

Honduras

Import Duties & Taxes: Honduras applies a selective consumption tax (Impuesto Selectivo al Consumo, ISC) on used vehicle imports that ranges from 10% up to 60% of the vehicle's CIF value, depending on the vehicle's value bracket 1 2. For example, vehicles valued up to \$7,000 incur a 10% ISC, \$7,000–10,000: 15%, \$10,000–20,000: 20%, \$20,000–50,000: 30%, \$50,000–100,000: 45%, and over \$100,000: 60% 3. In addition, a one-time "Ecotasa" environmental tax is charged upon nationalizing a used car: L.5,000 for cars valued up to \$15,000, L.7,000 for \$15,001–25,000, and L.10,000 for higher values 4. A standard 15% VAT (Impuesto sobre Ventas) is then applied on the CIF + ISC sum 5. (Notably, basic import duty is often waived or low under CAFTA-DR for U.S.-made vehicles 6, so the ISC and VAT comprise the bulk of taxes.) Hybrid or electric vehicles are exempt from the ISC 7.

Title & Import Restrictions: Honduras prohibits importing vehicles over **10 years old** for passenger cars and over 13 years for buses, trucks, and heavy vehicles 8. Importation of vehicles with **irreparable or junk titles is banned** – certificates marked *Non-Repairable, Junk, Parts Only, etc.* cannot be imported 9. However, **repairable salvage-title vehicles are allowed**, as long as they are rebuilt and made roadworthy after import. Only left-hand drive vehicles are permitted (right-hand drive is not allowed).

Fees & Registration Costs: In addition to taxes, typical import costs in Honduras include port and agency fees. For example, **predio (port storage)** fees are around **L.6,200** (\approx \$250) per vehicle, and hiring a **customs broker** might cost about **L.3,500** (\approx \$140). Upon clearance, initial **vehicle registration** (first license plates and road permit) costs roughly **L.3,500** (\approx \$140) ⁴. In sum, a calculation model for Honduras would total: **CIF value + ISC + Ecotasa + VAT + fixed fees**. For instance, a \$5,000 CIF car would pay \$500 ISC (10%), plus L.5,000 ecotasa, plus ~L.17,250 VAT (15% on CIF+ISC), plus ~L.13,200 in fees - resulting in roughly **43% of CIF in taxes** (consistent with Honduras's ~40–45% total import tax burden on low-value cars ¹⁰ ¹¹).

Guatemala

Import Duties & Taxes: Guatemala imposes 12% VAT (IVA) on vehicle imports, plus a First Registration Tax (Impuesto a la Primera Matrícula, IPRIMA) that ranges from 5% up to 20% of the vehicle's value 12 13. The IPRIMA percentage depends on the vehicle category (type and model year); for example, standard sedans might incur around 10–15%, while luxury/high-end models are taxed at the upper end (20%) 14. Used vehicles are generally exempt from basic import duty (DAI) under current policy 15 16 – instead, the VAT and IPRIMA make up the import costs. (Guatemala's customs publishes annual valuation tables to calculate IVA and IPRIMA on used vehicles 17.)

Title & Import Restrictions: Used vehicles can be imported if they are up to **15 years old** (the limit was extended from 10 to 15 years) ¹⁸. All imported used cars must be in operable condition – vehicles are required to **start and run at the customs inspection**, and salvage titles are acceptable *only if the vehicle can be repaired ("rebuildable")* ¹⁹. In practice, a salvage vehicle must be restored to roadworthy condition and will receive a rebuilt title; irreparable salvage or "junk" vehicles that cannot be made roadworthy are not

permitted. Only left-hand drive vehicles are allowed (any right-hand drive units must be converted prior to import). There is also a prohibition on used **buses older than 13 years** operating in certain city jurisdictions but nationally the 15-year rule now applies broadly.

