



Importing Personal Property Into **COSTA RICA**

IMPORTING HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

- All items have been in the possession of the shipper prior to importation.
- The shipment is being imported as "Pensionado rentista" (status conferred by Costa Rican Government).
- The shipper must qualify as one of the following:
 - Accredited diplomat or member of an international organization.
 - Costa Rican diplomat returning to Costa Rica (must pay tax on CIF* value of the shipment).

**CIF value is the total cost of door-to-door transport of the shipment.*

Notes:

- All other shipments with used household goods and personal effects are subject to import taxes and duties (Current rate of 38% of CIF value is subject to change. Please check with consulate.)
- Customer's presence is not required for customs clearance.
- All household goods and personal effects must be unloaded in the bonded warehouse for customs inspection.
- Customs clearance takes about 3 business days.

REQUIRED DOCUMENTS

If original passport is submitted to customs, shipper will receive partial credit for taxes.

- ✓ Original passport or copy of the passport certified by a lawyer.
- ✓ Original bill of lading/air waybill
- ✓ Used items: list of items with actual value signed by shipper and copy of passport. Do not list insurance or other declared values on inventory or shipping documents
- ✓ Itemized, signed (by shipper) inventory or packing list with declared value in English or Spanish. Packing list must

match the contents exactly. If the shipment includes electronic and/or electric appliances, list the brand, serial number and model for each item. It is recommended that no insurance or other declared value be evident on inventory or shipping documents.

- ✓ New items require original invoices.
- ✓ Returning Costa Rican citizens require a letter from a Costa Rican Consulate stating the shipper has resided abroad for at least 2 years.

RETURNING CITIZENS

- Returning citizens who have lived overseas for more than two years are allowed to import all used household goods and personal effects with lower duties.
- Only one of each type of large appliance is allowed.
- Shipper must submit letter from nearest Costa Rican Consulate, stating he/she has lived more than two years abroad. Partial tax exemption approval takes four weeks.

REQUIRED DOCUMENTS FOR RETURNING CITIZENS

- ✓ Complete copy of passport and I.D. card
- ✓ Certification from the Costa Rican Immigration Office regarding arrivals and departures to the country during the last 5 years.
- ✓ Statement under oath from an attorney in San Jose stating that shipper has not imported any shipment containing household goods with tax exemption, is definitely returning to country, and authorizing the Dirección General de la Aduana to investigate shipment use.
- ✓ Under oath renunciation from spouse (if Costa Rican) to import HHG with exemptions from customs duties.
- ✓ Tax Exemption Form from Ministerio de Hacienda.

RESTRICTED/PROHIBITED ITEMS; IMPORTING MOTOR VEHICLES

DIPLOMATIC SHIPMENTS

- The shipment must be unloaded at the bonded warehouse before delivery. There will be no customs inspection, in accordance with the Vienna Convention.
- Approval for tax exemption status generally takes 3 weeks.

REQUIRED DOCUMENTS FOR DIPLOMATS

- ✓ Tax exemption must be requested from the Ministry of Foreign Relations. The Embassy or Mission must endorse the exemption.
- ✓ Copy of passport
- ✓ Ocean bill of lading or air waybill

RESTRICTED/DUTIBALE ITEMS

- New furniture will be taxed at an average of 35%. No limit on amount imported.
- Alcoholic beverages and tobacco products are restricted to small amounts for personal use and incur high duties. Duties average 110%.
- Certain animal and agricultural products, plants, medicines and large quantities of food are require permits.
- Large appliances are restricted to one of each kind.
- Works of art and antiques are subject to duty and taxes.
- Special permits must be obtained from the respective governmental departments to import the following items:
 - Alcoholic beverages and tobacco; Ministry of Health (Department of Health) and/or IFAM.
 - Firearms and ammunition; Firearms and Explosive Department.
 - Plants; Phytosanitary permit from the country of origin.
 - Medicines; College of Pharmacy and the Ministry of Health.
 - Food and tins; Ministry of Health.

IMPORTATION OF FIREARMS

- A special permit must be obtained from the Firearms and Explosive Department.
- Import tax is 141% (subject to change).
- The firearm to be imported must be for personal use only.
- The shipper must have resident status.

REQUIRED DOCUMENTS

- ✓ Original Invoice and Registration

PROHIBITED ITEMS

- Drugs and narcotics
- Pornographic or subversive materials
- Used tires

IMPORTATION OF MOTOR VEHICLES

- Motor vehicles are subject to high import taxes and duties, unless the shipper is a diplomat or a returning citizen who has lived abroad for at least 2 years. The amount of duties is as follows:
 - New and up to 3 years = 59.33%
 - 4 and 5 years old = 70.63%
 - More than 5 years = 86%
- Boats subject to 58.87% duties and taxes
- Motorcycles subject to 42.38% duties and taxes
- Tourists are allowed to import a vehicle duty-free for a period of 6 months. Must provide all "Required Documents" (see below).
- Vehicle emission certificate, certified by the Costa Rican Consulate at the origin country.
- Registration and license plates (not required if importing as a tourist) takes about 10 working days.

REQUIRED DOCUMENTS

- ✓ The original ocean bill of lading
- ✓ Registration card in the name of the shipper or property title
- ✓ Original purchase invoice (if new)
- ✓ Permit from Ministerio de Hacienda
- ✓ Original emission control document is required within 30 days of approval. A Costa Rican Consulate must authenticate this document.

IMPORTATION OF PETS

- Domestic cats and dogs may be imported, provided they are accompanied by the proper documentation.

REQUIRED DOCUMENTS

- ✓ Health Vaccination Certificate dated less than 30 days prior to pet's arrival in Costa Rica and authenticated by the Costa Rican consulate.
- ✓ Rabies vaccination Certificate authenticated by the Costa Rican consulate.
- ✓ Import permit from Ministerio de Salud
- ✓ Air waybill
- ✓ Invoice indicating value of animal (if applicable)

ACKNOWLEDGMENTS:

- Pan-American International Movers Association, 2005.
- APA Worldwide Movers, 2002
- TA Mudanzas, Customs Regulations, <http://arweb.com/crpages/export/ta/custom.htm>, July 2000.
- 4moversww.com, April 2000.

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.