

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2025

HOUSEHOLD GOODS AND PERSONAL EFFECTS SHIPMENTS

Documents Required

- Passport copy.
- Original packing list (specify when items are new).
- Original bill of lading, AWB or Inland Letter.
- If the Enterprise is not enrolled in Customs office:
 - Copy of Constitution deed.
 - Copy Power of attorney.
 - Copy of the identification card of the legal representative.
 - Original Identification card of the Enterprise (RUC).
 - Original Constancy of Responsible of IVA.
 - Original Constancy of its Economic activity, this one has to show that one of the activities of the Enterprise is the importation.
- Note:
 - If the Enterprise is already enrolled, only provide copies of the above documents.
- Approximate time of customs clearance and release: 4-5 Weeks (working days).

Customs Prescriptions

- Customs clearance procedure cannot begin without all the documentation required, any extraordinary charges such as demurrages of container at port or abandonment fines due to the lack or absence of documents will be billed to the shipper or the client directly.
- The number of items or packages declared on any shipping documentation must be the same that is listed on the inventory.
- Otherwise, there will be a fine of USD 100.00, the process of clarifying the inconsistency and paying the fine may generate charges of demurrage of container and chassis, all these charges will be billed to the responsible to load in the container and/or perform the inventory.
- The content inside of each box must be detailed in the inventory, besides this, it is mandatory to make a prior examination to verify the inventory versus the physical content.
- If Customs finds inconsistencies or items inside of boxes that are not detailed in the inventory, they will set a fine of USD 100.00, and the double of the taxes not perceived (if shipment pays taxes).
- All shipments must get into a fiscal warehouse to be unloaded and inspected by Customs, except for diplomatic shipments.
- If Customs authorizes to deliver into the container, this one will not be unloaded at the fiscal warehouse and will not be inspected by Customs as long as reciprocity between countries exist, but the container will be escorted by a customs inspector to the residency of the client.
- The appliances and electronic devices must be listed and detailed with brand, model, serial number and country of origin.
- Handwritten packing lists are not accepted and have to be made either in Spanish or English.

Remarks

- All shipments of household goods and personal effects pay taxes. Only the client that applies to any tourism incentive law, migratory law or the benefit of the reimportation and travel regimen can obtain tax exoneration.
- In all cases, it is very important that the Consignee is present before the arrival of the shipment to ensure that all the necessary documents are completed to start the customs procedures without any delays.
- The following information applies only for USED AND NEW household goods and personal effects and vehicle for personal use: 1. Best Ports of Entry: Corinto (Pacific Coast Nicaragua), Rama (Atlantic Coast Nicaragua), Limón (Costa Rica) or Cortés (Honduras). 2. The pre-alert has to be sent to the agent by email or fax 15 days before shipment arrival. The draft of OBL/AWB/INLAND LETTER has to be sent prior it is printed for your agent's approval. 3. The original documentation has to be received 10 days before shipment's arrival to avoid demurrages and storages at port.

DIPLOMATIC SHIPMENT

Documents Required

- Original tax exoneration document.
- Original Bill of Lading, AWB or Inland letter.
- Packing list.
- Passport Copy.

Remarks

- For the diplomatic headquarters to paperwork the tax exoneration, it is necessary that the member arrives to the country at least 20 days before the shipment arrival in order to make their accreditation in the Ministry of Foreign Affairs and once with the accreditation in hand, request the exoneration.
- The diplomatic shipments are not subject either to the mechanism of random selection or the customs inspection, if reciprocity between each country exists, but they are subject to the inspection and fumigation of the Ministry of Agriculture in the port of entry.
- IMPORTANT:
- To deliver the household goods into the container at residency: the Embassy, International Organism or diplomatic mission has to request domiciliary delivery to Customs.
- Besides it has to be noted that this service leads to overtime payment to the Customs personnel, your local agent as well as to possible charges of demurrages from the Streamline for keeping the goods into the container and for a second delivery.
- Approximate time of customs clearance and release: 4-5 Weeks (working days).

RETURNING NICARAGUAN CITIZENS Law 822 "Taxes law"

Documents Required

- Letter extended by the Nicaraguan consulate at the country of origin, certifying the years of residence in the foreign country.
- Migratory certification from the Migration office in Nicaragua.
- Original tax exoneration document.
- Original Bill of Lading, AWB or Inland letter.
- Packing list.
- Passport Copy (main pages and seal with the date of the last entry in the country).

