

DUTY DRAW- BACK REGIME GUIDE

SPECIAL REGIMES

Special regimes are legal mechanisms that governments implement to incentivize foreign direct investment, exports, development, and dynamization of the economies of the countries. The Foreign Trade Agency of Costa Rica administers three of the special regimes in force in Costa Rica, including Free Trade Zone (hereinafter ZF), Inward-Processing (hereinafter PA) and Duty Drawback (hereinafter DD).

This guide details the Duty Drawback regime.

*Important remark:

The links and all the docs referred in this guide are official, for this reason, those are available only in Spanish, which is the Costa Rica official language

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DUTY DRAWBACK

1. GENERAL INFORMATION

This is a customs regime that allows companies to return the money paid to the tax authorities, for import taxes. Companies import supplies, containers, or packaging that they use to incorporate into products that are going to be exported. Sums canceled for fines and interest arising from the final importation are not considered to be the subject of reimbursement.

2. LEGISLATION

- Articles 190 and 191 of [General Customs Law](#).
- [Duty Drawback Regulation](#). Executive Decree No. 34740-H-COMEX, dated August 29th, 2008, published in Insert No. 35 to La Gaceta No. 181 of September 19th, 2008, which entered into force, under Article 26 of said Decree, on March 19th, 2009.

3. WHAT PRODUCTS APPLY FOR THE DUTY DRAWBACK?

Aplica para aquellas mercancías que sean empleadas para la producción de otros bienes (insumos), las que sirvan para contener y proteger cualquier clase de producto (envases y empaques), las que tengan como finalidad transportar los productos (embalajes). No se consideran objeto de este régimen ningún tipo de maquinaria y equipo.

4. REQUIREMENTS

- No disfrutar de otro estímulo arancelario a la exportación.
- Encontrarse al día en el pago de sus obligaciones tributarias, multas y demás cargas legales.
- El plazo máximo para realizar la exportación de los productos a los que se les incorporaron los insumos, envases o embalajes es de 12 meses contados a partir de la fecha de aceptación del Documento Único Aduanero (DUA) de importación

5. HOW TO APPLY FOR A DUTY DRAWBACK?

For the tax return, the beneficiary or the authorized customs agent must prepare the application online and submit it to the Special Regimes Management for the Foreign Trade Agency of Costa Rica, accompanied by the following documents:

- An original print.
- If the beneficiary wishes to change the client account indicated in the application for admission, they must provide a new certification issued by the bank.
- Photocopy of export invoices, unless the information contained in them can be verified in the computer application.

6. ENTRY STAGES

For details of registration procedures, please access the duty drawback regime

7. REGIME ENTRY

To enter into the Duty Drawback regime, make modifications and/or upgrades, you must complete the online application at the following link.

For details of the information you will provide, please review the form below.



8. DRAWBACK STAGES

To see the details of the procedures you need to perform download the following flowchart

9. DUTY DRAWBACK

For the duty drawback, the beneficiary or the authorized customs agent must prepare the request in the following link

To know the information contained in the application for the duty drawback regime you can review the following form.

For more information send an email to:

eleon@procomer.com

ltorres@procomer.com





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