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

<table>
<thead>
<tr>
<th>Document</th>
<th>Structure</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical number</td>
<td>Identification X – XXXX - XXXX</td>
<td>9 numerals</td>
</tr>
<tr>
<td>Corporate number identification</td>
<td>X – XXX - XXXXXX</td>
<td>10 numerals</td>
</tr>
<tr>
<td>DIMEX</td>
<td>XXXXXXXXXXXX o XXXXXXXXXXXXXX</td>
<td>11 or 12 numerals</td>
</tr>
<tr>
<td>NITE</td>
<td>3 – 120 - XXXXXX</td>
<td>10 numerals</td>
</tr>
</tbody>
</table>
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
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](https://www.hacienda.go.cr/ATV frmConsultaSituTributaria.aspx)

Consulta Situación Tributaria

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 Rican.

---

**Section V – 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

Avenida central, calle 5

San José, Costa Rica, CA.

You also may contact

Mr. Marco Antonio LEON TENORIO, Deputy Director of Tax Treaties by the following means:

Phone number: (506) 2539-6958

E-mail: leontm@hacienda.go.cr / info-crs@hacienda.go.cr

Alternative address: TributacionInter@hacienda.go.cr