

NORMATIVE REGULATIONS BEFORE THE NATIONAL EMERGENCY DECLARATION DUE TO COVID-19

COSTA RICA

- By virtue of its nature, the following normative provisions are temporary as a consequence of the COVID-19.
- These regulations are updated to March 26th, 2020 and it is of utmost importance the constant verification of their actualizations.
- The current document is prepared for informational purposes.



Presidential decree
for commercial state
owned banks to
attend the COVID-19
emergency

“PROTEGER” plan to
deal with
consequences of
COVID-19

Declaration of state
of national
emergency

Law to authorize the
reduction of work
days and hours

Law for maximum
commissions for card
system

Tax relief law

General guidelines for
owners for
workplaces

Guidelines for
massive group
activities

General guidelines for
tourist services

General guidelines for
establishments,
activities and events
of massive
concentration of
people.

General guidelines for
public transport

General guidelines for
offices serving the
public

General guidelines for
educational centers

Preventive provisions
for the temporary
suspension of lessons
in educational centers

Guidelines for
cleaning and
desinfecting homes

General guidelines for
the home insulation

General guidelines on
breastfeeding

Reduction of the
minimum tax base

Granting of home
insulation

General guidelines for
condominiums

APPROVED REGULATION



Approval of grace period for
Commercial Insurance

Protocol for patients suspected of
COVID-19

Guidelines for the implementation of
telework

Recommendations for workers in non
teleworkable positions

Labor implications before the arrival
of Coronavirus

Reform of the health regulations

Measures to support private
companies

Guideline DGA-003-2020

Circular DGA-006-2020

Statement DGA-004-2020

Extraordinary deadline for businesses
and industries to pay for electricity

Functional closure of the judiciary

Guideline 42238-MGP

Guideline42253



APPROVED REGULATION

PRESIDENTIAL HOUSE

Presidential decree for the commercial state owned banks to attend the COVID-19 emergency

Urges banks to reduce interest rates and apply extensions and renewals in payments, among others.

“PROTEGER” plan of 1 trillion colones to deal with consequences of COVID-19

Its intention consists in the collection of liquidity for the State to responsibly act to the needs of the country.

Declaration of national emergency

Mandatory isolation for those who enter the country, as well as the suspension of educational centers throughout the country.



LEGISLATIVE ASSEMBLY

Law to authorize the reduction of work days due to the state of national emergency declaration

Authorize the reduction of working hours and salaries for a 50% as long as the company has an affectation of gross income of 20% or more. To request a decrease of 75% it must have an affectation of 60% or more.

Law for maximum comissions for card system

The Central Bank of Costa Rica and the Comission to Promote Competition will be responsable for the determination of the percentages of exchange and acquisition fees for the purchase transactions of cards.

Tax relief law due to COVID-19

Approval of a moratorium on the payment of the Value Added Tax during the months of April, May and June of 2020, as well as for the profit tax, selective consumption tax and taxes for the nationalization of merchandise.



General guidelines for owners and managers of workplaces within the framework of COVID-19

Establishes guidelines that must be followed by all workplaces in order to operate.

General guidelines for owners and managers of tourist services within the framework of COVID-19

Minimum sanitary norms that tourist services must meet.

Guidelines for massive group activities in shopping centers, cinemas, supermarkets and physical conditioning spaces within the framework of COVID-19

Rules that must be followed by shopping centers, cinemas, supermarkets and fitness centers in order to avoid the transmission chains.

General guidelines for establishments, activities and events of massive concentration of people

Mandatory norms for all the establishments, activities and events of massive concentration of people in the national territory.



MINISTRY OF HEALTH

General guidelines for formal and informal public transport due to the health alert by COVID-19

Establishes minimum health provisions to be followed by drivers of formal and informal public transport.

General guidelines for offices serving the public due to the health alert by COVID-19

Health guidelines to be followed by establishments that provide services to the public in its facilities.

General Guidelines for Public and Private Educational Centers, Kindergartens and alike

Establishes minimum actions that the principals of public or private Educational Centers must follow.

Guidelines for cleaning and disinfecting homes in the context of the COVID-19 crisis

Rules mandatory guidelines for cleaning and disinfecting homes with investigational, probable or confirmed cases of COVID-19.

Preventive provisions for the temporary suspension of lessons in public and private educational centers due to the health alert for Coronavirus COVID-19

Sets guidelines to be followed by public and private educational centers for the suspension of lessons for 14 calendar days.

General guidelines on breastfeeding in the framework of COVID-19

Provides health indications to consider when breastfeeding in protection of the children.



General Guidelines for commercial condominiums, condominiums with commercial and residential spaces, residential condos

Application of mandatory compliance measures for commercial condominiums and joint owners with spaces.

General guidelines for the home isolation of Costa Ricans, residents and diplomats who enter the country within the framework of COVID-19

Measures for domiciliary isolation established for Costa Ricans, residents and diplomats who enter the country.



SOCIAL SECURITY FUND

Approval of reduction of the minimum tax base, applicable for 3 months, during the national emergency

Approval of a reduction of 25% of the minimum contributory base force in health insurance and pension insurance on a temporary basis for a period of three months.

