



**JOINT ACTION PLAN
BETWEEN
THE ISRAEL TAX AUTHORITY
OF THE MINISTRY OF FINANCE
OF THE STATE OF ISRAEL
AND
THE SUPERINTENDENCY OF TAX ADMINISTRATION
REPUBLIC OF GUATEMALA
REGARDING MUTUAL RECOGNITION OF THEIR
RESPECTIVE AUTHORIZED ECONOMIC OPERATOR
PROGRAMS**



The Israel Tax Authority of the Ministry of Finance of the State of Israel, and the Superintendency of the Tax Administration of the Republic of Guatemala (hereinafter referred to as “the Participants”),

CONSIDERING that the Authorized Economic Operator Program in Israel and the Authorized Economic Operator Programme in the Republic of Guatemala (hereinafter referred to as “the Programs”) are consistent with the Framework of Standards to Secure and Facilitate Global Trade adopted by the World Customs Organization (hereinafter referred to as the “SAFE Framework”);

RECOGNIZING that the Programs apply security requirements in accordance with the respective laws of the Participants and the internationally recognized standards set forth in the SAFE Framework adopted by the World Customs Organization (WCO);

UNDERSTANDING that the mutual recognition of the Programs contributes significantly to end-to-end supply chain security;

TAKING INTO ACCOUNT Article 13(b) of Annex 1-3 on **Mutual Administrative Assistance in Customs Matters**, of the **Free Trade Agreement Between The Government of the State of Israel and the Government of The Republic of Guatemala**, signed in Israel, on the 8th of September 2022;

HAVE ADOPTED the following Action Plan regarding mutual recognition of the Programs as follows:

A. For the purposes of cooperation for the Programs, the Participants intend to set up a close cooperation framework for effective communication and information exchange on the authorization criteria, risk management and customs clearance procedures; and

B. The Participants will do their utmost to conclude a Mutual Recognition Arrangement (hereinafter referred to as the



“MRA”) at the earliest opportunity. Therefore, their negotiations will proceed in the following Phases:

1st Phase: Comparison and Examination of the Programs

The Participants intend to share information on their respective Programs as well as other relevant aspects, such as applicable law, authorization criteria, clearance processes, certification criteria, validation procedures, benefits, etc.

The Program comparison will be conducted based on each Program regime through e-mail exchange, regarding the authorization or certification procedures, criteria, validation, suspension and revocation, monitoring benefits, appeal, applicable law and management of the Programs.

The aim of this Phase would be for the Participants to deepen their understanding of the commonality of the Programs and point out any further issues that need to be clarified. All identified issues are expected to be discussed during this Phase.

2nd Phase: Joint Validation Visits

The Participants intend to conduct joint site validation visits to companies in both administrations.

Subject to the successful completion of the 1st Phase Comparison and Examination of the Programs, the Participants intend to conclude at least one joint validation visit in their respective administrations, and intend to analyze the possibility to carry out additional validations.

3rd Phase: Programs Assessment

The Participants intend to conduct an assessment of each Program, and will endeavor to harmonize possible differences. In addition, the Participants will try to develop benefits of mutual recognition by examining their respective Customs clearance procedures and risk management.



This process may be carried out in parallel with the 2nd Phase.

4th Phase: Conclusion, Implementation and Evaluation of the Mutual Recognition Arrangement

The Participants, after completing the above phases, intend to negotiate the text of the MRA, and thereafter pursue to conclude the said Arrangement.

The Participants intend to develop an evaluation process for the MRA implementation as well as a management mechanism. This may include participation in training, process improvement and expansion of mutual cooperation between the Participants.

This Action Plan is solely an expression of the Participants' intention, and does not create any legally binding obligations for the Participants.

SIGNED in Guatemala, Guatemala on August 21, 2025, in duplicate in the English language.

Mr. Kfir Hen
Director General
Israel Customs

Mr. Edwin Orlando Curtidor Juárez
Acting Superintendent of Tax
Administration

Israel Tax Authority
Ministry of Finance
State of Israel

The Superintendency of the Tax
Administration
The Republic of Guatemala