

EL PRESIDENTE DE LA REPUBLICA
Y LOS MINISTROS DE AGRICULTURA Y GANADERIA
Y DE PLANIFICACION NACIONAL Y POLITICA
ECONOMICA

En uso de las facultades conferidas en los artículos 140, incisos 3) y 18) de la Constitución Política y 13 de la Ley de Planificación Nacional No. 5525 del 2 de mayo de 1974.

Considerando:

- 1o. -Que por ley No. 5525 del 2 de mayo de 1974, se estableció el Sistema Nacional de Planificación.
- 2o. -Que el Decreto Ejecutivo No. 14184 de 8 de enero de 1983 establece el Subsistema de Dirección de Planificación Sectorial, que viene a fortalecer y agilizar el Sistema de Planificación Nacional y ayudar a la coordinación de las actividades del Gobierno y de sus instituciones autónomas.
- 3o. -Que el Gobierno ha declarado al sector agropecuario como vital para reactivar la economía nacional.
- 4o. -Que de acuerdo con lo anterior, es muy importante fijar los objetivos y establecer planes y programas de las actividades agropecuarias y recursos naturales renovables, lo cual hace imprescindible establecer mecanismos de coordinación entre los entes públicos relacionados con el sector de desarrollo agropecuario y de recursos naturales renovables.
- 5o. -Que de conformidad con lo dispuesto por el artículo 361, inciso 1) de la Ley General de la Administración Pública, se ha concedido audiencia a las entidades descentralizadas que conforman el sector para que emitiesen su opinión acorde del contenido de este decreto.

Por tanto,

DECRETAN:

La siguiente
Constitución del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

CAPITULO PRIMERO

De la constitución y estructuración del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 1o -Créase el Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables, que se denominará en adelante Sector Agropecuario, con el objetivo de cumplir con los lineamientos de la Ley de Planificación Nacional No. 5525 de 2 de mayo de 1974, del Decreto Ejecutivo No. 14184-OP de Creación del Subsistema de Dirección y Planificación Sectorial de 8 de enero de 1983; con las disposiciones que emanan de la Presidencia de la República, por medio del Ministerio de Planificación Nacional y Política Económica; del Consejo de Gobierno; del Consejo Económico y Social Nacional y sus Comisiones Económica y Social; del Plan Nacional de Desarrollo; del Ministro del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables.

Artículo 2o -El Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables está constituido por todas las entidades o programas que realizan actividades en áreas específicas de la agricultura, ganadería, silvicultura, pesca, caza, flora, fauna y recursos naturales renovables; en áreas tales como investigación; transferencia de tecnología; capacitación de productores y funcionarios; producción; certificación y distribución de insumos, financiamiento y crédito; transformación de productos agropecuarios; precios y comercialización; sanidad animal y vegetal; riego y avacamiento; titulación, colonización y otras acciones orientadas hacia el ordenamiento y distribución de tierras; seguros, empleo y desarrollo rural; educación, ingeniería agropecuaria y otras actividades similares.

Artículo 3o. -El Sector Agropecuario está estructurado con los siguientes órganos y entes:

- a) Ministro de Agricultura y Ganadería;
- b) Consejo Nacional Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (CAN);
- c) Comisión Consultiva Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables.

- pecuario y de Recursos Naturales Renovables (Comisión Consultiva);
- ch) Comisión Gerencial Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (Comisión Gerencial)
- d) Secretaría Ejecutiva de Planificación Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (SEPSA);
- e) Comité Técnico Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (COTECSA)
- f) Comités Sectoriales Regionales de Desarrollo Agropecuario y de Recursos Naturales Renovables;
- g) Unidades de Planificación Institucional (UPI); Y
- h) Comisiones Coordinadoras, Consejos o Comisiones en general que integran el Presidente de la República y el Ministro del Sector.

Artículo 4o. -Integran el Sector Agropecuario:

- a) Ministerio de Agricultura y Ganadería y oficinas, juntas y comisiones adscritas;
- b) Ministerio de Planificación Nacional y Política Económica;
- c) Ministerio de la Presidencia;
- ch) Consejo Nacional de Producción;
- d) Instituto de Desarrollo Agrario;
- e) Programa de Riego del Servicio Nacional de Electricidad;
- f) Programa de Seguro Agrícola del Instituto Nacional de Seguros;
- g) Los programas de fomento, crédito agropecuario y crédito rural al pequeño agricultor del Sistema Bancario Nacional, del Instituto de Fomento Cooperativo y de la Corporación Costarricense de Desarrollo, S.A.;
- h) El Programa de Mercado Agropecuario y Centro Nacional de Abastecimiento (PIMA-CENADA) del Instituto de Fomento y Asesoría Municipal;
- i) Los programas de capacitación agropecuaria del Instituto Nacional de Aprendizaje y de los centros educativos técnicos;

- j) La Oficina del Café;
- k) La Junta de Defensa del Tabaco;
- l) La Liga Agrícola Industrial de la Caña de Azúcar; y
- ll) Asociación Bananera Nacional.

Artículo 5o. -El Sector Agropecuario tiene los siguientes objetivos:

1. Asegurar e incrementar la disponibilidad de productos agropecuarios para satisfacer el consumo interno y las necesidades de materia prima para la agroindustria;
2. Contribuir al mejoramiento de la balanza comercial por medio del incremento en las exportaciones de productos tradicionales y no tradicionales, así como la sustitución de importaciones de aquellos productos agropecuarios que pueden producirse en el país;
3. Producir materia prima para la sustitución de hidrocarburos derivados del petróleo, así como para el desarrollo de fuentes no convencionales productoras de energía;
4. Aumentar las fuentes de empleo y el nivel de ingresos para mejorar así las condiciones de vida de la población rural;
5. Contribuir a la organización de los productores para mejorar e incrementar su participación, representatividad y asociación en formas empresariales, que permitan una mayor incorporación de los mismos al proceso de producción.
6. Dirigir las acciones en procura de lograr una sociedad de propietarios en lugar de una sociedad de proletarios;
7. Mejorar y orientar el uso racional de los factores de producción mediante una política integral de desarrollo;
8. Reestructurar la organización institucional del Sector Público Agropecuario y consolidar los Subsecretarías de Dirección y Planificación Sectorial y Regional.

CAPITULO SEGUNDO

De la Dirección y Coordinación del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 6o. -Corresponde al Ministro de Agricultura y Ganadería, conjuntamente con el Presidente de la República, la política de Gobierno en el Sector Agropecuario. En tal condición asumirá las funciones que le asignen el Presidente de la República y las leyes y contará para desarrollar su gestión con el concurso técnico que le deberá brindar la SEPSA y el Ministerio de Planificación Nacional y Política Económica.

Artículo 7o. -Corresponden al Ministro de Agricultura y Ganadería; como director y coordinador del Sector Agropecuario, las siguientes funciones:

- a) Definir en conjunto con el Presidente de la República la política de Gobierno del Sector Agropecuario y velar por su cumplimiento;
- b) Dirigir y coordinar el Sector tanto a nivel nacional como regional, haciendo comunicación formal de sus decisiones a los Consejos Regionales de Desarrollo y a los coordinadores sectoriales de cada región de sus decisiones;
- c) Convocar, presidir y levantar las reuniones del CAN, así como juramentar a sus miembros;
- ch) Aprobar el presupuesto de la Secretaría y nombrar y remover al Director de SEPSA, previa consulta al CAN;
- d) Nombrar comisiones de trabajo con participación pública o privada que coadyuven al mejor funcionamiento del Sector Agropecuario;
- e) Aprobar el respectivo Plan o Programa Sectorial de Gobierno y someterlo a conocimiento de la Comisión Económica Nacional;
- f) Velar porque los lineamiento y directrices de la Autoridad Presupuestaria y la aprobación por parte de ésta de los presupuestos de las Instituciones del Sector Agropecuario, se acojan y enmarquen en los lineamientos y directrices de la política de dicho Sector;

- g) Participar en la Comisión Económica Nacional y coordinar o acordar en ella aspectos básicos del Sector Agropecuario que requieran aporte o apoyo de otros sectores económicos o sociales y en la Comisión Social Nacional cuando ésta así los disponga;
- h) Velar porque la organización y funcionamiento de las instituciones, programas y actividades del Sector Agropecuario respondan adecuadamente a los objetivos sectoriales definidos en los Planes de Desarrollo, en este decreto o en los lineamientos del Ministerio Sectorial y del Presidente de la República, así como del Consejo Económico y Social Nacional;
- i) Conocer y someter cuando lo considere conveniente, a consideración de los órganos del Sector y órganos constitucionales respectivos, las propuestas de políticas, estudios, programas y proyectos relacionados con el Sector Agropecuario;
- j) Impulsar y fortalecer la coordinación regional;
- k) Identificar y establecer los mecanismos de coordinación interinstitucional que aseguren el cumplimiento de los objetivos del Sector Agropecuario y cualesquiera otras funciones que le asignen el Presidente de la República, el Consejo Económico y Social Nacional y las leyes vigentes, para tal efecto;
- l) En conjunto con el Presidente de la República, nombrar a los miembros de la Comisión Consultiva y presidir sus reuniones;
- ll) Propiciar los recursos necesarios para el funcionamiento de los órganos consultivos del Sector Agropecuario y de SEPSA;
- m) Conocer y pronunciarse sobre los informes de las Comisiones, SEPSA, COTECSA e instituciones, programas y actividades sectoriales;
- n) Velar por la cooperación técnica, las inversiones y el financiamiento externo en el Sector Agropecuario; y
- ñ) Nombrar por decreto junto con el Presidente de la República, al coordinador del Sector en cada región..

CAPITULO TERCERO

De los Organos Colegiados de Coordinación y Consulta del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

Consejo Nacional Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables.

Artículo 8o. -El Consejo Nacional Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (CAN) es un órgano de coordinación y asesoría del Ministro integrado por:

- 1) El Ministro de Agricultura y Ganadería, quien preside;
- 2) El Ministro de Planificación Nacional y Política Económica o su Viceministro.
- 3) El Ministro de la Presidencia o su Viceministro.

Los Presidentes Ejecutivos y de las Juntas Directivas de los siguientes entes Públicos, según corresponda.

- 4) Consejo Nacional de Producción
- 5) Instituto de Desarrollo Agrario
- 6) Banco Central de Costa Rica
- 7) Instituto Nacional de Seguros.
- 8) Oficina Nacional de Semillas.
- 9) Servicio Nacional de Electricidad.
- 10) Instituto de Fomento y Asesoría Municipal.
- 11) Corporación Costarricense de Desarrollo.
- 12) Instituto de Fomento Cooperativo.
- 13) Liga Agrícola e Industrial de la Caña de Azúcar.
- 14) Asociación Bananera Nacional.
- 15) Junta del Tabaco
- 16) Un representante de la Junta Directiva de la Oficina del Café, distinto del Presidente de la Junta.

El Ministro de Agricultura y Ganadería podrá convocar a los Presidentes de otras instancias públicas o privadas, cuando lo considere conveniente.

Artículo 9o. -El CAN tendrá las siguientes funciones:

- a) Analizar los problemas políticos y técnicos del Sector;
- b) Asesorar al Ministro de Agricultura y Ganadería en la definición de la política sectorial;
- c) Pronunciarse a petición del Ministro, sobre asuntos del Sector Agropecuario;
- ch) Atender los problemas y lineamientos específicos que transmita el Presidente de la República, el Consejo Económico y Social Nacional o sus Comisiones, por medio del Ministro Sectorial;
- d) Proponer ajustes al Plan Nacional de Desarrollo Agropecuario y de Recursos Naturales Renovables;
- e) Proponer las normas y los procedimientos de trabajo para la coordinación y evaluación de programas interinstitucionales;
- f) Coordinar los planes, programas y proyectos propuestos en el Sector Agropecuario, en estrecha relación con el Ministerio de Planificación Nacional y Política Económica;
- g) Sugerir la formación de grupos de trabajo para la atención de problemas específicos;
- h) Impulsar y fortalecer la planificación anual operativa así como el funcionamiento del sistema de información del Sector; e
- i) En general proponer todas aquellas medidas para el funcionamiento del Sector.

Artículo 10o. -El CAN se reunirá ordinariamente por lo menos una vez al mes y extraordinariamente cada vez que lo convoque el Ministro de Agricultura y Ganadería.

El CAN establecerá por reglamento interno sus procedimientos y normas de trabajo.

Artículo 11o. -Los miembros del CAN realizarán sus funciones ad honorem y serán juramentados por el Ministro Sectorial.

Comité de Presidente de Juntas Directivas

Artículo 12o. -Los Presidentes de las Juntas Directivas del Sector podrán reunirse independientemente según sus necesidades de coordinar entre sí aspectos de interés común. Deberá nombrarse un coordinador permanente del grupo para efectos de tales reuniones o alternar dicha coordinación entre sí mismos.

Artículo 13o. -El total conjunto de Presidente de Juntas Directivas de todos los sectores, podrán ser convocados para fines de coordinación intersectorial o valoración de directrices presidenciales, según el artículo 26 de la Ley General de la Administración Pública, como Consejo de Coordinación Interinstitucional de que habla el artículo 19 de la Ley de Planificación Nacional.

Comisión Consultiva

Artículo 14o. -Con el fin de integrar la participación de las organizaciones nacionales populares y privadas más relevantes y vinculadas al Sector, se establece la Comisión Consultiva Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (Comisión Consultiva).

Artículo 15o. -La Comisión Consultiva estará integrada por un representante de:

- a) Sector Cooperativo:
 1. Unión Nacional de Cooperativas (UNACOOOP, R.L.);
 2. Federación de Cooperativas de Producción Agropecuaria y Servicios Múltiples (FECOPA, R.L.);
 3. Federación Nacional de Cooperativas de Mercado Agropecuario (FEDEAGRO, R.L.);
- b) Sindicatos de Productores:
 4. Unión Nacional de Pequeños y Medianos Productores (UPA-NACIONAL);

c) Cámaras:

5. Federación-Unión Nacional de Productores y Afiliados del Sector Agropecuario;

6. Federaciones de Productores e Industriales de Caña de Azúcar; y

ch) Sindicatos (Consumidores):

7. Confederación Costarricense de Trabajadores Democráticos (CCTD);

8. Central Unitaria de Trabajadores (CUT);

9. Central Auténtica de Trabajadores Democráticos (CATD);

10. Confederación de Trabajadores Centroamericanos. Las organizaciones representadas quedan autorizadas, mediante este decreto, a designar un delegado.

Artículo 16o. -Los representantes de las organizaciones que integran la Comisión Consultiva serán nombrados por los respectivos organismos autorizados en cada organización. Tendrá que ser de los niveles más altos de la organización. La Junta Directiva enviará el nombre del representante y un sustituto al Ministro de Agricultura y Ganadería.

Artículo 17o. -La Comisión Consultiva servirá como órgano de consulta y apoyo del Ministro de Sector.

Artículo 18o. -La Comisión Consultiva se reunirá una vez al mes y el Director de la Secretaría Ejecutiva de Planificación Sectorial Agropecuaria y de Recursos Naturales Renovables será también su secretario. Pudiendo reunirse ésta simultáneamente con el CAN, a juicio del Ministro de Agricultura y Ganadería.

Comisión Gerencial del Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 19o. -La Comisión Gerencial es un órgano de apoyo del Comité de Presidentes Ejecutivos al que se hace referencia en el artículo 12 y está constituido por los Directo-

res Ejecutivos y Gerentes, que reportan directamente a los Presidentes de Juntas Directivas de las instituciones representadas en el CAN.

Artículo 20o. -Deberá la Comisión reunirse por lo menos una vez al mes, una semana antes de la reunión del CAN. Cuando lo estimen conveniente, los Presidentes Ejecutivos podrán realizar reuniones conjuntas con esta Comisión, con el fin de asignar y valorar tareas concretas de su interés.

