



Import Customs Guide NICARAGUA
Information from FIDI Latin America

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>HOUSEHOLD GOODS AND PERSONAL EFFECTS SHIPMENTS</p>	<ul style="list-style-type: none"> ▪ 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: <ul style="list-style-type: none"> ▪ 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: <ul style="list-style-type: none"> ▪ 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). 	<ul style="list-style-type: none"> ▪ 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; <ul style="list-style-type: none"> ▪ 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 this 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 in order to verify the inventory versus the physical content. <ul style="list-style-type: none"> ▪ If Customs finds inconsistencies or items insides 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 pay taxes), this charges will be billed directly to the responsible to load in the container and/or perform the inventory. 	<ul style="list-style-type: none"> ▪ All shipments of household goods and personal effects pay taxes. <ul style="list-style-type: none"> ▪ Only the client that apply to any tourism incentive law, migratory law or the benefit of the re-importation 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 in order to ensure that all the necessary documents are completed to start customs procedures without any delays. ▪ The following information applies only for USED AND NEW household goods and personal effects and vehicle for personal use: <ol style="list-style-type: none"> 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 our office by email or fax 15 days before shipment arrival, also the draft of the OBL/AWB/INLAND LETTER has to be sent prior it is printed for our approval. 3. The original documentation has to be received 10 days before of the shipment's arrival in order to avoid demurrages and storages at port.

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		<ul style="list-style-type: none"> ▪ All shipments must get into a fiscal warehouse in order to be unloaded and inspected by Customs, except for diplomatic shipments. <ul style="list-style-type: none"> ▪ 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. ▪ Hand written packing lists are not accepted and have to be made either in Spanish or English. 	
<p>DIPLOMATIC SHIPMENT</p>	<ul style="list-style-type: none"> ▪ Original tax exoneration document. ▪ Original Bill of Lading, AWB or Inland letter. ▪ Packing list. ▪ Passport Copy. 		<ul style="list-style-type: none"> ▪ In order 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: <ul style="list-style-type: none"> ▪ In order to deliver the household goods into the container at residency: the

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			<p>Embassy, International Organism or diplomatic mission has to request domiciliary delivery to Customs,</p> <ul style="list-style-type: none"> ▪ 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 Steam Line for keeping the goods into the container and for a second delivery. <p>▪ Approximate time of customs clearance and release: 4-5 Weeks (Working Days).</p>
<p>RETURNING NICARAGUAN CITIZENS Law 822 “Taxes law”</p>	<ul style="list-style-type: none"> ▪ 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). 		<ul style="list-style-type: none"> ▪ 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. <ul style="list-style-type: none"> ▪ This tax exoneration does not include vehicle, instruments for their professional perform and others. Documents required from subsection A to G, omitting C.
<p>RETURNING NICARAGUAN CITIZENS Law 535 “Special Migration Incentive”</p>	<ul style="list-style-type: none"> ▪ 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. 		<ul style="list-style-type: none"> ▪ In order to apply to the law 535 the Nicaraguans returning has to prove his residence out of Nicaragua at least 5 years before the law enter 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

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	<ul style="list-style-type: none"> ▪ Passport copy (main pages and seal with the date of the last entry in the country). 		<p>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.</p> <ul style="list-style-type: none"> ▪ Approximate time of release and customs clearance: <ul style="list-style-type: none"> ▪ 2-3 weeks (working days, if client start process before shipment arrives), ▪ 4-5 Weeks (working days, if client start process until shipment is arrives at Managua).
RE-IMPORTATION	<ul style="list-style-type: none"> ▪ 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. 		<ul style="list-style-type: none"> ▪ 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 in order to match the items exported and re-imported the release and customs clearance can last 2 or more months, therefore the following is recommended : <ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 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. 	<ul style="list-style-type: none"> ▪ In order 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 in order to obtain residence with this law are done before the 	<ul style="list-style-type: none"> ▪ 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? <ul style="list-style-type: none"> ▪ Foreigners that receive monthly a

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		<p>shipment arrive.</p> <ul style="list-style-type: none"> ▪ 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). 	<p>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 others kinds of analogues legal businesses that generate monthly a minimum of Seven Hundred Fifty North American Dollars (USD\$ 750.00).</p> <ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ Original Passport. ▪ Bill of lading, AWB, inland letter. 		<ul style="list-style-type: none"> ▪ 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: <ul style="list-style-type: none"> ▪ 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.
MOTOR VEHICLES	<ul style="list-style-type: none"> ▪ Original title (USA car only). ▪ Car registration. ▪ Original tax exoneration document if applies. ▪ Original Bill of Lading, AWB or Inland letter. ▪ Passport copy. ▪ Original invoice or sales contract. 	<ul style="list-style-type: none"> ▪ All the documents should be on the name of the owner or interested and the local agent services finish at the moment the owner picks up the car from the bonded warehouse. ▪ All vehicles will be subject to pay taxes except those that can apply to tax exoneration. ▪ Approximate time of release and customs clearance: 4-5 Weeks (working days). 	<ul style="list-style-type: none"> ▪ The Nicaraguan law forbids the importation of cars older than 10 years since their fabrication, except for: <ul style="list-style-type: none"> ▪ The returning Nicaraguan citizens that have been out of the country at least 1 year before their final return. ▪ Donated to Fire Brigades, the Nicaraguan Red Cross, Churches, religious denominations, confessions and foundations that have legal personality. ▪ Classics or Historical.

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			<ul style="list-style-type: none"> ▪ Second hand vehicles imported by an intermediary or the final user that are being destined to the transport of selective cargo or collective passengers. ▪ The returning Nicaraguan citizens that use the benefit tax exoneration set in the law 535 and 694, the rented or retired residence that obtained residence through the law 694 with the benefit of taxes exoneration cannot import vehicle older than 7 years.
PETS	<ul style="list-style-type: none"> ▪ AWB/BL ▪ Invoice for customs purpose. ▪ Original certificate of vaccines. ▪ Letter extended by the Veterinary at origin certifying that the animal is healthy. ▪ Fee of importation of the Ministry of Agriculture at the airport of Entry. ▪ Tax payment. 		



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