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# Global Tax Alert

News from EY Americas Tax

## Costa Rica ratifies OECD Multilateral Instrument

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Through publication in *Official Gazette 215* (12 November 2019), Costa Rica enacted Law No. 9751, ratifying the *Multilateral Instrument to Implement Tax Treaty Related Measures to Prevent BEPS* (the MLI). The MLI will modify provisions of the existing Costa Rican double tax treaties that qualify as a Covered Tax Agreement (CTA) - treaties with Spain and Mexico.

As of 30 October 2019, 90 countries had signed the MLI. Of those 90 countries, 37 have already submitted a ratified copy with the Organisation for Economic Co-operation and Development (OECD). Costa Rica must submit the ratified copy of the MLI with the OECD.

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