Artículo 21o. -La Comisión Gerencial nombrará por mayoría absoluta de los miembros presentes en el momento de la votación, a un Coordinador por un año, y éste actuará como interlocutor de la Comisión cuando ello sea conveniente.

Comité Técnico Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 22o. -El Comité Técnico Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (COTECSA) estará formado por los siguientes funcionarios:

- a) El Director de SEPSA, quien lo preside;
- b) El Director de la División de Planificación y Coordinación Sectorial del Ministerio de Planificación Nacional y Política Económica o su representante; y
- c) Los Jefes de Departamentos o Unidades de Planificación de las instituciones representadas en el CAN.

Artículo 23o. -Las funciones de COTECSA son las siguientes:

- a) Asesorar a SEPSA en las labores que le sean encomendadas;
- b) Colaborar en la estructuración de los programas de trabajo;
- c) Suministrar a SEPSA, la información que le sea solicitada para el desarrollo de sus funciones;
- eh) Servir de enlace con las instituciones en la elaboración de los estudios, investigaciones y evaluaciones que sean necesarias; y

d) Dar seguimiento a las recomendaciones y acciones necesarias para lograr la eficaz integración de la políticas y la coordinación de la acción de los organismos participantes.

Artículo 24o. -COTECSA se reunirá ordinariamente por lo menos una vez al mes y extraordinariamente toda vez que sea convocado por el Presidente de dicho Comité.

Comité Consultivo de Directores Técnicos Superiores

Artículo 25o. -Los Directores Técnicos de mayor jerarquía de las instituciones del Sector Agropecuario constituyen el Comité Consultivo con el fin de apoyar a SEPSA en la formulación de políticas y programas sectoriales y el control y evaluación de la ejecución de los mismos. A estas reuniones será convocado un representante de MIDEPLAN por medio del Ministro de Planificación.

CAPITULO CUARTO

De la Secretaría Ejecutiva de Planificación Sectorial del Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 26o. -El Sector Agropecuario contará con una Secretaría Ejecutiva de Planificación Agropecuaria y de Recursos Naturales Renovables (SEPSA) a la que le corresponderá especialmente:

- a) Ejecutar las directrices que emanen del Ministro de Agricultura y Ganadería o del CAN cuando el Ministro lo disponga;
- b) Elaborar el proyecto del Plan Nacional de Desarrollo Agropecuario y de Recursos Naturales Renovables, solicitando y compatibilizando las iniciativas y el aporte de los Departamentos y Unidades de Planificación de las Instituciones del Sector, atendiendo los lineamientos del Plan Nacional de Desarrollo del Ministerio de Planificación Nacional y Política Económica;
- c) Efectuar estudios a escala nacional y regional y con base

en ellos, proponer políticas Agropecuarias y de Recursos Naturales Renovables;

- ch) Presentar informes semestrales y anuales ante el ministro de Agricultura y Ganadería con copia a MIDEPLAN;
- d) Analizar, evaluar y supervisar todo lo relacionado con la cooperación técnica, las inversiones y el financiamiento externo, así como la gestión que llevan a cabo los organismos o expertos foráneos en el Sector Agropecuario e informar al Ministro de Agricultura y Ganadería, de acuerdo con lo dispuesto en la Ley de Planificación Nacional No. 5525 del 2 de mayo de 1974;
- e) Establecer adecuados medios de comunicación con las instituciones que conforman el Sector, así como los entes y organizaciones públicas, privadas e internacionales que se relacionen con el Sector Agropecuario;
- f) Mantener y fortalecer el Subsistema de Información Agropecuaria con el propósito de suministrar información y estadísticas periódicas a todo el sector y en especial al Ministro Sectorial y CAN;
- g) Controlar y evaluar la ejecución de la política sectorial e informar al Ministro; y
- h) Cumplir con las demás funciones que le asigne el Ministro Sectorial.

Artículo 27o. -Para el cumplimiento de sus funciones, SEPSA estará subordinada al Ministro de Agricultura y Ganadería en su calidad de director político del Sector y para efectos administrativos estará adscrita al Ministerio de Agricultura y Ganadería.

Artículo 28o. -SEPSA dispondrá para el cumplimiento de sus funciones de:

- a) Las partidas contenidas en los presupuestos ordinarios y extraordinarios del Ministerio de Agricultura y Ganadería;
- b) Aportes de las instituciones del Sector que acuerden sus Juntas Directivas;
- c) Aporte del Fondo del Plan Nacional de Desarrollo de la Ley No. 5521 del 2 de mayo de 1974.

- ch) Personal técnico administrativo y de servicio facilitado por las instituciones representadas en el CAN, cuando la Secretaría lo solicite por conducto del Ministro Sectorial y de MIDEPLAN con la aplicación de artículo ocho de la Ley de Planificación Nacional; y
- d) Recursos provenientes de organismos nacionales e internacionales.

Artículo 29o. -La Secretaría Ejecutiva estará a cargo de un Director nombrado y removido por el Ministro de Agricultura y Ganadería previa consulta al CAN.
Estará subordinado al Ministro Sectorial y actuará como su colaborador directo.

Artículo 30o. -El Director llevará a cabo las siguientes funciones:

- a) Ejecutar el programa de trabajo de SEFS aprobado por el Ministro Sectorial y el CAN;
- b) Presidir COTECSA y el Comité Consultivo;
- c) Fungir como Secretario del CAN y participar en sus sesiones con derecho a voz;
- ch) Proponer al Ministro de Agricultura y Ganadería el nombramiento del personal técnico y administrativo de carácter regular de la Secretaría;
- d) Atender las labores de secretaría de la Comisión Consultiva del Comité de Presidentes de Juntas Directivas; y
- e) Cualesquiera otras funciones que le asigne el Ministro de Agricultura y Ganadería.

CAPITULO QUINTO

De los Comités Sectoriales Regionales de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 31o. -En cada región administrativa creada formalmente, el Ministerio y cada institución descentralizada del Sector tendrán una Dirección Regional permanente, ubi cada conforme con las recomendaciones técnicas de MIDEPLAN.

- Artículo 32o. -Corresponderá a cada Dirección Regional Actuar como enlace obligado entre el Ministerio o institución y las demás agencias subregionales y locales dependientes del Ministerio o ente;
- b) Coordinar con las otras direcciones regionales del mismo Sector, la programación y ejecución de sus actividades en la región; y
- c) Formar parte, por medio del respectivo Director Regional, del Comité Sectorial Regional.

Artículo 33o. -El Comité Sectorial Regional Agropecuario estará constituido por todos los Directoras Regionales de los organismos integrantes del Sector en la región respectiva.

Artículo 34o. -El Comité Sectorial Regional será coordinado por uno de sus miembros, nombrado al efecto por el Ministro de Agricultura y Ganadería y el Presidente de la República, mediante decreto.

El coordinador sectorial en cada región tendrá las siguientes funciones:

- a) Formar parte del Consejo Regional de Desarrollo y del Comité Técnico Intersectorial, respectivamente, así como en cualquier otro foro o situación de emergencia donde se requiera la participación del sector como tal, o en negociaciones con grupos especiales de interés o presión, a menos que el Ministro disponga lo contrario expresamente;
- b) Ofrecer el aporte del Sector, cuando sea posible, ante peticiones o solicitudes concretas del Consejo Regional de Desarrollo;
- c) Coordinar las actividades del Sector en la Región;
- ch) Reportar al Ministro del Sector o a SEPSA cualquier anomalía por parte de los otros miembros del Comité Sectorial, a fin de que aquél recomiende las acciones correctivas pertinentes a los respectivos superiores jerárquicos del ente y corregir así tales anomalías; y
- d) Enviar al Ministro Sectorial, por medio de SEPSA, cada 2 meses, un informe detallado de las actividades del Sector en la región, con copia al Consejo Regional de Desarrollo.

rollo, indicando avance de planes y programas de trabajo, logros, obstáculos, aprovechamiento de recursos, etc.

Artículo 35o. -Corresponderá al Comité Sectorial Regional como tal, programar y coordinar las actividades del Sector en la Región, en apoyo tanto del Ministro Sectorial como del Consejo Regional de Desarrollo, respectivo.

Artículo 36o. -En caso de conflicto entre el Ministro Sectorial y un Consejo Regional de Desarrollo, éste solicitará el criterio del Ministro de Planificación y en caso de no aceptarse, la parte inconforme elevará el asunto a conocimiento del Presidente de la República, quien previa audiencia a las partes, decidirá.

Artículo 37o. -Como una forma de fortalecer la participación popular, privada y municipal, en la región y en adición con lo que disponga el Decreto Ejecutivo sobre el Subsistema de Planificación Regional sobre dicha participación a nivel de Consejo Regional de desarrollo propiamente, existirá un Comité Consultivo adscrito a cada Comité Sectorial Regional, constituido por los mismos representantes municipales, populares y privados estrictamente vinculados con cada Sector y que tienen asiento en el respectivo Consejo Regional de Desarrollo. Dicho Comité Consultivo se reunirá ordinariamente una vez al mes bajo la presidencia del Coordinador del Sector y valorará la marcha del mismo, sugiriendo iniciativas tendientes a mejorar su funcionamiento en la Región.

CAPITULO SEXTO

De la Red de Información Agropecuaria

Artículo 38o. -La Red de Información Agropecuaria la integrarán las oficinas de estadísticas, bibliotecas, centros de documentación, centros de procesamiento electrónico de datos y departamentos de publicación de las instituciones relacionadas con la actividad agropecuaria que en adelante se designarán Unidades de Información, con el fin de capturar, procesar y diseminar la información que éstas generen.

Artículo 39o. -La coordinación de esta red de información estará a cargo de SI:PSA.

Artículo 40o. -SEPSA como coordinador de la Red de Información Agropecuaria deberá recomendar las políticas sobre normas metodológicas y procedimientos mejorados para el manejo de la información y coordinar los programas de información de los organismos nacionales para su integración en sistemas nacionales e internacionales.

Artículo 41o. -Las instituciones que integran el sector enviarán una copia como mínimo a SEPSA de toda publicación técnica y administrativa que elaboren.

Artículo 42o. -Para efectos de coordinación, las instituciones del Sector, encargarán a las Unidades de Planificación o en su defecto, a la Unidad de Información respectiva, de canalizar la información a SEPSA.

Artículo 43o. -Los programas o planes sectoriales agropecuarios de mediano plazo se publicarán mediante Decreto Ejecutivo, en el Diario Oficial, en el mes de febrero siguiente al cambio de Gobierno.

Artículo 44o. -Las directrices que emiten el Presidente de la República, el Poder Ejecutivo como tal o el Ministro de Agricultura y Ganadería con la aprobación del Presidente, deberán cumplir con los requisitos legales de forma y fondo establecidos en el artículo 41 del Decreto Ejecutivo No. 14184 de 8 de enero de 1983.

CAPITULO SETIMO

De la Planificación Anual Operativa en el Sector de Desarrollo Agropecuario y de Recursos Naturales Renovables

Artículo 45o. -El proceso de la Planificación Anual Operativa en el Sector Agropecuario estará a cargo de SI:PSA en coordinación con MIDEPLAN y las Unidades de Planificación Institucional.

Artículo 46o. -SEPSA, con base en el "Marco Orientador" elaborado por MIDEPLAN, establecerá los lineamientos, acciones y estrategias para la elaboración control, seguimiento y evaluación del Plan Anual Operativo Sectorial y Planes Anuales Operativos Institucionales (PAO).

Artículo 47o. -La elaboración, evaluación, control y seguimiento del Plan Anual Operativo del Sector Agropecuario estará a cargo de SEPSA con base en las directrices dadas por el Ministro Sectorial, el Plan Nacional de Desarrollo, MIDEPLAN y los Planes Anuales de las Instituciones, programas y actividades que integran el Sector.

Artículo 48o. -Las instituciones, programas y actividades incluidos en el Sector Agropecuario elaborarán el Plan Anual Operativo correspondiente, conforme con los objetivos, políticas y metas de la organización, siguiendo los lineamientos esbozados por el Plan Nacional de Desarrollo y las directrices del Ministro Sectorial y los procedimientos establecidos por SEPSA.

Dicho plan constituirá la base para el trabajo anual y deberá ser remitido a SEPSA para su incorporación al Plan Anual Operativo Sectorial.

Artículo 49o. -Corresponderá a las Unidades de Planificación Institucionales conjuntamente con el resto de la organización, formular y evaluar el PAO Institucional.

Para tal efecto se realizará una evaluación semestral del Plan para su ajuste correspondiente, debiéndose enviar una copia del informe a SEPSA para conformar el informe semestral sobre el estado de avance del PAO Sectorial que deberá presentar a conocimiento del Ministro Sectorial.

Artículo 50o. -La formulación del PAO Institucional y del Presupuesto deben ser consistentes.

En la elaboración del presupuesto deberán considerarse los objetivos, políticas y metas que se establecen en el Plan Operativo Sectorial y los programas contemplados en los respectivos PAO Institucionales.

CAPTULO OCTAVO

Disposiciones Finales

Artículo 51o. -El presente decreto deroga el Decreto Ejecutivo No. 10840 del 14 noviembre de 1979 y sus reformas.

Artículo 52o. -Rige a partir de su publicación

Artículo 53o. -Transitorios.

Transitorio I. - Las organizaciones representadas en la Comisión Consultiva nombrarán a su representante en los próximos 30 días a partir de la fecha de publicación de este decreto.

Transitorio II. - Las Unidades de Planificación del Ministerio de Agricultura y Ganadería, Consejo Nacional de Producción e Instituto de Desarrollo Agrario, con la asesoría de SEPSA, para el 30 de junio de este año deberán contar con la metodología de formulación, control y evaluación de sus respectivos Planes Anuales Operativos.

Dado en Presidencia de la República, San José, a los cuatro días del mes de febrero de mil novecientos ochenta y tres.

