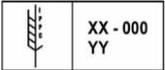


Guatemala

Goods	Documents Required	Customs Prescriptions	Remarks
Household Goods	<p>AIR AND SEA SHIPMENTS:</p> <ul style="list-style-type: none"> ➤ Original owners' passport with entry stamp ➤ Air Waybill or two originals of Bill of Lading ➤ Original Inventory/packing list in Spanish or English. All devices have number of series, make and style ➤ Delivery and billing instruction including insurance information ➤ NIT number* <p>LAND SHIPMENTS:</p> <ul style="list-style-type: none"> ➤ Original of Cargo Manifest ➤ Original parking list in English or Spanish ➤ Original owner passport with entry stamp ➤ Original of International Transit Guide ➤ Delivery and billing instruction including insurance information ➤ NIT number * <p>The NIT is a personal identification number which shipper must be obtain from the Finance Ministry in Guatemala City. The original cedula (identification card) is needed if the shipper is Guatemalan, if foreigner, they need the original passport.</p>	<p>Subject to taxes/duties payment:</p> <ul style="list-style-type: none"> ➤ New items will be considered as a commercial entry and therefore subject to normal customs duty, paying full taxes/duties. A commercial invoice is necessary and must cover duties/taxes which range from 5% to 40% of CIF value plus 12% of valued added tax. ➤ Used items will be assessed by customs taking into consideration prices listed in the packing list and subject to physical inspection. <p>It is advised that insured values of the items DO NOT appear on the inventory or shipping manifest to enable maximum allowances for use factors.</p>	<p>Customs Inspection : Air, Sea and Land Freights : Shipments are cleared directly in a bonded warehouse under informal entry, providing the original documents for clearing the shipments and all shipments are subject to a physical inspection from customs authorities. This could take between 4 to 8 working days depending on the transportation mode and the size of the shipment.</p> <p>It is necessary to unload the containers and trailer trucks, prior to customs clearance because these cannot remain closed in the warehouse.</p> <p>Door-to-Door: Containers or trailer trucks could be cleared at bonded warehouse in Guatemala City, if customs authorities grant release and approve temporary entry. If an inspection takes place at the POE additional charges will be invoiced.</p> <p>Customs may require completing entry and paying taxes/duties directly at POE.</p>
Remarks	<p>Guatemala Customs has changed the import regulations effective next September 3rd, 2007 in the following points:</p> <ol style="list-style-type: none"> 1. Agents or customers can not declare HHGS + AUTO in the same OBL, even if both are coming in the same container, so each one has to present a different OBL. 2. Agents must to obtain EXACTLY AND CORRECT consignment instructions BEFORE to send any shipment, since in the consignee must appear the exactly destination address from the Guatemalan NIT card (taxes ID card) from the customer or company who is paying import duties and taxes for the shipment or who is importing the shipment with duties & taxes exemption. 3. Once the customs import policy is made and authorized by Guatemalan Customs it can not be corrected, so if the information is wrong and any customs officer refuse it the customs agent (broker) has to obtain a legal authorization from customs authorities by a resolution that will take from 10 to 15 days, creating delays and demurrage on the shipments. 		
Diplomats' Removals	➤ Same as Removal Goods	Diplomats of accredited foreign Embassies and Officials of International Organizations are exempted from customs taxes/duties.	All shipments are subject to customs inspection to proceed with customs. Diplomats have to submit a diplomatic franchise that should be processed by the Embassy or International Mission in Guatemala before the shipment release.
Wedding trousseaux and Inheritance	➤ Same as above	Same as Removal Goods	
New Furniture and Household Goods	➤ Same as above	Same as Removal Goods with the difference that customs will estimate new goods values as a basis to calculate customs duties and taxes.	
Works of Art, Antiques	➤ Same as above	Same as Removal Goods. Exports: It is prohibited to Export pre-Colombian archaeological objects or colonial antiques.	

