

# Export checklist: Costa Rica

Seaway Project Cargo · prepared October 18, 2026

## 362

U.S. machines shipped here in 2025

## 10–13 days

Fastest published transit

## \$13,000

Duty and VAT, \$100,000 excavator

## Regular

RoRo from the East and Gulf Coast

### SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Limón/Moín, Port of Caldera. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Limón/Moín, Port of Caldera, subject to the terminal taking flat racks.
- RoRo: Regular from the East and Gulf Coast, limited from the West Coast. Published services: NYK RORO USGX. RoRo ports: Port of Limón/Moín, Port of Caldera.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Limón/Moín, Port of Caldera.

### DUTY AND TAX

- Import duty: 0% of \$100,000 CIF is \$0 (HS 8429.52, 2023 tariff).
- VAT: 13% of the duty-inclusive \$100,000 is \$13,000 (Ministerio de Hacienda (Costa Rica), checked June 2026)
- Total duty and tax: \$13,000, or 13% of CIF.
- Excavators 0% · Wheel loaders 0% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

### U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

### DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin (CAFTA) · Import Declaration · Equipment Specifications

### USED-MACHINERY RULES

- Inspection: Ley 7664 de Protección Fitosanitaria, Art. 50, prohibits importing soil or bringing it in transit (only lab samples allowed). The State Phytosanitary Service (SFE) inspects regulated articles at entry and can retain, treat or reject them.
- Documents: Imports are registered by the Central Bank of Costa Rica for statistical purposes. The Costa Rica guide lists no special licence for machinery; licences apply to arms, pharmaceuticals and some chemicals.
- Trade agreement: CAFTA-DR applies. The importer claims the preference based on a written origin certification. It needs the certifier, HS code and description, origin basis and date; a blanket certificate may cover up to 365 days.

### SOURCES

Sources: World Bank WITS; NYK RORO; UNCTAD TRAINS via World Bank WITS; Procuraduría General; ITA. Full citations and dates on the web page.