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Fiche ELANBiz: Exporting to Costa Rica from the EU

To export goods from the EU to Costa Rica the exporter can enjoy preferential tariff arrangements under the Association Agreement between Central America and the European Union (EU-CAAA).

First of all, the corresponding importer should be registered in the Information Technology for Customs Control System (TICA), which is carried out, by the National Customs Authority Assessment and Verification Unit.

Additionally, the services of a customs agent or customs broker are required. In accordance with Article 33 of the Customs Law, the customs agent is the only one authorized by the Ministry of Finance to provide services to third parties in customs procedures and operations.

Recommendations before exporting to Costa Rica ¹

1. Determine the tariff classification of the product to be exported to Costa Rica under the **Harmonized System of Central (SAC)**. The first six digits of the classification of SAC is universal and applies anywhere in the world. If unsure about the classification of SAC (8 digits), a direct inquiry to the Department of Technical Customs Directorate General of Customs can be made through the "[Procedure for issuing technical criteria on tariff classification of goods](#)".
2. Understand the preferential tariff treatment applicable under the EU-CAAA (including the timetable for tariff reduction) and the methodology described in the document of the Ministry of Foreign Trade (COMEX), "[Import consideration for importing European products under the EU-CAAA agreement](#)". Also, the applicable tariff treatment can be found in the website of the Ministry of

¹ Information sources:

- "[Guía Aduanera de Costa Rica](#)" del Ministerio Hacienda
- "[Consideraciones para importar productos europeos en el marco del Acuerdo de Asociación entre Centroamérica y la Unión Europea \(AACUE\)](#)" del Ministerio de Comercio Exterior
- "[Guía Básica para Importar](#)" de la Cámara de Comercio de Costa Rica.



Treasury [Sistema de Tecnologías de Información para el Control Aduanero \(TICA\)](#).

3. Be aware of **other taxes** besides the tariffs that apply when introducing to Costa Rica any goods. It is recommended to check the website [Sistema de Tecnologías de Información para el Control Aduanero \(TICA\)](#) from the Ministry of Treasury that generates updated information about tariffs and taxes. Any imported goods are subject to the following taxes:
 - **Derecho Arancelario a la Importación (DAI):** the Import Tariff Rights is a variable percentage depending on the type of merchandise and the category of the tariff reduction stage under the EU-CAAA. It is applied on the CIF value (which includes cost of goods, insurance and freight) as a taxable import duty.
 - **Impuesto Selectivo de Consumo (S.C.):** Selective Consumption Tax is an applicable tax based on the customs value plus the DAI tax actually paid.
 - **Impuesto al Valor Agregado (IVA):** Value Added Tax (VAT): is a 13% tax that is applied on the customs value plus all other taxes or fees actually paid that appear on the policy
 - **Other taxes:** a tax rate is collected for the Agriculture Development Institute (IDA) and the Institute of Municipal Development and Assistance (IFAM). In the preferential tariff a 1% tax on the customs value of the imported goods is already included according to the **Law 6946**.
4. Ensure that the product for import complies with the **rules of origin** set out in the EU-CAAA. These rules ensure that only the European and Central American products benefit from preferential conditions in the Agreement. The provisions regarding rules of origin are listed in [Annex II](#) (about Definition of "Originating Products" and Methods of Administrative Cooperation) of Chapter 1 of EU-CAAA. Also, please find the specific rules of origin which must be met by each type of product to be considered as "originating" located in [Appendix 2](#) (List of processing or transformations that the non-originating materials should go through in order for the product to have the originating qualification).
5. Select a **customs agency**. In accordance with Article 33 of the General Customs Law, the customs agent is authorized by the Ministry of Finance to provide services to third parties in the procedures and customs operations only.
6. Have all the necessary **documentation** ready for import. The Customs Agency may inform about any needed documentation, however it is recommended to search the web [Sistema de Tecnologías de Información para el Control Aduanero \(TICA\)](#) of the Ministry of Treasury in order to find the necessary



documents to present at customs. See below the set of documents required by the Costa Rica customs.

Import of Costa Rica²

Definitive Regimes³

This is the customs procedure for final entry of goods into the country through which they can move freely within the Costa Rican territory once properly registered tax payments are made to the Treasury (State), depending on the characteristic of the goods, their value and origin.

Temporary Regimes⁴

This enables the entry of goods into Costa Rican customs territory for a specified period by suspending import taxes. The importer must submit a guarantee to be calculated based on the value of goods and all applicable taxes to the State, which correspond once the regime, entered the goods.

Some of the permitted categories are: Educational, Cultural Compliance Guarantee, repairs, Tourism, Trade Shows and after completing this period the goods must be sent back to the point of origin.

