

## Information on Tax Identification Numbers

### Section I – TIN Description

The Costa Rican Tax Administration does not assign a tax identification number TIN in a strict sense.

According to article 22 of Regulation of Tax Procedures, any natural, legal and individual entities without legal personality that develop a lucrative economic activity must register to the Tax Administration. The mentioned registration process with the Tax Administration is performed through:

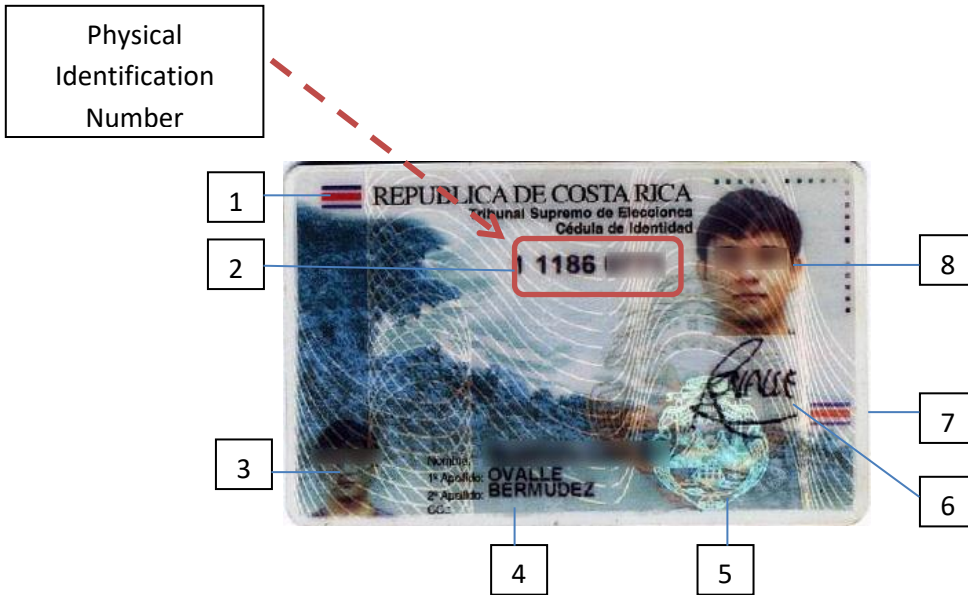
- Physical identification number, in the case of domestic natural persons.
- Corporate identification number, in case of legal persons.
- In the case of foreign natural persons, registration is done with the “Immigration Identification Document for Foreigners”, called DIMEX. This document is issued by the General Directorate of Immigration.
- In the case of individual entities without legal personality or foreign natural persons without DIMEX, the Tax Administration gives a “Special tax identification number”, called NITE.

### Section II – TIN Structure

<i>Document</i>	<i>Structure</i>	<i>Explanation</i>
Physical <i>Identification</i> number	<i>X – XXXX – XXXX</i>	<i>9 numerals</i>
Corporate identification number	<i>X – XXX – XXXXXX</i>	<i>10 numerals</i>
<i>DIMEX</i>	<i>XXXXXXXXXXXXX</i> <i>XXXXXXXXXXXXX</i>	<i>11 or 12 numerals</i>
<i>NITE for natural persons</i>	<i>3 – 120 – XXXXXX</i>	<i>10 numerals</i>
<i>NITE for corporations</i>	<i>3–130 – XXXXXX</i>	<i>10 numerals</i>

### Section III – Where to find TINs?

#### Identification Card



1. Flag of Costa Rica
2. identification number
3. Decreased photo
4. Name, surnames y known as
5. Coat of arms of Costa Rica in gold print
6. Signature of the citizen
7. Decreased flag
8. Color photo

## Immigration Identification Document for Foreigners (DIMEX)



1. Offset micro text (watermark)
2. Ultra violet mark
3. Optical variable ink mark
4. Offset Security graphic (watermark)
5. Offset printed text (watermark)
6. Document (DIMEX) number: 11 or 12 numerals
7. Hologram under the surface

### Section IV – TIN information on the domestic website

#### Taxpayer Identification System

This system allows verifying the identification of taxpayers, tax administration to which taxes belong to which this affected the taxpayer or declarant, the main economic activity and secondary if it exists, and the respective start date. Click in the following link and read the indications below:

<https://www.hacienda.go.cr/ATV/frmConsultaSituTributaria.aspx>

## Consulta Situación Tributaria

Es una consulta de acceso público mediante la cual se podrá verificar la situación tributaria de los sujetos pasivos ante la Dirección General de Tributación... "haz clic para leer más"...

Tipo de identificación: Seleccione Seleccione

- Seleccione
- Cédula persona física
- Cédula persona jurídica
- Número de Identificación Tributario Especial (NITE)
- Documento de Identificación Migratorio para Extranjeros (DIMEX)

**Select: *Cédula Persona Física*** if you are looking for a taxpayer who is a Natural Person

**Select: *Cédula Persona Jurídica***, if you are looking for a taxpayer who is a Legal Person

**Select: *Documento de identificación Tributario Especial (DIMEX)***, in case of foreign Taxpayers who is a Natural Person with a regular migration status in Costa Rica.

**Select: *Número de Indetificación Tributario Especial (NITE)***, in case of foreign taxpayer who is a natural person and an ID was given by the Tax Administration of Costa Rica.

### Section V – Contact point for further information

Costa Rican Competent Authority: General Director of the Tax Administration

Email address: [Direcciongeneral-DGT@hacienda.go.cr](mailto:Direcciongeneral-DGT@hacienda.go.cr)

#### Physical Address

Dirección General de Tributación

Edificio La Llacuna, piso 14

Avenida central, calle 5

San José, Costa Rica, CA.

You also may contact email: [Info-CRS@Hacienda.go.cr](mailto:Info-CRS@Hacienda.go.cr) for CRS compliance support

If a TIN is needed for compliance with the Common Reporting Standard (CRS), you may supply to the reporting financial institution the identification number according to previous sections I and II, regarding your specific situation. In case you require the registration as taxpayer in

Costa Rica, for Income Tax or other purposes, you must comply with enrollment process using ATV platform and following the instructions in this [link](#).

Please contact email address [infoyassistencia@hacienda.go.cr](mailto:infoyassistencia@hacienda.go.cr) for assistance, information and support for taxpayers.