

## 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–  
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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% IRS<sup>1</sup> exemption** during a 10-year period
- **VAT<sup>2</sup> 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

<sup>1</sup>Income Tax

<sup>2</sup>Valued Added Tax

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