



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



Date:	15 July 2025	Alert Type:	Announcement
Country:	Costa Rica	Regime:	FATCA/CRS

Costa Rica: Updated FATCA/CRS Reporting Deadline

In July 2025, the General Directorate of Taxation of Costa Rica announced that the submission period for filing FATCA and CRS reports for the 2024 tax year will be open from 01 August 2025 to 01 September 2025. The submission period has been exceptionally extended for the 2024 tax year due to regulatory and technological updates. During this period, Reporting Financial Institutions (FIs) are required to submit reports covering the period from 01 January 2024 through 31 December 2024.

Reports must be submitted in accordance with Resolution No. DGT-R-16-2020 (see [here](#)), which outlines the due diligence and reporting requirements under CRS, and Executive Decree No. 41739-H (see [here](#)), which implements the FATCA agreement between the United States and Costa Rica.

Submissions must be made via the designated reporting portals. The FATCA reporting portal can be found [here](#), and the CRS reporting portal can be found [here](#). For additional guidance, FIs can refer the FATCA and CRS websites, [here](#) and [here](#), respectively.

For further assistance, FIs can contact the tax administration via email at Leyfatca@hacienda.go.cr (FATCA) and Info-CRS@hacienda.go.cr (CRS).

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Reference: [Announcement](#) [PDF 623KB].

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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