LUIS ALBERTO MONGE

El Ministro de Agricultura y Ganadería,
FRANCISCO MORALES HERNANDEZ

El Ministro de Planificación Nacional y Política Económica
CLAUDIO ANTONIO VOLIO GUARDIA

(付)

INSTITUCIONES QUE PARTICIPAN EN EL DESARROLLO AGROPECUARIO

Gobierno Central

1. Asamblea Legislativa
2. Colegios Agropecuarios
3. Dirección General de Estadística y Censos (MEC) (DSEC)
4. Instituto Geográfico (MOPT) (IGN)
5. Ministerio de Agricultura y Ganadería (MAG)
6. Ministerio de Economía y Comercio (MEC)
7. Ministerio de Industria, Energía y Minas (MIEM)
8. Ministerio de Planificación Nacional y Política Económica (MIDEPLAN)
9. Ministerio de Exportaciones
10. Movimiento Nacional de Juventudes (MCJyJ) (MJU)
11. Oficina de Catastro (MOPT)
12. Oficina de Salarios (Ministerio de Trabajo)
13. Presidencia de la República
14. Programa Agrícola (Ministerio de Gobernación)
15. Secretaría de la Presidencia de la República
16. Tributación Directa (Ministerio de Hacienda)
17. Dirección General de Desarrollo de la Comunidad (Ministerio de Gobernación) (DINADECO)
18. Contraloría General de la República
19. Consejo Nacional Sectorial Agropecuario (CAN)
20. Secretaría Ejecutiva de Planificación Sectorial de Desarrollo Agropecuario y de Recursos Naturales Renovables (SEPSA)

- 16. Centro de Investigaciones de Granos y Semillas (CIGRAS)
- 17. Centro de Investigación y Tecnología de Alimentos (CITA)
- 18. Universidad de Costa Rica (UCR)
- 19. Universidad Nacional (UNA)
- 20. Instituto Tecnológico de Costa Rica (ITCR)
- 21. Instituto Costarricense de Acuicultura y Alcantarillado (ICAA)
- 22. Instituto Nacional de Aprendizaje (INA)
- 23. Centro para la Promoción de Exportaciones e Inversiones (CENPRO)
- 24. Servicio Nacional de Riego y Avenamiento (SENARA)
- 25. Consejo Nacional de Investigaciones Científicas y Tecnológicas (CONICIT)

C. Empresas Públicas Mixtas

- 1. Corporación Costarricense de Desarrollo (CODESA)
- 2. Asociación Bananera Nacional (ASBANA)

D. Empresas Privadas

- 1. Asociación de Industriales de la Madera
- 2. Asociación de Industriales de la Carne
- 3. Asociación Costarricense de la Industria Alimenticia
- 4. Bancos Privados
- 5. Cámara Nacional de Agricultores
- 6. Cámara Nacional de Bananeros
- 7. Cámara de Granos Básicos
- 8. Asociación Bananera del Atlántico
- 9. Comisión Consultiva de la Industria Alimenticia

21. Universidad Estatal a Distancia (UNED)

B. Organizaciones Autónomas y Semiautónomas

- 1. Sistema Bancario Nacional (SBH)
 - a. Banco Anglo Costarricense (BAC)
 - b. Banco Central de Costa Rica (BCCR)
 - c. Banco Crédito Agrícola de Cartago (BCAC)
 - d. Banco de Costa Rica (BCR)
 - e. Banco Nacional de Costa Rica (Juntas Rurales de Crédito) (BNCR)

2. Consejo Nacional de Producción (CNP)

- 3. Instituto Costarricense de Electricidad (ICE)
- 4. Instituto de Fomento y Asesoría Municipal (IFAM)
- 5. Instituto Nacional de Fomento Cooperativo (INFOCOOP)
- 6. Instituto Mixto de Ayuda Social (IMAS)
- 7. Instituto Nacional de Seguros (INS)
- 8. Instituto de Desarrollo Agrario (IDA)
- 9. Junta de Administración Portuaria y de Desarrollo Económico de la Vertiente Atlántica (JAPDEVA)
- 10. Junta de Defensa del Tabaco (JDT)
- 11. Liga Agrícola e Industrial de la Caña de Azúcar (LAICA)
- 12. Oficina del Café (OFICAFE)
- 13. Oficina Nacional de Semillas (ONS)
- 14. Escuela Técnica Agropecuaria de Santa Clara (TCR)
- 15. Escuela Centroamericana de Ganadería

10. Compañía Bananera de Costa Rica
11. Compañía Standard Fruit
12. Expaagro
13. Federación de Cooperativas Agrícolas de Costa Rica (FEDECOOP)
14. Federación Nacional de Cooperativas de Ahorro y Crédito (FEDECREDITO R.L.)
15. Productores de Fertilizantes
16. FEDERACIONES
 - Cámara de Ganaderos de Costa Rica
 - Cámara de Productores de Caña
 - Cooperativas Campesinas de Producción Agropecuaria
 - Cooperativas de Caficultores
 - Cooperativas Agropecuarias y Servicios Múltiples
 - Cooperativas de Mercado Agropecuario
17. Universidad Autónoma de Centro América (UACA)
18. Unión Nacional de Cooperativas (UNACCOOP)

E. Organismos Internacionales

1. Agencia Internacional de Desarrollo (AID) 国際開発公司
Agency for International Development
2. Banco Centroamericano de Integración Económica (BCIE) 中米統合銀行
3. Banco Interamericano de Desarrollo (BID) 米州開発銀行
4. Banco Internacional de Reconstrucción y Fomento (BIRF) 再建及び開発国際銀行
5. Centro Agronómico Tropical de Investigación y Enseñanza (CATIE) 熱帯農業の為の調査と教育センター
6. Instituto Interamericano de Cooperación para la Agricultura (IICA) 農業の為の米州援助協会
7. Organización Mundial para la Agricultura y la Alimentación (FAO) 農業と食糧の為の世界機構
8. Fondo Monetario Internacional (FMI) 国際通貨基金
9. Banco Mundial (BM) 世界銀行

FUENTE: Elaborado por SEPSA



CBI

OPPORTUNITIES FOR NEW BUSINESS

COSTA RICA A DYNAMIC DEMOCRACY

CBI: Opportunities for new business

1. **What is the CBI?**
The Caribbean Basin Economic Recovery Act of 1983, passed by Congress on July 28 and signed into law on August 5, provides new trade and tax measures to promote economic revitalization and expanded private sector opportunities in the Caribbean Basin region. The Caribbean Basin includes 28 developing countries in Central America and the Caribbean. The measures are designed to expand productive capacity and open new markets to trade by combining foreign and indigenous private sector investment with the impressive natural resource endowment of the Caribbean Basin.
2. **What is the main advantage offered by the CBI?**
The centerpiece of the CBI is an innovative one-way free Trade area providing duty-free access to the United States market for 12 years.
3. **What products are eligible?**
Virtually all products exported from the Caribbean Basin countries are eligible except textiles and apparel, canned tuna, petroleum and petroleum products, certain leather products and footwear, and certain watches.
4. **What are the requirements for product eligibility?**
In order to be eligible for duty-free treatment, an article must be grown, produced or manufactured in a beneficiary country and must meet certain other requirements:
 - I **Direct shipment**
The article must be imported directly from a beneficiary country into the customs territory of the United States
 - II **Substantial Transformation**
Any product including foreign components must be substantially transformed into a new and different article of commerce in one or more beneficiary countries. Articles may not be eligible for this treatment if they have merely undergone:
 - a) simple combining or packaging operations or
 - b) mere dilution with water or another substance that does not materially alter the characteristics of the article.

III

35% value added

The sum of:

- A) the cost or value of the materials produced in a beneficiary country or countries, plus
- B) the direct cost of processing operation performed in a beneficiary country or countries, must be at least a 35% of the appraised value of the article at the time it enters the United States. U.S.A. made components may comprise 15 percentage points of the 35, leaving 20 percent which must be added in beneficiary countries. For the purpose of determining this percentage, Puerto Rico and the Virgin Islands are considered beneficiary countries.

1— Determination of cost or value of the materials

The cost or value of the materials produced in a beneficiary country includes:

- the actual cost of the materials
- direct costs of transport of materials to the manufacturer's plant if not included in actual cost
- the actual cost of waste or spoilage, less scrap value
- net taxes or duties on materials imposed by beneficiary country

2— Determination of direct costs of processing operations

A) Items included

Direct costs of processing operations are those that can be reasonably allocated to the growth, production, manufacture or assembly of the specific merchandise.

Such costs would include, but are not limited to: actual labor costs, dies, molds, tooling, depreciation on machinery and equipment, research, development, design engineering and blueprint costs, and inspection and testing costs.

B) Items not included

Not included costs from the "direct cost" calculation are profit and general expenses of doing business such as administrative salaries, casualty and liability insurance advertising and salesmen's salaries, commissions or expenses and any other costs not directly attributable to the merchandise.

5. HOW DOES THE CBI COMPARE TO OTHER PREFERENTIAL SYSTEMS?

CBI	806/807 TSUS	GSP
<p>PREFERENTIAL TARIFFS</p> <p>Duty free access to the U.S.A. market</p> <p>Duty exemption on the cost of the U.S.A. components assembled outside the U.S.A.</p>	<p>ELEGIBLE PRODUCTS</p> <p>All products are eligible except textiles and apparel, canned tuna, petroleum, and petroleum products, certain leather products and footwear and certain watches.</p>	<p>ELEGIBLE COUNTRIES</p> <p>28 developing countries in Central America and the Caribbean.</p>
<p>REQUIREMENTS FOR PRODUCT ELIGIBILITY</p> <p>—Direct shipment to the USA</p> <p>—At least 35% value added</p> <p>—U.S.A. made components may count for up to 15 percent of the 35%</p> <p>—Any product including foreign components must be substantially transformed into a new and different article of commerce in one or more beneficiary countries.</p>	<p>REQUIREMENTS FOR PRODUCT ELIGIBILITY</p> <p>—Tax exemption can be obtained on the cost of U.S.A. components if those have been exported from the U.S.A. ready for assembly</p> <p>—have not lost their physical identity</p> <p>—have not increased their value or improved their condition outside the U.S.A.</p>	<p>REQUIREMENTS FOR PRODUCT ELIGIBILITY</p> <p>—The article in order to be eligible must:</p> <ul style="list-style-type: none"> —be included in the list of TSUS eligible articles of the beneficiary country —have been totally developed, manufactured or assembled in the beneficiary country —have increased in value at least a 35% in that country —this 35% can be accumulated only in those countries that have customs agreements, such as Coricom, the Andean countries, etc. —if a country exports to the U.S.A. more than \$50 million under the same TSUS code number, that article will be eliminated from the list.
<p>TIME LIMITATION</p> <p>12-year program, Expires September 30, 1995.</p>	<p>Permanent</p>	<p>Expires January 3, 1985</p>

6. What is the procedure for exporting under CBI?
 The importer or consignee of a CBI product shipment must file a manufacturer's or exporter's declaration and an importer's endorsement with the Customs District Director in the following form:

I, _____ (name), hereby declare (1) that the articles described below and identified by the letter P are wholly the growth, product, or manufacture of _____ (country) and/or (2) that the articles described below and identified by the letter Y (a) were produced or manufactured in _____ (country), by means of processing operations performed in that country as set forth below and were also subjected to processing operations in the other beneficiary country or countries (including the Commonwealth of Puerto Rico and the United States Virgin Islands) as set forth below and (b) incorporate materials produced in the country named above or in any other beneficiary country or countries (including the Commonwealth of Puerto Rico and the United States Virgin Islands) or in the United States (other than the Commonwealth of Puerto Rico) as set forth below:

Marks of identification, numbers	Description of article and quantity	Processing operations	Materials produced in a beneficiary country or in the United States	Description of material and country of production	Cost or value of material

Signature _____ Date _____
 Address _____
 Title _____

Endorsement by Importer or Consignee
 I declare that to the best of my knowledge and belief the attached declaration, and any other information submitted herewith, or otherwise supplied or referred to, is correct in every respect and there has been compliance with all requirements specified for those goods for duty free treatment under the Caribbean Basin Initiative.


Signature _____ Date _____
 Address _____
 Title _____

7. What other advantages CBI offers to businessmen?

U.S.A. citizens can deduct from their income taxes reasonable expenses incurred in connection with attending a business meeting or convention in any CBI beneficiary country.

8. Why Costa Rica?

Being designated for CBI benefits as of January 1, 1984, Costa Rica offers excellent opportunities for joint ventures, subcontract manufacturing, licensing and other types of offshore operations. Costa Rica's program for exports and investments includes attractive incentives such as income tax and customs duty exemption, labor training programs and guaranteed repatriation of earnings and capital. Free trade zones where foreign companies are granted extra freedom from foreign exchange controls and import restrictions are also available. In addition, Costa Rica's long tradition of peace and democracy provides the appropriate climate for a safe investment.



How to obtain additional information?

—CINDE

P.O. Box 7170-1000
San José, Costa Rica
Phone: 33-17-11
Telex: 3514 CINDE-C.R.

PROGRAM FOR EXPORTS AND INVESTMENT

P.O. Box 96 Montes de Oca
San Pedro, San José
Costa Rica
Phone: 22-58-55
Telex: 2936 ZOFREX

—US Embassy
Commercial Section and AID Mission

—US Department of Commerce's Caribbean Basin Business
Information System
(202) 377-2527

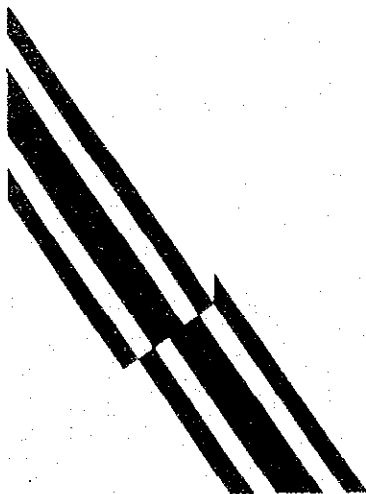
—Overseas Private Investment Corporation (if US investor)
(202) 377-2527

—Your country's Export Promotion and Industrial
Development Agencies

A publication of



The Costa Rican Coalition of
Development Initiatives



COSTA RICAN FREE ZONES

GENERAL INFORMATION

INDEX:

- I. Introduction
- II. Location
- III. Advantages of Operating in Costa Rican Free Zones
- IV. Types of Products and Operations in Free Zones
- V. Services
- VI. Application Requirements and Procedures
- VII. User Fees and Other Costs

COSTA RICA
A DYNAMIC DEMOCRACY

Free Zones

FREE ZONE BROCHURE

I. INTRODUCTION

The Free Zones are areas into and from which goods and related equipment can be imported for handling, processing or manufacturing operations and then exported as non-traditional products, on an extraterritorial, customs free basis to markets other than the Central American Common Market. On a case by case basis, arrangements can be made for a percentage of the output to be sold on local market. The Free Zones are controlled by an autonomous public sector entity, "The Free Zone Corporation", which has the legal responsibility for planning, administering, and operating Export Processing Zones (or as they are better known "Free Zones") in Costa Rica. The Corporation is also empowered to arrange for private sector operation. The Corporation can also authorize Free Zone Status to shipyards, dry docks, or floating dock facilities for ship building maintenance.

II. LOCATION

Currently there is a Free Zone operating on the Atlantic Coast, adjacent to the two principal ports on this coast: Moín and Limón. It is ideally placed for products requiring sea freight service to and from the East Coast of the United States, Europe, the Caribbean islands, and the North and East Coasts of South America. Moín and Limón are serviced by 15 shipping lines on a regular basis. They handled roll on-roll off, container and mixed cargo totalling 2,200,000 tons in 1984.

A second Free Zone "Santa Rosa" on the Pacific Coast is scheduled to become operational in Spring, 1985. It is adjacent to the two principal

ports on this coast: Puntarenas and Caldera, which also handle all types of cargo and are serviced by twelve shipping lines on a regular basis. Location here should be considered by companies requiring sea freight services to and from the West Coast of the United States, the Far East, and the West Coast of South America. A third, privately operated Free Zone is expected to become operational in Summer, 1985. This installation will be located on the Central Plateau, about 45 kilometers from the Juan Santamaría International Airport and 30 kilometers from the capital city of San José. It can be utilized for both air and sea cargo types of products.

A fourth Free zone, adjacent to the Juan Santamaría Airport is in the planning stage.

III. Advantages of Operating in Costa Rican Free Zones.

1. Low Operation Cost: Labor, management, public utility and other services are available on the same reasonable and reliable terms and conditions as elsewhere in the country.

2. Tax Benefits:

- Total exemption from all customs, consular and similar tariffs and fees.
- Total exemption from all export taxes.
- Total exemption from sales and similar taxes.
- 100% exemption on profits tax during the first six years of operation; 50% exemption during the next four years. Under the Free Zone Law, this benefit applies only to operations

involving transformation of the product and not simple packaging operations. It may be possible by applying for an Export Contract to secure additional tax benefits.)

3. Independent Management of Foreign Exchange:

Companies operating under the Free Zone regime do not have to turn over foreign exchange earnings to the Central Bank. They have complete control of their sales proceeds and can effect profit remittances, pay royalties, commissions, technical assistance costs, etc. at their own discretion. They are obliged to convert through the national banking system only those foreign exchange earnings required to cover their local costs.

4. Simplified Dealings with Customs Authorities:

Companies operating out of Free Zones come under simplified procedures worked out between the Free Zone Corporation and Customs Authorities. These may be of particular interest to draw back industries.

5. Credit:

There is a modest, special line of credit available to assist companies to set up operations in Free Zones. Other types of credit are available to companies operating in Free Zones on the same criteria, terms and conditions as for any other enterprise in Costa Rica.

IV. Types of Products and Operations in Free Zones.

Any product which qualifies as non-traditional and which is to be marketed outside of the Central American Common Market qualifies. There are many opportunities for investment in Costa Rica under this broad umbrella in sectors such as agri-business, apparel and textile products, electronics and electrical products, light mechanical engineering products, wood products, leather and rubber products, ceramic products, and plastic products.

