

Flash alert

Costa Rica

Costa Rica's Tax Authority issues resolution on services related to exports exempt from VAT

The Resolution clarifies and unifies, under a single resolution, the services associated with operations related to export that are exempt from value added tax in Costa Rica.

The Resolution details the services included in the categories of exempt services and requirements that must be met.

The changes are effective as of 4 August 2023.

On 4 August 2023, the Tax Authority published in the *Official Gazette* resolution No. MH-DGT-RES-0017-2023 (Resolution), which aims to clarify and include, under a single resolution, the services associated with operations related to exports that, in accordance with the Value Added Tax (VAT) Law and its Regulations, are VAT exempt.

According to the Resolution, the following services will be understood to be included in the operations related to exports and therefore are exempt from VAT:

- Ship care and maintenance services
- Services provided for care of empty export or import containers under the temporary import regime
- Port and airport services in general
- Transport services for goods destined for export, to ports, airports and land borders
- Transport services for goods destined for export to their final destination
- Scanning services provided in Costa Rican ports, airports and border posts, on merchandise that is going to be exported

Flash alert

Costa Rica

Costa Rica's Tax Authority issues resolution on services related to exports exempt from VAT

The Resolution establishes in greater detail the services included in each of these categories as well any requirements that must be met.

Finally, the Resolution repeals the following previously issued resolutions: DGT-R-035-2019, DGT-R-038-2019, DGT-R-36-2021, MH-DGT-RES-001-2023, and article 3 of resolution DGT-R-043-2019.

The Resolution enter into force after its publication in the *Official Gazette*.

For additional information please contact:

Rafael Sayagués rafael.sayagues@cr.ey.com

Randall Oquendo randall.oquendo@cr.ey.com

Daniel Quesada daniel.quesada@cr.ey.com