding SAT-LI-4-2013. Contracting of private security services to protect facilities of SAT.</td>
<td>Q</td>
<td>30,584,400.00</td>
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<td>2453649</td>
<td>Number of public bidding SAT-LI-1-2013. Purchase of seventy two vehicles for use of different administrative units of SAT.</td>
<td>Q</td>
<td>4,667,976.00</td>
</tr>
<tr>
<td>2630389</td>
<td>Number of quotation SAT-GRS-01-2013. Service of distribution of correspondence at SAT. South Regional Management.</td>
<td>Q</td>
<td>892,800.00</td>
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<tr>
<td>2618974</td>
<td>Number of quotation SAT-GRS-06-2012. Acquisition of computer equipment for South Regional Management.</td>
<td>Q</td>
<td>362,440.00</td>
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<tr>
<td>NOG</td>
<td>DESCRIPTION</td>
<td>ADJUDICATED AMOUNT</td>
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<td>2510952</td>
<td>Number of public bidding SAT-LI-2-2013. Contracting of warranty extension service for IBM servers of SAT.</td>
<td>Q 1,896,960.00</td>
<td>07/05/2013</td>
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<td>2571285</td>
<td>Number of quotation SAT-GRO-03-2013. Acquisition of letter size bond paper of 75 grams.</td>
<td>Q 128,550.00</td>
<td>30/04/2013</td>
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<td>2517019</td>
<td>Number of quotation SAT-GRO-01-2013. Contracting of distribution of correspondence for West Regional Management.</td>
<td>Q 750,000.00</td>
<td>09/04/2013</td>
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<td>2605805</td>
<td>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.</td>
<td>Q 295,320.00</td>
<td>04/04/2013</td>
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</table>

Source: SAT's Administrative and Financial Management Department.