It is possible to facilitate the operation of draw back industries by sitting them up under a Free Zone regime. Where production as well as processing of raw materials is envisaged, significant benefits can be obtained by creating interlocking companies, with the processing function established in a Free Zone.

V. SERVICES.

1. Pre-Establishment Phase: The Free Zone Corporation, at its central offices in San José, provides potential investors with a one stop service covering:
 - Arrangements to contact possible joint venture partners
 - Arrangements for feasibility studies
 - Assistance and advice on matters which need to be discussed with public and private sector entities.
 - Assistance in complying with the Application Procedure, incorporation of the company, etc.

2. Continuing Services: After an enterprise is established in a Free Zone, the Corporation will provide the following services, both through its Central office and through offices located in each Free Zone.

- Assistance in recruiting personnel and resolving labor problems.
- Arranging for training assistance from the National Training Institute.
- Assistance in procuring locally produced inputs and services.
- Assistance in dealing with Customs Authorities

- Assistance in obtaining housing and in placing children in suitable schools.
- Normal security, maintenance and similar services.

VI. Application Requirements and Procedures.

An application form must be filled out and accompanied by documents dealing with incorporation of the firm in Costa Rica, bank and commercial references for the firm and for principal partners or stockholders, a three year projection of the company's business activities, blueprints of any construction to be undertaken, and a US \$ 5,000.00 deposit.

All applications are acted upon within 15 to 45 days. If an application is rejected, the \$ 5,000 deposit is returned immediately. If the application is accepted, the deposit remains with the Free Zone Corporation until the firm terminates operations in the Free Zone. Accepted applications form the basis for a decree, published in the official Gazette, authorizing establishment in the Free Zone and guaranteeing in detail the various benefits and commitments involved.

VII. User Fees and Other Costs **

1. Construction Option. Free Zone users can lease land on which to construct their own buildings.
 - Monthly rentals for urbanized land are \$ 0.20/m² (\$ 0.019/ft²)
 - Monthly rentals for non-urbanized land are \$ 0.13/m² (\$ 0.012/ft²)

** Fees and Costs as of March, 1985

Constructions costs vary between US \$ 100 and \$ 200 per m² (\$ 9.29 - 18.59 ft²) depending on type of material and design.

2. Rental Option. Buildings can be leased and partitions, offices, etc. installed according to the needs of the enterprise.

Monthly rentals for buildings are US \$ 1.50m² (\$ 0.14 ft²).

3. Fees. The Corporation charges a fee corresponding to 0.6% of the C.I.F. value of raw materials and goods brought into the Zone plus 0.6% of the value added to goods exported from the Zone.

A monthly maintenance fee corresponding to US \$ 0.125 per m² of building size, covers cleaning services; upkeep of lawns, gardens and road; garbage collection; exterior lighting; and security service.

4. Public Utilities. Users pay suppliers directly for electricity, telephone, water and similar services at prevailing rates.

For further information contact:

FREE ZONES CORPORATION
La Uiacuna Building, 12th. Floor
Central Avenue and 5th. Street
San José, Costa Rica

Phone: 22-58-55
Telex: 2936 ZOFREZ

CINDE(The Costa Rican Coalition of Development Initiatives)

P. O. Box 7170 - 1000
San José, Costa Rica

Phone: 33-17-11
Telex: 3513 CINDE CR

The rate is 0.6% of the CIF value of raw materials and goods brought into the Zone.

2. Export permit: 0.6%

The rate is 0.6% of the value added of the goods being exported.

Maintenance Fee: U.S.\$125/month/building. Includes cleaning service, lawns and gardens, roads, exterior illumination, garbage collection, general maintenance and security from the moment the contract is signed.

Public Utilities:

Industrial water, drinking water, electricity, telephone and others are charged at the prevailing rates.

Any other expenses are covered by the investor.

Application procedure:

The procedure is simple with an effective system to assure the investor a prompt approval of their application. (15 to 45 days).

The documents to be submitted are:

1. Application form.
2. U.S.\$5,000.00 deposit for installation and procedures.
3. Incorporation of the company and registration in the Commercial Registry.
4. A minimum of three bank references and of five commercial references.
5. References on partners or stockholders.
6. A three year projection of the company's business activities.
7. Blueprints of the factory to be built, if applicable.

For further information contact:

CINDE

The Costa Rican Coalition of
Development Initiatives
P.O. Box 7170 - 1.000
San José, Costa Rica

Phone: 33-17-11

Telex: 3514 CINDE CR


Free Zones

La Llacuna Building 12th Floor
Central Avenue And 5th Street

Phone: 22-58-55

Telex: 2936 ZOFREX



A publication of
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The Costa Rican Coalition of
Development Initiatives

GOSTA RICA

A DYNAMIC DEMOCRACY

SUMMARY OF EXPORT AND INVESTMENT INCENTIVES PROGRAM

The Government of Costa Rica has established attractive programs to promote investment in export oriented activities. Several laws provide the framework for available incentives. The main features of these programs are as follows:

Export Incentives

All companies exporting non-traditional products to countries outside the Central American area are granted special incentives for a period of 12 years:

- 100% tax exemption on all custom duties on raw materials, components and capital goods.
- 100% income tax exemption on profits obtained from exports.
- 100% exemption on export taxes.

Export Contract

The Export Contract has been created as a legal instrument which allows the Government of Costa Rica to provide special incentives tailored to the needs of specific investors such as:

- Special port fees
- Simplification of procedures and paperwork
- Preferential interest rates
- Tax reductions
- Accelerated depreciation
- Tax credit certificates

Export Processing Zones

Export processing zones are regulated non-residential areas where companies can be established to handle, process, or manufacture goods destined to be exported.

All firms operating under this system benefit from significant tax incentives such as the following:

- 100% exemption on import taxes on raw materials, processed or semi-processed products, parts and components, packaging materials, together with any other goods that are required for their operation.

Summary of export and investment incentives program

-100% exemption on import taxes on machinery and equipment, spare parts, molds and other accessories necessary for their operation.

-100% exemption can all export taxes associated with the export or re-export of products. The same exemption is granted on the re-export of equipment and machinery used in the production process.

-100% exemption on sales and consumer taxes.

-100% exemption on duties levied on remittances abroad, the investor being able to enjoy the free management of foreign currency originating from his operations.

-100% exemption on all taxes on profits for a period of 6 years from the beginning of operations, 50% exemption for the following 4 years.

Temporary Admission System (Drawback: 806 and 807)

Companies operating under this system are granted the following benefits:

-100% tax exemption on all goods entering the national territory for the purpose of assembly, reconstruction, repair or for their incorporation into finished products that are ultimately destined for exporting.

-100% tax exemption on imports of equipment and spare parts, goods that totally or partially disappear in the process, samples, molds, patterns and similar items.

The only guarantee necessary to operate under this system is a simple floating lien.

Industrial Parks

Industrial Parks are located in specially designated development zones which offer the appropriate facilities and infrastructure for the production of goods destined to local and international markets.

Companies established in these areas can enjoy additional incentives and benefits such as the following:

-Partial exemption on municipal taxes for 5 years.

-Preferential loans through the National Banking System.

-Rent reductions on land and buildings within the Industrial Parks.

Capital and Profit Repatriation

The Selective Capital Registration Regulation issued by the Central Bank of Costa Rica, defines clear and simple procedures that guarantee foreign investors the ability to repatriate capital and profits. These regulations establish a foreign exchange fund that allows the Central Bank to ensure exchange convertibility at prevailing exchange rates for repatriation of capital investments, dividends and for payments of loans, royalties and service contracts. In order for this guarantee to go into effect, the investor only needs to register his investment loan or contract at the Central Bank.

U.S. investors can also apply for OPIC exchange convertibility insurance, as well as for political risk and natural catastrophe insurance.

For further information contact:

CINDE

The Costa Rican Coalition of
Development Initiatives

P.O. Box 7170 - 1.000
San José, Costa Rica

Phone: 33-17-11


Telex: 3514 CINDE CR

Program for the Promotion of
Exports and Investments

La Llacuna Building 12th Floor
Central Avenue And 5th Street

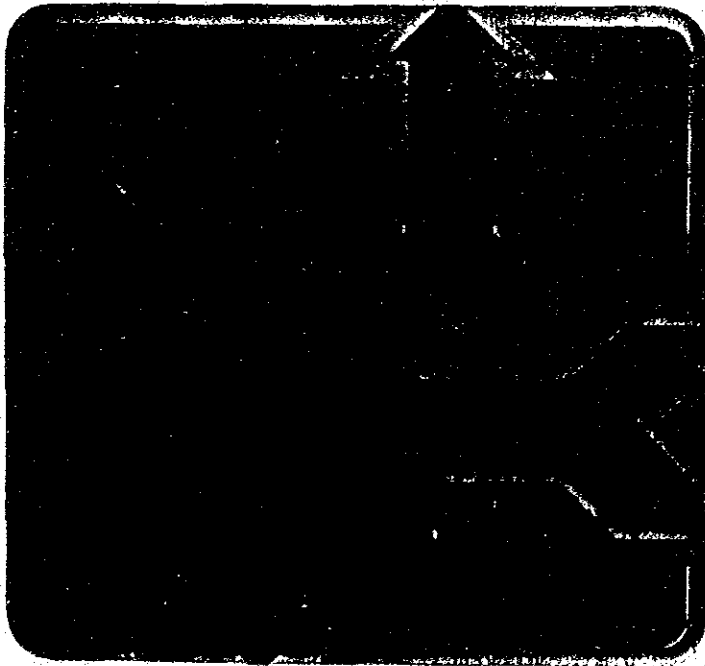
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A publication of
 CINDE
The Costa Rican Coalition of
Development Initiatives



LAW (5162)



THE LEGISLATIVE ASSEMBLY
OF THE REPUBLIC OF COSTA RICA

Decreases the following:

FOR THE FURTHERANCE OF EXPORTS

LAW FOR THE FURTHERANCE OF EXPORTS

No. 5162

San José CR.

December 1983

CHAPTER I

Scope and Objectives

Article 1. The object of this law is the furtherance of non-traditional exports of goods produced or prepared in Costa Rica.

CHAPTER II

Field of Application

Article 2. For the effects of this law, non-traditional exports correspond to goods produced or prepared in Costa Rica, excepting the following:

- a) Non-toasted coffee beans
- b) Untanned bovine and porcine leather
- c) Banana-fruits
- d) Cocoa beans
- e) Non-refined sugar
- f) Rice with or without husk
- g) Kidney beans
- h) Corn
- i) Sorghum
- j) Raw tobacco
- k) Bovine cattle meat
- l) Logs of wood and sawed wood
- m) Unprocessed mineral products
- n) Live bovine, porcine, and equine cattle, except for pure breeds

- o) Cotton
- p) (Uncanned) fresh, frozen, and refrigerated tuna fish and its parts
- q) Fresh (alive or dead), refrigerated, or frozen crawfish.
- r) Those articles produced by those companies that have subscribed contracts laws with the State, whether the companies or third parties be carry out exportations.
- 1) Thus modified by decrees No. 8823 MEIC of August 8, 1978 and 9510 MEIC of March 27, 1979, and No. 12920 MEIC of September 21, 1981.

This list of goods could be modified by the Ministry of Economy, Industry, and Commerce, taking into consideration studies and recommendations from the Center for the Promotion of Exports and Investments, whenever they are of interest for the country's economic and social development.

The By-Laws will customs modify the products included in this list of exceptions.

Article 3. This law will apply, in whatever is pertinent, in accordance with the commercial and economic cooperation agreements that Costa Rica may have with other countries.

Article 4. Those physical or juridical persons exporting goods totally or partially produced or prepared in Costa Rica may request benefits from this law, to third markets, in accordance with the following classification:

- a) Companies which products have at least a national aggregate value of 35 %/o, in accordance to the ruling standards established to that effect; and
- b) Companies which goods have at least a national aggregate value of 35 %/o and use no less than 70 %/o of the value of the regional raw material installed in those less-developed areas of the country, in accordance with the evaluation that the Ministry of Economy, Industry and Commerce periodically prepares.

Article 5. Request referred to in article 4 above will be submitted to the Center for the Promotion of Exports and Investments, who in turn should turn in its studies, recommendations, and conclusions to the Ministry of Economy, Industry and Commerce within the sixty days following the submission of the request; this Ministry, in turn, having to definitely resolve the matter within the forty days following the receipt of the information. The lack of action on the part of the

Center of the Ministry within the terms indicated, should be understood as a favorable resolution to the request.

CHAPTER III

Incentives

Article 6. Those physical persons with five or more years of residence in the country, and those juridical persons whose capital is over 60 % Costa Rican in its totality, who comply with the requisites established in article 4 of this law, can request of Certificado de Abono Tributario (CAT) (Certificates of Tributary Indorsement) for an amount of up to 15 % of the FOB value, port of embarkation, of the exports, whenever they demonstrate by means of economic studies that this benefit is indispensable to be able to compete with the international markets.

Certificates of Tributary Indorsement, the issuance of which is authorized in this Article, will be documents issued to the bearer, freely negotiable, and will be exempt from taxes and not earn interest.

(Thus modified by Law No. 6075 of July 26, 1977).

Article 7. Certificates of Tributary Indorsement (CAT) will be issued by the Central Bank of Costa Rica, in local currency, when the permission, exportation policy, and bill of lading are submitted, and will be useful in the payment of direct or indirect taxes the collection of which corresponds to it as the State's Cashier.

The exporter will receive the certificates when the foreign currency earned with non-traditional exports is reimbursed to the Bank, document it considers necessary.

For the payment of taxes, the Certificates of Tributary Indorsement (CAT) can be used, initially, after twelve months from the date they are issued have elapsed, the Executive Power being able to reduce this period in general whenever it deems it convenient.

These Certificates of Tributary Indorsement will expire twenty-four months after they are issued.

(Thus modified by Law No. 5909 of June 16, 1976).

Article 8. The exporters of products totally or partially for the devolution or granting of a franchise on custom, economic stability, consumption, and sales taxes, and others, the collection of which corresponds to the Central Bank of Costa Rica as the State's Cashier, and that have been paid for raw materials and other materials used in the production, preparation, or conditioning of goods that are exported.

Article 9. Those physical and juridical persons complying with this law's requisites and who enjoy benefits granted under the protection of the legislation in force, who have obtained partial exemption from custom taxes for the importation of raw materials and semi-manufactured products in the form and percentages established, can request, in accordance with article 8, the debenture of what has actually been paid.

Article 10. The benefits established in this Chapter will not be granted in the case of those activities referred to in Chapter IV of this law. Those physical and juridical persons complying with clause b) of article 4 of this law, will receive either devolution or granting of franchise on custom, economic stability, consumption, and sales taxes, and others, the collection of which corresponds to the Central Bank, and that have been paid for machinery and equipment, spare parts and accessories, all in accordance with the rules established to that respect by the Ministry of Economy, Industry, and Commerce.

CHAPTER IV

Temporary Exportation Regime

Article 11. Only for the effects of this law, the introduction of goods into the country for a period no longer than twelve months, to be incorporated to goods produced, prepared, or assembled in the country and destined to exportation, will be considered imports of temporary nature. The following goods can be introduced into the country within this regime without previously satisfying import fees:

- a) Raw materials;
- b) Semi-manufactured products;
- c) Finished products that are goods used in the preparation of other articles manufactured, prepared, or assembled in the country;
- d) Containers and packing materials; and

CHAPTER V

General Dispositions

e) Molds, dies, matrixes, pieces, parts, utensils, and other devices that may be used to complement other apparatus, tags used by companies for exports.

The Ministry of Economy, Industry, and Commerce can deny the benefits of this article for a definite good, when the latter is satisfactorily produced in the country.

For those companies definitely established in the country and that have to import machinery and equipment, the importation term of twelve months can be extended to up to ten years by the Ministry of Economy, Industry, and Commerce, after recommendation from the Center for the Promotion of Exports and Investments.

