

Tax Updates

March 2026

Executive Summary

Regulation	Date	Content
MARCH - 2026		
General Resolution No. 47/2026	March 10, 2026	It is hereby established that it is mandatory to provide information to the DNIT regarding transactions conducted with cryptoassets.
General Resolution No. 48/2026	March 23 2026	Due to system failures in Marangatú, the filing deadlines for final and informational tax returns have been extended on an exceptional basis.
General Resolution No. 49/2026	March 24, 2026	Provisions are established for the disclosure of information on earnings, reserves, and distributable earnings in the Notes to the Financial Statements of obligated taxpayers (Obligation 948).

General Resolution No. 47/2026 – Obligation to report transactions involving cryptoassets.

The National Tax Revenue Directorate (“DNIT”) issued General Resolution No. 47/2026, dated March 10, 2026, establishing for the first time in Paraguay the formal obligation to provide information on transactions involving cryptoassets. The measure does not create a new tax, but rather an information reporting obligation aimed at strengthening transparency and tax oversight in a sector of growing economic importance.

The regulation broadly defines the concept of a cryptoasset, encompassing any digital representation of value based on distributed ledger technology (“blockchain”), including value tokens, utility tokens, stablecoins, and NFTs, among others. Digital currencies issued by central banks (“CBDCs”) and financial instruments regulated by securities market laws are excluded.

The following are required to file the Informative Affidavit on Cryptoassets (“DJI – Cryptoassets”): (a) the owners, administrators, or managers of cryptoasset platforms operating in the country; and (b) individuals, legal entities, and other entities resident or incorporated in the country that trade in cryptoassets, when the annual transaction amount exceeds USD 5,000, whether through non-resident platforms or without the intermediation of any platform. The minimum required information includes, for each transaction: date and time, identification of the parties involved—or wallet addresses—type of cryptoasset, amount traded, gross value in dollars, fees, and the

transaction hash. The filing must be made annually through the Marangatú System, within three months following the close of the fiscal year. The first filing will correspond to the 2026 fiscal year and must be submitted in March 2027 for taxpayers with a fiscal year-end of December 31.

Reportable entities must include Obligation 959 – DJI Cryptoassets in their RUC. Late filing will be penalized with a fine of ₡ 1,000,000 for non-compliance. It should be noted that the resolution is not retroactive.

If you would like to learn more, we have prepared a more detailed article, which you can find [here](#).

General Resolution No. 48/2026 – Exceptional extension of deadlines due to system failures at Marangatú.

On March 23, 2026, the Marangatú system experienced significant outages due to cuts in the fiber-optic network, which affected connectivity at the DNIT data center. The outage coincided with a day of high tax volume, with multiple filing deadlines scheduled for that day. In response to this situation, the DNIT issued General Resolution No. 48/2026, which exceptionally extended the filing deadlines for final and informational tax returns from March 23 to March 24, 2026, in order to avoid harm to taxpayers who were unable to complete their filings on time.

According to Internal Revenue General Manager Éver Otazú, the system did not go down completely, but it did



experience slowness and intermittent outages. Cuts were detected at two points in the fiber-optic network, allegedly linked to acts of vandalism, which were repaired during the day. This is not the first time the DNIT has faced this type of issue, as thefts of fiber-optic cables have also been reported on previous occasions.

DNIT General Resolution No. 49/2026 - New requirements for disclosing information on profits, reserves, and distributable earnings in financial statements.

Through General Resolution No. 49/2026, issued on March 24, 2026, the DNIT ruled that Corporate Income Tax (“IRE”) taxpayers required to file financial statements under Obligation 948 must include in the Notes to the Financial Statements detailed information on the composition and allocation of retained earnings and accumulated results.

The measure applies to financial statements for periods ending on or after December 31, 2025, and aims to strengthen control mechanisms and transparency in the accounting information submitted to the tax authorities. Specifically, the Notes to the Financial Statements must contain, at a minimum: (a) a reconciliation of retained earnings (net income for the year, prior-period results, and adjustments); (b) an identification of distributable earnings; and (c) a breakdown of the allocation of earnings, including dividends distributed, capitalized earnings, established reserves, and amounts pending distribution.

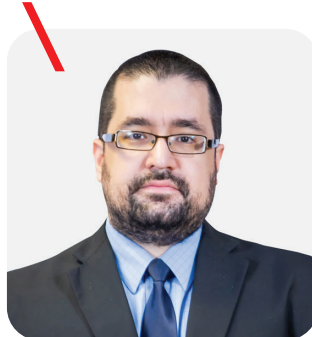
If you would like to learn more, we have prepared a more detailed article, which you can find [here](#).



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