Special Regime for active improvement⁵

Under this regime you can receive goods in the national customs territory with suspension of all taxes and by surrendering a warranty. These goods must be re-exported, within the time determined by the regulations, after being subject to a process of transformation, repair, reconstruction, installation, assembly or incorporated into assemblies, machinery, transportation equipment or apparatus generally more technologically complex and functional or used for other similar purposes, under the conditions set by regulations and provisions issued by the competent administrating entity.

Free Trade Zone Regime⁶

² Guia Aduanera de Costa Rica: http://www.hacienda.go.cr/docs/5224c2cfb7c51_GUIAADUANERADECOSTARICA.pdf

³Ver requisitos básicos: http://www.tical.com/pagina.php?id=importaciones_definitivas&cat=5&p=1&i=7&menu=9

⁴Ver requisitos básicos: http://www.tical.com/pagina.php?id=importaciones_temporales&cat=5&p=1&i=7&menu=10

⁵ Ver requisitos básicos:

http://www.tical.com/pagina.php?id=regimenes_esp_perfeccionamiento_activo&cat=5&p=1&i=7&menu=17

⁶ Ver requisitos básicos: http://www.tical.com/pagina.php?id=regimenes_esp_zona_franca&cat=5&p=1&i=7&menu=16



The Free Trade Zone Regime has a set of incentives and benefits, which the State offers to companies making new investments in the country, provided they comply with laws and regulations. These companies are authorized by the Executive Branch to operate as such and can work goods import, export, re-export, temporary exports and imports, among others under this scheme.

Documents required by the Costa Rican Customs

The set of documents required by the customs authority of Costa Rica may include:

- **Origin certificate⁷:** a certificate indicating compliance with the rule of origin through certificate EUR.1 must be issued by the customs of each country member of the EU. However, this document may be replaced by an invoice declaration, which can be issued by either:
 - An approved exporter or
 - By any exporter, verifying that the value of the shipment does not exceed 6.000 euros.

The format for the invoice declaration and further information is detailed in [Annex II](#). Please be aware of the Movement Certificates EUR.1 in each official languages of the EU, in the following link: [\(see samples here\)](#).

- **Bill of lading:** this document contains the contract made between the sender and the carrier of the goods. In the case of sea transport it is known as a Bill of Lading (B / L) for air transport is known as Airway Bill and in the case of land transportation it is known as Waybill. In the last case (land Waybill), this document must be accompanied with the cargo manifest.
- **Commercial Invoice:** It is a commercial document that serves as an executive title against the debtor, by which the seller establishes the conditions of sale to the buyer. It also works as a sales contract, which means a transfer of the merchandise to the buyer. If the commercial invoice is in a different language other than Spanish, it must be accompanied by a translation according to the article 317 of the Regulations of the General Law customs. On the commercial invoice normally the INCOTERM (FOB, CIF, EXW, etc.) is indicated for a better comprehension of the buy/sell terminology.

⁷ Tomado del documento "Consideraciones para para importar productos europeos en el marco del Acuerdo de Asociación entre Centroamérica y la Unión Europea (AACUE)" del Ministerio de Comercio Exterior.



- **Packing list:** occasionally this is required to support the commercial invoice in which the detail of the merchandise is indicated in the commercial invoice.
- **Customs Declaration of the exporting country:** According to the amendments of article 86 of the Customs General Law, "in all cases, the customs declaration must come accompanied by the original commercial invoice, certificate of origin of goods issued by the competent authority, and a copy of the customs declaration of the exporting country (including the actual value of the goods, the number and amount of the invoice, container number, gross and net weight and the name of the importer)
- **Value Declaration:** this is used utilize when exiting goods at customs as a document that declares the customs value of the goods based on which import taxes are calculated.
- **Export permit:** permits that are issued by the government of the exporter, when applicable. For example, for exporting endangered species.
- **Requisitos de Importación (Notas Técnicas):** As with any product importation into the country, all products under the EU-CAAA must comply with sanitary and phytosanitary regulations enforced in Costa Rica as well as technical, quality or safety, labelling rules, etc. Therefore, before importing, it is necessary to review the provisions applicable to each specific product:
 - [Servicio Fitosanitario del Estado](#) (SFE) – the State Phytosanitary Service regulated the imports of fresh vegetables, cereals, ornamental plants, agrochemicals and equipment to Costa Rica.
 - [Servicio Nacional de Salud Animal](#) (SENASA) – the National Animal Health Service regulates the import of live animals, genetic products and any products, sub-products or derivate of animal origin.
 - [Ministerio de Salud](#) – the Ministry of Health regulates the sanitary product registration (foods, cosmetics; biomedical equipment and material, drugs, insecticides, natural products, personal care, dangerous chemicals, stains for tattoos); and authorizes the product import (foods, biomedical equipment and material, drugs, biological samples and products with radiation)
 - [Ministerio de Economía, Industria y Comercio](#) – the Ministry of Economy, Industry and Commerce regulates the applicable technical norms and the labelling requirements.

