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|--|---------------------------------|-------------------------------------|-------|
| <b>Jurisdiction's name:</b>  |                                 | <b>Costa Rica</b>                   |       |
| <b>Information on Tax Identification Numbers</b>   |                                 |                                     |       |
| <b>Section I – TIN Description</b>   |                                 |                                     |       |
| <p>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:</p> <ul style="list-style-type: none"> <li>• Physical identification number, in the case of domestic natural persons.</li> <li>• Corporate identification number, in case of legal persons.</li> <li>• 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.</li> <li>• - 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</li> </ul> |                                 |                                     |       |
| <b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>   |                                 |                                     |       |
| <b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>  |                                 |                                     |       |
| <b>Individuals</b>   | [Yes]                           | <b>Entities</b>                     | [Yes] |
| <b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>  |                                 |                                     |       |
| <b>Response:</b>   |                                 |                                     |       |
| <b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>  |                                 |                                     |       |
| <b>Response:</b>   |                                 |                                     |       |
| <b>Section II – TIN Structure</b>  |                                 |                                     |       |
| Document   | Structure                       | Explanation                         |       |
| Physical identification number   | X – XXXX – XXXX                 | 9 numerals ("–" is not obligatory)  |       |
| Corporate identification number  | X-XXX-XXXXXX                    | 10 numerals ("–" is not obligatory) |       |
| DIMEX  | XXXXXXXXXXXX or<br>XXXXXXXXXXXX | 11 or 12 numerals                   |       |
| NITE for natural persons   | 3 – 120 – XXXXXX                | 10 numerals ("–" is not obligatory) |       |
| NITE for corporations  | 3-130-XXXXXX                    | 10 numerals ("–" is not obligatory) |       |
| <b>Section III – Where to find TINs</b>  |                                 |                                     |       |
| <b>Id Card:</b>  |                                 |                                     |       |



1. Costa Rica flag
2. Identification number
3. Decreased photo
4. Names, surnames and known as
5. Coat of arms of Costa Rica in gold print
6. Citizen signature
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

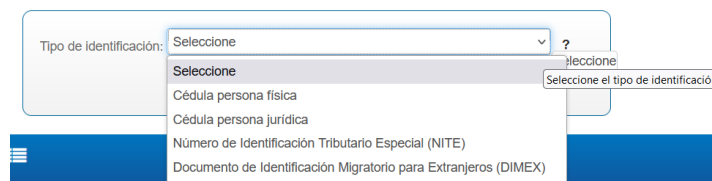
##### Taxpayer Identification System

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://atv.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"...



**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:** “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.

**Select:** “Documento de identificación Tributario Especial (DIMEX)”, in case of foreign Taxpayers who are Natural Person with a regular migration status in 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 [infoyasistencia@hacienda.go.cr](mailto:infoyasistencia@hacienda.go.cr) for assistance, information and support for taxpayers