Fees & Registration Costs: Importers should budget for port handling and storage fees (varying by port/ agent, often a few hundred dollars) and the cost of mandatory emissions and safety inspections on arrival. A customs broker may charge on the order of Q2,000–Q3,000 (\$250–\$380) for handling the clearance. For registration, Guatemala charges a modest fee for license plates: Q120 (≈ \$15) for a car (two plates) 21. The vehicle also becomes subject to Guatemala's annual circulation tax after import. A typical cost model in local currency would sum: CIF value + 12% IVA + IPRIMA (5–20%) + handling fees + Q120 plates. For example, a Q80,000 CIF car (~\$10k) that falls in a mid-range 10% IPRIMA category would incur Q8,000 IPRIMA and Q9,600 IVA, for about Q17,600 in taxes (≈ \$2,200), plus perhaps Q1,500–2,000 in combined fees.

El Salvador

Import Duties & Taxes: El Salvador's import tariff (DAI) on vehicles is determined by vehicle type and engine size. Standard passenger vehicles carry a **25% import duty** on CIF, which rises to **30% for engines over 2000 cc** ²². Notably, pickup trucks are only **5% DAI**, and large cargo trucks and buses just **1% DAI** ²² as a concession to commercial transport. After the import duty, a **13% VAT** (IVA) is applied on the sum of CIF + duties ²³. El Salvador does **not impose a separate excise tax** on most vehicles beyond the import duty; the DAI itself incorporates the major ad valorem tax (e.g. most cars effectively pay 25–30% DAI). There is, however, a one-time **"first registration" fee** (Impuesto especial a la primera matrícula) of **\$70.91** for first-time registration of an imported vehicle ²⁴, which is paid to the road transport authority.

Title & Import Restrictions: El Salvador strictly limits the age of used vehicles that can be imported. As of 2025, only vehicles with model year **8 years or newer** are permitted for import (e.g. in 2025, model year 2017+), with exceptions for classic cars over 30 years old ²⁵. Separate age rules apply to heavier vehicles: used heavy passenger vehicles (buses) must be within 10 years, and heavy cargo trucks within 15 years of manufacture ²⁶. **Salvage title vehicles are allowed** as long as they are repaired and pass a safety inspection to be roadworthy ²⁷. Prior to registration, any salvage-imported car must be converted to a rebuilt title and pass emissions and mechanical inspections (these cost about **\$15 for emissions test** and additional inspection fees) ²⁸. **Non-repairable or junk titles are banned** – vehicles declared total losses that cannot be made roadworthy cannot enter ²⁹. Only left-hand drive vehicles are legal to register, and any odometer tampering or title fraud is penalized under recent regulations.

Fees & Registration Costs: Typical ancillary costs include port fees (for storage and handling at Acajutla or other ports, often around \$200-\$300 depending on duration) and customs agency fees (brokers might charge ~\$100-\$200). To register an imported vehicle, the owner pays the first registration tax (~\$71) plus the cost of license plates and registration paperwork, which is roughly \$50 more, totaling about \$120 for initial registration ²⁸. Thus, a cost breakdown example for a \$10,000 CIF sedan (under 2.0L) would be: \$2,500 import duty (25%), then \$1,625 VAT (13% on \$12,500), plus say ~\$300 in port/broker fees, and ~\$120 registration – summing to about \$4,545 in total import costs. This equates to roughly 45% of the car's CIF value in El Salvador.

Nicaragua

Import Duties & Taxes: Nicaragua is a member of the Central American common tariff scheme, so import duty on cars is similar to El Salvador's: approximately 25% DAI on most passenger vehicles (with possibly 30% for larger engines), and lower rates for work vehicles (pickups, trucks, etc.) 22. In addition, Nicaragua levies a Selective Consumption Tax (Impuesto Selectivo de Consumo, ISC) on imported vehicles 30. The ISC rates were revised in 2019 (Law 987) and vary by vehicle type and specifications – generally around 10% for standard cars, with higher rates for luxury or high-engine-capacity vehicles 31. (The ISC schedule effectively acts as an excise on top of the import duty). A 15% IVA is then charged on the CIF plus all duties/ISC 32. Certain importers (e.g. returning residents or pensioners under Law 694) can receive partial exemptions – for instance, retirees can import a vehicle duty-free up to a value threshold (now \$13,000 CIF) but still pay VAT on any excess 33 34.

