

Indirect Tax Alert

News from Americas Tax

Costa Rica's Executive Power publishes decree amending the General Customs Law regulations

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Costa Rica's Executive Power published Decree No. 42017-H, amending the General Customs Law regulations.

Modified articles of the regulations

The Decree modified:

- ▶ Article 9, "Competence of the Normative Directorate," first paragraph
- ▶ Article 9 bis, "Functions of the Regulatory Directorate," subsection I
- ▶ Article 12, "Competence of the Department of Administrative Procedures," first paragraph
- ▶ Article 13, "Functions of the Procedures Department Administrative," subsections a, e, g and q
- ▶ Article 19, "Competence of the Statistics and Registries Department," first paragraph
- ▶ Article 19 bis, "Functions of the Statistical Department and Registries," subsection r becomes subsection s
- ▶ Article 22, "Competence of the National Valuation Body and Customs Verification," first paragraph
- ▶ Article 23, "Functions of the Directorate of the National Customs Valuation and Verification Body," subsections m and y

- ▶ Article 24, "Competence of the Department of Immediate Control of Customs Value"
- ▶ Article 26, "Competence of the Fiscalization Directorate"
- ▶ Article 26 bis, "Functions of the Fiscalization Directorate," subsection r
- ▶ Article 29 bis, "Functions of the Department of Complaints and Special Operatives," subsection a
- ▶ Article 35 bis, "Customs Management Functions," subsection p
- ▶ Article 43, "Supervisory bodies," first paragraph

Additions to the regulations

The Decree:

- ▶ Added subsections q and r to Article 9 bis and changed the order of the current subsections from q to s
- ▶ Added subsections t and u to Article 13 and changed the order of the subsections from t to v

- ▶ Added subsections z, aa, bb, cc, dd, ee, ff, gg, hh, ii, jj, kk, ll, mm, nn, oo, pp to Article 23 and changed current subsection y to subsection qq
- ▶ Added subsections r, s, t, u, v, w, x, y, z, aa, bb, cc, dd, ee, ff, gg, hh, to Article 26 bis and changed current subsection r to subsection ii

Eliminated articles

The Decree eliminated:

- ▶ Article 14 bis (i)
- ▶ Article 15, paragraph 2
- ▶ Article 15 bis (h)
- ▶ Article 25 bis (c)
- ▶ Article 26 bis (h)

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