



Requirements to be entitled as User of a Special Public Economic Development Zone

The following documents shall be attached to the application considering each one of the points related to the type of company interested. The aforesaid documents are required in compliance with the provisions of Article 22 of the Regulations for the Authorization, Entitlement and Functioning of the Special Public Economic Development Zones -ZDEEPs-.

Article 22. Procedure for the authorization of users in the ZDEEPs. (Amended by Article 23 of the Resolution of the Board of Directors No. 58/EO-03/2021). The individual or legal persons interested in becoming ZDEEP USERS shall follow the corresponding procedure.

22.1 Application Form: The individual or legal persons interested in becoming ZDEEP Users shall submit before the General Management their application in the form approved by ZOLIC Board of Directors.

The following documents shall be attached to the application

- a) The document that contains the lease or sale condition proposal; and, among other information, the area that is object of the application and the term for which the authorization is required.
- b) Legalized copy of the applicant's identification document; and, in case he/she was foreign, a legalized copy of his/her passport. In both cases it shall be attached a legalized copy of the Unified Tax Registry duly updated.
- c) In case of legal persons, they shall attach a legalized copy of the document that certifies the status of their legal representation, as well as the public deed of their articles of incorporation duly registered in the General Mercantile Registry of Guatemala, or the registry that corresponds, according the type of entity. In case of foreign legal persons, it will be required to attach a legalized copy of the judicial and



general administrative power of attorney with representation duly registered in Guatemala, with enough powers for this type of activities. Every legal person shall attach the certificate of the registry and/or amendment of the Unified Tax Registry duly updated.

- d) Fiscal solvency of the interested party in becoming user, which shall be issued by the Superintendency of Tax Administration corresponding to the month in which the application is submitted.
- e) Sworn statement referred in articles 19, item 10, articles 26 and 80 of the Law for Procurement and State Contracts Law, which shall be submitted in notarial act (It applies to legal persons and individual companies.)
- f) Notarial deed which states the authorization granted by the superior body of the applicant entity to the Legal Representative, and other documents required to enter into agreement between the interested entity and ZOLIC, for the term and conditions required.
- g) Sworn Statement in notarial deed which states whether the person interested in being entitled as ZDEEP User has enjoyed of fiscal benefits in the past, or under which regime the same person has operated.
- h) In case of a ZDEEP's User that will provide consolidation and deconsolidation services for third-parties load, they shall submit legalized copy of the Authorization Resolution for Auxiliar of the Customs Public Function issued by SAT, in the modality of load consolidation and deconsolidation company.
- i) The individual or legal persons interested in becoming ZDEEP Users shall make known in the application form whether they have enjoyed or are enjoying of the benefits granted by means of Decree number 29-89 or 65-89 and its amendments, both of the Congress of the Republic of Guatemala, or if they have been operated under other tax regime; and,
- j) The application form shall state the economic impact and job creation estimates of the project in the 3 years after beginning its operations, both for the applicant entity and for the community where it is established.
- k) Others that the interested party considers appropriate to indicate or include.



- l) The file must be duly numbered, attaching also a general index of the same and an electronic storage device which contains a complete and true digital copy of the file and supporting documents.
- m) Sworn statement that states the final beneficiaries' detail of the legal person that is going to apply and is subject to observe and comply with the provisions contained in Chapter VI, Special Valuation Rules among the Related Parties of Decree number 10-2012 of the Congress of the Republic, Tax Updating Law, when applicable.