



Corporate Obligations Guide Costa Rica 2022

Learn about the annual obligations that apply to your company in Costa Rica.
At BLP we can help you to ensure compliance.

January: Payment of Corporate Tax

- Applies to all companies registered in Costa Rica, active or inactive.
- Due date for filing and payment: January 31st 2022.
- Last day for receiving funds at BLP: January 25, 2022.
- The annual amount to be paid by companies depends on the gross income declared in the 2020-2021 fiscal period:

Type of company	Tax
Legal entity with no economic activity or reported income.	Approx. USD\$120.00
Legal entity with gross income lower than 55,464,000.00 Colones	Approx. USD\$200.00
Legal entity with gross income between 55,464,000.00 Colones and 129,416,000.00 Colones	Approx. USD\$240.00
Legal entity with gross income higher than 129,416,000.00 Colones	Approx. USD\$395.00

January: Filing and Payment of Luxury Homes Tax

- Applies to the residential units with a construction value in excess of USD \$214,000.00.
- Due date for filing and payment: January 15, 2022.
- Last day to receive the information: January 12, 2022.

March: Inactive Companies Tax and Patrimony Declaration

- Applies to companies that do not develop or perform any economic activity.
- Due date for filing and payment: March 15, 2022.
- Last day to receive funds: March 7, 2022.

March: Annual Shareholders' Meeting

- The shareholders must hold at least one meeting per year, within the first three months of the year, with the purpose of appointing the directors (where applicable), get to know the inventories and balance sheets, as well as to take the necessary agreement for the good performance of the company.

March: Payment of the Education and Culture Stamp

- Applies to all companies registered in Costa Rica, whether active or inactive.
- Due date for filing and payment: March 31, 2022.
- Last day to receive funds: March 20, 2022.
- The annual amount to be paid by companies ranges from approximately USD\$10.00 and USD\$30.00.

Annual: Resident Agent

- Companies that do not have a director or manager with domicile in Costa Rica, must appoint a Resident Agent whose sole responsibility will be to receive service on behalf of the company.
- Resident Agent must be an attorney with an office in the country.

Annual: Registry of Transparency and Final Beneficiaries

- Applies to all legal entities, non-profit organizations and private trusts, who must file annually, through a platform managed by the Central Bank of Costa Rica, the information of their final beneficiaries.
- Resident Agent must be an attorney with an office in the country.
- Due date for filing: April 30, 2022.
- Last day for BLP to receive information: March 22, 2022.

At BLP we have a team that can assist you with the process.

For more information contact us at info@blplegal.com or through WhatsApp, Telegram or Signal at **+506 6280 2269**.