



Colegio de Contadores Públicos
y Auditores de Guatemala

REPUBLICA DE GUATEMALA

- Population: 16 million people
- Area: 108.889 Km²
- Official Languages: Spanish
- Government: Unitary presidential republic
- Official coin: Quetzal (GTQ)
- Gross Domestic Product: US\$3,943.3 (2015)



Superintendency of Tax
Administration

REGISTRO MERCANTIL Company Registration

- Registration as taxpayer in the Unified Tax Registry . Personal Identification Document (DPI)
- If you're foreign, you need Passport with a photocopy.
- Fiscal address and the commercial address
- Certificate of incorporation or certified copy and a photocopy

- Complete the form with legalized signature
- http://www.registromercantil.gob.gt/web/m/?page_id=252
- DPI - Q.100 Payment - Passport
- Registration of mandates

LEGAL FRAMEWORK

1. Foreign Direct Investment Law (Decree 9-98)
2. Foreign Exchange Free Negotiation Law (Decree 94-200)
3. Free Zones law (Decree 65-89)
4. ZOLIC Free Trade Zone (Decree 22-73)
5. Promotion of Investment and Employment Law (Decree 19-2016)
6. Public Private Partnership (Decree 16-2010)

REQUISITOS PARA IMPORTADORES

REQUIREMENTS FOR IMPORTERS

- Have a Tax Identification number (NIT)
- Have at least one business and be affiliated with taxes
- On your Business License be specific about what you import
- Internet Access, It isn't necessary, you can go to SAT Offices
- Adhesion contract with BANCASAT, It's a system bank.
- The bank will give you a password or PIN in order to enter on BANCASAT website.

Gracias

Guatemala

INVESTMENT COUNTRY