			Guatemala
Goods	Documents Required	Customs Prescriptions	Remarks
Precious Metal Objects (Jewellery, Coins)	➤ Same as Removal Goods	Same as Removal Goods	
Household and Electrical Appliances	<p>For all export and import of HHG that contain coolers/refrigerators and/or air conditioning appliances, must obtain a special license for the entry or departure.</p> <p>For the process to obtain this license the agent must submit the following information:</p> <ul style="list-style-type: none"> ➤ Model of machine ➤ Make of machine ➤ Type of refrigerant used ➤ Year of manufacture ➤ NIT number (Guatemala Tax Identification Number – this is a personal process for any Guatemalan or Expatriate) 	<p>Guatemala does not allow the entry of any of these appliances containing <u>gas R11 and R12</u>.</p> <p>At the same time any appliance produced <u>before the year 2000</u> will most probably be declined to enter as well.</p>	<p>Without the license the articles will be retained by Customs.</p> <p>The process for obtaining the license takes approx. 2-3 business days, and expires 15 days after the date of issue.</p>
Presents, Souvenirs	➤ Same as above.	Usually admitted duty free if quantities are reasonable according to customs criteria.	
Carpet	➤ Same as above.	Same as removal goods.	
Motor Vehicles	<ul style="list-style-type: none"> ➤ Original of two B/L ➤ Original of commercial invoice. ➤ Original of car title as proof of ownership ➤ Original owner passport with entry stamp ➤ Delivery and billing instructions including insurance information. ➤ Copy of registration card. ➤ Report of Car Mechanical Conditions. ➤ NIT number 	<p><i>Diplomats:</i> Duty free</p> <p><i>Non Citizen & Returning Citizen:</i> Will pay duties according to the model and make of the automobile</p>	<p>Customs officials to verify vehicle data such as mark, model, engine and all serial numbers must examine all incoming motor vehicles. Duties will be based on C.I.F. value as determined by Customs. Clearance of automobiles requires a minimum of 2 weeks. The following information need to be send to the destination agent in the pre-advice package prior to the shipment dispatch:</p> <ul style="list-style-type: none"> ➤ Chassis number ➤ Motor number ➤ Doors number ➤ Mark ➤ Year ➤ Style ➤ Cylinders number ➤ Series number ➤ Fuel ➤ Colour ➤ Cubic centimetres (c.c.) <p>If the agent does not receive the above information before arrival of the auto or if this information is incorrect, the customer will have to pay US\$100.00 for inspection.</p>
Other Vehicles (bicycle, water vehicle)	<ul style="list-style-type: none"> ➤ Bicycles same as Removal goods ➤ Large boats, yachts and other vehicles same as Motor Vehicles 		
Machines, Appliances, Spare parts	➤ Commercial invoice, specifying gross, legal and net weights and CIF value, in triplicate, legalized by Consulate, with declaration of origin.	Same as removal goods.	
Alcohol and Wine	➤ Same as Removal Goods	Same as Removal Goods.	
Tins and Foods	➤ Same as Removal Goods	Same as Removal Goods	

			Guatemala
Goods	Documents Required	Customs Prescriptions	Remarks
Arms, Ammunition Dangerous Objects	Sporting arms require special permit from Ministry of Defense prior to arrival of shipment.	Firearms, ammunition, explosives are prohibited.	
Medicines, narcotics & drugs		Medicines are sold duty free without prescription in Guatemala, but narcotics and drugs are prohibited.	
Plants	<ul style="list-style-type: none"> ➤ Same as Removal Goods but require a Phytosanitary Certificate legalized by Consulate ➤ Foodstuffs: Certificate of Purity legalized by Consulate. 	Same as removal goods.	
Pets	<ul style="list-style-type: none"> ➤ Original of the Airway Bill. ➤ Vaccination/Health Certificate from origin dated within 30 days prior to arrival. 	<p>It is recommended that this Certificate be stamped by the Consulate at Origin and dated no later than 1 month prior to arrival of the pet.</p> <p>Pets are subject to payment of duties.</p>	
Prohibited Articles		<p>Importation: Narcotics, drugs, pornographic material, firearms. Firearms need a special permit, requested from the Ministry of Defense.</p> <p>Exportation: Articles archaeological legitimate and colonial.</p>	
Fumigation of Imported Wooden Crates		<p>Guatemala Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardize the treatment of wood packing materials used for the transport of goods.</p> <p>Shipments into or out of the country in wooden packaging, need to have a Seal, certifying that the shipment has received the required treatment (HT = Heated Treatment [a minimum wood core temperature of 56°C for a minimum of 30 minutes] or fumigation with Methyl Bromide (MT). The minimum temperature should not be less than 10°C and the minimum exposure time should not fall below 16 hours.</p> <p>The treatments established in the present regulation have the intent to reduce the introduction and/or the dissemination of quarantine plagues associated to the wood packing.</p> <p>The wood packing material must be marked in a visible location on each article, on at least two opposite sides of the article with a legible and permanent mark in black ink. Labels and adhesives are not allowed.</p> <p>The approved format of the mark should be as follows:</p> <div style="text-align: center;">  </div> <p>Where XX is the country code, 000 the producer number, YY the treatment type, and AAA the inspection agency logo.</p> <p>If a shipment arrives without this seal, it will be returned to the origin country at the shipper's/origin Agent's expenses.</p>	<p>This regulation DOES NOT apply to wood packing materials manufactured of:</p> <ul style="list-style-type: none"> ➤ Raw wood of 6 mm thickness or less ➤ Processed wood produced by glue, heat and pressure, or a combination thereof ➤ Plywood sheets & agglomerated sawdust sheet ➤ Oriented wooden fibre sheets ➤ Sawdust & Wooden fibre