

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

COSTA RICA

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Engl./Spa. (*in force since 1 August 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax (*Impuesto sobre la renta*).
- . **Article 2, paragraph 1.b.ii:** Contributions made to the Costa Rican Social Security (*Contribuciones a la caja Costarricense del Seguro Social*).
- . **Article 2, paragraph 1.b.iii.B:** Real estate tax (*Impuesto a la propiedad de bienes inmuebles*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*Impuesto general sobre las ventas*).
- . **Article 2, paragraph 1.b.iii.E:** Vehicles, ships and aircrafts tax (*Impuesto a la propiedad de vehículos, embarcaciones y aeronaves*).

ANNEX B – Competent Authorities

The Director of the Tax Administration (*Director General de Tributación*).

ANNEX C – Definition of the word "national" for the purpose of the Convention

--

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>