

Temporary Importation Regulations

Executive Summary / Translation

REGIMEN DE IMPORTACIÓN TEMPORAL

DECRETO N° 37 DEL 20 DE DICIEMBRE DE 1984

- Qualified companies whose operations lie outside of the Export Processing Zones can import duty-free the machinery and equipment needed in the manufacture of export goods. These companies, however, must pay municipal taxes, customs duties and taxes on profits.

Customs Regulations permit the importation of certain materials while suspending import duties, payment of consular fees, fees for Customs Administrative Services, and general taxes on sales and other surcharges that could be incurred by the importation of:

- a) Raw materials, semi-finished products, containers, packaging, and other components necessary for the production of goods and services for export to non-Central American countries, or when they are assembled, transformed, modified, or physically incorporated into products or services exported to non-Central American countries.
- b) Machinery, equipment, molds, tools, replacements, and accessories used exclusively to assemble, transform, or produce goods or services destined for export to non-Central American countries. The goods consigned under this decree can be freely imported after five years from the date of their temporary import.
- c) Samples, manuals, patterns, mannequins, and models needed to improve and upgrade the production of goods and services to meet changing international market demands and for instructional, research and demonstration purposes in line with the goals of the Temporary Import Regulations.

Decree N° 39-97 published May 28, 1997, establishes that goods and services generated under the Temporary Import Regulations, including the generation of electricity, can be exported to Central American countries.