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# Indirect Tax Alert

News from EY Americas Tax

## Costa Rica's General Directorate of Customs publishes resolution on the Customs Declaration Message Format

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The General Directorate of Customs of Costa Rica published in the official journal, *La Gaceta*, a resolution modifying the Customs Declaration Message Format. The resolution went into effect on 8 January 2020.

### Background

The Customs Declaration message was previously modified to implement the Central American Single Declaration (DUCA) project among the Central American countries. Under that modification, exporters were only allowed to declare the free on-board values for goods under the International Commercial Terms (INCOTERM). Therefore, the commercial transaction terms of the customs declaration (DUCA F) used for goods originating from Central America would always be the INCOTERM free on-board value, even if the customs declaration did not correspond with the actual commercial transaction terms set forth in the commercial invoice.

This treatment generated a conflict between exporters and Customs, and preferential tariff treatments were denied because of the inconsistency between the commercial invoice terms and the DUCA F.

## Customs Declaration Message Format modifications

The resolution modifies "CUSTOMS DECLARATION MESSAGE FORMAT Version 3.13" to incorporate a new field in Block E- General Invoice Data in the Agreed Currency (VALFAC01), which will be called TERM\_DUCAF. This field will be optional when "S" has been indicated in the FAUCADUA (i.e., the Central American Customs Declaration) space to allow the exporter to write in whether the exporter would like to use the INCOTERM corresponding to the commercial invoice.

Subsequently, the DUCA F message sent to the Central American Economic Integration Secretary (SIECA) will include the value indicated by the exporter in the new TERM\_DUCAF field.

Exporters should have external computer developers incorporate the modifications to the customs declaration message into the programs required for the transmission of the customs declaration messages to the Customs Control Information Technology System (TICA) and printing of the DUCA F.

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