

Indirect Tax Alert

News from EY Americas Tax

Costa Rica's Ministry of Foreign Trade requests comments on draft authorized exporter regulations

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Costa Rica's Ministry of Foreign Trade published, in the *Official Gazette*, a request for comments on the draft regulations for granting authorized exporter status under certain treaties and trade agreements in force in Costa Rica.

Specifically, the draft regulations would establish the procedures for granting authorized exporter status under the Free Trade Agreement between the Government of the Republic of Costa Rica and the Government of the Republic of Peru, the Association Agreement between Central America and the European Union, the Free Trade Agreement between the EFTA States and the Central American States and the Association Agreement between the United Kingdom of Great Britain and Northern Ireland and Central America.

To be granted authorized exporter status, exporters would have to have a minimum number of exports originating in Costa Rica or Central America, depending on the treaty or international trade agreement. The minimum number of exports would be updated every three years.

Additionally, they would have to submit a request for the status and satisfy the following requirements:

- Meet the provisions under the regulations and the international trade treaties and agreements under which the status is requested

- ▶ Demonstrate to the Origin Unit that they are duly registered as an exporter with the Foreign Trade Office (VUCE for its Spanish acronym)
- ▶ Have an identification code assigned by the VUCE Exporters Registry

The exporters would have to submit the application with the origin questionnaires (i.e., documents that prove where the goods originate from). They also would have to comply with all the requirements of being an authorized exporter. Exporters would have to satisfy all the requirements for the duration of the time they are authorized exporters. Exporters would be allowed to renew their authorized exporter status.

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