The document “[Basic Guide for Importing](#)” made by the Costa Rican Chamber of Commerce includes a summary reference to all the requirements.

Authorizations, Certifications and Inspections required

In any case, with the tariff classification of the product, it is convenient to check the TICA system to find the exact authorization, certification and inspections required: <http://www.hacienda.go.cr/tica/consultas/hdbaranc.aspx>

It is absolutely necessary also to inquire about the Technical Notes indicated in the TICA system in order to know the additional document for each type of merchandise according to the appropriate regulation. It is recommended to inquire through online service: <http://servicios.procomer.go.cr/base/fad/>

All consumer merchandise should be labelled in Spanish according to the Regulation RTCR 100:1997 Labelling of packed foods Number. 26012-MEIC found at: <http://costarica.eregulations.org/media/Ley%2026012%20Etiquetas%20procesados.pdf>

Finally, at the time of approval of the customs declaration (the documentation submitted by the customs agent), customs will determine whether an inspection should be carried out. The system works similar to a traffic light through a selective or random process in which colours will indicate the type of revision to be performed. The options are either no inspection at all when there is a green light, only document inspection when yellow, or a complete physical examination of the goods including sampling to check the declared information when red.

What taxes apply to imports into Costa Rica?

The Association Agreement between Central America and the European Union (EU-CAAA) has gone into force in October 2013. In the framework of this Agreement, tariffs are eliminated either upon entry into force of the Agreement or gradually over a period ranging from 5 to 15 years for most goods originating in the EU. For the details on the preferential tariff treatment under the EU-CAAA, it is recommended to read the instructions of the Ministry of Foreign Trade:

<http://www.comex.go.cr/tratados/vigentes/aacue/consideraciones/Consideraciones%20para%20importar%20a%20CA%20en%20el%20marco%20del%20AACUE%202015-08-06.pdf>

Also, it is recommended to review the Information Technology for Customs Control system (TICA), of the Ministry of Finance, for the latest information on tariffs and internal import taxes as well as any mandatory documents that must be submitted at

the border according to competent authority where the paperwork should be processed: <http://www.hacienda.go.cr/tica/consultas/hdbaranc.aspx>

As explained above, imported products must pay taxes detailed above, according to each case: Customs Tariff, selective consumption tax (SC), VAT and other (IDA IFAM).

Import procedure of samples without commercial value

Commercial samples of insignificant value or no commercial value are considered:

- Any goods or imported product that has been delivered free of charge by the supplier to the importer for promotional purposes, advertising, exhibition or other similar activity in order to demonstrate its features and qualities.
- Also consider samples without commercial value are those used for testing, laboratory analysis, and testing and similar activities.
- The commercial samples valued individually or shipped in bulk valued no more than ten US dollars, as well as those that are marked, torn, perforated or otherwise treated in a way that make it unsuitable for sale or use except as commercial samples.

The following documents should be submitted:

- Document issued by the vendor stating that the goods were transferred as a courtesy.
- Transport document-proving ownership of the goods and the transport value transfer. Import license or permit issued by the competent authority, when appropriate.
- Any further information to determine the customs value of samples without commercial value. For example: export price list, etc. In case of doubt, Customs requests a note to PROCOMER (in VUCE - one stop office) and / or the Ministry of Health for the description and use of certain products, both listed at the end of the document.

Links of interest

- **Ministerio de Comercio Exterior de Costa Rica: Ministry of Commerce** www.comex.go.cr
- **Ventanilla Única de Comercio Exterior (VUCE):** - the office of foreign trade integrates in one-stop all the representatives of the institutions involved in



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issuing permits and import authorizations. An online tool for VUCE facilitates, simplifies, centralizes and automates about 99% of the foreign trade paperwork http://www.procomer.com/Espanol/Ventanilla-06/ventanilla_tramites.html

- **Promotora de Comercio Exterior (PROCOMER):** the state agency for promoting foreign trade www.procomer.com
- **Cámara de Representantes de Casas Extranjeras (Importadores)** – the chamber of foreign representatives <http://www.crecex.com/>
- **Ministerio de Hacienda: Customs Guide of the Ministry of Treasury** - http://www.hacienda.go.cr/docs/5224c2cfb7c51_GUIAADUANERADECOSTARICA.pdf
- **Ministerio de Comercio Exterior:** “[Consideraciones para importar productos europeos en el marco del Acuerdo de Asociación entre Centroamérica y la Unión Europea \(AACUE\)](#)” del
- “[Guía Básica para Importar](#)” de la Cámara de Comercio de Costa Rica.
- **Mercaderías restringidas, contingentes (cuotas) y otras excepciones** en el marco del AACUE:
[http://www.comex.go.cr/tratados/vigentes/aacue/Documento%20Explicativo%20final%20\(19-07-12\).pdf](http://www.comex.go.cr/tratados/vigentes/aacue/Documento%20Explicativo%20final%20(19-07-12).pdf)

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