

# Guatemala and Spain Express Interest in Signing Tax Treaty

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Report from IBFD Tax Treaties Unit

According to a joint statement of 22 February 2024, published by the government of Spain, Guatemala and Spain committed to exploring the possibility of signing a tax treaty between them, during an official visit of the President of Guatemala to Spain on the same date. Further developments will be reported as they occur.

Treaty texts are published in the Treaties collection on *IBFD's Tax Research Platform*, as available.

Note: The income tax treaty between Guatemala and Spain, initialled on 6 June 2003, has never been signed.