

**GENERAL AGREEMENT  
ON TRADE IN SERVICES**

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GATS/SC/36  
15 April 1994  
(94-1034)

**GUATEMALA**

**Schedule of Specific Commitments**

(This is authentic in Spanish only)

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## GUATEMALA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:					1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector		Limitations on market access		Limitations on national treatment		Additional commitments		
I. HORIZONTAL COMMITMENTS								
		4) Unbound, except for higher-level and specialized personnel in connection with a commercial presence which must contribute to the training of Guatemalan personnel in the specialized fields of activity concerned. In addition, the Labour Code provides the following:		4) Unbound, except for the categories of persons indicated in the market access column  1), 2), 3), 4), Article 45 of the Income Tax Law, Decree No.26-92 of 9 April 1992, establishes the following:  Tax on natural or legal persons not domiciled in Guatemala is calculated by applying the following percentages as final payment to income from Guatemalan sources whether received or credited to an account:  a) 12 per cent on dividends, participation in profits, earnings and other benefits paid or credited by companies or establishments domiciled in Guatemala				
		"Employers must employ 90 per cent of Guatemalan workers and pay them at least 85 per cent of total wages paid. These requirements may be modified for the following reasons:  i) protection and promotion of the national economy;  ii) lack of Guatemalan technical personnel for specific activities;  iii) defence of Guatemalan workers who demonstrate their capabilities."						

**GUATEMALA** (continued)

Modes of supply:				
1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
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	<p>The Ministry of Labour may, at its discretion, decrease these percentages by 10 per cent for a period of five years or increase them to eliminate the employment of foreign workers. An authorization to decrease the percentage must include the requirement to train Guatemalan technical staff in the activity concerned over the same period.</p>	<p>b) 12 per cent on payments or credit in the form of interests, fees, allowances, commissions, bonuses and other services subject to tax, including wages and salaries; interest on loans granted by financial institutions is exempt provided that the corresponding foreign exchange has been negotiated through the national banking system</p> <p>c) 25 per cent on payment or credit for royalties and other payments for the use of patents and trade marks, as well as for scientific, economic, technical and financial consultancy services</p> <p>d) 25 per cent on payment or credit to an account for other income from Guatemalan sources not mentioned in the preceding paragraphs</p>		

**GUATEMALA** (continued)

Modes of supply:					1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
Sector or subsector					Limitations on market access		Limitations on national treatment		Additional commitments
							Agents or representatives in Guatemala of taxpayers not domiciled in Guatemala or natural and legal persons dealing directly with them must withhold and pay the taxes within 15 working days in the calendar month immediately following that in which the income has been received or earned		
II. SECTOR-SPECIFIC COMMITMENTS									
1. BUSINESS SERVICES									
B. <u>Computer services</u>									
Consultancy services related to computers and data processing (CPC 84100-84390) (including: software implementation services, systems analysis, data processing, time sharing services, preparation of inputs or digitalization)					1) None		1) None		
					2) Unbound		2) Unbound		
					3) None		3) None		
					4) Unbound, except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section		

**GUATEMALA** (continued)

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7. FINANCIAL SERVICES					
A. <u>Insurance services</u>					
(i) Reinsurance of policies (CPC 81229)		1) None		1) None	
		2) None		2) Unbound	
		3) Unbound		3) Unbound	
		4) Unbound		4) Unbound	
B. <u>Banking Services</u>					
Supply, transfer and processing of financial information (CPC 8113)		1) None		1) Unbound	
		2) None		2) Unbound	
		3) Only foreign financial institutions legally established in Guatemala		3) Unbound	
		4) Unbound, except as indicated in the horizontal section		4) Unbound	

**GUATEMALA** (continued)

Modes of supply:							
1) Cross-border supply		2) Consumption abroad		3) Commercial presence		4) Presence of natural persons	
Sector or subsector		Limitations on market access		Limitations on national treatment		Additional commitments	
Financial advisory services		1) None	Only foreign financial institutions legally established in Guatemala	1) Unbound			
		2) None		2) Unbound			
		3) Only foreign financial institutions legally established in Guatemala		3) Unbound			
		4) Unbound		4) Unbound			

**GUATEMALA** (continued)

Modes of supply:		1)	Cross-border supply	2)	Consumption abroad	3)	Commercial presence	4)	Presence of natural persons
Sector or subsector		Limitations on market access				Limitations on national treatment			Additional commitments
9.	TOURISM AND TRAVEL-RELATED SERVICES								
	<u>Tourism</u>								
	Hotel and lodging services (CPC 6410-6419) (including hotels, motels, apartment-hotels, tourist centres), only in the four and five star categories	1)	Unbound			1)	Unbound		
		2)	None			2)	None		
		3)	None			3)	None		
		4)	Only senior and specialized personnel related to a commercial presence to the extent required for training Guatemalan personnel			4)	None		
	Meals services (CPC 64210-64290) (including restaurant services, self-service, commissaries and other meals services)	1)	Unbound			1)	Unbound		
		2)	None			2)	None		
		3)	None			3)	None		
		4)	Only senior and specialized personnel related to a commercial presence to the extent required for training Guatemalan personnel			4)	None		



**GUATEMALA** (continued)

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access	Limitations on national treatment		Additional commitments	
Tourist marina operators	1) Unbound 2) None 3) None 4) Only senior and specialized personnel related to a commercial presence to the extent required for training Guatemalan personnel	1) Unbound 2) None 3) None 4) None			
11. TRANSPORT SERVICES					
C. <u>Air transport services</u>					
Repair and maintenance services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound			

**GUATEMALA** (continued)

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<b>Sector or subsector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>	
Sale or marketing of transport services (CPC 74710-747120) (including travel agency, tour operators and tourist guide services)	1) Unbound	1) Unbound		
	2) None	2) Unbound		
	3) Unbound	3) Unbound		
	4) Unbound	4) Unbound		
Computer reservation services	1) None	1) None		
	2) None	2) None		
	3) None	3) None		
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section		