

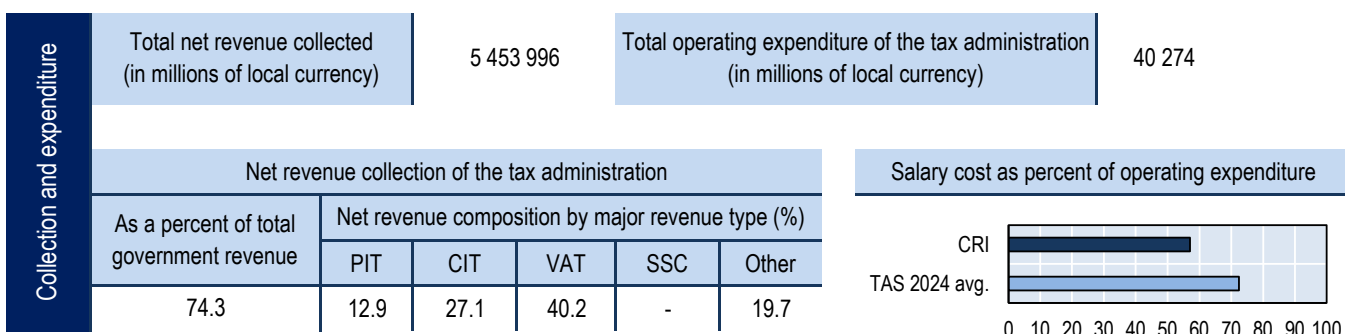
Tax Administration 2024

Comparative Information on OECD and Other Advanced and Emerging Economies

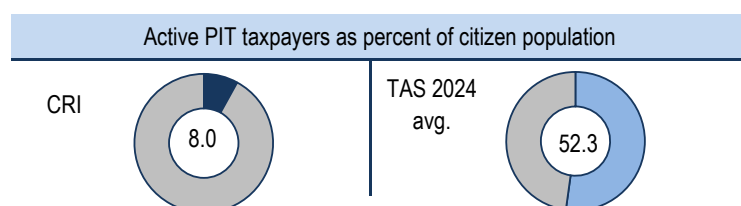
The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.



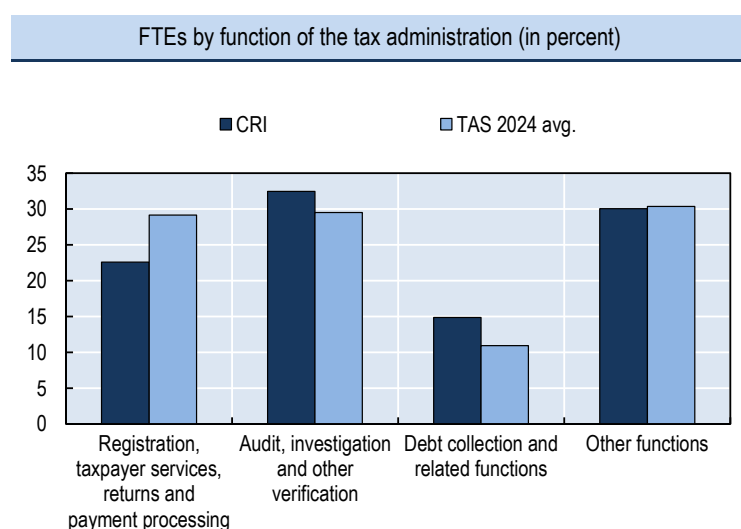
Costa Rica (CRI)



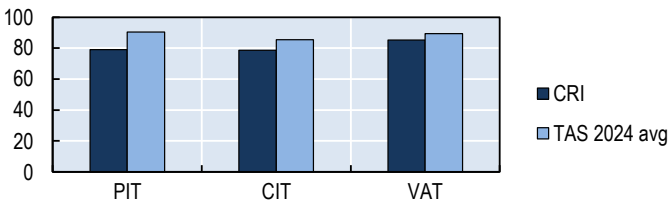
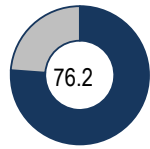
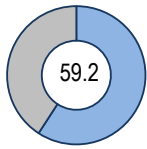
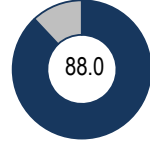
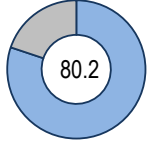
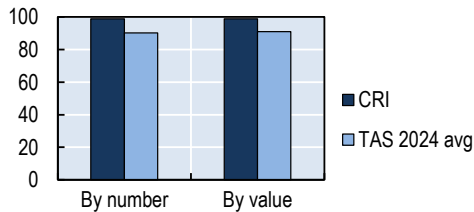
Taxpayer population	Active taxpayers (in millions) by major revenue type		
	PIT	CIT	VAT
	0.42	0.29	0.54



Staff	No. of FTEs of the tax administration		881
	Staff metrics	CRI	TAS 2024 avg.
		(in percent)	
	Staff under 45 years old	43.6	45.4
	Staff with 10 or more years of service	69.9	63.6
	Total female staff	57.8	57.0
	Female executives	57.5	42.3
	Staff hiring rate	0.0	7.3
	Staff attrition rate	2.7	7.2



Costa Rica (CRI)

Return filing	On-time filing: Returns received on-time as a percent of returns received		Returns received electronically (in percent)													
			<table><tr><th>Revenue type</th><th>CRI</th><th>TAS 2024 avg.</th></tr><tr><td>PIT</td><td>100.0</td><td>89.4</td></tr><tr><td>CIT</td><td>100.0</td><td>94.7</td></tr><tr><td>VAT</td><td>100.0</td><td>98.1</td></tr></table>			Revenue type	CRI	TAS 2024 avg.	PIT	100.0	89.4	CIT	100.0	94.7	VAT	100.0
Revenue type	CRI	TAS 2024 avg.														
PIT	100.0	89.4														
CIT	100.0	94.7														
VAT	100.0	98.1														
Audit and verification	Audits with adjustment as a percent of audits completed		Additional assessments through audits as a percent of tax collections													
	CRI  76.2 TAS 2024 avg.  59.2		<table><tr><th></th><th>CRI</th><th>TAS 2024 avg.</th></tr><tr><td></td><td>2.1</td><td>3.7</td></tr></table>				CRI	TAS 2024 avg.		2.1	3.7					
	CRI	TAS 2024 avg.														
	2.1	3.7														
Payment	Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration		Electronic payment proportions (in percent)													
	CRI  88.0 TAS 2024 avg.  80.2															
Debt collection	Arrears ratios		CRI													
	Total year-end arrears as a percent of total net revenue		TAS 2024 avg.													
	Collectable arrears as a percent of total year-end arrears															
Legend	PIT: Personal income tax		SSC: Social security contributions													
	CIT: Corporate income tax		FTEs: Full time employees													
	VAT: Value added tax		N.A.: Data not available													
Caveat	Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2024 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.															

Access the 2024 publication and data: <https://oe.cd/tas2024>

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For more information Contact us by email: fta@oecd.org
 Visit our public website: <https://oe.cd/fta>