



KPMG AEOI Updates & Tracking Service CRS Alert



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Costa Rica: Issued Consultation on Draft Resolution for Objective Selection and Risk Criteria

On 04 March 2025, the General Directorate of Taxation of Costa Rica issued a public consultation on draft Resolution MH-DGT-RES-0000-2025, which outlines the objective selection criteria and the risk criteria for the tax administration's supervision, verification, and monitoring of entities required to report under the Common Reporting Standard (CRS) for the tax year 2025. The consultation will run from 04 March 2025 to 18 March 2025.

As noted in Resolution MH-DGT-RES-0019-2024 on 23 August 2024, these criteria are designed to help the Tax Administration evaluate and diagnose, through technical processes, the risk of irregular behavior or non-compliance by financial entities. The General Directorate of Taxation also noted that this resolution is subject to annual updates (see [here](#) for a detailed KPMG Alert on Resolution MH-DGT-RES-0019-2024).

Notably, in line with the previous resolution, the risk criteria remain unchanged. However, the following new criterion has been added to the existing objective selection criteria, applicable for the tax year 2025:

- Reporting entities classified as a foundation, civil association, solidarist association, cooperative, or trust, regardless of their nature, and/or any other non-financial entity, are subject to selection for supervision, verification, and monitoring actions. However, exceptions will apply to integral development associations, community development associations registered with the National Directorate of Community Development (DINADECO), and Administrative Associations of Water Supply

Costa Rica Contact:



Cristina Sansonetti
Partner, International Tax
Csansonetti@kpmg.com

and Sewerage Systems (ASADAS) registered with the Costa Rican Institute of Aqueducts and Sewers (AyA).

The General Directorate of Taxation encourages interested stakeholders to send their observations in writing to TributacionInter@hacienda.go.cr.

Reference (Spanish): [Draft Resolution MH-DGT-RES-0000-2025](#)
[PDF 331KB]

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Contact us



Laurie Hatten-Boyd
Principal
T: +1 213 -206- 4001
E: lhattenboyd@kpmg.com

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Kelli Wooten
Principal
T: +1 404 739 5888
E: kwooten@KPMG.com

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