

## Costa Rica

Cases started before 1 January 2016	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0