

TaxNews

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Amendments to current official holidays calendar



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During 2010 the Congress of the Republic of Guatemala approved decree No. 42-2010 for the purpose of promoting tourism as an economic activity which should contribute to reducing poverty in the country.

Pursuant to decree 42-2010, whenever holidays fall on Tuesday, the related holiday shall be moved back to the immediate preceding Monday; and if holidays occur on Wednesday or Thursday, these holidays shall be moved to the following Friday. No changes will apply to holidays falling either on Saturday or Sundays.

An example is presented below:

Monday	Tuesday	Wednesday	Thursday	Friday
	Holiday			
		Holiday		
			Holiday	

The decree takes an exception with respect to the following holidays listed by the Labor Code which shall be non-working days on the days when they do qualify as a holiday:

- ✓ January 1
- ✓ Holy Thursday, Good Friday and Easter Saturday
- ✓ May 1
- ✓ September 15
- ✓ October 20
- ✓ November 1
- ✓ December 24 (half-a-day)
- ✓ December 25
- ✓ December 31 (half-a-day)
- ✓ Local festivities

Section 8 (2) of the Tax Code states the following regarding legal, regulatory and administrative issues: “Days legally declared as holidays as well as those days when the Tax Office provides no services to the public for any cause, and for which a strict record shall be maintained, shall be considered as non-working days”

Consequently, we suggest our clients to take these provisions into account with respect to terms and obligations expiring on June 30, 2011 and onward.

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