

Indirect Tax Alert

News from Americas Tax

Costa Rica's General Customs Directorate publishes resolution on guidelines for commercial documents retained by auxiliaries of Customs Civil Service

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Costa Rica's General Customs Directorate published Resolution No. RES-DGA-247-2019, which regulates how auxiliaries of the Customs Civil Service must retain commercial documents.

In accordance with the Article 30(b) of the General Customs Law, auxiliaries of the Customs Civil Service must keep the documents and information used in a customs procedure for five years, unless special regulations require a longer period.

The Resolution sets out five situations in which auxiliaries must keep the records longer than five years. Those situations include:

1. The commercial documents are subject to special regulation.
2. The commercial documents are the subject of a pending judicial or administrative process.
3. A single customs declaration with a tax exemption note applied to the customs procedure.

The other situations can be found in Resolution No. RES-DGA-247-2019.

Companies that import goods should be aware of the correct handling of commercial documents. In addition, when the auxiliaries retain the commercial documents appropriately, the process for obtaining documents associated with a customs procedure is streamlined.

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