Title & Import Restrictions: Nicaragua allows import of used vehicles up to **10 years old** (from date of manufacture) for the general public ³⁵ ³⁶. This 10-year age cap is strictly enforced (after a brief attempt to reduce it to 7 years in 2014, it was restored to 10 years) ³⁷. Older vehicles may only be imported under special circumstances (e.g. antique/classic cars, or for donation to certain organizations, with permission) ³⁸. Salvage title vehicles that are repairable can be imported (there is no explicit ban on salvage cars in Nicaraguan law), but the vehicle must be **made roadworthy and pass inspection** to complete registration. A pre-shipment inspection is not required, but upon arrival the car's value and condition are assessed by customs (Aduanas may adjust the value for duty purposes regardless of purchase price) ³⁹. Right-hand drive vehicles are not allowed on Nicaraguan roads, so only left-hand drive imports are permitted.

Fees & Registration Costs: Importing a car to Nicaragua involves port charges (which in Corinto or Managua dry port can amount to about \$200 for unloading and storage, depending on time), and typically one must use a licensed customs broker (fees often in the range of \$150-\$300). After paying customs taxes, the vehicle needs to be registered with the National Transit Police (Tránsito). Initial registration and plating fees in Nicaragua are modest – on the order of C\$1,000-1,500 (about \$30-\$45) for the registration certificate and license plates. Additionally, if the vehicle was imported under a tax exemption (e.g. pensioner's benefit), a note is put on the title for a 4-year period to prevent resale without paying waived taxes ⁴⁰. Storage fees may accrue if the car is not promptly cleared (customs yards charge daily fees). In total, the import cost model will include CIF + DAI + ISC + IVA + broker/port fees + registration. As an illustration, a \$8,000 CIF used car (say 8 years old) might see roughly \$2,000 DAI (25%), an ISC of ~\$800 (10%), and \$1,320 IVA (15%), plus ~\$300 in other costs – totaling around \$4,420 (about 55% of CIF). Tax incentives (if eligible) could reduce this (e.g. duty exemption for retirees up to \$13k value)

Costa Rica

Import Duties & Taxes: Costa Rica imposes some of the highest import taxes in the region on vehicles. The combined taxes effectively range from ~53% to ~79% of the vehicle's customs value, depending on the vehicle's age 41. In Costa Rica's tax structure, a 10% import duty is applied on CIF for vehicles 42, then a substantial Selective Consumption Tax is added – this excise tax increases for older vehicles. In practice, the total tax burden for a car 0-3 years old is about 53% of CIF, 4-5 years old ~64%, and over 6 years old ~79% 41. (These percentages are the result of the compounded duty + consumption tax + sales tax. For example, a car older than 7 years faces roughly 79% total taxes, meaning the combination of duty, excise

and VAT equals 79% of CIF.) Finally, Costa Rica charges a **13% VAT (Impuesto sobre el Valor Agregado)** on the sum of CIF plus all prior duties/taxes ⁴³ . (Electric vehicles are an exception – they are largely exempt from import taxes, paying only a low 1% selective tax and 13% VAT, under recent incentive laws ⁴³ .)

Title & Import Restrictions: Costa Rica has stringent vehicle standards but does not outright ban older vehicles by year – however, all imported vehicles must pass a strict emissions and safety inspection (RITEVE) before they can be registered 44. In practice, very old or heavily damaged vehicles may fail this inspection, effectively preventing their use. Additionally, Costa Rica has discussed age limits (such as discouraging imports over 5 years for private use 45), but as of 2025 the rule is mainly via taxation (older cars are simply taxed much higher, making importation cost-prohibitive). Salvage title vehicles can technically be imported, but they must be fully repaired and in roadworthy condition to pass the mandatory inspection and obtain road clearance 44. It is common for importers to rebuild salvage cars prior to inspection; any vehicle failing the inspection will need repairs or will not be registered. Costa Rica also requires that the vehicle's CO2 emissions data be provided or else the highest emissions tax category may apply 46 47. Right-hand drive vehicles are not permitted on the road (any RHD vehicle must be converted to left-hand drive before registration).

