

6 February 2020

Global Tax Alert

News from EY Americas Tax

Costa Rica's tax authorities publish updated list of non-cooperative jurisdictions

EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access information about the tool and registration [here](#).

EY Americas Tax

EY Americas Tax brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information [here](#).

Expenses related to operations, transactions or entities domiciled in those jurisdictions are generally not deductible. Taxpayers that carry out operations and transactions in those jurisdictions must record them appropriately to determine the deductibility of related expenses.

On 6 February 2019, Costa Rica's tax authorities published in the *Official Gazette* an updated list of non-cooperative jurisdictions. The tax authorities removed the following jurisdictions from the list: US Virgin Islands, Guadeloupe, Martinique, Reunion, French Polynesia, Saint Pierre and Miquelon, and Eritrea.

Therefore, the list includes the following jurisdictions:

- ▶ Bosnia and Herzegovina
- ▶ North Korea
- ▶ Cuba
- ▶ Iraq
- ▶ Norfolk Island
- ▶ Kyrgyzstan
- ▶ North Macedonia
- ▶ Maldives
- ▶ Montenegro
- ▶ Oman
- ▶ Palestine
- ▶ Timor-Leste
- ▶ Uzbekistan
- ▶ Wallis and Futuna

For additional information with respect to this Alert, please contact the following:

Ernst & Young, S.A., San José, Costa Rica

- ▶ Rafael Sayagués rafael.sayagues@ey.com
- ▶ Juan Carlos Chavarría juan-carlos.chavarria@cr.ey.com
- ▶ Antonio Ruiz antonio.ruiz@cr.ey.com
- ▶ Guillermo Leandro guillermo.leandro@cr.ey.com
- ▶ Paola Castro paola.castro@cr.ey.com
- ▶ Randall Oquendo randall.oquendo@cr.ey.com
- ▶ Daniel Quesada daniel.quesada@cr.ey.com

Ernst & Young LLP (United States), Latin American Business Center, New York

- ▶ Ana Mingramm ana.mingramm@ey.com
- ▶ Enrique Perez Grovas enrique.perezgrovas@ey.com
- ▶ Pablo Wejcman pablo.wejcman@ey.com

Ernst & Young LLP (United Kingdom), Latin American Business Center, London

- ▶ Luciana Rodarte luciana.rodarte@uk.ey.com

Ernst & Young Tax Co., Latin American Business Center, Japan & Asia Pacific

- ▶ Raul Moreno, *Tokyo* raul.moreno@jp.ey.com
- ▶ Luis Coronado, *Singapore* luis.coronado@sg.ey.com

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

EY Americas Tax

© 2020 EYGM Limited.
All Rights Reserved.

EYG no. 000597-20Gbl

1508-1600216 NY
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com