



Effective July 1st 2019, many services in Costa Rica are subject to a 13% VAT charge. The initial rules & regulations for this new tax were only published on June 11th 2019 and were amended by publications on June 28th 2019 alike July 8th 2019. In general:

- a) All services related to exporting goods are VAT exempt, as long as the exporter is duly registered with the Costarrican Ministry of Finance (MinHacienda) alike the Ministry of Foreign Trade (MinComEx/Procomer) and can prove that 75% of their economical activities are directly related to export
- b) All port related fees (pilotage, tugboats, berth dues, linesmen) are VAT exempt.
- c) All services related to the import of goods destined to
  - 1. A free trade zone dedicated to export activities
  - 2. A registered exporter which is importing prime materials alike packaging materials for their export production
  - 3. A special customs zone (f.example Golfito)
  - 4. State entities (subject these are listed in the list of exempt entities, as officially published on July 10th 2019)  
Are VAT exempt.
- d) Services rendered to import goods which are not part of the group of exempt companies/activities are subject to 13% VAT, i.e.
  - a. Stevedoring of import goods being discharged in any Costa Rican port
  - b. Any handling inside the port or off-dock depot of such import goods
  - c. Documentation fees related to such imports
  - d. Any plug-in & monitoring of refrigerated import goods/containers
  - e. Storage fees related to such imports
  - f. Inland trucking (on-carriage) of such imports

Considering the obligations of Seatrade Costa Rica SA as VAT collector for invoices generated with VAT, the Costarrican revenue services expects this office to collect same retroactively as of July 1st 2019, irrespective what filed FMC contracts state. Seatrade Costa Rica SA has a legal obligation to deposit each 15th day of the month the VAT collected in the 30 days prior to such deposit day. Only for July 2019 there is no obligation to pay on the 15th day, as the first payment is only due for August 15th 2019, covering the period July 1st 2019 through August 14th 2019.

The attached official notifications are part of the new tax law governing VAT in Costa Rica.