

Guatemala

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

Updated 2026-09-05

Documents

Required Documents

Specific Information

Tributary Identification Number (NIT): Every person clearing a shipment through Guatemalan customs must have a NIT, which is a personal tax identification number obtained from the Superintendencia de Administracion Tributaria (SAT). If the owner does not yet have a personal address in Guatemala, an employer address may be used on the application. An alternative form is the RTU, which is the same tax ID presented as two sheets of paper showing the date the ID was updated and printed. Processing typically takes 1 hour to 1 day.

Name and address matching (critical): The address on the NIT card must match the name used on the original bill of lading, air waybill, or cargo manifest exactly. If they do not match, the shipment cannot be cleared. Ensure the destination agent has the correct consignment instructions before shipping.

Valued bill of lading: The original bill of lading must include a declared value for the shipment.

Antiques and art: Antiques, artifacts, carpets, and paintings are permitted if declared as part of the household goods shipment in reasonable quantities and listed on the packing list.

Household goods and vehicles on separate documents: Guatemala customs does not allow household goods and a vehicle to be declared on the same bill of lading, even if both are shipped in the same container. Each must have its own OBL.

ISPM 15: All wood packaging materials must comply with ISPM 15 standards (heat-treated or fumigated and marked).

Duties & Taxes

Duties and taxes: Household goods are generally subject to import duties and taxes. Guatemala uses the CIF (Cost, Insurance, Freight) method to calculate duties. The standard VAT rate is 12%. Duty rates vary by product category under the Central American Common Tariff (CAUCA/ RECAUCA). Diplomats with proper exemption documentation may be exempt.

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

NIT/RTU requirement (critical): The owner must obtain the Tributary Identification Number (NIT) or RTU before the shipment can be cleared. The address on the NIT must match the consignee details on the bill of lading exactly. Obtain correct consignment instructions from the agent BEFORE shipping.

Separate documentation for vehicles: Household goods and vehicles cannot share the same bill of lading. Ship them on separate OBLs even if they are in the same container.

Packing list: Must be in English or Spanish and should list all items with descriptions.

MAGA/SEPA inspection: Upon arrival, shipments may be inspected by OIRSA (the regional phytosanitary inspection entity for Central America). Original copies of all required documents must be presented. The importer must also pay duties to SAT via deposit at an approved bank.

Timing: Send electronic copies of all documents to the destination agent well in advance of arrival to allow time for pre-clearance processing.