(Thus modified by Law No. 5909 of June 16, 1976)

Article 12. Samples, models, patterns, and other similar articles can be introduced into the country for demonstration, investigation, instruction, or exposition in national fairs under the temporary import regime for a term no greater than 180 days.

Article 13. It is up to the Ministry of Economy, Industry and Commerce, taking into consideration the studies submitted by the Center for the Promotion of Exports and Investments, to recommend or not the temporary import operations established in articles 11 and 12 above. The Ministry of the Treasury will demand satisfactory securities or guarantees equivalent to 110 % of the fees to be paid on imported articles subject to this regime. If within the terms established, one hundred and eighty days and twelve months, respectively from the unstorage of the raw material, containers, samples, models, and others, the majority of the articles introduced or produced, whichever the case, the Ministry of the Treasury will cancel the bond, deposit or guarantee. If at the end of the respective periods total exportation has not been completed, the interested party should immediately cover the amount of taxes corresponding to raw materials, containers, samples, models, and others that have not been exported as they were introduced or as finished products, whichever the case, in addition to 10 % of the amount of the taxes corresponding to products not exported, as fine for non-compliance, without damaging any subsequent action that the State may undertake.

Article 14. The Ministry of Economy, Industry, and Commerce, can authorize when the re-exportation is produced and due to decrease or waste, deductions in weight, units, and value of raw materials, packing materials, and containers temporarily imported, all in accordance with the quantities declared in the temporary importation policy.

Article 15. A summary of the requests submitted to resort to the benefits of this law, as well as the text of the resolutions adapted by the Ministry of Economy, Industry, and Commerce with respect to those requests, will be opportunistically published in the Official Newspaper.

Article 16. When formulating its recommendations in accordance with Articles 5 and 12 above, the Center for the Promotion of Exports and Investments will take into account not only technical and economical characteristics of the productive activities corresponding to the requests submitted, but also their contribution to the conditions for healthy competence and necessities of national consumption.

Article 17. The benefits established in Chapters III and IV of this law will be granted for periods of ten years prorogable for consecutive five-year terms whenever it is so justified in the opinion of the Ministry of Economy, Industry, and Commerce, and under the terms and conditions established within the limits of said Chapter.

Article 18. Should the beneficiary not comply with his obligations, unduly use the benefits which correspond to him in accordance to the terms of this law, or incur in the practice of disloyal commerce, the Executive Power, through the Ministry of Economy, Industry, and Commerce, can suspend or declare the caducity of the benefits and rights granted him, with no responsibility on the part of the State. The above, without damaging the actions that should be established in accordance with the dispositions of the legislation in general, and of the laws on fiscal fraud in particular.

CHAPTER VI

Final Dispositions

Article 19. The dispositions contemplated by this law will be considered modifications, in whatever opposes, of the following laws: Law of Industrial Protection and Development No. 2426 of September 3, 1959; Customs Law No. 1738 of March 31, 1954; and any other ordinary legislation conflicting with this law.

Article 20. The Executive Power will rule this law, through its Ministry of Economy, Industry, and Commerce.

THE LEGISLATIVE ASSEMBLY OF THE
REPUBLIC OF COSTA RICA

Decrees:

Article 21. This law is effective on the date of its publication.
Notify the Executive Power
Legislative Assembly, San Jose, on the twenty-first day of the month of December
nineteen hundred and seventy two.

DANIEL ODUBER QUIROS
President

MANUEL CARBALLO Q. TERESA ZAVALETA D.
Second Secretary Second Pro-Secretary

The Presidency, San Jose, on the twenty-second day of the month of December
nineteen hundred and seventy two.

Execute and Publish
JOSE FIGUERES

THE MINISTER OF ECONOMY, INDUSTRY, AND COMMERCE
JORGE SANCHEZ MENDEZ

Article 1. . . .

Article 2. . . .

Article 3. . . .

Article 4. Articles 7 and 11 of the Law of Furtherance of Exports, No. 5162 of
December 22, 1972 are modified and Chapter VII is added, and they will read as
follows:

Article 7

Article 11. . . .

CHAPTER VII

Certificates of Export Increase

Article 22. Certificates of Export Increase (CIEX), are documents issued to the
bearer, by the Central Bank of Costa Rica, in national currency, freely negotiable,
exempt from all type of taxes and interests. The Central Bank of Costa Rica can
grant them to physical or juridical persons after recommendation from the
Center for the Promotion of Exports and Investments, in the following cases:

- a) Agricultural and agroindustrial products exporters within the provisions of
article 4 of this Law, regarding the increase in exports to the base year,
established by the by-laws;
- b) Producers of goods prepared in the country and destined to be exported,
even if they have less than thirty-five (35 %) percent of the national
aggregate value, or when they develop their activity under the temporary
import regime foreseen in Article 4 of this Law, regarding the increase of
exports during one year with respect to the previous year, but only estimat-
ed on the part of its national aggregate value;

Exporters enjoying the benefits of this law on the value of freight charges paid for transportation abroad to a national, or multinational, transportation company in whose capital the State participates directly or indirectly, whenever it is duly qualified by the Center for the Promotion of Exports and Investments, as freight international transportation company, in accordance with the ruling standards issued to that effect; and

d) Touristic promotion and agronomic investigation activities. These benefits can be granted from one to ten percent (1 0/0 up to 10 0/0) as per judgment of the Central Bank of Costa Rica.

Article 23. The Central Bank of Costa Rica will establish the procedures for the establishment of the Certificates of Export Increase (CIEI) and they will be paid for in cash. In regards to the opportunity of their issuance and in general, to the rights and obligations therein derived, these will be regulated by the standards applicable to the Certificates of Tributary Indorsement.

The benefit of the Certificate of Export Increase (CIEI), will be considered during one year and it will be up to the Central Bank of Costa Rica, after recommendation from the Center for the Promotion of Exports and Investments, to prorogate them or not for equal periods.

Article 24. Physical or juridical persons who establish companies in the country to export one hundred (100 0/0) percent of their production to third markets, can request a franchise for up to one hundred percent (100 0/0) of the fees corresponding to the import of machinery and equipment.

Article 25. The Central Bank of Costa Rica will establish annually the global amount of Certificates of Export Increase and the benefit from these will be subject to the availabilities of the Fund for Furtherance of Exports and Tourism, created by that Bank to this effect. The Executive Power, when requested by the Central Bank of Costa Rica, will rule whatever refers to the Certificates of Export Increase.

Notify the Executive Power

Legislative Assembly, San Jose, on the tenth day of the month of June nineteen hundred and seventy six.

ALFONSO CARRO ZUNIGA
President

STANLEY MUNOZ S.
First Secretary

GUILLERMO SANDOVAL A.
Second Secretary

The Presidency San Jose, on the sixteenth day of the month of June nineteen hundred and seventy six.

Execute and Publish
DANIEL ODUBER

In Charge of the Treasury
JORGE SANCHEZ MENDEZ

"La Gaceta" No. 118 of June 22, 1976"

CHAPTER I

General Dispositions and Definitions

Article 1. These rules establish the necessary standards for the application of the Law of Furtherance of Exports No. 5162 of December 22, 1972 and its reforms.

Article 2. For the correct application of these Rules, the terms used herein and mentioned below, will have the following meanings:

Bank:

Banco Central de Costa Rica

CAT:

Certificate of Tributary Indorsement. (Certificado de Abono Tributario)

CAUCA:

Código Aduanero Uniforme Centroamericano (Uniform Central American Customs Code)

C/EX:

Certificado de Incremento de las Exportaciones. (Certificate of Export Increase)

Center:

Center for the Promotion of Exports and Investments.

Executive Division:

It consists of the Executive Director and Executive Sub-Director of the Center for the Promotion of Exports and Investments.

Containers:

Those goods whose essential use is containing.

BY-LAWS TO THE LAW FOR THE FURTHERANCE OF EXPORTS

No. 7930 MEIC

THE PRESIDENT OF THE REPUBLIC
AND THE MINISTER OF ECONOMY, INDUSTRY,
AND COMMERCE

Based on clauses 3) and 18) of article 140 of the Political Constitution and in Law No. 5162 of December 22, 1972, modified by laws No. 5909 of June 16, 1976 and No. 6075 of July 26, 1977, and Law No. 6054 of June 14, 1977.

Decreases the following:

BY-LAWS TO LAW No. 5162
FOR THE FURTHERANCE OF EXPORTS

FOB (Free of Board):

Price covering all expenses, including the delivery of goods in the ship provided by or for the buyer in the specific port of shipment or in the transportation means (truck, railroad, etc.)

The Law:

Law for the Furtherance of Exports No. 5162 of December 22, 1972.

Machinery and Equipment:

Those goods used for the elaboration or transformation of other products or to render productive services, that are not consumed in one sole production cycle.

Raw Materials:

All those goods of any nature that are incorporated to the final product or to the respective production process.

MEIC:

Ministry of Economy, Industry, and Commerce.

Merchandise (Goods):

Products, articles, manufactures, cattle, and in general all those corporal goods, without exception.

NAB:

Nomenclatura Arancelaria de Bruselas,
(Brussels Customs Nomenclature)

NAUCA:

Nomenclatura Arancelaria Uniforme Centroamericana
(Central American Uniform Customs Nomenclature)

Persons:

Physical or juridical persons that can resort to the benefits of the Law.

Semi-prepared products:

Products prepared with raw material that serve as intermediary elements to produce other goods.

RECAUCA:

Reglamento del Código Aduanero Uniforme Centroamericano
(By-Laws for C.A. Uniform Customs Code)

Re-exportation:

Leaving the country free of taxes once legal procedures have been complied of foreign goods that have entered the country to resort to the benefits of the Law and these By-Laws.

Production Unit:

All crops' or manufacturing plants' surface in which a production project is divided, comprising from the beginning of its development up to the economic exploitation of the product generated. Industrially, it consists of an independent manufacturing plant; not in an extension of those in existence. Agriculturally, it is a group surface conforming a specific unit within a production program.

(Thus modified by Decree No. 12606 - MEIC published in "La Gaceta" No. 96 of May 21, 1981)

CHAPTER II

Field of Application

Article 3. For the effects of the Law and these By-Laws, it is understood by non-traditional exports those corresponding to goods produced or prepared in Costa Rica, characterized by NAUCA or its equivalent in NAB, excepting the following goods:

NAUCA	NAB	sea urchins, snails etc. (1)
071-01	09.01	
051-01-0061	08.01	
072-01-00	18.01	
061-01-00	17.01	
042-01-00	10.06	
042-01-00	10.06	
054-02-01	07.05	
044-01-00	10.05	
054-09-03	10.07	
121-01-00	24.01	
211-01-00		
011-01-00	41.01	
GPO-242	02.01	
243-02-00	44.03	
001-01-02	44.05	
001-03-02	01.02	
921-01-02	01.03	
GPO-272	01.01	
GPO-281	26.01	
GPO-282	73.03	
GPO-283		
GPO-284	26.01	
GPO-285	25.32	
GPO-311	25.19	
	73.03	
	26.01	
	27.01	
	27.02	
	27.03	
GPO-999		
	71.07A	
	72.01B	
	71.07	
	26.01S	
031-01-01		
031-03-01		

(1) Thus modified by Decrees No. 8823 MEIC of August 8, 1978 and No. 9510 MEIC of March 27, 1979.

identification according to NAB of the above products is presented solely for conversion purposes while that nomenclature is not officially adapted by the Government.

Article 4. Because of the interest for the country's economic development, the physical or juridical persons exporting the following products can enjoy the benefits of the Law:

011-01-00	02.01A	
031-01-01		
031-01-01		
031-01-01		
031-03-01-51		
031-03-01		
071-02-00		
272-08-01		
311-03-00		

Article 5. MEIC can modify the Lists referred to in articles 2 of the Law and 3 and 4 of this By-Law considering the studies and recommendations from the

Center whenever they are of interest for the country's economic and social development. Said modifications can be carried out either officially or by request, in any case they should be issued by means of Executive Decree and published in the Official Newspaper.

Article 6. The inclusion of new products in the list of Article 3 of these By-Laws will be effective after one year of publishing the respective Executive Decree. However, the benefits of Article 6 of the Law, will continue to be granted to persons who after having published the decree sell currency originated in exports carried out before this decree becomes effective, whenever some person is enjoying the benefits of the Law.

MEIC should notify personally or by means of registered letter the beneficiaries, regarding this inclusion within the 30 days following the publication of the respective Executive Decree. If there are no companies enjoying the benefits established by Law, the inclusion will be effective on the date indicated on the Decree.

Article 7. The exclusion of goods from the lists of articles 2 of the Law and 3 and 4 of these By-Laws will proceed in those cases where it is convenient to the national interests and the furtherance of exports.

It can be disposed at any time, either officially or by request. Should the latter be the case, the interested party can submit his request to the Center, who in turn will give it the corresponding course and will submit MEIC its recommendations, so that MEIC can definitely resolve whatever it deems convenient.

(Thus modified by Decree 13010 MEIC "Gaceta" 197 of October 15, 1981)

Should the exclusion request be denied, the interested party will be notified through registered letter. Should the exclusion be official, the issuance of the Executive Decree ordering it, is enough.

Article 8. It is up to MEIC, taking into consideration the Center's recommendations, to determine which exports are destined to third markets for the effects of the dispositions of Article 3 of the Law.

Article 9. Physical or juridical persons requesting the Center for benefits under articles 6, 8, and 10 of the Law, should submit their request in the forms prepared by the Center for that effect, in accordance to these By-Laws. The Center when evaluating the request should verify, among others, the following factors:

- a) That the requesting person or company is going to export non-traditional articles.
- b) That the National Aggregate Value generated by goods to be exported is not less than 35 percent.
- c) That if it is a physical Costa Rican person, this condition be verified.
- d) That if it is a foreign physical person, he have at least 5 years of having been granted his residence in accordance to the Law.
- e) That requesting juridical persons have at the most 40 percent of foreign capital, understanding by this the contribution to the social capital of physical or juridical persons residing abroad or in the country that either directly or indirectly are linked to a home office.

The Board of Directors can recommend MEIC the granting of these benefits in the cases of those companies not complying with clause e) above, whenever it is of interest to the country from an economic and social point of view.

When the participation of Costa Rican capital is less than 60 percent of the company's social capital, before recommending the benefits under articles 6, 8, and 10 of the Law, the Center will request the opinion of the Ministry of the Treasury, who can seek advice from the Bank to that effect and will take the following into account:

- i) That the corporation's shares be nominative, and
- ii) That the granting of the benefits does not render serious fiscal effects.

This opinion will be entailing for the Center.

In order to guarantee that the national capital is at all times maintained, the Center should administratively take all measures necessary to that effect, as well as establish the pertinent dispositive in case of sale or transference of said shares.

CHAPTER III

Certificates of Tributary Indorsement (CAT)

Article 10. The value of the certificates will be equivalent up to 15 % of the amount in colones obtained when reimbursing the Central Bank for its FOB

value, the foreign currency coming from non-traditional exports. The percentage in each case will be established by CENPRO, taking into account the "requestor's intrinsic conditions".

CAT's date of issuance for the effects established in Article 7 of the Law, is the same date as the reimbursement of foreign currency to the country. When prepayment has been received, either through letter of credit or direct remittance, the date of prepayment will be that of the product's shipment.

CAT can be applied to payment twelve (12) months after its date of issuance.

Thus modified by Decree No. 12894-MEIC of September 11, 1981.

Article 11. Those companies that enjoy the benefits established in Chapter III of the Law will be granted the same for a ten-year term, in accordance to Article 17 of the Law. However, as a justified stimulus to investments, companies or physical persons carrying out agricultural or industrial projects whose production is exported to third markets and require execution by successive production units in accordance to the point that real possibilities permit it, everything duly evidenced, will receive said benefits independently for each one of those production units, as their production program is extended.

