## 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.

- 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.

- 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
Avenida central, calle 5