

27 May 2020

# Global Tax Alert

News from EY Americas Tax

## Costa Rica establishes pilot program with Panama to allow international drivers to transport goods between those countries

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Through Executive Decree 42353 MGP-H-S, Costa Rica has modified Article 5 of Executive Decree 42238-MP-S of 17 March 2020, to establish a pilot program with Panama to allow international drivers to transport goods between both countries. According to the decree, its objective is to constantly monitor the international drivers and avoid the spread of COVID-19. The decree went into effect on 22 May 2020.

Executive Decree 42353-MGP-S authorizes international drivers to enter and exit Costa Rica's national territory by land, air and sea under a health and safety protocol that allows goods to be moved to duly authorized places. The decree allows international drivers who transport goods by land to enter the national territory only at land border posts that have the operational capacity as defined by the competent authorities.

Additionally, the decree permits international drivers that enter the national territory to transport goods between the north and south border ports. The decree also allows international drivers who drive trucks to transport goods to travel through Costa Rica without goods if they are returning to their country of origin.

If the international driver is not transporting goods, the decree authorizes the driver to enter the national territory to go to one of the customs warehouses temporarily authorized by the General Directorate of Customs. International drivers who do not require use of customs warehouses can be authorized to enter the national territory and must remain in the customs territories (i.e., the area where customs operations take place) of Peñas Blancas, Paso Canoas, Las Tablillas and Sixaola only to carry out the logistical operations allowed by the General Directorate of Customs.

Foreign individuals who are employees of international land transportation companies will be issued a mandatory health order with which they must comply during their stay in Costa Rica. They also will have to follow the guidelines previously established by the Ministry of Health to stop the spread of COVID-19.

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For additional information with respect to this Alert, please contact the following:

**Ernst & Young, S.A., San José, Costa Rica**

- |                            |                                  |
|----------------------------|----------------------------------|
| ▶ Rafael Sayagués          | rafael.sayagues@ey.com           |
| ▶ Juan Carlos Chavarría    | juan-carlos.chavarria@cr.ey.com  |
| ▶ Carolina Palma           | carolina.palma@cr.ey.com         |
| ▶ Ana G Sánchez Wellermann | gabriela.sanchez@cr.ey.com       |
| ▶ María Sequeira           | maria.sequeira@cr.ey.com         |
| ▶ José Martínez Loria      | jose.martinez.loria@cr.ey.com    |
| ▶ Mariana Herrera          | mariana.herrera.quiros@cr.ey.com |
| ▶ Daniela Torres Gatica    | daniela.torres.gatica@cr.ey.com  |
| ▶ Valeria Tuchs Duarte     | valeria.tuchs.duarte@cr.ey.com   |

**Ernst & Young LLP (United States), Latin American Business Center, New York**

- |                        |                            |
|------------------------|----------------------------|
| ▶ Ana Mingramm         | ana.mingramm@ey.com        |
| ▶ Pablo Wejcman        | pablo.wejcman@ey.com       |
| ▶ Enrique Perez Grovas | enrique.perezgrovas@ey.com |

**Ernst & Young Abogados, Latin American Business Center, Madrid**

- |                |                          |
|----------------|--------------------------|
| ▶ Jaime Vargas | jaime.vargas.c@es.ey.com |
|----------------|--------------------------|

**Ernst & Young LLP (United Kingdom), Latin American Business Center, London**

- |                    |                            |
|--------------------|----------------------------|
| ▶ Lourdes Libreros | lourdes.libreros@uk.ey.com |
|--------------------|----------------------------|

**Ernst & Young Tax Co., Latin American Business Center, Japan & Asia Pacific**

- |                            |                         |
|----------------------------|-------------------------|
| ▶ Raul Moreno, Tokyo       | raul.moreno@jp.ey.com   |
| ▶ Luis Coronado, Singapore | luis.coronado@sg.ey.com |

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EYG no. 003539-20Gbl

1508-1600216 NY  
ED None

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