Beneficiaries must submit to CENPRO, an opinion from the Ministry of Agriculture and Cattle, or from the Ministry of Economy, Industry, and Commerce, as it corresponds, indicating the scopes of each production unit into which the project will be divided and the estimation of exportable production yield.

Benefits are prorogable for consecutive periods of five years for the effective productive unit. In order to obtain an adequate control over the programs developed under the above norms, the respective ministry has the faculty of examining by all means it deems convenient, the behaviour of the respective project, as well as of inspecting the project's development before and after the approval of the benefits.

Each time that within this initial ten-year term, the interested party is about to initiate a new production unit, he should so indicate it, attaching to that effect all the information necessary in order to precisely identify the scope, location, and other characteristics of this productive unit.

The benefits enjoyed by the company will be granted whenever the general circumstances that justified the granting of the benefits subsist when there is a

desire to initiate a subsequent production unit.

(Thus modified by Decree No. 12606-MEIC published in La Gaceta No. 96 of May 21, 1981)

Article 12. CAT can be used for the payment of direct or indirect taxes, the collection of which corresponds to the Bank as the State's Cashier.

Article 13. CAT will be accepted by the Bank for the payment of the above-mentioned taxes in the amount of their nominal value.

Article 14. Requests for issuance of CAT's corresponding to each exportation must be submitted to the Bank at least 3 months before expiration, in the forms provided by the Bank, attaching copy of the following documents:

- Exportation license and the respective commercial invoice evidencing exportation's FOB value.
- Exportation policy, omitted by the respective customs duly complemented.
- Embarkation guide: maritime, aerial, or postal indicating whether freight charges have been paid or are collect.
- Registration of Foreign Currency Income, duly stamped with the seal of the Bank's Cashier who carried out the purchase of foreign currency.

CAT will be issued by the Central Bank in security paper in the nominations it deems convenient and will count with the following minimum requisites:

- a) Name of issuing entity;
- b) Name of title;
- c) Number and series of certificate;
- d) Signatures of officials authorized by the Bank and stamped with the Bank's white seal;
- e) Amount of CAT;
- f) indication that the title is issued to the bearer;
- g) indication of the Law authorizing it; and

h) Dates of issuance, of effectiveness to pay taxes, and of expiration.

Articles 6 and 7 of the Law will be printed in the back.

Article 15. CAT will expire twenty-four months after issuing date. Should that date correspond to a non-working day, expiration date will be that of the next working day.

Article 16. The Bank will notify monthly the Ministry of the Treasury, MEIC, and the Center, the list of CAT issuances delivered to exporters the month before.

CHAPTER IV

Requests for Obtention of Certificate of Tributary Indorsement and Their Procedures

Article 17. The following physical and juridical persons can request benefits under the Law:

- a) They directly export the goods they produce or prepare; and
- b) They export the goods produced or prepared by other persons.

Article 18. Persons comprised in clause a) of Article 16 above can be granted the benefits indicated in Articles 6, 8, and 10 of the Law. Those comprised in clause b) can only be granted the benefit indicated in Article 6 of the Law, corresponding to the manufacturer or producer. In the latter case, benefits under articles 8 and 10 of the Law must be subject to the dispositions of this Chapter.

Article 19. The exporter of goods produced on his own, that in accordance with this Law and its By-Laws, has been recommended by the Center, approved by MEIC, and the resolution having been published in the Official Newspaper "La Gaceta" has a right to the CAT referred to in Article 6 of the Law.

The exporter of goods produced or prepared by others persons who according to the Law has been recommended by the Center, approved by MEIC, and the resolution has been published in the Official Newspaper, "La Gaceta", indicating if the interested party needs or not the Center's previous approval for each exportation in order to withdraw the CAT, also has a right to CAT.

Article 20. In the case of exporters of goods produced or prepared by other persons, requests should be adjusted to the requisites indicated in Articles 21

and 22 of these By-Laws.

Article 21. It is up to the Center to initially qualify if the persons exporting goods partly or totally produced or prepared in the country can enjoy the benefits indicated in Articles 6, 8, and 10 of the Law.

Article 22. Requests for qualification to enjoy the benefits of Article 6 of the Law, will be submitted to the Center's Executive Direction, in original and three copies, and they should include:

- a) Name or trade name, domicile, and other generalities about the requestor; and the name and qualities of the mandatory or legal representative when the request is made through the attorney or representative;
- b) Description of the product to be exported by the company, identified in the NAUCA lot;
- c) Specific indication of the benefits requested;
- d) Place and postal address where the requestor will receive notifications or correspondence;
- e) Place and date of request and signature of requesting mandatory or legal representative, duly authenticated by an attorney; and
- f) Indication, which will have the characteristic of "sworn declaration", that what has been affirmed in the request and the forms submitted to the Center are true.

Article 23. The following must be attached to the request referred to in the previous article:

- a) Certification of legal capacity, should the request be made through mandatory;
- b) If the patent is a juridical person with shares to the bearer, whoever is requesting the benefit, should submit a certification extended by a Notary Public evidencing the name of whoever capital subscribed and paid by each one of the shareholders;
- c) Four copies on the extremes contemplated in the forms effective at the Center. When the Center deems it convenient, these forms should be certi-

fied by a Public Accountant;

d) Any other document, study, or information that in accordance to the Law or its By-Laws is pertinent in the Center's opinion.

Article 24. When the request is submitted, the Executive Division will stamp at the bottom of this request, a note or seal indicating date of submission and will number them in ascending order. It should also acknowledge receipt of the request and the documents submitted.

Article 25. Once the request is submitted, the Executive Division will proceed without delay to confirm it complies with the requisites indicated in the Law and its By-Laws.

Article 26. If the request is lacking some requisite or document, the Executive Division will abstain from processing it, but will instruct the interested party within the 15 days following its submission, the requisite omitted or information lacking so that defects be corrected.

The sixty-day term indicated in Article 5 of the Law, will start supplying the omitted requisites or documents is delivered in this case on the moment the memorial of the interested party.

Article 27. It is up to the Board of Directors to recommend or not the request.

Article 28. MEIC can request the Center in order to resolve better, new studies or analysis, if those carried out are considered incomplete or insufficient. In this case, the term indicated in Article 5 of the Law for MEIC to resolve definitely, will start on the date MEIC receives from the Center the additional studies or analysis.

Article 29. Resolutions dictated by MEIC should include at least the following information:

- a) Date of submission of request;
- b) Name, trade name, and other general information on the requestor;
- c) Listing of specific goods to be exported by the company, indicating their nature;

d) Term of effectiveness of the benefit indicating date of its enjoyment starts; and.

e) Listing of benefits under the Law that the requestor will enjoy and the percentage from CAT corresponding to him, in this case. A summary of the request submitted, as well as the text of the respective resolution adopted by MEIC will be published once in the Official Newspaper. The Ministry will send a copy of the resolution duly signed by registered mail to the interested party and to the Bank.

Article 30. MEIC will carry a file with the documents and correspondence, and a separate registry with the classified indication of the benefits enjoys, including raw materials, semi-prepared products, finished products that are part of a component of the product to be exported, containers, and packing material for whoever enjoys the benefits under the Law.

The exporter will be bound and obliged to show to MEIC's and Center officials at any time, its accounting registries, documents and accounting books, correspondence, minutes books, and shareholders record, as well as raw materials, goods, and other materials used in the manufacturing of exportable goods so that either one of these entries, either separately or jointly, may determine whether he continues or not to keep the requisites demanded by the Law or these By-Laws.

Article 31. Benefits under articles 8, 10 and 11 of the Law will not be granted to the importation of goods produced in the country in adequate conditions with respect to quantity, quality, and price.

CHAPTER V

Modification of Resolution of Qualifications and Term Extensions

Article 32. MEIC, by recommendation from the Center, can totally or partially modify, officially or at the request of the beneficiary, resolutions of qualification and benefits granted him.

Article 33. The Center can recommend MEIC that it modify officially all resolutions when the beneficiary has modified the conditions that were the basis for issuing said resolution.

Article 34. When the modification request be made by the beneficiary, the latter should submit it to the Center and follow the same procedures as with the original

request.

Article 35. The request for an extension to continue enjoying the benefits under Chapters III and IV of the Law should be submitted at least 90 days before the expiration of the term which extension is being requested. The request for extension will be processed following the procedures established in Chapter IV of these By-Laws.

MEIC, taking into account the Center's studies and recommendations, will grant or deny the extension within the 90 days following the date of submission of the request.

CHAPTER VI

Customs Franchises or Tax Refunds

Article 36. Those persons in the case of Article 4, clause a) of the Law, besides CAT's benefit, can request the Ministry of the Treasury only for the refund of those taxes paid or the granting of franchises, for the importation of raw materials and other materials used in the production, preparation, or conditioning of goods to be exported.

Those in the case of clause b) of the same article, will receive besides CAT, tax refund or franchise for raw materials and other materials used in the production, preparation, or conditioning of goods to be exported and of the taxes paid for machinery and equipment, spare parts and accessories.

Article 37. In the two cases of the article above, only return or franchise for the following taxes can be requested:

- a) Customs;
- b) Consumption;
- c) Sales; and
- d) Economic stability.

Article 38. If the person has not been qualified before to enjoy the benefits of Article 6 and pretends to obtain the benefits from Articles 8 and 10, all of the Law, he must submit to the Center the respective request with the requisites and information indicated by Articles 21 and 22 of these By-Laws.

Article 39. To request or receive tax refunds or the granting of franchises, before carrying out any importation, he must submit to the Ministry of the Treasury, a request including at least the following information:

a) Number and date of issuance of resolution by means of which benefits were granted to the company;

b) Specific description of what is being requested, indicating:

1. Goods to be imported, customs lot, and their use;
2. Quantity, value, and origin of goods.

CHAPTER VII

Cession of Benefits and Change of Destiny of Goods

Article 40. The benefits of Articles 8 and 10 of the Law can only be transferred with the previous authorization from MEIC, taking into consideration the centers of studies and recommend, MEIC's resolution will be published in the Official Newspaper.

Article 41. Goods imported without totally or partially paying applicable custom rights, cannot be alienated to any title, or used for different purposes than those indicated by the corresponding agreement or resolution, without MEIC's approval.

Article 42. The Center will provide technical and administrative assistance, within the limits of its organization, required on the part of the companies to resort to the benefits of the Law.

CHAPTER VIII

Temporary Importation Regime

Article 43. Raw materials, semi-manufactured products, and goods used in the preparation of finished manufactured products, prepared or assembled in the country; the same as containers, packing materials and labels or tags can be introduced into the country without paying taxes for a period no greater than twelve months and whenever they are products destined exclusively to

exportation.

The articles referred to in the above paragraph can remain in the country only for the term determined in each case.

Article 45. MEIC, taking into consideration the Center's recommendation, will determine when the benefits under the Law and these By-Laws do not proceed for some of the goods mentioned in the above articles to be produced in the country in the volume, price, and quality conditions required to incorporate them or use them in the goods destined for exportation.

Article 46. Those importations of raw materials, semi-manufactured products or finished products that are goods used in the preparation of some of the merchandise referred to in Articles 2, second paragraph of the Law and 3 of these By-Laws, cannot resort to the benefits under this Chapter.

Article 47. Samples, models, patterns, and similar articles for the purposes of demonstration, investigation, instruction, or exposition in national or international fairs celebrated in the country can be introduced into the country under the system foreseen in this Chapter, for a term greater than one hundred and eighty days.

Article 48. When the beneficiary of the system foreseen in this chapter does not export within the first twelve-month period, or its extensions, without justified cause, MEIC will cancel the benefits and will notify the Ministry of the Treasury for the re-export of the goods or machinery and equipment, whichever the case, within the 180 days following, or else cover the amount equivalent to 110 percent of the corresponding taxes covered by the respective guarantee without damaging any other subsequent action the State may establish.

"Benefits will also be cancelled, and the Ministry of the Treasury will be notified for the pertinent effects, in the following cases:

- a) With regards to those companies that, enjoying the benefits under the temporary importation regime, have not used them within a twelve-month period with regards to a specific good that it has a right to produce, in accordance with the generic definition given to the product;
- b) When exports of determined goods could have an unfavorable effect on the international competence of the rest of the Costa Rican production of that product, or of the production of it directed to determined markets, or is

threatened or could be threatened in the importing country with the establishment of restrictions to trade of national products.

(Thus modified by Executive Decree No. 10965-MEIC of December 20, 1979)

Article 49. When the beneficiary ceases its operations, he should re-export the merchandise or equipment in his case, within the re-exported he should pay the corresponding taxes.

Article 50. MEIC, taking into account the studies submitted by the Center will recommend or not the operations established in articles 11 and 12 of the Law. The Ministry of the Treasury will demand satisfactory security or guarantees, equivalent to 110 percent of the fees to be paid on the imported goods under this regime. Said guarantees can consist of promissory notes, indorsement, certified checks, or mortgage guarantees.

Article 51. The persons enjoying the same benefits under the system foreseen in this Chapter can interchange between them goods, free of all taxes after authorization from MEIC that should be notified to Customs General Division.

Article 52. MEIC can authorize deductions from weight, units, and value of the raw material, packings, and containers imported due to decrease and waste, all in accordance to the quantities declared in the respective policy.

MEIC can authorize beforehand said deductions in accordance with coefficients established, by recommendation on the part of the Center.

Article 53. When waste is originated in production, Custom General Division can authorize in writing, free of fees, its re-shipment, destruction, donation to public or benefit institution, duly recognized by the State, or the transference to other companies to be incorporated in the production that these institutions destine to exportation.

Article 54. When the incorporation of said waste were in products whose destiny is the local market, Customs General Division will charge the corresponding taxes and extra charges.

Article 55. Requests to resort to Chapter IV of the Law will be submitted to the Center and the same procedures established in Articles 21 and 22 of these By-Laws in whatever is applicable will rule.

CHAPTER IX

Exportations to Countries with Quantitative Importation Controls

Article 56. It is up to MEIC to distribute among the national exportation companies, taking into account the Center's recommendation, the quotas for production exportation enjoying the benefits of the Law, assigned to each country by the countries with quantitative and qualitative importation controls.

Article 57. For the effects of this distribution, the exporting companies are obliged to inform MEIC and the Center monthly the total amount of exportations made to the country whose quota was distributed and to provide any other data or information required.

Article 58. The distribution of the quota will be carried out based on the average of exports of the respective company during the previous year destined to that country whose quota was distributed, but without taking into account those carried out within the fixed quota, if such were the case.

Article 59. For the distribution of the quotas, those companies that have exported before will have priority over those that have not done so.

Article 60. The quota will be fixed in physical terms, using country adopts a measure that obliges to the conversion of the system used.

Article 61. In the distribution of quota increases established by the importing country, or of the surplus of national quotas produced by any cause, MEIC will give priority, taking into account the Center's recommendation, to those companies: a) that have production surpluses, whenever they have used better their quotas; b) that extensions in its productive capacity have been carried out so that they may insure an adequate utilization of the quota. Reductions in the quota established by the importing country will proportionately affect the national beneficiaries.

Article 62. In order to determine the distribution's excellence, the Center will carry out an evaluation, during the year in effect, of the quota assigned to each company. If as result of the evaluation, the necessity of adapting or adjusting the quota assigned arises, the Center will notify MEIC with its recommendation so that the latter may proceed as it deems necessary.

Article 63. The quota assigned will be effective during one year and should be

distributed at the latest one month before the next one is effective. If the quota is not established during that month, it will remain the same as the one for the year before.

Article 64. The company-beneficiary is obliged to make the best use possible of that quota and it cannot transfer it to any title with out MEIC's authorization, who will take into consideration the Center's recommendation.

Article 65. MEIC can cancel the company-beneficiary's quota by any means, if it confirms that it incurred in violations of these By-Laws or that it is not adequately using said quota, taking into consideration the Center's recommendation.

Article 66. The distribution of the national quota among the companies-beneficiaries will be consigned in an agreement issued by MEIC and will be published in the Official Newspaper.

