



GENERAL INFORMATION

This is a customs regime which allows the reception of goods in domestic customs territory with suspension of all types of taxes under protection of a guarantee (machinery and equipment)

List of companies in Inward Processing

These goods must be submitted to a transformation process (Article 179, General Law of Customs).

Companies which are interested in investing or re-investing in the Inward Processing Regime may do so through the admissions application system by clicking **here**.

Below you can find the form in PDF format demonstrating the procedure to be followed to **be admitted to the Inward Processing Regime**, although we remind you that the application must be made online.

To see in detail the admission procedure that must be followed, review the flowchart by **clicking here**.

Who can benefit?

Any natural or legal person who subjects goods or products to processes of:

- Transformation.
- Repair.
- Reconstruction.
- Incorporation of goods into assemblies, into machinery, transport equipment or more complex apparatus.

Modes

- 100% (direct or indirect) re-exportation: this mode can be taken up by companies which re-export the whole of their production to other countries. That is to say, they do not sell their products in Costa Rica.
- (Direct or indirect) re-exportation and domestic sales: this mode can be taken up by those companies which re-export part of their production and sell the other part of it in Costa Rica. However, taxes must be paid on production which is sold domestically.





What benefits does this regime offer?

The benefits awarded companies are the possibility of bringing goods into national territory with temporary suspension of tax duties. These goods are:

- Raw materials, primary forms, including mixed primary forms.
- Semi-elaborated products, goods destined for administrative activities (desks, computers and office supplies) belonging to operations or production areas of the company.
- Those goods necessary for the preparation of foods, the furniture necessary for the serving of this, equipment, fixtures and furniture for training, security and medical care or rehabilitation purposes, which are destined exclusively for company employees linked to operation, production, administration and transport processes.
- Manufactured goods or elaborated products which are required, and commercial, industrial or scientific samples.
- Labels, tags, or similar, which are incorporated to the product to be re-exported. Containers, packaging and packing material.
- Chemicals and other materials which are determinable by quantity and quality to be necessary for use in the process, even where these are consumed or disappear without being incorporated in the final product, with the exception of fuel.
- Any machinery, equipment, pieces, parts, accessories and spare parts which are directly used in the production process, the associated materials, and any mechanical, electrical, measuring, monitoring, checking or research machinery – for example – which are used in the company operations.
- Casts, blocks, molds, and other devices which serve to compliment other pieces of apparatus. Samples, molds, patterns and such articles indispensable to the production system and for the instruction of personnel.
- Samples, molds, patterns and such articles indispensable to the production system and for the instruction of personnel.





ADMISSION

Companies which are interested in investing or re-investing in the Inward Processing Regime may do so through the admissions application system by clicking **here**.

Below you can find the form in PDF format demonstrating the procedure to be followed to be admitted to **the Inward Processing Regime**, although we remind you that the application must be made online.

To see in detail the admission procedure that must be followed, review the **flowchart by clicking here**.

¿How to Enter this Regime ?

1. La Solicitud de Ingreso al Régimen de Perfeccionamiento Activo y de Autorización de Auxiliar de la Función Pública Aduanera se llena en línea y se envía a la Dirección de Regímenes Especiales para su revisión.
2. PROCOMER analiza y recomienda a COMEX.
3. COMEX autoriza el ingreso.
4. PROCOMER comunica a la Dirección General de Aduanas y a la Aduana de Control, para el otorgamiento del Auxiliar de la Función Pública Aduanera.

Permits and Authorizations

There are different permits and authorizations which the beneficiaries should process with PROCOMER. Some of these are performed manually and should be presented on paper at Gerencia de Regímenes Especiales (Special Regimes Management), while others can be submitted online through the procedures system or the digital procedures system.

- Manual for Use of the Digital Signature for Special Regimes Management Procedures.
- NEW Online Procedures System for Inward Processing.
- Reference files for NEW Online Procedures System for Inward Processing
- Registration of National Company Subcontracted by Companies Covered by the Free Trade Zone Regime and/or Inward Processing
- Registration of Subcontracted Company.

To request a password to the Procedure System or for any queries,
emailtramitesregimenes@procomer.com





ANNUAL REPORTS

Como parte de las obligaciones del régimen de Perfeccionamiento Activo, las empresas beneficiarias deben presentar anualmente un informe sobre el cumplimiento de los compromisos adquiridos. Este informe debe ser realizado a través del sistema **SIAN**.

It is obligatory that the annual report contain the digital signature of the legal representative

Find examples below in PDF format of the procedure that should be followed.

- Instruction Sheet for the presentation of the Inward Processing Regime Annual Operations Report.

For more information, email informes_anuales@procomer.com

TRANSPORT CONTROL

When an Inward Processing company imports or exports goods with suspended taxes, these goods are transported from the port installations to the company, or from the port installations/customs warehouse, by use of a customs authorization called a “Viaje” (Journey).

It is the obligation of the beneficiary company to initiate or finalize this journey. Using this system developed by PROCOMER, the Inward Processing company can inform Customs as to the initiation and finalization of all journeys.

Find the Instruction Sheets below on how to perform journey initiation and finalization reports:

- Finalization of Journey Instruction Sheet
- Initiation of Journey Instruction Sheet
- Transport Control

For more information, email asesores@procomer.com.

