

## Information on Tax Identification Numbers

### Section I – TIN Description

The Costa Rican Tax Administration does not assign a tax identification number TIN in a strict sense.

According to article 22 of Regulation of Tax Procedures, any natural, legal and individual entities without legal personality that develop a lucrative economic activity must register to the Tax Administration. The mentioned registration process with the Tax Administration is performed through:

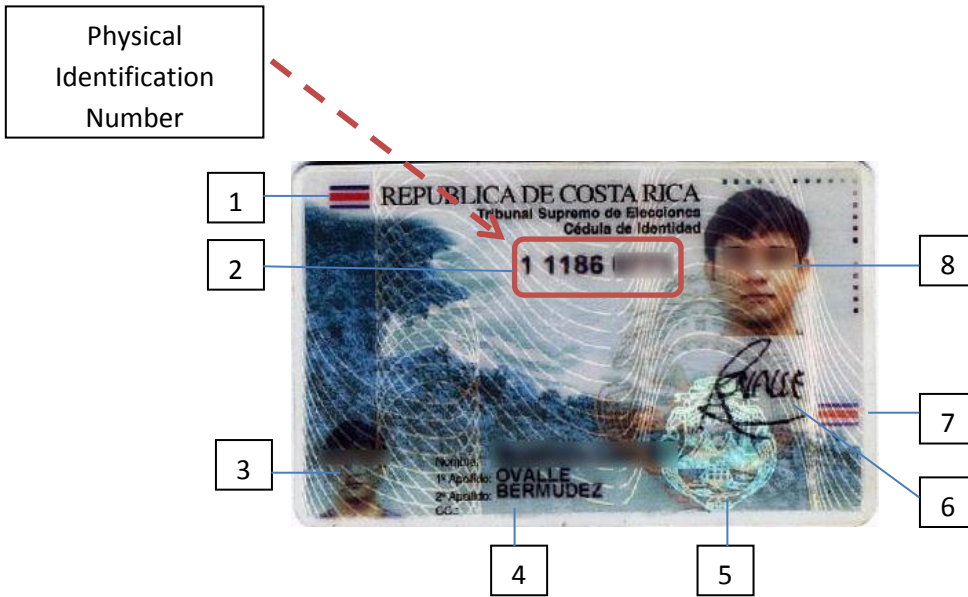
- Physical identification number, in the case of domestic natural persons.
- Corporate identification number, in case of legal persons.
- In the case of foreign natural persons, registration is done with the “Immigration Identification Document for Foreigners”, called DIMEX. This document is issued by the General Directorate of Immigration.
- In the case of individual entities without legal personality or foreign natural persons without DIMEX, the Tax Administration gives a “Special tax identification number”, called NITE.

### Section II – TIN Structure

<i>Document</i>	<i>Structure</i>	<i>Explanation</i>
Physical <i>Identification</i> number	X – XXXX - XXXX	9 numerals
Corporate identification number	X – XXX - XXXXXX	10 numerals
<i>DIMEX</i>	XXXXXXXXXXXXX o XXXXXXXXXXXXXXXX	11 or 12 numerals
<i>NITE</i>	3 – 120 - XXXXXX	10 numerals

### Section III – Where to find TINs?

#### Identification Card



1. Flag of Costa Rica
2. identification number
3. Decreased photo
4. Name, surnames y known as
5. Coat of arms of Costa Rica in gold print
6. Signature of the citizen
7. Decreased flag
8. Color photo

## Immigration Identification Document for Foreigners (DIMEX)



## Section IV – TIN information on the domestic website

### Taxpayer Identification System

This system allows verifying the identification of taxpayers, tax administration to which taxes belong to which this affected the taxpayer or declarant, the main economic activity and secondary if it exists, and the respective start date. Click in the following link and read the indications below:

<https://www.hacienda.go.cr/ATV/frmConsultaSituTributaria.aspx>

### Consulta Situación Tributaria

Es una consulta de acceso público mediante la cual se podrá verificar la situación tributaria de los sujetos pasivos ante la Dirección General de Tributación... "haz clic para leer más"...

Tipo de identificación:

Seleccione

Seleccione

Cédula persona física

Cédula persona jurídica

Número de Identificación Tributario Especial (NITE)

Documento de Identificación Migratorio para Extranjeros (DIMEX)

Select: **Cédula Persona Física** if you are looking for a taxpayer who is a Natural Person

**Select: *Cédula Persona Jurídica***, if you are looking for a taxpayer who is a Legal Person

**Select: *Documento de identificación Tributario Especial (DIMEX)***, In case of foreign Taxpayers who is a Natural Person with a regular migration status in Costa Rica.

**Select: *Número de Indetificación Tributario Especial (NITE)***, in case of foreign taxpayer who is a natural person and an ID was given by the Tax Administration of Costa Rican .

#### **Section V – Contact point for further information**

Costa Rican Competent Authority: General Director of the Tax Administration

Physical Address

Dirección General de Tributación

Edificio La Llacuna, piso 14

Avenida central, calle 5

San José, Costa Rica, CA.

You also may contact

Mr. Marco Antonio LEON TENORIO, Deputy Director of Tax Treaties by the following means:

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E-mail: [leontm@hacienda.go.cr](mailto:leontm@hacienda.go.cr) / [info-crs@hacienda.go.cr](mailto:info-crs@hacienda.go.cr)

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