CHAPTER X

Certificates of Increase of Exports

Article 67. CIEEX are titles to the bearer, issued by the Bank in local currency, freely negotiable, exempt from all sorts of taxes and interests, payable by the Bank at their presentation, and will expire two years after the date of issuance.

Article 68. The Bank will annually establish the global amount of CIEEX and will pay its value using resources from the Fund for the Promotion of exports and tourism, approved by the Board of Directors of the Central Bank in meeting No. 3075-75, article 4 of December 27, 1975.

The fact that the Fund does not have resources available, for total or partial payments, is cause of suspension for the issuance of CIEEX. The Bank will notify the interested party opportunely should this occur, and the future granting of this benefit will be subject to the assignation of new resources to the Fund.

Article 69. Physical or juridical persons complying with the requisites established in these By-Laws and who find themselves within the following cases, can request CIEEX:

- a) Exporters of non-traditional agricultural and agroindustrial products that enjoy the benefits established in Article 6 and that are within the dispositions

of Article 4, both of the Law. Agricultural products are those coming from agricultural, cattle, fishing, forestal, and wild fauna activities.

Agroindustrial products are those whose raw materials come from the country's agricultural, fishing, forestal, and wild fauna activities, and require an industrial transformation process to be used or transported.

In all cases, the increase will be calculated whenever those exports for which CIEX are requested, are destined to markets where the product does not have free trade or preferential treatment under the protection of commercial treaties or agreements.

b) Exporters who enjoy the benefits under these By-Laws that use national or multinational freight transportation, in whose capital there is direct or indirect participation of the State; and

c) Touristic promotion and agronomic investigation activities. To this effect, touristic promotion means publicity campaigns having national repercussion when they have been done jointly with the Bank and abroad. Within the agronomic investigation only specialized cases considered by the Bank as short-term export projects will be taken into account.

Article 70. The Bank will grant CIEX to those included in clause a) of the previous article, up to an equivalent of 10 percent of the increase they had in their exports' FOB value with respect to the base year.

For the effects of application of these By-Laws, base year means the year just before the benefits were granted. In the cases contemplated in clause b) of the previous article up to 10 percent of the value of the freight abroad paid to a national or multinational freight transportation company, in whose capital there is direct or indirect participation of the State, that is duly qualified by the Center as international freight company, will be granted.

In the cases contemplated in clause c) of the above article the percentage will be fixed by the Bank's Board of Directors.

Article 71. Physical or juridical persons authorized to obtain CIEX, will submit to the Center the corresponding classification request, in the form made available by said organization to the Bank.

Once the Center has carried out the transactions for the request and has attached

its favorable opinion for CIEX's granting, this organization will send it to the Bank for the pertinent purposes. The Bank will notify the interested party the final resolution sending copy of it to MEIC and to the Center.

This resolution will include at least the following information:

- a) Effectiveness term;
- b) Reference to the dispositions on which the issuance of CIEX is based;
- c) Name of exporter;
- d) Decree from MEIC by means of which it grants CAT to the exporter; and
- e) Description of the products or activities for which the benefit is granted.

Physical or juridical persons authorized to receive this benefit can submit their request from the moment the increase is indicated.

This right will expire six months after the end of the calendar year for which this benefit is requested.

Article 72. Exporters previously qualified for the obtention of CIEX will request the letter from the Bank, in the form made available to that effect, attaching copy of the Export License, Export Policy duly complimented and the bill of lading. The Bank will prepare the issuance of CIEX when the exporter shows the Bank that the FOB value of its product exports, carried out during the year, has exceeded those from the base year, and that said exports have complied with all legal and ruling dispositions applicable to this type of transactions.

The exporter will receive the certificates the moment that he reimburses the Bank the foreign currency from non-traditional exports. The Bank can demand any other document it deems necessary.

Issuance request for CIEX should be presented within the period that will prescribe six months after the end of the calendar year for which this benefit was granted.

Article 73. CIEX benefit will be granted for the increase in exports corresponding to the period of one calendar year, and it will be up to the Bank's judgement whether to extend it for equal periods, for which extension it must count with the Center's previous recommendation.

Article 74. CIEX will be issued by the Bank in security paper and will contain at least the following requisites:

- a) Name of issuing organization;
- b) Name of title;
- c) Certificate's number and series;
- d) Signatures of officials authorized by the Bank;
- e) Bank's raised seal;
- f) Amount of CIEX;
- g) Indication that the title is issued to the bearer;
- h) Indication of the dispositions on which CIEX's issuance is authorized; and
- i) Title's dates of issuance and prescription.

Article 75. For the effects of what is established in the previous article CIEX's date of issuance will be the same as that of the sale of foreign currency to the Bank. When the export has been prepaid, either through letter of credit or by means of direct remittance, the date of issuance will be that of the product's shipment.

Article 76. All those situations not expressly contemplated in these By-Laws, can be resolved by the Bank by supplementally applying, in whatever corresponds, the dispositions of the Law and of these By-Laws.

CHAPTER XI

Certificate of Automatic Tributary Indorsement for Artisanshship

Article 77. For the effects of this chapter, artisanshship is that human activity including production, transformation, and reparation of goods, carried out by means of a process, in which personal intervention constitutes a predominant factor, thus obtaining an individualized final result that does not correspond to mechanic industrial production.

Article 78. Automatic CAT can be requested by physical Costa Rica persons and by juridical persons whose capital is national and who export goods considered artisanshship, in accordance to the previous article.

Article 79. In order to enjoy CAT's benefits under this chapter, the interest parties must submit their requests before the Center, who in turn will send it with its recommendation to MEIC, so that the latter may definitively resolve.

Article 80. In case MEIC approves the request for benefits, it will notify the Bank, so that the latter may give the interested party may give the CAT after complying with the requisites established to that effect by the Bank. If the request for benefits were denied, MEIC will return the diligences to the Center, and the latter will notify the interested party regarding the denial.

Article 81. Only manufacturers of artisanships can enjoy CAT's benefits under this Chapter.

Article 82. Non-Costa Rica artisans and juridical persons with foreign capital, devoted to artisanshship, cannot resort to the regime established in this Chapter to obtain benefits from Automatic CAT. Their request, if they proceed, will comply with the procedures established in other chapters of these By-Laws.

CHAPTER XII

Automatic Tributary Indorsement for the Small Industries

Article 83. For the effects of this Chapter, physical and juridical persons requesting benefits, must be registered as small industry at the Ministry of Economy, Industry, and Commerce, in the Registry corresponding to Small Industries, and its product must have a high percentage of national raw material, and the social capital, in accordance with the law, must be composed of at least sixty percent Costa Rican capital. In case they are not registered, the Ministry of Economy, Industry and Commerce will proceed officially to qualify them in accordance with the technical criteria followed.

Article 84. In order to enjoy CAT's benefits, under this chapter, interested parties must submit their request for benefits before the Center for the Promotion of Exports and Investments, in the respective formula, attaching certification from the Ministry of Economy, Industry, and Commerce with their inscription as small industry, the percentage of raw material used in the preparation of the

product and the composition of the capital. Once the compliance with these requisites has been verified, the Executive Division at CENPRO will make its recommendation to the Ministry of Economy, Industry, and Commerce, so that the latter may definitely resolve.

Requisites for the composition of capital established can be obviated with a recommendation from the Ministry of the Treasury at CENPRO's request.

Article 85. In case the Ministry of Economy, Industry, and Commerce approves the request for benefits, it will so notify the Bank so that the latter may deliver CAT to the interested party after the latter has complied with all the requisites established to that effect by the Bank. The Ministry of Economy, Industry, and Commerce will send a copy of the resolution duly signed by registered mail to the interested party, to the Bank, and to CENPRO.

Article 86. The beneficiary, periodically, is obliged to render information to officials from the Ministry of Economy, Industry, and Commerce and of the Center for the Promotion of Exports and Investments so that jointly, or separately, can determine or not, that it continues maintaining the requisites demanded in this chapter, if not, it will lose the respective benefits.

"Chapter XII of the Certificate of Automatic Tributary Indorsement for Small Industries, was added by Executive Decree No. 11014-MEIC of December 12, 1979".

CHAPTER XIII

"Simplified Tributary Indorsement Certificate for Agricultural and Cattle and Agroindustrial Products"

Article 87. For the effects of this Chapter, agricultural and cattle products are those coming from the agricultural, cattle, and forestry production, as well as the country's fishing production and exploitation. Likewise, it is understood that agroindustrial products are those whose raw materials come from these activities and require an industrial transformation process in order for them to be used or transportes.

Article 88. Simplified CAT for Agricultural and Cattle, and Agroindustrial Products' benefits can be requested by those producers, be them physical persons, Costa Rican or foreign, having more than five years of residence in the country, or juridical persons with a Costa Rican capital of over 60 % of the total.

The requisite for composition of the capital can be obviated by recommendation of the Ministry of the Treasury, after request from CENPRO

Article 89. Requestors can enjoy benefits under this Chapter whenever their products are protected in the products' lists that are periodically published to this effect by the Executive Power, at CENPRO's request. The list will be prepared by the latter institution, should there be information in his hands related to competence and National Aggregate Value, of previous cases that permit the equipping of new requests to previous recommendations approved for those products

In accordance to Article 89, the following list of products enjoying benefits under Chapter XIII of By-Laws to Law of Furtharance, characterized by the Central American Uniform Nomenclature (NAUCA) or its equivalent in the Brussels Customs Nomenclature (NAB), is issued:

NAUCA	DESCRIPTION
001-01-02	Pure-breed bovine cattle NAB: 01.02
021-01-01	Pure-breed equine cattle NAB: 01.01
011-01-00	Fresh, refrigerated, or frozen calf white meat NAB: 02.01A
011-03-00	Fresh, refrigerated, or frozen porcine cattle meat NAB: 02.01C
011-04-00	Chicken and chicken parts, fresh, refrigerated or frozen NAB: 02.02
GPO-012	Dry, salted, smoked or cooked unpacked meats NAB: 02.03, 02.06A, 02.02B
GPO-013	Packed meat and meat preparations, packed or unpacked NAB: 02.06, 02.06A, 02.06B, 05.05, 16.01, 16.02, 16.02A, 16.05, 16.12, 21.05.
CAP-02	Milk products, eggs and honey NAB: 04.01, 04.02A, 04.02B, 04.02, 04.04, 04.05, 04.06, 19.02, 21.07.
031-01001*	Fresh, refrigerated, or frozen scaled fish (including edible fish transported alive and natural fish meat) shark fins, scaly fish meat or parts, frozen, fresh, and refrigerated, included in NAB lots: 03.01, 01.06.
031-01-01	Fresh (cultivated) tilapia NAB: 03.01

NAUCA	DESCRIPTION	DESCRIPTION	NAUCA	DESCRIPTION
031-01-01	Shark fins NAB: 03.01		GPO-062	20.01, 20.02, 20.07, 21.05, 21.07 Sugar sweets and other sugar preparations NAB: 17.04, 17.05
031-01-01	Fresh, refrigerated, or frozen corvina crabs NAB: 03.01		072-02-00	Powdered cocoa with or without sugar NAB: 18.05, 18.06
031-01-03	Ornamental fish for aquariums NAB: 03.01		072-03-00	Lard and cocoa paste NAB: 18.03, 18.04
031-02-02	Dry fish crabs NAB: 03.02		GPO-073	Chocolate and chocolate preparations NAB: 18.06
031-02-02	Smoked tilapia NAB: 03.02		075-02-05	Ginger and cardamomo NAB: 09.08, 09.10
031-03-01**	Fresh, refrigerated, or frozen lobster NAB: 03.03		099-09-04	All types of sauces and other similar condiments NAB: 21.03, 21.04
031-03-01-51***	Fresh (dead or alive), refrigerated, or frozen shrimp NAB: 03.03		112-04-04	Cocoa liqueur and egg nog NAB: 22.09
032-01-01	Hermetically packed sardines prepared in tomato sauce NAB: 16.04		GPO-122	Tobacco manufacturings NAB: 24.02A, 24.02B, 24.02C
032-01-05	Preserved or prepared lobster NAB: 16.05		221-02-00	Dry coconut NAB: 12.01
032-01-08	Canned tuna fish NAB: 16.04		291-09-13	Frozen bovine and porcine pancreas NAB: 05.14
048-01-02	Corn flour toasted products NAB: 19.05		292-04-00	Ipacacuana radicle NAB: 12.07
048-09-04	Pop corn NAB: 21.07		292-05-00	Live ornamental plants and foliage NAB: 06.02
GPO-51	Fresh, refrigerated or frozen fruits (excepting bananas) and edible nuts with or without husk NAB: 07.01C, 08.01B, 08.01C, 08.02A, 08.02B, 08.03A, 08.04A, 08.05, 08.06A, 08.06B, 08.07, 08.08, 08.09, 20.06		412-07-00	Coconut oil NAB: 15.07K
GPO-52	Fresh fruits including those artificially dehydrated NAB: 08.01D, 08.01A, 08.02B, 08.03B, 09.04B, 08.12		541-02-00	Fetal bovine frozen serum NAB: 30.02
GPO-053	Preserved fruits or preparations of fruits NAB: 07.03, 08.10, 08.11, 08.11, 20.03, 20.04, 20.05, 20.06, 20.07, 21.07		GPO-631	Plates, teriated, woods, sheets and other woods n.e.p., worked except with plastic or synthetic components NAB: 44.06, 44.09, 44.10, 44.11, 44.12, 44.14, 44.15, 44.16, 44.17, 44.19, 44.23, 48.09, 48.18
GPO-054	Fresh and dry vegetables and garden stuff (refrigerated or frozen), except those dehydrated; roots and tubers NAB: 07.01A, 07.01B, 07.01C, 07.02, 07.03, 07.05, 07.06, 12.04, 12.06		GPO-632	n.e.p. manufactured woods NAB: 44.06, 44.11, 44.13A, 44.13B, 44.20, 44.21, 44.22, 44.23, 44.24, 44.25, 44.26, 44.27, 44.28, 64.05, 84.16, 84.39, 84.40, 84.59B, 84.61, 89.03, 89.05, 90.19B, 94.03
GPO-055	Preserved vegetables and garden stuff and garden stuff preparations (in any type of container) NAB: 07.04, 11.03, 11.04, 11.05, 11.06, 11.09, 12.02, 19.04,		811-01-01	Wood prefabricated houses NAB: 44.23

Article 91. The beneficiary is obliged to grant information to MEIC's and the Center's officials, for the effects indicated in Article 86.

Chapter XIII, Simplified Certificate of Tributary Indorsement was added by Decree No. 13555 from MEIC of April 28, 1982.

CHAPTER XIV

Desisting and Abandonment of Requests

Article 92. All persons submitting any of the requests referred to in these By-Laws, can desist from the same whatever its state of procedure. This will motivate that the request be considered as if it had not been submitted.

Article 93. Desisting must be submitted to the Executive Division or before MEIC, if the request were already before the latter. It should be submitted in writing and the signature protecting it must be authenticated by a lawyer, or in its case, duly legalized the document in which it is evidenced.

Article 94. The resolution admitting desisting will consider as ended the procedures made by the requestor, leaving the situation in the same state as it was before the written desisting was submitted.

CHAPTER XV

Final Dispositions

Article 95. All information and data provided to the center, to MEIC, or the Ministry of the Treasury, by the companies, will be considered confidential and will only be used for the purpose for which they were requested or provided, or for the purposes of statistical investigation under the dispositions of Articles 3 and 4 of the Law No. 1565 of May 20, 1963.

Article 96. Persons enjoying benefits under the Law will be obliged to provide the Ministry of the Treasury, MEIC, and the Center all information and data requested and to allow the inspections deemed convenient.

Article 97. Sanctions established in article 18 of the Law, will be applied by means of resolution from MEIC.

NAUCA DESCRIPTION

821-01-03 Wood furniture, n.e.p., except with plastic or synthetic components

NAB: 94.01, 94.02, 94.03

831-02-01 Natural leather articles, n.e.p.

