

# Indirect Tax Alert

News from EY Americas Tax

## Costa Rica's General Directorate of Customs updates Customs Procedures Manual

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Costa Rica's General Directorate of Customs published in the official journal, *La Gaceta*, a resolution updating the Customs Procedures Manual. The Resolution went into effect on 2 March 2020.

Under the changes to the manual, the printing format of the Central America Single Declaration (DUCA) will depend on the type of operation, as follows:

- ▶ DUCA-T: for goods in international land customs transit
- ▶ DUCA-F: for merchandise originating in the Central American region

### Entry of the goods covered by a DUCA-T in border and internal customs

Once the DUCA-T is authorized by the Ministry of Agriculture and Livestock, the customs official must use the "SIECA Authorizations" option in the "Travel Control" module to verify if the driver registered in the DUCA-T has already completed the immigration procedures to enter the country. If the driver is new, the customs official must enter the passport number and name in "TR Work in Gate," to verify if the driver completed the immigration procedures. If the driver has not completed the immigration procedures, the DUCA-T entry authorization cannot be processed.

The same procedure applies when another country is the final destination of the goods.

## Exiting Costa Rica while in transit to final destination

As with the other procedures, before authorizing the continuation of international land transit, the customs official must verify if the driver registered in the DUCA-T has completed the immigration procedures for leaving the country. If the driver is new, the customs official must enter the passport number in "TR Work in Gate" to verify if the driver completed the immigration procedures. If the driver has not completed the immigration procedures, the customs official cannot process the continuity of traffic to the next country. This procedure also applies to goods subject to a maritime or air manifesto.

## Export or re-export of goods

This procedure is the same as in other cases, except that drivers cannot begin transporting the goods for export or re-export if they have not completed the immigration procedures for departure. This procedure also applies to merchandise that had been quarantined.

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