



Changes to Procomer fee payment

Yesterday was published at La Gaceta the reform to the subsections 2 and 3 of the article 2 Executive Decree Number 25612-COMEX of November 8th, 1996, related to the establishment of the mandatory contribution in order to finance the "Promotora del Comercio Exterior de Costa Rica" (PROCOMER).

As of today, the fee must be established by the following rules:

Companies within the free zone park according to the article 17 of the Law number 7210:

- b) Export trading companies.
- c) Service Companies.
- ch) Companies managing parks for the installation of companies under the Free Trade Zone Regime.
- d) Companies engaged in scientific research for the improvement of the technological level of industrial or agro-industrial activity and foreign trade in the country.
- e) Companies operating shipyards and dry or floating docks for the construction, repair or maintenance of vessels.
- g) Human health service center companies located outside of the GAM.
- h) Input supply companies located outside the GAM.
- i) Companies developing sustainable adventure parks, located outside of GAM.



0,30%
Monthly sales
volume

Our services:

- *Advice and consulting on tax matters and exemptions.
- *Tax "due diligence".
- *Administrative and judicial litigation.
- *Real estate declarations.
- *Challenges to real estate valuations and patents.
- *Migratory Services

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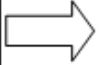


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0,50%
Monthly sales volume

Besides the information mentioned above, the Decree number 25612-COMEX remains in force.

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