NAB: 42.02

NOTES:

* Modified by Decree No. 14848 from MEIC, of September 29, 1983

** Modified by Decree No. 9510 from MEIC, of January 30, 1979

*** Modified by Decree No. 13171 of November 27, 1981.

Article 90. In order to enjoy CAT's benefits, under this Chapter the interested parties must submit their request before the Center in the form provided. Procedures for granting CAT simplified must comply with the following requisites:

- 1) CENPRO must define whether the product requested complies or not with the requisites to enjoy simplified CAT.
- 2) CENPRO must prepare a written summary including information from similar companies indicating the aggregate value from each company that already enjoys the benefits and the composition of its social capital.
- 3) CENPRO must evidence and include in the written summary that the production process of the requesting company is the same or similar to those companies that enjoy the Certificate of Tributary Endorsement (from clause 2)
- 4) Based on the above 3 points, the request must be analyzed in the Joint Commission, which will recommend to the Center's Board of Directors if the granting proceeds or not. The Center can demand the provision of complementary information, in those cases it deems it convenient. Once the compliance with this Chapter's requisites is confirmed, the Center following the procedures established in these By-Laws will present its recommendation to the Ministry of Economy and Commerce, so that the latter may definitely resolve with respect to the request submitted. If the Ministry of Economy and Commerce should resolve to grant the simplified CAT, the resolution decreed will be published in "La Gaceta" which is the Official Newspaper.

(Thus modified by Decree No. 14001 from MEIC, of November 20, 1982)

CHAPTER XVI

Effectiveness and Annulment

Article 98. In accordance with the faculties granted by Article 2 of the Law to MEIC, the list included in this same article is modified, in accordance with the lists from Articles 3 and 4 of these By-Laws.

Article 99. It is effective on the date it is published.

Article 100. It annuls Executive Decrees No. 2932-MEIC of April 5, 1973, and Decrees No. 4049-MEIC of August 26, 1974; No. 115-MEIC of June 25, 1976; No. 6251-MEIC of August 10, 1976; No. 6409-MEIC of October 11, 1976; No. 6489-MEIC of November 5, 1976; No. 6531-MEIC of November 19, 1976; No. 6976-MEIC of February 28, 1977; and No. 6954-MEIC of April 26, 1977.

TRANSITORY DISPOSITIONS

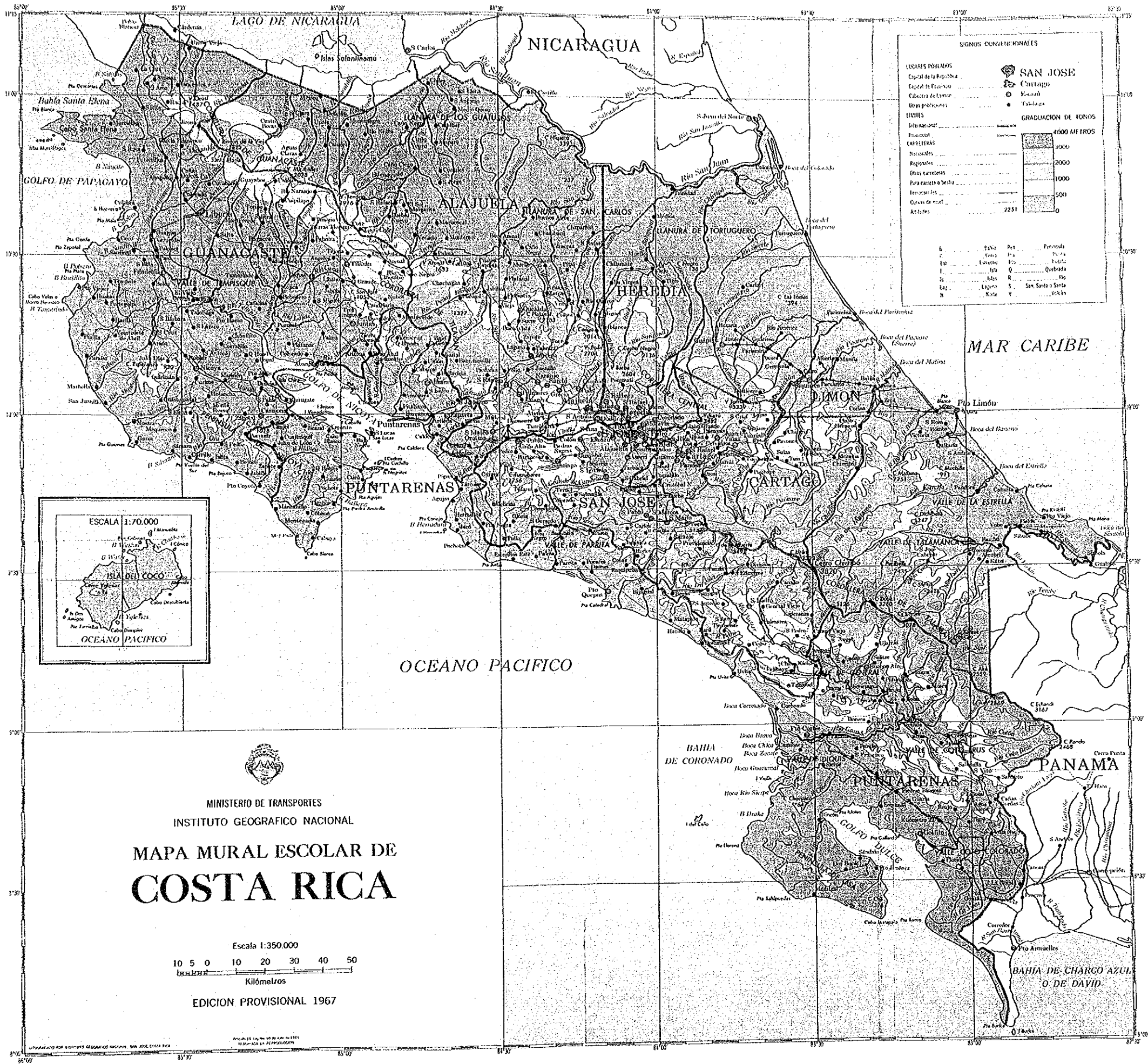
1. The modifications derived from the modification carried out to Article 6 of the Law No. 5162 of December 22, 1972, by means of Article 22 of Law No. 6075 of July 26, 1977, will not affect the situations previous to the promulgation of the aforementioned Law No. 6075.
2. CAT requests pending resolution on the date they are issued of Law 6075 will be subject to procedures and requisites established in these By-Laws as is established by this Decree.
3. To the requests submitted to the Center to that date to resort to the benefits under this Law, will be given due course in accordance to the dispositions of these By-Laws.

Granted at the Presidency, San Jose, on the twenty-third day of the month of January nineteen hundred and seventy eight.

DANIEL ODUBER

THE MINISTER OF ECONOMY, INDUSTRY AND COMMERCE
RODOLFO QUIROS GONZALEZ

Alcance No. 17 to "La Gaceta" No. 22 of January 31, 1978.



SIGNOS CONVENCIONALES

LUGARES POPULADOS
 Capital de la República: San José
 Capital de Provincia: Cartago
 Cabeza de Cantón:
 Otros poblados:

RIESCOS
 Internacional:
 Fronteras:
 CARRETERAS
 Nacionales:
 Regulares:
 Otras carreteras:
 Para carros a balsa:
 Ferrocarriles:
 Cursos de ríos:
 Arroyos:

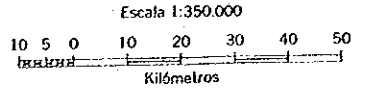
GRADUACION DE TORNOS

4000 METROS
3500
3000
2000
1000
500
225
0

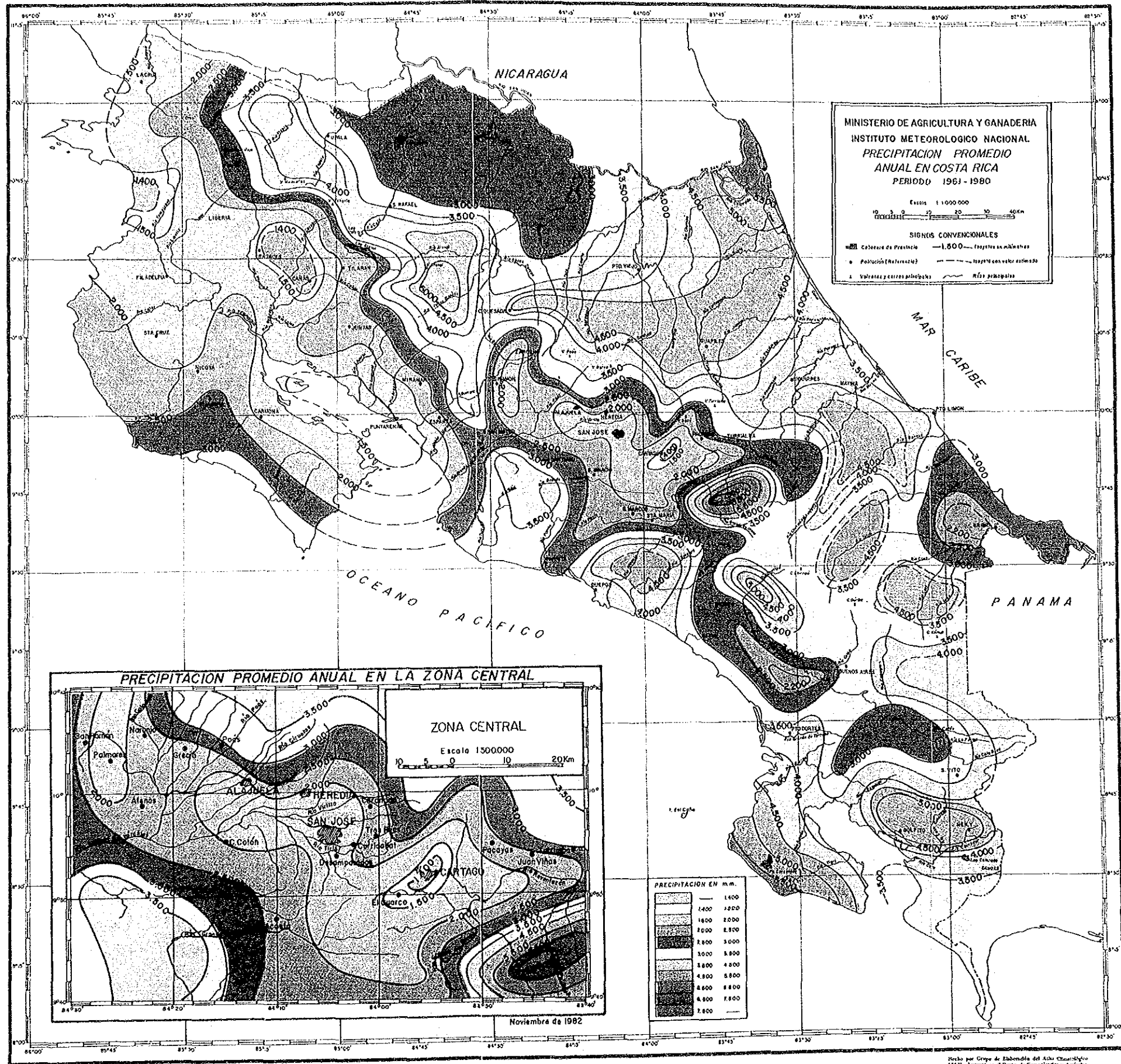
S	Esca	Peñ	Peruvia
C	Carra	Pa	Paraguay
Est	Estrecho	Pa	Paraguay
I	Isla	Q	Quebrada
N	Ni	R	Rio
L	Lago	S	San
X	X	V	V



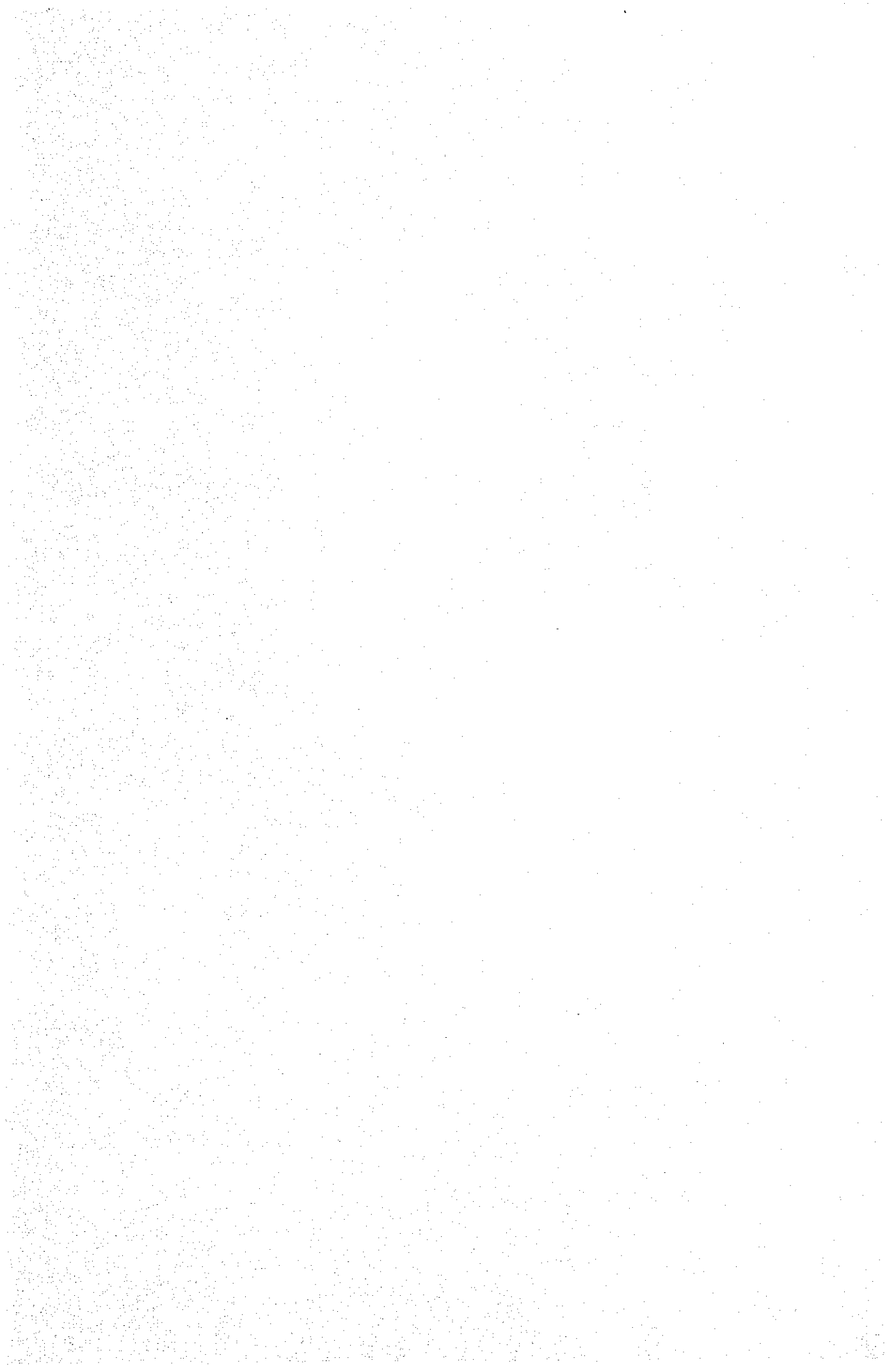
MINISTERIO DE TRANSPORTES
 INSTITUTO GEOGRAFICO NACIONAL
**MAPA MURAL ESCOLAR DE
 COSTA RICA**



EDICION PROVISIONAL 1967



Hecho por Grupo de Elaboración del Atlas Climatológico
IMN, Impreso en el Depto. de Conservación Agrícola,
OF 8411-3410, San José, 1982.



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