

REQUIREMENTS TO QUALIFY AS USER OF A SPECIAL PUBLIC ECONOMIC DEVELOPMENT ZONE



The following documents shall be attached to the application considering each one of points according to the type of company. It shall be noted that these documents are needed 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 ZDEEP Users. (Amended by Article 23 of Board of Directors Resolution No. 58/EO-03/2021.) The individual persons or legal entities interested in becoming ZDEEP Users shall follow this procedure.

22.1 Application Form: The individual persons or legal entities interested in becoming ZDEEP Users shall submit their application before the General Management by means of the form approved by ZOLIC Board of Directors. **(See Form ZDEEP-FR-001, approved by Board of Directors Resolution J.D. No. 27/EO-03-2024 dated 01/30/2024.)**

The following documents must be attached to the application form:

- a. Official Application that includes a proposal condition for lease or sale; besides, it shall contain, among other points, the area subject of the application, and the authorization term requested;
- b. Legalized photocopy of the applicant's personal identification document; if he/she were a foreigner, legalized photocopy of his/her passport shall be submitted. In both cases, also attach a legalized photocopy of the Unified Tax Registry form duly updated and legalized;
- c. In case of legal entities, it shall be attached legalized photocopy of the document that proves the legal status of their legal representative and the company's articles of incorporation duly registered in the General Mercantile Registry of the Republic or the corresponding registry, according to the type of entity. In case of foreign legal entities, it will be required to attach legalized photocopy of the general judicial and administrative power of attorney with representation duly registered in the Republic of Guatemala, with sufficient Powers for this type of activity. All legal entities must attach the proof of registration and/or amendment to the Unified Tax Registry duly updated.
- d. Tax solvency of the interested party issued by the Superintendency of Tax Administration corresponding to the current month of the application;
- e. Sworn statement referred to in Articles 19, paragraph 10, Articles 26 and 80 of the Law on State Contracting and Acquisitions. The documents shall be submitted in notarial act. (It applies to legal entities and individual persons;)
- f. Notarial act that states the authorization granted by the superior body of the applying entity to its Legal Representative in order to enter into lease agreement, and other documents needed to formalize the agreement between the interested entity and ZOLIC for the required term and conditions;
- g. Affidavit in Notarial Act which states whether the person interested in being authorized as ZDEEP User has enjoyed of tax benefits in the past or under which regime has worked.

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- h. In case of a ZDEEP User that will provide consolidation and deconsolidation services of third property's cargo, shall be submitted legalized photocopy of the Authorization Resolution as an Auxiliary of the Customs Public Function in its modality of Cargo Consolidation and Deconsolidation Company issued by the SAT;
- i. The individual persons or legal entities interested in becoming ZDEEP Users, who have previously enjoyed or are enjoying the benefits granted by Decrees number 29-89 or 65-89 and their amendments, both of the Congress of the Republic of Guatemala, or whatever has operated or is operating under other tax regime, have to make known it in their application; and,
- j. The application shall establish the economic impact and job creation estimated for the project during its first 3 years, both for the applicant and for the community where it will be installed; **(See Instructions for Submitting a Project for User Request with Code IZ-ZDEEP6.)**
- k. Other documents that the interested party deems appropriate to indicate or include;
- l. The file must be submitted duly numbered with a general index of the same, and an electronic device containing a complete and true digital copy of the entire file and attached documents;
- m. Sworn statement that makes known the details of the final beneficiaries of the legal person that will make the application, who will have to observe and comply with the provisions contained in Chapter VI, Special Assessment Rules between the Related Parties of Decree number 10-2012 of the Congress of the Republic, Tax Updating Law, when applicable.

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