

Costa Rica

A. Progress in the implementation of the minimum standard

Costa Rica has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

Costa Rica signed the MLI in 2017 and deposited its instrument of ratification on 22 September 2020. The MLI will enter into force for Costa Rica on 1 January 2021.

Costa Rica indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Germany.

Costa Rica is implementing the minimum standard through the inclusion of the preamble statement and the PPT.³⁷

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about the Costa Rica.

Summary of the jurisdiction response – Costa Rica

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Germany	No	N/A	No	N/A	
2	Mexico	No	N/A	Yes	N/A	
3	Spain	No	N/A	Yes	N/A	

³⁷ For its agreements listed under the MLI, Costa Rica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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