

Tax alert

Central America



Costa Rica

Costa Rica's Ministry of Finance increases the taxes on packaged non-alcoholic beverages and 'toilet' soap

The decree increases the taxes on non-alcoholic beverages and "toilet" soap.

Because of the variation in the consumer price index, the Ministry of Finance published in the Official Gazette Executive Decree No. 43223-H, increasing the taxes on packaged non-alcoholic beverages and "toilet" soap by 0.16%.

Milk, all products included in the register kept by the Ministry of Health and the Costa Rican Social Security Fund, and therapeutic and medical beverages used in health and hospital establishments in Costa Rica are exempt from this tax.

Table 1. New tax amounts for the fourth quarter 2021

Product type	Tax in colons per unit of consumption
Soft drinks and soft drink concentrate	19,76
Other packaged non-alcoholic beverages (including water (under 18 liters)	14,66
Water (packaged 18 liters or more)	6,83
Per gram of "toilet" soap	0,250

Source: Executive Decree No. 43223-H

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