

哥斯达黎加税收居民身份认定规则

一、个人

以下个人视为哥斯达黎加税收居民：

无论在对应的纳税年度内是否曾经居住在哥斯达黎加境内，取得来源于哥斯达黎加收入的哥斯达黎加个人。

在哥斯达黎加境内连续居住或逗留满 6 个月，且在对应的纳税年度内取得来源于哥斯达黎加收入的外国人。

- 哥斯达黎加所得税法，第 5 条。
- 2012 年 11 月 14 日颁布的行政法规 DGT-R-033-12，第 2 条。

二、实体

以下实体视为哥斯达黎加税收居民：

在哥斯达黎加境内注册成立的法人实体，以及取得来源于哥斯达黎加境内收入的非法人实体。

相关税务规定：

- 哥斯达黎加所得税法，第 5 条。
- 2012 年 11 月 14 日颁布的行政法规 DGT-R-033-12，第 2 条。

三、不视为税收居民的实体

哥斯达黎加相关法规并没有专门规定个人和实体不视为税收居民的情况，因此，不符合上述哥斯达黎加所得税法

以及行政法规 DGT-R-033-12 所描述之条件的个人或实体均视为非居民。

四、联系方式

哥斯达黎加税收主管当局： General Director of the Tax Administration

联系地址

Dirección General de Tributación

Edificio La Llacuna, piso 14

Avenida central, calle 5

哥斯达黎加纳税人识别号编码规则

一、纳税人识别号介绍

哥斯达黎加税务局并不发放严格意义的纳税人识别号。

根据税法实施指引第 22 条规定，任何个人、法人实体和非法法人实体开展盈利性经济活动时，必须进行税务登记。税务登记通过下列程序进行：

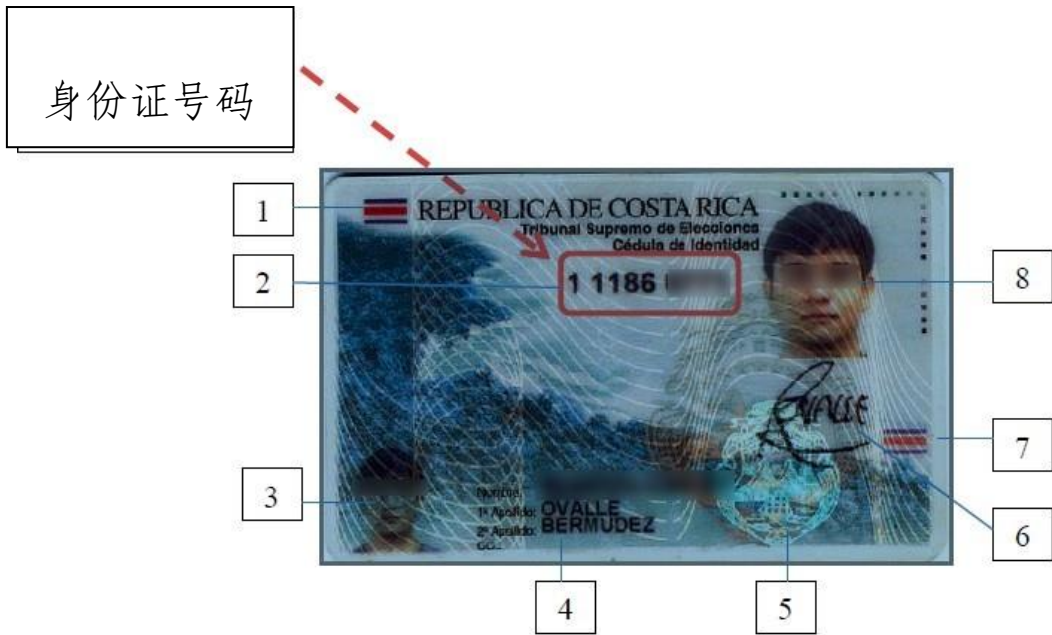
- 境内自然人：个人身份证号码。
- 法人实体：企业识别号
- 外国自然人：由移民局签发“外籍移民身份证明文件”。
- 非法法人实体或未取得外籍移民身份证明文件的外国自然人：由税务局签发“特别纳税识别号”。

二、纳税人识别号编码规则

身份证明文件	编码规则	备注
个人身份证号码	X - XXXX - XXXX	9 位数字
企业识别号	X - XXX - XXXXXX	10 位数字
外籍移民身份证明文件	XXXXXXXXXXX	11 位数字
特别纳税识别号	3 - 120 - XXXXXX	10 位数字

三、如何找到纳税人识别号

身份证



1. 哥斯达黎加国旗
2. 身份证号码
3. 缩小照片
4. 名字，姓氏，称呼
5. 哥斯达黎加金印盾徽
6. 公民签名
7. 缩小国旗
8. 彩色照片

外籍移民身份证明



四、国内网站信息

纳税人识别号系统

该系统可用于查证以下信息：

- 纳税人身份
- 纳税人或申报人注册的地方税务机关
- 开展的主要和次要经济活动
- 该活动的开展日期

<http://www.hacienda.go.cr/contenido/661-herramientas-electronicas>

个人身份证号码

此系统可用于查询个人身份证号码。

http://www.tse.go.cr/consulta_persona/consulta_cedula.asp

X

企业识别号

此系统可查询多项内容，部分查询功能需付费使用，但识别号的查询免费。

<https://www.rnpdigital.com/shopping/consultaDocumentos/indiciceDocumentos.jspx>

上述 3 个系统允许用户通过姓名或纳税人识别号查询相关信息。

五、联系方式

哥斯达黎加税务主管当局： General Director of the Tax Administration

联系地址

Dirección General de Tributación

Edificio La Llacuna, piso 14

Avenida central, calle 5

San José, Costa Rica, CA.