Fees & Registration Costs: In Costa Rica, after paying import taxes, one must pay for nationalization and registration. Customs clearance and port fees (for unloading at Puerto Limón or Caldera) typically run around \$300-\$500 per vehicle, depending on handling and storage days. A customs broker is usually employed, with fees roughly \$200. Once the vehicle clears customs, it must go through RITEVE inspection (~CRC 10,000, about \$18). Initial registration with the National Registry and obtaining license plates costs roughly CRC 15,000-20,000 (about \$25-\$35). Costa Rica also levies an annual circulation permit ("Marchamo") at year-end, calculated based on vehicle value, but the first Marchamo is usually paid at the next due date after import. In summary, for a vehicle import, one would calculate CIF + 10% duty + consumption tax (varies by age) + 13% VAT (on CIF+duty+excise) + fees. As an example, importing a 5-year-old used car with CIF \$10,000 would incur about \$6,400 in taxes (≈64%), bringing the car's cost to ~\$16,400, plus ~\$500 in fees − yielding a total of around \$17,000. This high tax burden often makes importing older cars to Costa Rica as expensive as buying one locally ⁴⁸.

Panama

Import Duties & Taxes: Panama's import tax system for used vehicles is two-tiered. For lower-valued used cars, Panama charges a **flat import tax of \$1,500** for vehicles with CIF value up to \$8,000 ⁴⁹. For vehicles valued above \$8,000, the standard ad-valorem rates apply: the import duty (arancel) is typically **15% of CIF**, and an additional **Selective Consumption Tax (ISC)** is levied on a sliding scale by vehicle value. According to Panama's official tariff, the combined ISC rates are approximately **15%**, **18%**, **23%**, **or 25%** of the vehicle's value for various price brackets above \$8,000 ⁵⁰ ⁵¹. (In practice, a car valued slightly over \$8k will pay around 15% of CIF, whereas a very high-end car could pay 25%.) These percentages effectively replace the flat \$1,500 fee for higher-valued cars. On top of this, Panama applies its general **ITBMS (VAT)** of **7%** on the CIF value **plus** import duty and ISC. Notably, under Panama's trade agreement with the U.S., **vehicles manufactured in the USA enter duty-free (0% import duty)** ⁵², though the selective tax and 7% ITBMS still apply. For example, an American-made car would pay no 15% duty but would still incur the ISC (if value >\$8k) and 7% tax.

Title & Import Restrictions: Commercial importers in Panama are not allowed to bring in used vehicles older than 5 years 53. (This restriction is aimed at used car dealerships; an individual importing a personal vehicle might sometimes get exceptions, but generally vehicles >5 years old are discouraged.) All imported used cars must have a roadworthiness certificate – Panama requires a mechanical inspection and emissions test certificate from the country of origin for used vehicles 54. This is to ensure the vehicle is in operable condition and to prevent import of wrecked vehicles that cannot be safely used. Salvage vehicles: Panama does allow salvage or damaged vehicles to be imported *in principle*, but since a roadworthiness certificate is needed, practically only repaired or lightly damaged vehicles can be brought in. Additionally, Panama forbids vehicles that have been officially scrapped or condemned (if a vehicle was declared a total loss and prohibited in its origin, it would not pass Panama's checks). Any vehicle that had right-hand drive must be converted to left-hand drive before registration (and the conversion inspected).

Fees & Registration Costs: On arrival in Panama, vehicles are kept in a fiscal depot during customs processing ⁵⁵. Port charges and depot storage in Colón or Balboa ports typically cost around \$100-\$200 (Panama's terminal handling fee is often about \$111) ⁵⁶, plus any storage if delays. A customs broker is usually needed; broker fees might be on the order of \$250. Once import taxes are paid, the vehicle must be registered with the Autoridad del Tránsito. Initial registration (license plate) in Panama costs roughly \$100. Panama issues new plates each year for annual road tax; for a newly imported car, one must pay the current year's plate fee (which can range ~\$75-\$100 depending on vehicle type/weight). In total, an importer should add about \$400-\$600 in logistical fees beyond the taxes. As an illustration, importing a used car with CIF \$7,500 would pay \$1,500 flat tax (since ≤\$8k) ⁴⁹, plus ~\$525 ITBMS (7%), totaling ~\$2,025 in taxes, plus say \$500 in fees – about \$2,525 overall (roughly 33% of CIF). A \$15,000 CIF vehicle (made outside USA) would pay, for example, 15% duty \$2,250 + 18% ISC ~\$2,700, then 7% ITBMS on all (~\$1,260), for about \$6,210 in taxes (≈41%), plus fees.

