



CUSTOMS REGULATIONS FOR RETURNING COSTA RICAN CITIZENS
COSTA RICAN CITIZENS WHO HAVE BEEN ABROAD FOR MORE THAN 24 MONTHS MAY OBTAIN A PARTIAL TAX EXEMPTION ON USED HOUSEHOLD GOODS AND MUST HAVE TO PAY ONLY AN APPROXIMATE OF 20-25% OVER THE DECLARED VALUE FOR CUSTOMS

THE FOLLOWING ARE THE DOCUMENTS REQUIRED TO OBTAIN THE PARTIAL TAX EXEMPTION:

- ❖ BILL OF LADING, A.W.A. (REQUIRED FOR CUSTOMS CLEARANCE)
- ❖ PACKING LIST (REQUIRED FOR CUSTOMS CLEARANCE)
- ❖ COMPLETE COPY OF PASSPORT AND I.D CARD (CEDULA DE IDENTIDAD) (REQUIRED FOR CUSTOMS CLEARANCE)
- ❖ CERTIFICATION FROM THE COSTA RICAN CONSULATE AT THE ORIGIN COUNTRY INDICATING NUMBER OF YEARS LIVED ABROAD (IT CAN NOT BE LESS THAN 2 YEARS)
- ❖ CERTIFICATION FROM THE COSTA RICA IMMIGRATION OFFICE REGARDING ARRIVALS AND DEPARTURES TO THE COUNTRY DURING THE LAST 5 YEARS (LAST REGISTER HAS TO BE AN ARRIVAL INTO COSTA RICA WITH NO MORE THAN 3 MONTHS FROM PARTIAL TAX EXEMPTION REQUEST)
- ❖ UNDER OATH STATEMENT PROTOCOLIZED FROM ATTORNEY IN SAN JOSE INDICATING, THAT THE PERSON HAS NOT IMPORTED ANY SHIPMENT CONTAINING HOUSEHOLD GOODS WITH TAX EXEMPTION DURING THE LAST 5 YEARS; STATING THAT HE/SHE IS RETURNING DEFINITELY TO THE COUNTRY, AND AUTHORIZING THE “DIRECCION GENERAL DE HACIENDA” TO INVESTIGATE THE USE GIVEN TO THE IMPORTED HOUSEHOLD GOODS WITH EXEMPTION FROM CUSTOMS DUTIES
- ❖ UNDER OATH RENUNCIATION FROM THE SPOUSE (IF HE IS COSTA RICAN) AND THE CHILDREN, WHO ARE LEGALLY OF AGE, TO IMPORT HOUSEHOLD GOODS WITH EXEMPTION FROM CUSTOMS DUTIES
- ❖ TAX EXEMPTION FORM FROM MINISTERIO DE HACIENDA

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IMPORT DOCUMENTATION AND CUSTOMS REGULATIONS COSTA RICA

(FOREIGNERS OR COSTA RICANS WHO DO NOT APPLY FOR ANY PARTIAL TAX EXEMPTION)

Shipments containing used household goods and personal effects are subject to import taxes and duties, except for:

- Accredited diplomats or members of international organizations
- Employees of an organization under contract with the Costa Rican government, with authorized temporary or permanent importation of his/her household goods
- Costa Rican citizens who have lived minimum the last 24 months abroad (partial exemption)

DOCUMENTS REQUIRED HOUSEHOLD GOODS:

1. Original Bill of Lading =B/L (*the B/L must have the ocean freight rate*) or Air Way Bill (AWB) indicating quantity of bulks and **exact weight. Please be advised that it is essential that the number of bulks and weight reported on the B/L matches with what is being transported. Also the packing list and the content of each crate have to be exact.**
 2. Detailed inventory list of the articles in English or Spanish **indicating brand, serial number and model of all electronic articles and electrical appliances**
 3. For new articles, it is necessary to present the original invoice or an under oath statement of value.
 4. Exemption (when applies)
 5. Copy of the passport (front page and page with last stamped entry into Costa Rica)
 6. Instructions letter, indicating client's complete name, flight/vessel/container/number of pieces, weight, volume, client's actual address, telephone and fax numbers, e-mail address, and billing instructions stating quote date when it applies.
- For the proper confection of the customs clearance form (póliza de aduana), a physical inspection (examine previous) of the cargo will be scheduled, to verify that there will be no differences between the quantities and weights declared in the shipping documents and the real ones. This will also allow us to determine the customs value of the merchandise and estimate the corresponding import duties. These tasks are done by our own personnel, highly qualified and with wide experience in the handling of your goods. This process is normally done in our own bonded warehouse, which counts with all the necessary security devices, such as armed guard security 24/365, closed circuit TV and others. Our crew is in charge of the movement of your belongings, opening and re-seal of the boxes, for your complete satisfaction.

REQUIREMENTS FOR IMPORTING VEHICLES INTO COSTA RICA

1. ORIGINAL BILL OF LANDING (B/L)
 2. PURCHASE INVOICE OR CERTIFICATE SHOWING THE ACTUAL VALUE OF THE VEHICLE
 3. CERTIFICATE OF TITLE AND CERTIFICATE OF REGISTRATION
- This certificate must be original and under the owner's name or copy authorized by the consul at the origin country where the car was registered.
- The amount of duties to be paid on vehicles depends on value, year, and model, cubic centimeters and extras.
- Customs Declaration is presented to General Customs with its corresponding invoice, this value is compared with the values registered in Customs books, if it is considered necessary, a valuation (Declaration de Valor) will be requested. Estimated time: 15 working days.

DOMESTIC PETS (Cats and Dogs):

1. Air Way Bill (AWB).
2. Health certificate and anthracic vaccination
3. Invoice indicating the value of the animal or under oath statement
4. Import permits from Ministerial de Salud

PROHIBITED ARTICLES

IMPORTATION: Narcotics, explosives, pornographic or subversive literature, firearms, ammunition. A special permit must be obtained for animal or agricultural products, plants, medicines, liquor and food.

We suggest not sending food, alcoholic beverages, medicines, perfumes, cosmetics, soap, and shampoo; since we will require special customs permits, which will include additional charges, as well as delays on the delivery.

EXPORTATION: Original pre-Columbian and other archaeological pieces.

NOTE: For customs clearance (or tax exemption, if needed) all documents must be ORIGINALS and complete no shipment can be delivered until customs procedures are completed, duties and taxes are paid.

Please declare on the B/L the exact amount of pieces and the real weight.

If pieces are packed into wooden lift vans, the number of pieces will be the number of vans and not the quantity of boxes inside.

We want to confirm that from March 19th, 2006 the IPPC Norm 15 will be effective in our country. The Wooden Packing Materials must be treated or fumigated to prevent infestation

CUSTOMS CLERANCE TAKES APPROXIMATELY 10 WORKING DAYS ONCE SHIPMENT HAS ARRIVED TO THE PORT