

## **Costa Rica - Information on residency for tax purposes**

### **Section I – Criteria for Individuals to be considered a tax resident**

Individuals that are considered Tax residents in Costa Rica are:

Costa Rican individuals receiving income from Costa Rica's sources whether or not they have lived in the country during the respective fiscal year.

Foreign individuals who have continuously lived or spent at least six months in Costa Rica's territory and have received income from Costa Rican sources during the respective fiscal year.

- Costa Rican Income Tax Law Regulations, Article 5.

-Administrative Regulation DGT-R-033-12, November 14, 2012 Article 2.

### **Section II – Criteria for Entities to be considered a tax resident**

Entities that are considered tax residents in Costa Rica are:

An entity legally incorporated in Costa Rica and irregular entities (non-incorporated) receiving income from Costa Rican sources during the respective fiscal year.

- Costa Rican Income Tax Law Regulations, Article 5.

-Administrative Regulation DGT-R-033-12, November 14, 2012 Article 2.

### **Section III – Entity types that are as a rule not considered tax residents**

Costa Rican regulations do not have a legal or administrative provision that states where an individual or an entity would not be considered a tax resident. Therefore, it would be considered as a non-tax resident every person who does not fulfill the requirements of the Costa Rican Income Tax Law Regulations and the Administrative Regulation DGT-R-033-12.

### **Section IV – Contact point for further information**

Costa Rican Competent Authority: General Director of the Tax Administration

Physical Address:

Dirección General de Tributación  
Edificio La Llacuna, piso 14  
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