Remarks

- According to the legislation in force, the Nicaraguans that have been out of the country more than 24 months before their definitive return can import free of taxes their household goods

and personal effects under the law 822 article 287 numeral 70.

- This tax exoneration does not include vehicle, instruments for their professional perform and others. Documents required from subsection A to G, omitting C.

RETURNING NICARAGUAN CITIZENS Law 535 “Special Migration Incentive”

Documents Required

- Letter extended by the Nicaraguan consulate at the country of origin, certifying the years of residence in the foreign country.
- Migratory certification from the Migration office in Nicaragua.
- Affidavits made by an attorney in Nicaragua expressing the compromise of not selling, transfer or alienate the goods for a period of 3 years.
- Original tax exoneration document.
- Original Bill of Lading, AWB or Inland letter.
- Packing list.
- Passport copy (main pages and seal with the date of the last entry in the country).

Remarks

- To apply to the law 535 the Nicaraguans returning has to prove his residence out of Nicaragua at least 5 years before the law enters in force.
- The law entered in force on May 23rd of 2005, in this way the Nicaraguans will obtain exoneration of the household goods, instruments for their professional perform, utensils, tools and equipment necessary for the development of their activities; with a value up to and not higher than U\$ 200,000.00 dollars plus the importation or local purchase of a new or a second hand car with a value up to and not higher than U\$ 25,000.00 dollars, in case of exceed the amount the Nicaraguans must pay taxes based on the difference. Documents require from Subsection A to G.
- Approximate time of release and customs clearance:
 - 2-3 weeks (working days, if the client starts the process before shipment arrives),
 - 4-5 weeks (working days, if the client starts process until shipment has arrived at Managua).

RE-IMPORTATION

Customs Prescriptions

- The re-importation declaration has to be presented and accepted within the term of 3 years, counting since the acceptance day of the definitive exportation declaration.
- The merchandise has not suffered any transformation.
- Elaborate a very detail Inventory.

Remarks

- If the client adds to the importation new or used items that are not include in the inventory/ invoice of the definitive exportation these extra items will pay taxes.
- Because this process undertakes exhaustive review by customs to match the items exported and re-imported the release and customs clearance can last 2 or more months, therefore the following is recommended:
 - The definitive exportation has to match with the importation list (export and import from and to Nicaragua)
 - The extra items (used or new) have to be listed in a separate inventory.

LAW OF TURISTIC INCENTIVE: RENTED RESIDENT OR RETIRED RESIDENT

Documents Required

- Resolution from the Institution of Tourisms approving the benefit.
- Original tax exoneration document.
- Original Bill of Lading, AWB or Inland letter.
- Packing list.
- Passport Copy.

Customs Prescriptions

- To obtain the exoneration the beneficiary must have a legal Nicaraguan residency card and fill the entire requirement exposed in the Law 694. This type of shipment is subject to customs inspections.
- The customs clearance and release time depends if the paperwork to obtain residence with this law are done before the shipment arrive.
- if that it is the case, customs clearance can last 1-2 weeks (working days),
- if done after the arrival, it is difficult to estimate the time as it depends on INTUR (Entity that regulate the law 694).

Remarks

- Allows to Import Household Goods and personal effects up to an amount not higher than the CIF (Cost, Insurance, Freight) value: U\$
- 20,000.00 dollars plus a car up to an amount not higher than the CIF value: U\$ 25,000.00 dollars exonerated of taxes.
- Who may apply to this benefit?
- Foreigners that receive monthly a retirement pension from a private or public institution abroad, equivalent to Six Hundred North American Dollars (USD 600.00) or foreigners that receive incomes generated by the distribution of profits, rent or other kinds of analogues legal businesses that generate monthly a minimum of Seven Hundred Fifty North American Dollars (USD\$ 750.00).
- The Nicaraguan returning that proves that has lived abroad in a permanent and stable way for over 10 years and receives pension or incomes generated abroad in the same amount and condition mentioned above.

TRAVEL REGIMEN

Documents Required

- Original Passport.
- Bill of lading, AWB, inland letter.

Remarks

- The international or national passenger arriving to the country can introduce free of taxes used or new items different to their luggage with a limit value of five hundred dollars and the exemption will be applicable when the applicant fills the following conditions:
- May apply to the benefit every six month.
- Has been abroad at least 3 days without counting the day of departure and the day of return.
- No commercial amounts are allowed.