

Costa Rica

A. Progress in the implementation of the minimum standard

Costa Rica has four tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Spain, complies with the minimum standard.

Costa Rica signed the MLI in 2017 and deposited its instrument of ratification on 22 September 2020.³² The MLI entered into force for Costa Rica on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Costa Rica has not listed its agreement with Germany under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement.

Costa Rica is implementing the minimum standard through the inclusion of the preamble statement and the PPT.³³

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Costa Rica.

Summary of the jurisdiction response – Costa Rica

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Germany	No	No	PPT
2	Mexico	No	Yes MLI	PPT
3	Spain	Yes MLI		PPT
4	United Arab Emirates	No	No	PPT

³² While Costa Rica has not listed its agreement with the United Arab Emirates in its definitive list of reservations and notifications under the MLI (MLI Position) deposited upon ratification, Costa Rica has included this agreement to be covered under the MLI in its draft consolidated MLI Position, for deposit subsequent to ratification. Costa Rica indicated that it will deposit this consolidated MLI Position following the completion of its domestic procedures.

³³ 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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