Indirect Tax Alert

News from Americas Tax Center

Costa Rica announces proposed changes to General Customs Law Regulation

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The EY ATC brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information <u>here</u>. On 12 June 2019, Costa Rica's Customs General Directorate announced proposed changes to six sections of the General Customs Law Regulation (*Reglamento a la Ley General de Aduanas* in Spanish).

The proposed changes would include:

- Redefining some competencies and functions of the Technical Management Directorate and the Statistics and Registries Department, both part of the Customs General Directorate
- Modifying the list of documents that must be submitted with an authorization request to become a Customs Public Function Assistant (Auxiliar de la Función Pública Aduanera in Spanish), including a plan of the area where the activities will be carried out, duly approved by the Engineers and Architects Federated College
- Simplifying the inspection of facilities for free trade zones



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

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

- Carolina Palma Vargas carolina.palma@cr.ey.com
- José Martínez Loría jose.martinez.loria@cr.ey.com
- Fernando Muñoz Zamora fernando.munoz.zamora@cr.ey.com

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

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

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

- Pablo Baroffio
 pablo.baroffio@uk.ey.com
- Jose Padilla jpadilla@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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