

# Indirect Tax Alert

News from EY Americas Tax

## Costa Rica's General Customs Directorate publishes resolution amending the Customs Procedures Manual

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Costa Rica's General Customs Directorate published Resolution RES-DGA-396-2019, amending the General Policies of the Customs Procedures Manual.

#### Requirements for unloading goods

Policy No. 4 is modified to require a depositary to inform the Customs Office of Control of the date and time scheduled for the unloading of the goods. This notice is required to allow the Customs Office of Control to schedule its entries for the imports.

Policy No. 5 is amended to require the warehouse to schedule the unloading of the goods within the operating hours authorized by the Customs Office of Control.

#### Deposit income control procedures

The Resolution modifies Policy No. 3 to require the depositary to record in the Customs computer application, or send a message to Customs with, the trip data for the goods that entered Costa Rica.

Policy No. 6 is modified to require the Customs warehouse to consult the Single Custom Declaration on the website to determine if the Customs officer should oversee the unloading of the goods.

Additionally, Policy No. 10 is amended to address anomalies in the receipt of goods. If the depositary finds an anomaly when receiving the goods from the transportation company, the depositary must immediately report the anomaly to the Customs Office of Control.

## Unloading goods with Customs officer intervention

The Resolution modifies Policy No. 24 with respect to unloading goods with Customs officer intervention. Under the modification, the electronic Customs system will receive a message indicating that there were extra or missing goods when the goods were unloaded. The inventory records for that unit of goods will be disabled until Customs determines why there are extra or missing goods.

## Eliminated policies

The Resolution eliminates Policy No. 1, which covered the actions of the carrier, cargo consolidator and depositary. It also eliminates Policy No. 8, which addressed the code entered into the electronic Customs system for requalified leftover packages.

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