

20 March 2020

# Indirect Tax Alert

News from EY Americas Tax

## Costa Rica's General Directorate of Customs publishes directive to control export and re-export of medical supplies

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In light of the COVID-19 pandemic, the Costa Rican General Directorate of Customs published, on 18 March 2020, Directive DGA-003-2020 to control the export and re-export of medical supplies. This directive responds to the national emergency declared through Executive Decree No. 42227-MP-S.

### Objectives

To avoid a shortage of medical supplies, this directive controls the export or re-export of products for surgical use. The goods subject to the directive include:

- ▶ Disposable caps
- ▶ Safety glasses
- ▶ Disposable boots
- ▶ N95 or FFP2 respirators
- ▶ Disposable surgical masks
- ▶ Disposable level 2 waterproof gowns in sizes S, M, L, XL
- ▶ Nitrile gloves in size M, L, S
- ▶ Fully automated polymerase chain-reaction testing systems for the detection of pathogens from biological samples without prior manual treatment (respiratory viruses) and the reagents
- ▶ Dacron swabs

## Scope

This directive is mandatory for all customs officials, auxiliaries of the customs public function, importers, and exporters.

## Validity

This directive is effective from its publication date (18 March 2020) until the national emergency ends.

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