

Global Tax Alert

News from EY Americas Tax

Costa Rica's tax authorities publish list of non-cooperative jurisdictions for which certain deductions may be limited

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EY Americas Tax

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Costa Rica's tax authorities published in the *Official Gazette* on 25 September 2019, the list of non-cooperative jurisdictions with respect to the provisions of Section 9.k of the Income Tax Law. According to Section 9.k, expenses related to operations, transactions or entities domiciled in those jurisdictions are not deductible, unless the taxpayer can prove to the tax authorities that the transaction or operation from which the expense originated was effectively carried out.

The list includes the following jurisdictions:

- ▶ Bosnia and Herzegovina
- ▶ North Korea
- ▶ Cuba
- ▶ Iraq
- ▶ Norfolk Island
- ▶ Eritrea
- ▶ Virgin Islands (US)
- ▶ Kyrgyzstan
- ▶ North Macedonia
- ▶ Maldives
- ▶ Martinique
- ▶ Montenegro
- ▶ Oman
- ▶ Palestine
- ▶ French Polynesia
- ▶ Reunion
- ▶ Saint Pierre and Miquelon
- ▶ Timor-Leste
- ▶ Uzbekistan
- ▶ Wallis and Futuna
- ▶ Guadeloupe

The tax authorities update the list annually.

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

- ▶ Jose Padilla jpadilla@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

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