

# NewsFlash

## Tax & Legal

KPMG in Costa Rica



### The Tax Administration Issues Guidelines for the Application of the Fiscal Stamp

On December 5, in Supplement No. 156 of the Official Gazette *La Gaceta*, the General Directorate of Taxation published Resolution No. MH-DGT-TEMPORAL-RES-0008-2025, titled *“Guidelines for the Application of the Fiscal Stamp Based on the Provisions of Law No. 10586 of November 5, 2024.”*

With the issuance of Resolution MH-DGT-TEMPORAL-RES-0008-2025, temporary guidelines are established for the correct application of the Fiscal Stamp. In this regard, the main objective of the resolution is to ensure that taxpayers have clear rules for declaring and paying the Fiscal Stamp, avoiding inconsistencies in the application of the tax and reducing the risk of errors that could lead to penalties.

Specifically, the resolution states the following regarding the Fiscal Stamp:

**Exclusion from Fiscal Stamp collection:** The collection of the fiscal stamp is eliminated only for legal acts and their legal (legal paper) and/or administrative supplies expressly indicated in Articles 239 to 248 and 272 to 274 of the Tax Code (Law No. 8), in accordance with the repeal established in Article 8 of Law No. 10586, effective as of December 3, 2024.

**Scope of the exclusion:** This measure applies exclusively to the acts mentioned in the repeal. Collection remains in effect for any other legal act, legal supply, or administrative act not included in Law No. 10586, as well as those regulated by special laws that impose the fiscal stamp.

**Payment methods:** Payment of the Fiscal Stamp for acts where it remains applicable will be made exclusively through Banco de Costa Rica, either at physical branches or via authorized digital platforms.

**Special case:** Any instrument or legal document signed before December 3, 2024, remains subject to payment of the fiscal stamp and related penalties, in accordance with Articles 272 and subsequent of the Tax Code.

**Repeal:** Resolution No. MH-DGT-RES-0016-2023, which regulated the taxable base and validity of fiscal stamps in stamp or full-payment format, is repealed

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