您还可以通过以下联系方式联系 Silvia Ramírez Sáenz 女士， Deputy Director of Tax Treaties

联系电话： (506) 2539-6515

电子邮件： ramirezss@hacienda.go.cr

资料来源:

哥斯达黎加税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Costa-Rica-Tax-residency.pdf>

哥斯达黎加纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Costa-Rica-TIN.pdf>

Costa Rica - Information on residency for tax purposes

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 Rican 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.

- Costa Rican Income Tax Law Regulations, Article 5.
- 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.

- Costa Rican Income Tax Law Regulations, Article 5.
- 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

Costa Rica - 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 the Regulation of Tax Procedures, any individuals, legal entities and entities without legal personality that develop a lucrative economic activity must register with the Tax Administration. The mentioned registration process with the Tax Administration is performed through:

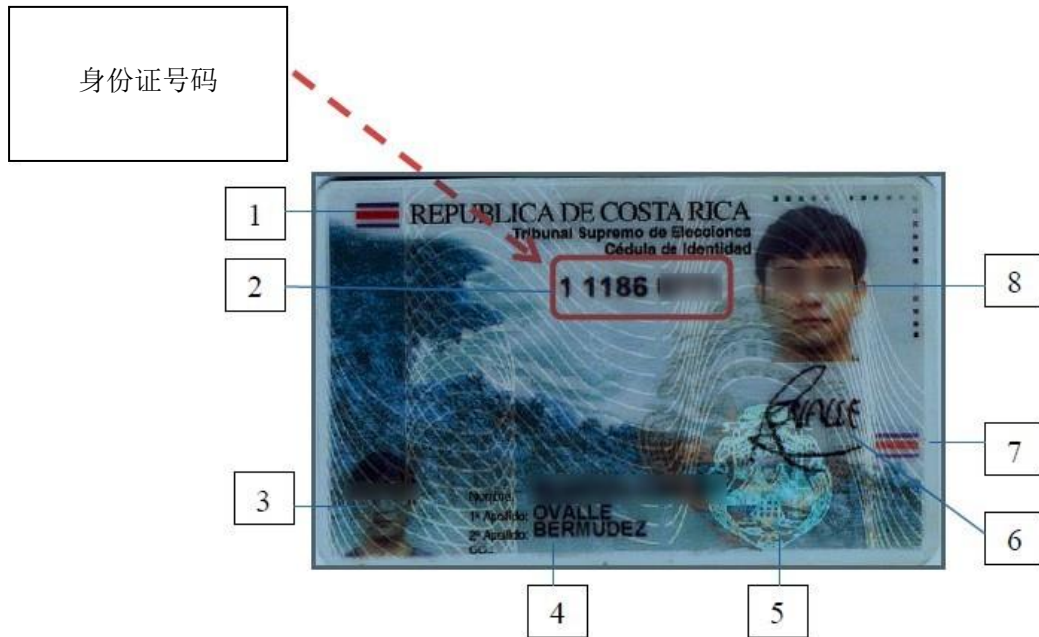
- Physical identification number, in the case of domestic natural persons.
- Corporate identification number, in case of legal persons.
- In the case of foreign natural persons, registration is done with the “Immigration Identification Document for Foreigners”, called DIMEX. This document is issued by the General Directorate of Immigration.
- In the case of 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

Document	Structure	Explanation
Physical Identification number	X – XXXX - XXXX	9 numerals
Corporate identification number	X – XXX - XXXXXX	10 numerals
DIMEX	XXXXXXXXXXXX	11 numerals
NITE	3 – 120 - XXXXXX	10 numerals

Section III – Where to find TINs?

Identification Card



1. Flag of Costa Rica
2. Identification number
3. Decreased photo
4. Name, surnames, known as
5. Coat of arms of Costa Rica in gold print
6. Signature of the citizen
7. Decreased flag
8. Color photo

Immigration Identification Document for Foreigners



Section IV – TIN information on the domestic website

Taxpayer Identification System

This system allows verifying: - the identification of taxpayers,- the regional tax administration in which the taxpayer or declarant is registered, -main economic activity and secondary activity if it exists,- and the respective start date of the activity.

<http://www.hacienda.go.cr/contenido/661-herramientas-electronicas>

Physical identification number

This system allows the search of every costar Rican physical identification number.

http://www.tse.go.cr/consulta_persona/consulta_cedula.aspx

Corporate identification number

This system allows different types of queries, some of them require a payment of a specified amount. However, consultations on the identification number have no cost.

<https://www.rnpdigital.com/shopping/consultaDocumentos/indiceDocumentos.jsp>

The three mentioned systems allow users to search by name or by identification number.

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 Mrs. Silvia Ramírez Sáenz, Deputy Director of Tax Treaties by the following means:

Phone number: (506) 2539-6515

E-mail: ramirezss@hacienda.go.cr