Tax Bulletin
September 2026, No. 14-2026

The Constitutional Court Orders the Provisional Suspension of Resolution SAT-DSI-589-2026 Issued by the Tax Administration

On September 24, 2026, consolidated cases Nos. 5777-2026 and 6797-2026 of the Constitutional Court were published in the Official Gazette.

Here is a brief summary:

The Constitutional Court orders the provisional suspension of Resolution SAT-DSI-589-2026, issued by the Superintendency of Tax Administration on April 23, 2026, and published on May 8, 2026, which establishes a regulatory framework for the registration, functions, obligations, and responsibilities of registered accountants (Certified Public Accountants and Auditors) with the SAT.

This was based on the view that several articles imposed requirements deemed excessive and possibly unconstitutional, such as the requirement that accountants take and pass annual courses offered by the SAT in order to maintain their professional registration.

Immediate effects of the suspension:

- No additional requirements apply (such as mandatory refresher courses offered by the SAT).
- Accountants may continue to practice without having to comply with the new conditions imposed by the resolution.
- Registration under the new procedure and penalties for noncompliance are suspended.
- The previous regulations remain in effect; that is, accountants continue to be subject to the general rules of their profession and to tax laws, but without the new requirements set forth in the resolution.

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