

OFFICE OF TEXTILES AND APPAREL (OTEXA)

Market Reports Textiles, Apparel, Footwear and Travel Goods

Costa Rica

The following information is provided only as a guide and should be confirmed with the proper authorities before embarking on any export activities.

Import Tariffs

Costa Rica is a member of the Central American Common Market (CACM). Member countries of CACM (Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua) apply a common external tariff (CET) for products manufactured and imported from outside of the CACM. However, each CACM member is allowed to determine product exceptions. Textile and apparel products are generally exceptions. For more information on this and other agreements, see the [Organization of American States \(OAS\) website](#).

The United States, Honduras, Costa Rica, El Salvador, Guatemala, Nicaragua, and the Dominican Republic are partners in the U.S - Dominican Republic-Central America Free Trade Agreement (CAFTA-DR), which allows for increased opportunities for U.S. textile and apparel trade and business in the CAFTA-DR region. For example, qualifying U.S. textile and apparel products enter the CAFTA region duty free. For more information on benefits provided under the this agreement, see the [CAFTA-DR in the FTA section](#).

U.S. exports that do not qualify under the CAFTA-DR are subject to non-preferential treatment as outlined below. Applied customs duties (Impuesto Arancelario - D.A.I.) are levied on the c.i.f. (cost, insurance, freight) value of the imported item.

Costa Rica: Tariffs (percent ad valorem) on Textiles, Apparel, Footwear and Travel Goods

	HS Chapter/Subheading	Tariff Rate Range (%)
Yarn		
-silk	5003-5006	0 - 5
-wool	5105-5110	0 - 5
-cotton	5204-5207	5
-other vegetable fiber	5306-5308	5
-man-made fiber	5401-5406/5501-5511	0 - 5
Woven Fabric		
-silk	5007	9
-wool	5111-5113	9
-cotton	5208-5212	0 - 9
-other vegetable fiber	5309-5311	5 - 9
-man-made fiber	5407-5408/5512-5516	0 - 9
Knit Fabric	60	0 - 9
Non Woven Fabric	5603	0
Industrial Fabric	59	0 - 9
Apparel	61-62	0 - 14
Home Furnishings including: bed, bath, kitchen linens, etc.	63	0 - 14
Carpet	57	14
Footwear	64	0 - 14
Travel Goods	4202	14

A general sales tax (Impuesto General sobre las Ventas – IGV) of 13 percent is levied on the c.i.f. value of imported goods plus import duty paid, plus any other import charges and the relevant internal taxes. However, apparel and footwear are exempt from the IGV.

To return to the Foreign Tariff Information webpage, click [here](#).

Some textile products in HS chapters 50, 51, 52, 53, 56, 57 and 63 may be subject to verification and phytosanitary/sanitary approval at the point of entry for customs clearance. Procedures for the application of phytosanitary requirements for the import of products capable of carrying diseases are administered by the Ministry of Agriculture and Livestock (MAG), Quarantine and Plant Register.

Certain textile products in HS chapter 56 may be subject to authorization for the import of raw materials, basic elements for medicines and cosmetics, medicines, cosmetics and medical equipment from the Ministry of Health, Department of Drugs and Narcotics, Control and Registration.

CAFTA-DR Certificate of Origin--For U.S. exports to receive the preferential tariff treatment provided by CAFTA-DR, the Costa Rican importer should present to the Costa Rican Customs Authorities (Dirección General de Aduanas) certification in support of the claim of preference. Although the ultimate responsibility for claiming preferential treatment lies with the Costa Rican importer, the U.S. supplier should be ready to provide to the importer assistance and cooperation in producing accurate and well documented claims for preferential treatment. The exporter, importer, or producer of the goods may produce the certification where the goods originate.

For information on local customs requirements and documentation, see:

- [Costa Rican Customs Office](#) (Ministerio de Hacienda)

Standards

Local standards organization and other resources:

- [El Ministerio de Economía, Industria y Comercio - MEIC](#) (Ministry of Economy, Industry and Commerce)
- [Instituto de Normas Técnicas de Costa Rica - INTECO](#) - Costa Rican Technical Standards Institute

Labeling

Apparel and Home Textiles:

Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama have adopted the [Central American Technical Regulation \(RTCA\) 59.01.08:12 for the Labelling Requirements of Textiles and Textile Products](#). Under this mandatory standard, apparel and home textiles must have a permanent label, in Spanish, with the following information:

- Fiber content
- Size or dimensions
- Care instructions
- Country of origin
- Name of manufacturer, distributor or importer (based in the region)

Footwear:

Costa Rica, Honduras, El Salvador, Nicaragua and Guatemala have adopted the [Central American Technical Regulation \(RTCA\) 61.01.03:12 Footwear and Parts: Labeling Requirement](#). The regulation requires that footwear be labeled in Spanish with the following information:

- material used on the parts of footwear
- name and address of manufacturer or distributor for domestic products
- name and address of importer or distributor for imported products
- country of origin
- size of the footwear

The label information must be placed on at least one shoe of each pair. Material used of the component parts can be expressed by text, pictograms or both.

See the [Secretariat for Economic Integration \(SIECA\) website](#) for more information on the RTCAs developed by the members of the Central American Integration System (SICA) -- Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama.

For additional information on exporting textiles, apparel, footwear and travel goods, click [here](#).

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