



Ministerio de
Economía

PRONACOM
PROGRAMA NACIONAL DE COMPETITIVIDAD DE GUATEMALA



Ministerio de
Relaciones
Exteriores

USAID
DEL PUEBLO DE LOS ESTADOS
UNIDOS DE AMÉRICA

AGEXPORT
GUATEMALA



PUBLIC SPECIAL ECONOMIC DEVELOPMENT ZONES (DECREE 30-2008) ZDEEPS

Legal entity Special Public Economic Development Zone (Decree 30-2008)

- Area geographically defined within the national territory, extra-customs, for the development of industrial goods and services or commercial activities, with special tariffs, temporary customs regime and foreign trade, authorized by ZOLIC (Free Trade Zone).
- It can be enabled in any part of the national territory.
- The Minimum term of qualification is 12 years, starting from the resolution. Extensions may be requested.
- It can be enabled in ZOLIC properties or properties owned by third parties who lease or usufruct in favor of ZOLIC.
- Extension of at least 10,000 square meters. If the extension is smaller, it must guarantee at least 400 direct and permanent jobs. There may be exceptions, considering the investment to be made and the generation of jobs.
- Minimum of two installed users (administrator and productive user) if it is a single user must justify economic impact and employment generation.

Type of operations

- Importation from the National Customs Territory (TAN) or from abroad. Transfers to any other bonded warehouse
- Transfers to and from other regimes, ports, borders and airports in the country. Provide services or products to other users or ZDEEP.
- Export to the National Customs Territory (TAN) or abroad.

Users for a ZDEEP

- Industry, commerce and services.
- Activities: production, manufacturing, transformation, assembly, commercialization, distribution, storage, preservation, fractioning, packing, repacking, packaging, handling, classification, any other operation of goods owned or imported and exported.

Contacto

- **Authorized by:** ZOLIC Board of Directors
- **Guatemala Office:** Blvd. Los Próceres, 24-69 zona 10 Edif. Empresarial Zona Pradera, Torre 4, Nivel 10, Oficina 1002. Phone +502 7961-5460.
- **Central Office Izabal:** Km. 293.5 Ruta al Atlántico Norte, Santo Tomás de Castilla. Puerto Barrios, Izabal. Guatemala Telephone +502 7961-5400
- **Reference to Law and Regulations:** <https://zolicguate.com/zdeep/>



ZDEEP QUALIFICATION PROCESS

File Submission:

- **Project including:** economic, social and productive impact that the ZDEEP will generate and the contribution to the region's development and employment generation.
- Technical opinion of professionals and environmental plan to be implemented.
- **Application Form:** applies if the property is owned by a third party.

Once the file is completed:

- **Strategic Project including:** economic, social and productive impact that the ZDEEP will generate and the contribution to the region's development and employment generation.
- Technical opinion of professionals and environmental plan to be implemented.
- **Application Form:** applies if the property is owned by a third party.





INCENTIVES

- 10-year income tax exemption also applicable to dividends and profits.
- Temporary suspension of VAT¹, customs duties and other import charges on goods entering the ZDEEP.
- VAT exemption for the recorded facts and acts performed within the ZDEEP when they are exported.
- Exemption of tax stamps on documents containing acts or contracts on goods and businesses in the Zone.
- The goods do not cause abandonment.
- The State or the Municipalities may grant non-fiscal incentives to specific users.



Other benefits:²

- Possibility of selling processed products within the free zone on the domestic market.
- On-site Customs Delegation.
- Software for logistics and customs processes.
- Infrastructure adapted for international operations.
- Immediate access to Puerto Santo Tomás de Castilla and Puerto Barrios.
- AEO Certification³.
- Logistical complementarity in operations
- Opportunity for the formation of sectoral clusters.
- Decentralization of productive economic activities and local development.
- Extensive National Telephone Network and Internet Bandwidth options.
- National and Regional Power Grid Connection
- Plentiful workforce, training and qualification opportunities
- Advice and support in the installation process.



USER REQUIREMENTS

Requirements for legal entity or individual ⁴

1. Application with legal requirements and information on the economic impact, job creation and activity to be carried out. Lease period (minimum 1 year) indicating that they wish to enjoy tax benefits. Fill out the form that appears in the webpage provided by ZOLIC <https://zolicguate.com/wp-content/uploads/2019/09/FORMULARIO-PARA-ZDEEP-MERCADEO.pdf>
2. Certified copy of Patent of Commerce.
3. Certified copy of the owner's Personal Identification Document -DPI- or passport, as applicable.
4. Latest Audited Financial Statements.
5. Copy of the company's Tax Identification Number (NIT) and copy of the updated Unified Tax Registration Certificate (Registro Tributario Unificado -RTU-).
6. Notarial Affidavit, in which they indicate that they are not within the prohibitions or limitations to make use of the Rights contained in the ZOLIC Law.

Legal entities must additionally submit the following:

7. Certified copy of the articles of incorporation of the Company.
8. Notarized Deed of Appointment of the Legal Representative duly registered.
9. Certified copy of Patent of Commerce and Society
10. Certification of the Board of Directors or Board of Directors authorizing the contracting and empowering the Legal Representative to sign the lease contract with ZOLIC.

Other requirements:

1. Technical, Economic, Financial and Environmental Feasibility Study.
2. List of products or raw materials to be stored.
3. Safety data sheets of the products to be stored.
4. Other <https://zolicguate.com/requisitos-para-ser-usuarios/>



ZDEEP APPROVED (July 2024)

- Privileged access to international markets**
- United States of America
 - All countries in Central America
 - European Union
 - Mexico
 - Chile
 - Colombia
 - Panama
 - Dominican Republic
 - Taiwan

San Marcos

- Puerta del Itzmo

Escuintla

- Michatoya Pacífico
- Puma I
- Zona Libre Quetzal
- Puma II
- Scali Centroamericana
- Mauricio Pacífico
- Zona Libre Pacífico
- Synergy Park
- Zona Libre Masagua
- Al Numa ZDEEP

Territorial, insular, and maritime dispute pending resolution.



Izabal

- Santander
- Zodisa
- Parque Industrial Quiriguá
- Río Medina
- AW
- Cerro Verde
- Solatam
- Zona Libre del Norte

Zacapa

- Miel Verde
- Zona Libre Gualán
- Zona Libre de Oriente

Chimaltenango

- ZDEEP Acatenango

- Authorized by Zolic and SAT
- Authorized by Zolic
- In Process ⁵

⁵ ZOLIC already has the file

1 Valued Added Tax
 2 Each ZDEEP may grant additional benefits, for example, commercial areas, training centers, special facilities for energy efficiency or logistics operation facilities.
 3 Authorized Economic Operator.
 4 ZDEEP administrators can also be its users. These requirements apply to new companies or investments. Projects with 29-89 or 65-89 benefits must secure a previous resolution from SAT.