



GENERAL INFORMATION

This is a customs regime which allows companies the refund of duties paid for import taxes. Companies import supplies, containers or packaging which are incorporated into products which are to be exported. Any sums paid for fines or interest for the definitive import are not subject to refund.

What products are applicable for the refund of duties?

Applicable for those goods which are employed in the production of other goods (inputs), which are used to contain or protect any kind of product (containers and packaging), or which are used to transport products (packing). No machinery or equipment is eligible for this this regime.

Requisites

- Must not be the recipient of any other export tariff incentive.
- Must be up-to-date with the payment of all tax obligations, fines or other legal charges.
- The maximum period for the export of products into which the supplies, containers or packaging are incorporated is 12 months from the moment of acceptance of the Single Customs Declaration (DUA for the initials in Spanish) for the import.

How is the refund of duties requested?

In order to have duties refunded, the beneficiary or the customs agent should complete the online application and present a copy of this to PROCOMER's Special Regimes Management, along with the following documents:

- In cases where the beneficiary wishes to change the client account indicated on the admission application, new certification issued by the banking authority should be provided.
- A photocopy of export invoices, except where the information contained in this can be verified in the computer application

Admission Stages

In order to become familiar with the admission procedure to be followed to access the **Refundable Duties Regime**, [click here](#).





Refund Stages

To see in detail the procedure to be followed for the refund of duties in the Refundable Duties Regime , **click on the following flowchart.**

For more information, email: eleon@procomer.com and ltorres@procomer.com.

Legislation

- Articles 190 and 191 of the General Law of Customs.
 - Executive Decree No. 34740-H-COMEX, dated August 29, 2008, published in Issue No. 35 of
- La Gaceta No. 181 on September 19, 2008, and which came into effect, in accordance with Article 26 of said Decree on March 19, 2009.
- Download the **Decree on Refundable Duties here**

Regime Admissions

To access the Regime of the Recovery of Rights, perform modifications and/or additions, you must fill out the request online in the following **link.**

To know the aspects of the information that you will provide, you can review the following **form.**

Tax Refunds

For tax refunds, the beneficiary or the customs officer must formulate the request in the following **link.**

To know about the contained information in the refund request, you can review the following **form.**