Granting of home isolation as a consequence of Covid-19

Granting paid leave due to quarantine for insured employees and independent workers.



NATIONAL INSURANCE INSTITUTE

Approval of a grace period for Commercial Insurance

Grace periods will be extended for up to four months.

Protocol for patients suspected of COVID-19

Protocol of medical-administrative attention for immediate response to workers covered by the Occupational Risk Policy with suspicion.



Guideline for the implementation of telework as a preventive measure against COVID-19

Implementation of telework in the public sector.

Recommendations for workers in non-teleworkable positions

Recommendations for employers of workers with risk factors who occupy non-teleworkable positions.

Measures to support private companies in an emergency

Measures aimed at preventing late payments due to quotas from employers and independent workers.

Labor implications before the arrival of the Coronavirus in Costa Rica and possible positions

Criteria to publicize the implications that could occur in labor relations due to the declaration of an epidemic area.

Reform of the health regulations

Includes incapacity for health alert due to Coronavirus as an exceptional and temporary rule.

Tax relief law due to COVID-19

Approval of a moratorium on the payment of the Value Added Tax during the months of April, May and June of 2020, as well as for the profit tax, selective consumption tax and taxes for the nationalization of merchandise.



Guideline DGA-003-2020

Controls the export and re-export of products for surgical purpose.

Tax relief law before COVID-19

Approaval for a three month moratorium to pay import duties for the months of April, May and June 2020.

Circular DGA-006-2020

Authorizes companies from the Free Trade Zone Regime to transfer the necessary and essential computer equipment and furniture to carry out telework.

Statement DGA-004-2020

Authorizes, during the period of national emergency, that documentary and physical verification of documents and merchandise can be carried out by copies, prints or simple photocopies of the documents required.



COSTA RICAN INSTITUTE OF ELECTRICITY

Extraordinary deadline for
businesses and industries to
pay for electricity

Commercial and industrial clients of
Costa Rican Electricity Institute will be
able to request the benefit of paying half
of their energy consumption during
March, April and May 2020



MINISTRY OF TRANSPORTATION

Decree 42253

Sets nocturnal restricted vehicle use from Monday to Sunday, inclusive, and for the between 22:00 hours to 5:00 hours through all Costa Rican territory,



JUDICIAL AUTHORITY

Circular 52-3030 – Functional closure of the judiciary
Suspension of face to face activities and the ones that are not workable with the following exceptions:

- People in preventive detention;
- Precautionary measures in administrative or jurisdictional matters;
- Services related to alimony and domestic violence;
- Attention to hearings that are necessary for the protection of life, health, safety and freedom.



GENERAL DIRECTORATE OF MIGRATION AND FOREIGN AFFAIRS

Decree 42238-MGP – Border closure

Starting from March 19th of the current year, only national citizens and forgeins with a migratory status granted by the General Directorate, are allowed to enter the country.

Decree 42238-MGP – Authorized legal permit as tourist

The term of the authorize legal permit of permanence in the country will be extended until May 17th.

Decree 42238-MGP – Administrative measures for customer service

These decree claims to avoid contact bewteen people by allowing the application for passports, permits and other documentation, through the web page of the General Directorate.



General law of rescue of companies

Law for the determination of prices
for products for basic necessities

Law to safeguard the national
productive sector

Moratorium to collect the Value
Added Tax of the basic food basket

Law for the events of force majeure to
modify or suspend forms of payment

Moratorium on credit payment

Approval of the loan agreement to
finance de support program for the
strengthening of public finances

Preferential rate for Occupational
Risk Insurance

Insurance for tourists

PENDING APPROVAL REGULATION



LEGISLATIVE ASSEMBLY

General law of rescue of companies before the declaration of pandemics

Postpones payment of the Value Added Tax, reduce the amounts of employer contributions to the Costa Rican Social Security Fund and readjust debts with state banks.

Law to safeguard the national productive sector of the effects of COVID-19

Issues guidelines to commercial banks in order to restructure the debts of affected companies.

Determination of prices for products for basic necessities in case of national emergencies

Protects citizens from the effects of economic and health disorders as a result of speculation, hoarding and shortages of products of basic necessities.

Law for events of force majeure to modify or suspend forms of payment and other contractual conditions

Updates the regulations so that in the event of a force majeure the scope and contractual effects are developed.

Moratorium to collect the Value Added Tax of the basic food basket to mitigate the economic effects of COVID-19 on vulnerable population

It claims that the Value Added Tax of the basic basket comes into effect three semesters after the end of COVID-19.



LEGISLATIVE ASSEMBLY

Moratorium on credit payment due to the health emergency of COVID-19

Suspends the payment of credits for amounts less than 100 million colones, applies to credit cards and any credit with banks or CONAPE of less amount.

Approval of the loan agreement to finance the support program for the strengthening of public finances signed between the Republic of Costa Rica and the Andran Development Corporation

Approval to modify the program so that the resources of this loan finance the support program.



NATIONAL INSURANCE INSTITUTE

Preferential rate for Occupational Risk Insurance

Measure to create a differentiated collection for companies that have 30 workers or less.

Insurance for tourists

Intended to expand coverage for the COVID-19 to be included.





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