Belize

Import Duties & Taxes: Belize uses a combination of import duty, excise (RRD), and taxes. Import duty in Belize for passenger vehicles can be high – up to **45%** for certain cars ⁵⁷ ⁵⁸. (Belize's tariff is based on CARICOM's CET; many standard passenger cars fall in the 20–45% duty range.) In addition, Belize often levies a **Revenue Replacement Duty** (**RRD**) on vehicles. The RRD for automobiles can be significant – commonly around **40%** (it varies by engine size/type) ⁵⁹. In practice, many imported cars from outside CARICOM face both import duty and RRD; for instance, a mid-size used car might incur ~20% duty and an additional ~25% RRD, whereas a larger luxury SUV could hit 45% duty + 40% RRD. Furthermore, all imports into Belize are subject to a **General Sales Tax** (**GST**) of **12.5%**, applied on the CIF value **plus all duties** ⁶⁰. Belize also charges an **Environmental Tax** on vehicles: generally **3% of CIF** for most goods, but automobiles have a higher rate between **2% and 5%** depending on vehicle type ⁶⁰ ⁶¹. (For example, a small fuel-efficient car might be 2%, while a vehicle with a large engine might incur 5% eco-tax.) In summary, the total import taxes in Belize are the sum of duty + RRD + env. tax, then GST on top – this can easily exceed 60% of the car's value. (For instance, a car valued BZ\$20,000 CIF might see 35% duty + 40% RRD + 5% env = BZ\$16,000 in dutiable charges, then 12.5% GST on that adds another ~\$2,000, totaling ~90% of CIF in taxes.)

Title & Import Restrictions: Belize does not impose strict age limits on vehicle imports in law, but older vehicles face the very high cumulative duties described, which serves as a deterrent. **Salvage title vehicles are allowed**; Belize frequently imports used cars from U.S. auctions, including salvage units to be repaired.

The key requirement is that the vehicle pass Belize's **roadworthiness inspection** to be registered. Notably, **right-hand drive vehicles are** *not* **permitted for import** – Belize drives on the right, so only left-hand drive vehicles (or conversions) are legal 62. There is oversight to prevent odometer fraud or import of stolen vehicles, but otherwise Belize's regulations are less restrictive than its neighbors. Importers must ensure all proper documentation (title, bill of sale, etc.) for customs. Upon import, the vehicle is inspected by customs to verify its condition and value; if a salvage car is too badly damaged to drive, it may be imported as "parts" but then cannot be registered for road use until repaired.

Fees & Registration Costs: When importing to Belize, a customs processing fee of BZ\$50 is typically charged (standard entry fee). Port handling fees in Belize City or Big Creek port might add a few hundred Belize dollars (e.g. BZ\$200-\$300, or \$100-\$150 USD) depending on the size of the vehicle and storage time. After clearing customs and paying duties, the vehicle must be licensed and registered with the Belize Department of Transport. The initial registration involves getting a Belize license plate and registration certificate. The fee for the registration and first license plate is on the order of BZ\$45 (per the Belmopan City Council, which charges BZ\$45 for plates and cert.) 63 . Additionally, Belize charges an annual licensing fee based on vehicle type/weight – for example, about BZ\$120 for a medium car and BZ\$200 for a large SUV per year 64 65 . Upon first registration, the owner would pay a pro-rated license fee for the remainder of the year. A reasonable estimate for miscellaneous fees (port, agent, registration) in Belize is about BZ\$500 (\$250 USD). Therefore, a costing for a \$10,000 USD car might be: roughly \$6,000-\$8,000 in taxes (duty+RRD+GST), plus ~\$250 in fees – coming out to a landed cost near \$16,000-\$18,000. Belize's customs provides calculation methods to determine the exact duty and RRD based on the vehicle's particulars 67 and importers are advised to use a customs broker for accurate assessment.

