

**Customs administration (Superintendency of Tax Administration -SAT-) - Guatemala**  
**6 April 2020**

**Our mission is collect tax, but our vocation is to serve.**

**Together we will get ahead**

**Customs and Supply Chains Continue in Action:**

Aware of the state of calamity that we are facing worldwide and abiding by the provisions determined by the Government of Guatemala, we inform the general public that the country's Customs maintains the development of its operations in a normal way, prioritizing the flow of goods necessary to face this crisis.

**Actions:**

1. The Guatemala Government ordered the closure of borders for foreigners, suspended commercial flights, allowing only the entry of cargo by maritime, land and air customs.
2. The Guatemala Government approved the exemption from Value Added Tax -IVA- and Import Tariff Duties -DAI- to the National Coordinator for Disaster Reduction - CONRED-, Churches, organizations and charitable associations that import in order to bring critical goods for the emergency attention of COVID-19.
3. The Institutional Crisis Management Committee was created, which is made up of the higher authorities of the Customs Service (Superintendence of Tax Administration) and is in permanent session, which, according to the decisions of the Government of Guatemala, is taking institutional actions to effectively support them, including actions to protect internal staff and the form of institutional interaction with external users.
4. There is an agile procedure for Relief shipments.
5. A "Guidance Document for imports during the State of Calamity by COVID-19" was prepared and published.
6. Coordination of attention hours with the Temporary Customs Depositaries at Seaports and Airports.
7. Physical verification of the goods without the presence of the declarant.
8. Attention to Customs brokers for continuity of international trade operations.

9. Continuity of attention to files and requests for Auxiliaries of the customs public function.
10. Institutional Protocol COVID-19, which includes training for personnel and protocols for entrance of facilities, activities at work, use of institutional vehicles, return home after work and to identify symptoms.
11. As a security measure for the staff delegated to the different customs facilities in the country, each of the facilities has been supplied with masks and antibacterial gel, in addition to a series of recommendations and guidelines for maintaining sanitized spaces.
12. The personnel of the Customs Service, following the decisions of the Government of Guatemala, were included within the public and private entities that have no mobility restriction, in order to carry out customs functions for the benefit of the country.
13. The Customs service is part of the National Coordinator for Disaster Reduction - CONRED-, which allows us to have immediate information on the management of the crisis and to be clear on the procedure that must be applied to receive donations and humanitarian aid, at the different customs from the country.
14. For the administrative areas, the initiative of the Government of Guatemala “Stay at Home” is being supported, promoting work from home and only an essential number of people is working in institutional offices.
15. Work from home or vacation authorization for staff at risk: Pregnant or nursing women, mothers of children under 12 years of age, people with chronic conditions and people over 65 years of age.
16. Support for essential personnel of SAT, who work in administrative offices, considering the curfew ordered by the Government of Guatemala, departure at 1:00 p.m. and option of transportation from home to office.
17. Management of institutional correspondence electronically and not physically.
18. The official means of communication of the Customs Service was established, which emanates from the Superintendent and institutional communication channels (Web Portal, Yammer, SAT Guatemala on Facebook and @satgt on Twitter).
19. All the staff of the Customs Service should check their institutional email, Yammer and WhatsApp work groups, in order to be informed of the provisions and instructions emanating from the SAT authorities.
20. Regarding the work of the Public and Private Dialogue and Cooperation Table on Customs Issues, there is a permanent communication through the Working Group via WhatsApp, which was created prior to the current crisis.

21. A call was made to the auxiliaries of the customs public function, assistants, logistics agents and other users related to the Customs Service to maintain or generate the optimal health security protocols for the development of their functions, so that we can guarantee the operation of the Customs Service without risking the integrity of all involved.

22. The use of the different automated tools created by the Customs Service is being promoted with users.

23. The Customs Service, being aware of the current situation in Guatemala and in order to ensure compliance with tax obligations, declares as non-working days March 24, 25, 26, 27, 30 and 31, 2020, and 1, 2, 3, 6, 7, 8, 13 and April 14, 2020, for the calculation of deadlines established in days in the tax legislation.

The links of the SAT page of the information related to the above are attached.

<https://portal.sat.gob.gt/portal/>

<https://portal.sat.gob.gt/portal/noticias/aduanas-y-cadenas-de-abastecimiento-continuan-en-accion/>

<https://portal.sat.gob.gt/portal/noticias/la-superintendencia-de-administracion-tributaria-hace-de-conocimiento-la-resolucion-de-superintendencia-numero-sat-dsi-280-2020/>