



Ministry of
Economy

Guatemala

The ideal destination
for your **investment**



Robust macroeconomy *opportunities for growth*

Guatemala is the
**largest economy in
the region.**

4.1%

GDP growth 2024

1.81

Emerging Markets Bond
Index (EMBI) Lowest risk
in the region

10.9 months

International
reserves cover 10.9
months of imports

1.65%
inflation

End of year 2025

3.8%

Projected GDP
growth 2025-2030

**Exchange rate
stability of $\pm 2.45\%$**

Average variation over
the past 20 years Q 7.73
=
US\$1.00

**MOODY'S
RATINGS**

Ba1
STABLE
OUTLOOK

FitchRatings

BB+
STABLE
OUTLOOK

**S&P Global
Ratings**

BB+
STABLE
OUTLOOK

Source: GDP growth estimate 2025-2023; inflation forecast 2025, International Monetary Fund (IMF).

Strategic location



Guatemala has 15 Trade
Agreements and 19
Investment Agreements,
granting preferential access
to key global markets.



Gateway to Latin America's
largest market: **Mexico**.



Preferential access to the
Central American market,
through regional integration
mechanisms.



**Free Trade Agreement with the
United States**, providing
access to the world's largest
economy.*



Access to the European
market through the
**Association Agreement
between the European Union
and Central America**.



Ongoing trade agreements
negotiations with **Peru and
South Korea**, expanding
future market opportunities.

*Guatemala currently maintains a general minimum tariff rate of 10%.

Young talent *adapted to the needs of the industry*



Working-age population (2024):

11.6 million

Economically active population (2024):

6.7 million



29 training centers

Operated by INTECAP nationwide, with over
466,000 participants in 2024, offering 78
specialties and 26 high-technology laboratories.



Rate of graduates with technical skills
(2024):

**883.45 per 100,000
inhabitants**

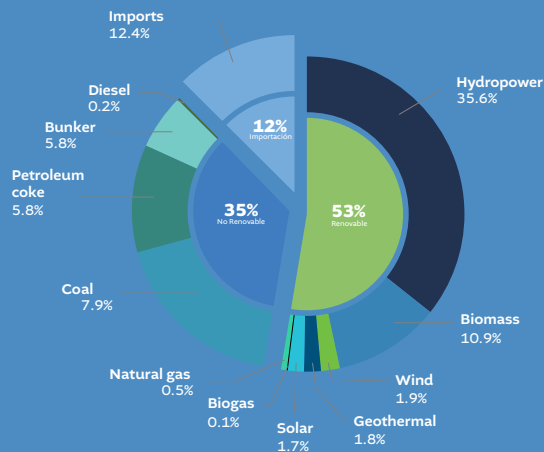


15 universities

Located across Guatemala, enrolling over
500,000 students annually.

Source: National Institute of Statistics (INE).

Renewable: energy *reliable supply and an open market*

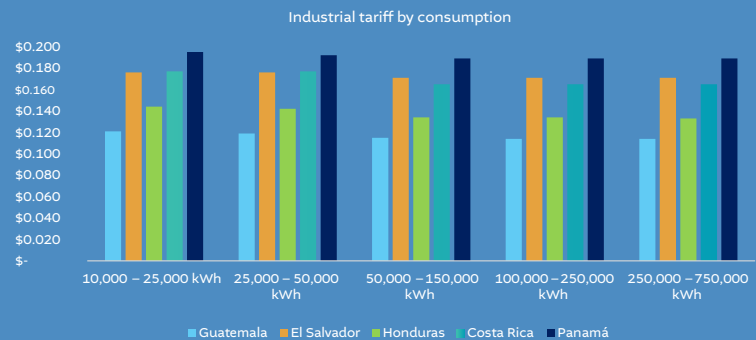


Source: Wholesale Market Administrator

116.7 USD/MWh Average spot price 2024
3,400 MW Installed capacity
53% of electricity is generated from renewable sources

Large users

Can negotiate their supply conditions



Special regimes and incentives *to attract foreign direct investment*



**LAW FOR THE PROMOTION AND
DEVELOPMENT OF EXPORT AND
LIGHT MANUFACTURING
ACTIVITIES**
Decree 29-89



FREE TRADE ZONES LAW
Decree 65-89 (for users)



**PUBLIC SPECIAL ECONOMIC
DEVELOPMENT ZONE (ZDEEP)**
Decree 22-73 (for users)

Income Tax (ISR)

Exemption for 10 years (for specific activities)

Exemption for 10 years

Exemption for 10 years
it applies to the dividends and profit
distributed to shareholders

VAT and import duties
on raw materials or
imported inputs

Suspension of payment for 1 year

Exemption on imports

Exemption on imports

VAT and import duties
on machinery imports

Full exemption (as stated in the
qualification resolution)

Full exemption

Full exemption

Local sales

Payment of import duties and VAT
(not exempt from income tax) -
Article 39 bis

Payment of import duties and VAT
(not exempt from income tax)

Payment of import duties and VAT
(not exempt from income tax)