

30 March 2020

Indirect Tax Alert

News from EY Americas Tax

Costa Rica's Ministry of Public Health publishes resolution on temporary importation of certain products without registration

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The Costa Rican Ministry of Public Health published, on 12 March 2020, Resolution MS-DM-JG-145-2020, which allows importers to temporarily import certain products that do not have a sanitary registry. This resolution responds to the state of national emergency declared as a result of the COVID-19 pandemic.

The resolution implements the guidelines issued by the Ministry to allow private companies or organizations and health-service companies to obtain medical supplies to fight COVID-19. The products that may be imported without registration are antibacterial hand soap, gel alcohol hand sanitizer with at least 70% alcohol concentration, surface disinfectants, disposable gloves, surgical masks for sick people and N95 model masks, for those who care for the sick. These products must have an affidavit from the importer that includes the ingredients or materials making up the imported products.

To import the medical supplies without a registration, the company or organization that will use the supplies must manage the import authorization. Importers must have the customs clearance processed through the Foreign Trade Promoter (PROCOMER) by presenting the corresponding customs clearance authorization form (FAD).

The FAD must be accompanied by a digitally signed letter from the legal representative of the company that will use the supplies, stating the reason for the import, the import's destination and the reason for importing a certain quantity. A copy of the invoice and the air waybill or bill of lading must also be attached to the FAD. When importing disinfecting hygienic products, the Safety Data Sheet (MSDS for its Spanish acronym) must be provided.

If the import is a donation, the donor's letter must be provided to the health authority. The letter must include a detailed description of the products, the quantity of each, the batch numbers and their expiration dates. When the donation or acquisition is made up of products manufactured in Costa

Rica, they must have a health record. If a health record does not exist, the health authority must confirm whether the manufacturer has a valid operating health permit for the manufacturing of those products.

The importer's legal representative must ensure the origin of the products. The legal representative is responsible for making sure the products are not of dubious origin, counterfeit or unsafe. Additionally, the legal representative is responsible for making sure that the products meet the objective for which they are intended.

Products imported for sale do not qualify for this temporary procedure.

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EYG no. 000018-20Gbl

1508-1600216 NY
ED None

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