

# Nicaragua

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.

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## Documents

Documents required for importing used household goods, personal effects, and related shipments.

### Required Documents

All household goods shipments pay taxes unless the importer qualifies for a tax exoneration under one of the exemption categories below. The consignee must be present in Nicaragua before the shipment arrives to ensure all documentation is ready to begin customs procedures without delay.

Standard documents (all importers):

If the shipment is consigned to an employer (recommended to save 14.5% in taxes):

- Copy of passport (main pages and page showing date of last entry into Nicaragua)
- Original packing list (new items must be indicated; handwritten lists are not accepted; must be in Spanish or English)
- Original Bill of Lading (OBL) / Air Waybill (AWB) / Inland Letter
- Copy of constitution deed
- Copy of power of attorney
- Copy of the ID card of the legal representative
- Original company RUC identification card
- Original IVA (VAT) registration certificate
- Original certificate of economic activity confirming importation is one of the enterprise's listed activities
- Note: if the employer is already enrolled with Customs, copies of the above are sufficient

### For diplomats

The diplomat must arrive in Nicaragua at least 20 days before the shipment arrives to obtain accreditation from the Ministry of Foreign Affairs and request the exoneration.

- Original tax exoneration document
- Original OBL / AWB / Inland Letter
- Packing list
- Passport copy

### For returning Nicaraguan citizens -- Law 822 (Tax Law), Article 287, Numeral 70

Nicaraguans who have been outside the country for more than 24 months before their definitive return may import household goods and personal effects free of taxes under this law. This exoneration does not include vehicles, professional instruments, or other items.

- Letter from the Nicaraguan Consulate at the country of origin certifying the years of residence abroad
- Migratory certification from the Migration Office in Nicaragua
- Original tax exoneration document
- Original OBL / AWB / Inland Letter

- Packing list
- Passport copy (main pages and page with last entry date)

### **For returning Nicaraguan citizens -- Law 535 (Special Migration Incentive)**

Same documents as above plus affidavits made by a Nicaraguan attorney confirming the owner will not sell, transfer, or otherwise dispose of the goods for 3 years.

Applicants must prove residence outside Nicaragua for at least 5 years beginning May 2005 (when the law entered into force). Exemption covers household goods, personal effects, and professional instruments, tools and equipment, with a combined value not exceeding USD 200,000, plus import or local purchase of a new or used vehicle not exceeding USD 25,000 CIF. Amounts above these limits are taxed on the difference. Customs clearance takes 2 to 3 weeks (working days) if the process begins before shipment arrival, or 4 to 5 weeks if started after arrival.

### **For rented or retired residents -- Law 694 (Tourist Incentive Law)**

Allows duty-free import of household goods and personal effects with a CIF value not exceeding USD 20,000, plus one vehicle not exceeding USD 25,000 CIF. Who may apply: foreigners receiving a monthly retirement pension of at least USD 600 from a private or public institution abroad, or foreigners receiving monthly income of at least USD 750 from business profits, rents, or other lawful activities; or returning Nicaraguans proving stable permanent residence abroad for over 10 years with qualifying pension or income. Applicants must hold a valid Nicaraguan residency card and meet all requirements of Law 694. Clearance takes 1 to 2 weeks (working days) if INTUR paperwork is complete before shipment arrival; indeterminate if done after arrival.

- Resolution from INTUR (Instituto Nicaragüense de Turismo) approving the benefit
- Original tax exoneration document
- Original OBL / AWB / Inland Letter
- Packing list
- Passport copy

### **For the Travel Regimen**

Passengers may import used or new items up to USD 500 free of taxes every 6 months, provided they have been abroad for at least 3 days (not counting the day of departure and the day of return), and no commercial quantities are included.

- Original passport
- OBL / AWB / Inland Letter

## **Specific Information**

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All shipments must be received, unloaded, and inspected by Customs at a fiscal warehouse, except for diplomatic shipments. If Customs authorises container delivery, the container will be escorted by a Customs inspector to the client's residence rather than unloaded at the warehouse.

Diplomatic shipments are exempt from random selection and Customs inspection if reciprocity exists between countries, but are subject to inspection and fumigation by the Ministry of Agriculture at the port of entry. Domiciliary delivery to a diplomatic residence requires a formal request to Customs and may incur overtime charges to Customs and agent personnel, as well as possible demurrage from the shipping line.

The number of items or packages declared on the shipping document must exactly match the count on the packing list. Any discrepancy results in a fine of USD 100 billed to the destination agent. If Customs finds items inside boxes that are not listed on the packing list, a fine of USD 100 plus double the applicable taxes may be levied. All appliances and electronic devices must be listed with brand, model, serial number, and country of origin.

Pre-alert and document timing: The pre-alert must be sent to the destination agent by email or

fax at least 15 days before shipment arrival. The draft OBL/AWB/Inland Letter must be sent for the agent's approval before it is finalised and printed. Original documentation must be received by the destination agent at least 10 days before the shipment arrives at port to avoid demurrage and storage charges.

Best ports of entry: Corinto (Pacific Coast, main seaport), Rama (Atlantic Coast), Limón (Costa Rica), and Cortés (Honduras) for land/transit routes.

Re-importation: Goods previously exported from Nicaragua may be re-imported free of taxes if the re-importation declaration is presented within 3 years of the definitive export date and the goods have not been transformed. A detailed inventory is essential. Any additional items not included in the original export will be taxed. The re-importation process involves exhaustive review to match exported and imported items and can take 2 months or more.

## Prohibited & Restricted Items

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### Prohibited Items

The following items are prohibited from import into Nicaragua:

- Drugs and narcotics
- Toluene (industrial glue / solvent)
- Chemical products (hazardous chemicals without authorisation)
- Corrosives and flammables (without authorisation)
- Pornographic or subversive materials
- Endangered species and products derived from CITES-listed fauna and flora \*(CITES)\*

### Restricted / Dutiable Items

The following items require special permission or permits before import:

- Food items
- Alcohol
- Gas tanks
- Fire extinguishers
- Medications
- Weapons, including collections (permission from the Nicaraguan Embassy or Consulate in the country of origin must be obtained before shipping)
- Telecommunications equipment (cellular phones, telephones, signal receivers and transmitters, and similar devices)
- Products of animal or vegetable origin
- Gunpowder and firearms

## Consignment Instructions

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

Consignee presence: The consignee (owner of the goods) must be present in Nicaragua before the shipment arrives. Customs clearance cannot begin without all required documentation, and any delays caused by missing documents will result in demurrage, storage, and abandonment charges billed directly to the shipper or the client.

Pre-alert timeline: Pre-alert by email or fax to the destination agent at least 15 days before arrival. Draft OBL/AWB/Inland Letter must be approved by the agent before finalisation. Original documents must arrive at least 10 days before the shipment.

Packing list standards: All packing lists must be typed (not handwritten), in Spanish or English, with full item descriptions including brand, model, serial number, and country of origin for appliances and electronics. The item and package count must match the shipping document exactly. Inconsistencies trigger fines and delays.

Employer consignment: When the owner is moving to work for a legal company in Nicaragua, consigning the shipment to the employer can save approximately 14.5% in taxes. Confirm this arrangement in advance with the destination agent and ensure all employer documents are ready.

Clearance times (approximate, working days):

- Standard household goods: 4 to 5 weeks
- Diplomatic shipments: 4 to 5 weeks
- Law 535 (process started before arrival): 2 to 3 weeks; (started after arrival): 4 to 5 weeks
- Law 694 (INTUR paperwork complete before arrival): 1 to 2 weeks
- Travel Regimen: 1 to 2 weeks
- Re-importation: 2 months or more