Dominican Republic

Import Duties & Taxes: The Dominican Republic applies a multi-part tax scheme on imported vehicles. The basic import tariff is 20% of CIF value, but under CAFTA-DR, vehicles manufactured in the USA enter duty-free (0%) 6. (To qualify, the VIN must indicate U.S. manufacture – e.g. VIN starting with 1, 4, or 5 – and even then, some models may not qualify if they have insufficient U.S. content 6.) All vehicles, regardless of origin, are subject to the ITBIS (VAT) of 18%, typically calculated on the CIF + duty amount 67. In addition, the Dominican Republic imposes a first-time motor vehicle registration tax based on CO2 emissions. Upon nationalization (registration), an Emissions Tax is charged as follows: 0% if the vehicle emits under 120 g CO₂/km, 1% of CIF if 120–220 g/km, 2% if 221–380 g/km, and 3% if over 380 g/km 47. (This replaced the older selective consumption luxury tax; it effectively penalizes large engines and less efficient vehicles with a small surcharge.) Luxury vehicles may incur additional luxury excise taxes if above certain valuation thresholds, but for typical vehicles the main taxes are the duty, ITBIS, and emissions tax. For example, an average U.S.-made sedan with CIF \$15,000 and moderate emissions might pay 0% duty, 18% ITBIS (~\$2,700), and 1% emissions tax (\$150), whereas a non-US-made vehicle would add 20% duty (\$3,000) on top of that 68.

Title & Import Restrictions: The Dominican Republic **prohibits used vehicle imports older than 5 years** for passenger cars (and older than 15 years for trucks) ⁶⁹ ⁷⁰. Law 04-07 strictly enforces these age limits to protect the environment; Dominican customs will not allow clearance of vehicles beyond these age limits. **Salvage title vehicles** that meet the age requirement can be imported, but they must be repaired and pass inspection to be registered. There is increasing scrutiny on salvage vehicles – a recent regulatory decree (Decree 420-23) aims to **crack down on "irregular" imports like heavily damaged salvage cars** or those

"prohibited in their country of origin due to accidents or disasters." In practice, this means **vehicles with irreparable or junk titles (e.g. flood or crash total losses that were scrapped)** are not allowed to be imported 62 71. The vehicle's documents are checked to ensure it wasn't declared unfit for use in the U.S. If it was a repairable salvage, it can be brought in, but it will only receive a Dominican registration after proper repairs and an inspection by the Registro de Vehículos. Odometer tampering or documentation fraud is also targeted by authorities. Only left-hand drive vehicles are allowed (RHD conversions are frowned upon and addressed in the new regulations) 62.

Fees & Registration Costs: Upon arrival, vehicles go through Dominican customs at the port (e.g. Río Haina or Caucedo). Port fees and handling in the Dominican Republic range around US\$300-\$500 (including handling, warehouse, and stevedoring fees, which can vary by port and shipping line). A customs broker is generally required to file the DUA (declaration); broker fees might be RD\$5,000-10,000 (~US\$90-\$180) depending on the complexity. After paying the customs duties, the vehicle must be registered and plated by the Dirección General de Impuestos Internos (DGII). The first plate and registration process in DR involves paying the emissions tax (as noted) and a title issuance fee (around RD\$2,000, approx US\$35). There is also an annual circulation tax (Marbete) based on vehicle value, but for a newly imported vehicle the owner will pay this at the next renewal period. A rough cost tally for a qualifying U.S.-made car worth \$10,000 CIF would be: \$0 duty + \$1,800 ITBIS + (say) \$100 emissions tax, plus ~\$400 in port and agent fees, totaling around \$2,300. For a non-exempt vehicle (non-US origin) of the same value: add \$2,000 duty, making it \$4,300. It is advisable to use the DGA's online calculator for an exact quote based on the vehicle's specs 72, as the Dominican Republic's import taxes can vary with any additional luxury surcharges for high-end models.

Sources: Government and customs data for each country's current rates and rules were used in compiling this information, including official tariffs and tax schedules ²² ¹², as well as local news and trade publications outlining import restrictions ⁸ ⁶². These ensure the rates (e.g. Honduras's 10–60% ISC ³, Guatemala's 12% IVA & 5–20% IPRIMA ¹², El Salvador's 25–30% duties ²², etc.) and rules (age limits, title allowances) are up-to-date for 2025. Each country's section above serves as a reference guide that can feed into an auto import tax calculator for the Central American region.

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