

FREE ZONES

Legal Concept of Free Zone (Decree 65-89)

A limited physical area of land that has been planned and designed, subject to a special customs regime, in which natural persons or legal entities can undertake either to the production or commercialization of goods for export or re-export, as well as providing services linked to international trade. The Free Zone will be guarded and controlled by the customs authority. They can be public or private and the areas assigned to industrial users will be physically separated from those assigned to service users and they can be established in any region of the country, according to the legal stipulations currently in force.

Type of Users

- **Industrial:** producing and assembling goods for export out of the national customs territory, re-exporting goods or engaging in research and technological development.
- **Services:** linked to international trade
- **Commercial:** commercializing goods to be exported out of the national customs territory, as well as re-exporting them without engaging in any activities that change characteristics of products or alter their origin.

Contact

Authorized by the Ministry of Economy through the Trade and Investment Services Directorate under the Ministry of Economy –DISERCOMI–
8 Avenida 10-43, zona 1
Telephone +502 2412-0200
More information at: <https://www.mineco.gob.gt/node/107>



PROCESS TO ESTABLISH A FREE ZONE



1. Submitting a request to DISERCOMI, which will issue a legal opinion within a maximum period of 30 days.
2. Based on the above-mentioned opinion, MINECO will decide whether the application is admissible or not, within a maximum 15-day period.
3. Once the administrative entity is authorized, it may process user applications. See user requirements.



INCENTIVES

- **Exemption of taxes, customs duties, and charges applicable to importing goods** that are used in producing goods and providing services.
- **100% IRS¹ exemption** during a 10-year period
- **VAT² exemption** for transferring goods within and between free zones.
- **Exemption from Fiscal-Stamp Tax** and Special Protocol Paper Tax on real-state purchases, exchanges, or transfers.
- **VAT exemption** on the purchase of locally-produced inputs to be incorporated into final products and services.



Other benefits*:

- Warehouses of various sizes
- Water
- Wastewater treatment
- Waste Disposal
- Electricity
- Internet
- 24-hour security and surveillance
- Streets suitable for international business activity

¹Income Tax

²Valued Added Tax

* These benefits may vary according to what each free zone offers.



USER REQUIREMENTS

1. Application by the user a (download:

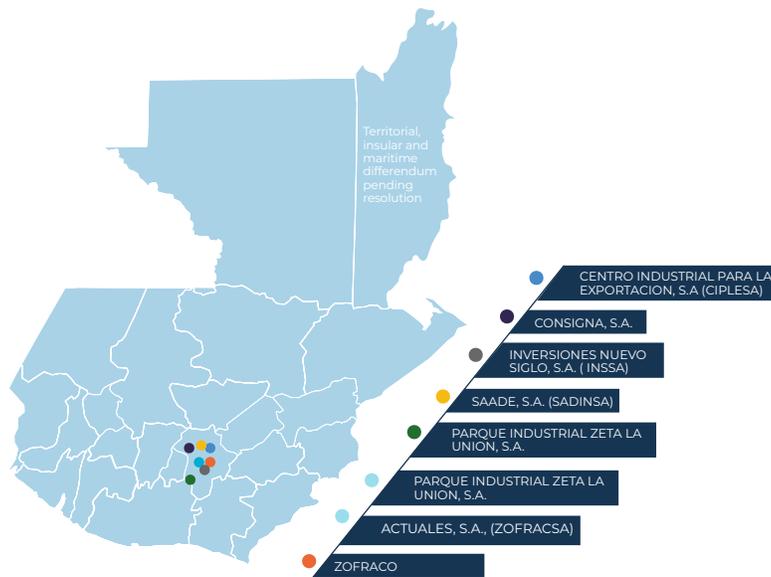
https://www.mineco.gob.gt/sites/default/files/Inversion%20y%20Competencia/pi-rt-6589-l30t-2018_requisitos_calificacion_para_producto_de_bienes_industriales_y_de_servicios_siendo_usuario_comercial_o_industrial.pdf).

DISERCOMI issues a legal opinion within a maximum 30-day period.

2. Based on the above-mentioned opinion, MINECO resolves whether or not the user's application is admissible within a maximum 15-day period.

The application should be accompanied by:

- A copy of the Resolution authorizing the user's installation and operation
- A copy of the certified copy if it is a legal entity.
- A copy of the appointment of the legal representative
- A copy of the Personal Identification Document (DPI in Spanish) of the legal representative.
- Certificate of registration in the Unified Tax Registry.
- A copy of the Company and Corporation Trade Licenses.
- A copy of the receipt for the last fees paid to IGSS³.
- Proof of no outstanding fines payable to IGSS.
- Proof of fiscal solvency issued by SAT⁴.
- Certification of the Stockholders Registry
- A sworn statement before a Notary Public stating that the person / entity has not been sanctioned by a revocation of the benefits conferred by the Free Zone Law, that it is not operating as a beneficiary of the Santo Tomás de Castilla Free Zone and that it is not benefitting from the fiscal incentives of other laws in force.



Price range for leases in free zones:

- Leases from 5 to 8 USD per sq. m.
- Maintenance from 2 to 4 USD per sq. m.

Reference september 2020

Free Zone	Location	Contact	Phone Number	E-mail
CENTRO INDUSTRIAL PARA LA EXPORTACION, S.A. (CIPLESA)	37 Avenida 2-77 zona 7 Colonia El Rodeo	Leticia Estrada	+502 2431-3109, 2420-4600 Ext. 1220 Cel. +502 5450-9698	leticia.estrada@denimatrix.com
CONSIGNA, S.A.	Ruta al Pacifico km 19.3, Granjas Italia, Villa Nueva	Clayton Alburez	+502 5963-6871 +502 6630-5353 Ext. 104	clayton@quirsa.com
INVERSIONES NUEVO SIGLO, S.A. (INSSA)	Avenida Petapa 39-39 zona 12, Guatemala	Luis Hernández Gustavo Quiñonez	502 2308-5000 +502 2310-6400 Ext. 52223	luis@index.com.gt gustavoq@index.com.gt
SAADE, S.A. (SADINSA)	26 Avenida 08-50 zona 4 de Mixco, Colonia El Naranjo	Vilma Quiroa Viviana López	+502 2428-6900	liz14209@hotmail.com recepcionsadinsa@gmail.com mayrarendon@sadinsa.com.sv
PARQUE INDUSTRIAL ZETA LA UNION, S.A.	Km 30.5 CA-9 Sur Amatitlán	Ana Lucía Marroquin	+502 6638-3838 +502 6633-1609	amarroquin@zetaonline.com rcastaneda@zetaonline.com
ACTUALES, S.A., (ZOFRACSA)	33 Calle 27-01, Zona 12, Guatemala	Oscar Alfredo Quiñonez Bailón	+502 2442-1694	zofracsa@yahoo.com
ZOFRACO	18 Avenida 40-23, Zona 12, Guatemala	Silvia Méndez Gustavo Tamayac Jorge M. Gutiérrez	+502 2462-4300 +502 2474-9000 Ext. 1185	silvia.mendez@cropla.com.gt gustavo.tamayac@zofracro.com jorge.gutierrez@cropla.com.gt

³Guatemalan Social Security Institute

⁴Superintendence of Tax Administration