

INWARD-PROCESSING REGIME GUIDE

SPECIAL REGIMES

Special regimes are legal mechanisms that governments implement to incentivize foreign direct investment, exports, development, and dynamization of the economies of the countries. The Foreign Trade Agency of Costa Rica administers three of the special regimes in force in Costa Rica, including Free Zone (hereinafter ZF), Inward-Processing (hereinafter PA), and Duty Drawback (hereinafter DD).

This guide details the Inward-Processing regime.

Important remark:

The links and all the docs referred in this guide are official, for this reason, those are available only in Spanish, which is the Costa Rica official language.



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INWARD-PROCESSING

1. GENERAL INFORMATION

It is a customs regime that allows you to receive goods in the national customs territory with suspension of all kinds of taxes and under rendering of guarantee.

NOTE: Goods that are not incorporated or are not consumed in the production process and are used by the beneficiary company, such as machinery, equipment, parts, accessories, and spare parts, must pay the corresponding taxes at the time of importation.

These goods must undergo a transformation process ([Article 179, Law General Customs](#)). This regime is regulated by [Regulation of the Inward-Processing Regime, No. 40198](#).

Companies that are interested in investing or re-investing in the Inward-Processing regime, can do so through the [Admission application system](#).

Next, we provide the form in PDF format, which exemplifies the process to [enter into the Inward-Processing regime](#), the application must be managed online.

To know the details of the admission procedures you can [download the flow chart](#)

1.1 Who can benefit?

Any natural or legal person who submits the goods or products to a process of:

- Transformation.
- Repairment.
- Reconstruction
- Incorporation of goods in sets, machinery, transport equipment, or more complex devices.

1.2 Modalities

1.2.1. 1.2.1 100% re-export (direct or indirect)

Companies that re-export all of their production to other countries will be eligible for this modality. That is, they cannot sell their products in Costa Rica.

1.2.2 Re-export (direct or indirect) and local sale

Those companies that re-export part of their production and sell the other part in Costa Rica are eligible. However, they must pay taxes on products sold on national soil.

2. BENEFITS

The benefit that we grant to companies is the possibility of bringing goods to the national territory temporarily suspended from taxes. Those goods are:

- a) Raw materials, primary forms, even mixed, prepared, or semi-finished.
- b) Semi-finished products;
- c) The manufactures or manufactured products required.
- d) Labels, tags, or the like.
- e) The containers, packing material, and packaging used.
- f) Chemical or other materials that are determinable in quantity and quality, except for fuel.

Goods that are not incorporated or are not consumed in the production process and are used by the beneficiary company, such as: machinery, equipment, parts, accessories, and spare parts, must pay the corresponding taxes at the time of importation.

3. ADMISSION

Companies that are interested in investing or re-investing in the Inward-Processing regime, can do so through the [Admission application system](#).

We provide [the form guide in PDF format](#), which exemplifies the process to enter the Inward-Processing regime. The request must be managed online.

3.1 How to enter into the regime?

1. The Application for Admission to the Inward-Processing Regime and Authorization of Auxiliary of the Customs Public Function is filled out online and sent to the Directorate of Special Regimes for review.
2. The Foreign Trade Agency of Costa Rica analyzes and recommends COMEX.
3. COMEX authorizes the registration.
4. The Foreign Trade Agency of Costa Rica notifies the General Directorate of Customs and the Control Customs, for the granting of the Customs Public Function Auxiliary.

4. PERMITS AND AUTHORIZATIONS

There are different permits and authorizations that beneficiaries must process with the Foreign Trade Agency of Costa Rica.

Some of them are carried out manually and must be physically submitted to the Special Regimes Management and others can be managed online through the paperwork system or the digitized paperwork system.

To request the access code to the Procedures System and make inquiries about procedures, send an email tramitesregimenes@procomer.com

Reference files for the new online procedures system for inward-processing regime

- [Projection of local sale and / or modification of local sale percentage.](#)
- [Expansion of the goods necessary for production \(Raw materials\).](#)
- [Expansion of new products to export.](#)
- [Modification Percentage of Waste, tolerance range, and residue or waste.](#)
- [Subcontracting of parts of the production process.](#)
- [Subcontracting of Production of Complete Units.](#)
- [Transfer of facilities.](#)
- [Expansion or reduction of the company's area.](#)
- [Increase in area or closure of one of the company's locations.](#)
- [Modification of company name or transformation of the company.](#)
- [Extension of the date of commencement of operations](#)
- [Change of Modality.](#)
- [Waiver.](#)
- [Modification of the tax payment.](#)
- [Merger request](#)
- [Transfer to the Free Trade Zone Regime](#)
- [Provision of Services between companies 100% direct or indirect re-export.](#)
- [Expansion of markets and / or clients under economic ties.](#)
- [Subcontracted national company registration](#)

5. ANNUAL REPORTS

As part of the obligations of the Inward-Processing regime, beneficiary companies must submit an annual report on compliance with the commitments acquired. This report must be made through the [SIAN](#) system.

Remember that the annual report must contain the digital signature of the legal representative.

Here is the form in PDF format, which exemplifies the process you must follow.

Please download the training videos available in the following [link](#)

For more information send an email to informes_anuales@procomer.com

6. TRIP CONTROLS

When an Inward-Processing company imports or exports goods suspended from taxes, these goods pass from the port facilities to the company, or from the port facilities / fiscal warehouse to the company, through a Customs authorization called “Trip” (el “Viaje” in Spanish).

The beneficiary company must start or end this trip

With this system developed by the Foreign Trade Agency of Costa Rica, the Inward-Processing company will be able to inform Customs about the start or end of their trips.

For more information send an email to: asesores@procomer.com



