



## **Observatory on the Protection of Taxpayers' Rights**

Below you will find a questionnaire filled in by Johnny Pacheco Castro, Professor at the *Universidad de Costa Rica* and OPTR National Reporter of Costa Rica.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2023 in protecting taxpayers' rights and the level of fulfillment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

# OPTR - 2023 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in 82 situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 12 January 2024.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Alessandro Turina  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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\* Better if filled in using Google Chrome © or Mozilla Firefox ©

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## Questionnaire 1 - Country Practice

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.

4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
8. An option to quit the survey and save your answers is provided at the end of each section.
9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

#### Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? \*

Yes

No

2. If yes, can they request the correction of errors in the information? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? \*

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? \*

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? \*

Yes

No

6. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? \*

Not applicable (click here if you answered "No" to question 5)

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? \*

Yes

No

9. If yes, can the taxpayer request a meeting with the tax officer? \*

Not applicable (click here if you answered "No" to question 8)

Yes

No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 3 - Confidentiality

11. Is information held by your tax authority automatically encrypted? \*

Yes

No

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? \*

Yes

No



13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? \*

Not applicable (click here if you answered "No" to question 12)

Yes

No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? \*

Yes

No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? \*

Yes

No

16. Is information about the tax liability of specific taxpayers publicly available in your country? \*

Yes

No

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? \*

Yes

No

18. Is there a system in your country by which the courts may authorise the public disclosure \*  
of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom  
of information?)

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer \*  
and its advisors?

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of  
your country's legislation regarding this matter. Technically accurate translations of such material into  
English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to question 19)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? \*

Yes

No

22. If yes, does this mean only one audit per tax per year? \*

Not applicable (click here if you answered "No" to question 21)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? \*

Yes

No

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? \*

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? \*

Yes

No

26. If yes, what is the normal limit in months? \*

There is no limit (click here if you answered "No" to question 25) ▼

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? \*

Yes

No

28. May the opinion of independent experts be used in the audit process? \*

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? \*

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? \*

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? \*

- Yes
- No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? \*

- Not applicable (click here if you answered "No" to question 34)
- Yes
- No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? \*

- Yes
- No

37. May the tax authority enter and search the dwelling places of individuals? \*

- Yes
- No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? \*

- Yes
- No



39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? \*

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? \*

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? \*

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? \*

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? \*

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? \*

There is no limit (click here if you answered "No" to question 44) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? \*

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? \*

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? \*

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve <sup>\*</sup> et repete)?

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before <sup>\*</sup> appealing (i.e. can obtain an interim suspension of the tax debt?)

Not applicable (click here if you answered "No" to question 49)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? <sup>\*</sup>

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? \*

- Not applicable (click here if you answered "No" to question 51)
- Yes
- No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? \*

- Yes
- No

54. Are judgments of tax tribunals published? \*

- Yes
- No

55. If yes, can the taxpayer preserve its anonymity in the judgment? \*

- Not applicable (click here if you answered "No" to question 54)
- Yes
- No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 7 - Criminal and administrative sanctions

56. Does the principle ne bis in idem apply in your country to prevent either: \*

The principle does not apply in my country

The imposition of a tax penalty and the tax liability

The imposition of more than one tax penalty for the same conduct

The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? \*

Not applicable (click here if you answered "No" to question 56)

Yes

No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced \*  
or a zero penalty?

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank \*  
account or other assets?

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? \*

Yes

No



62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? \*

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? \*

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? \*

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? \*

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? \*

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? \*

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? \*

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? \*

Not applicable (click here if you answered "Yes" to question 69)

Yes

No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? \*

Yes

No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? \*

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? \*

Yes

No

75. If yes, is it legally binding? \*

Not applicable (click here if you answered "No" to question 74)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? \*

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting <sup>\*</sup> in good faith rely on that published guidance (i.e. protection of legitimate expectations)?

Not applicable (click here if you answered "No" to question 76)

Yes

No

Do you want to save your results and quit? <sup>\*</sup>

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? <sup>\*</sup>

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

79. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

- Yes
- No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

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# OPTR - 2023 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2023 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2023 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2023, until no later than 12 January 2024. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Alessandro Turina  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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Name: \*

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Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: \_\_\_\_\_

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you

have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2023" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2023. If there were no changes, please indicate so by clicking on the corresponding button.

4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2023", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2023".

6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org).

7. When completed, please submit the survey.

8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.

11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you

have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number \*

- No changes
- Shifted away
- Shifted towards

### 1 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

With the circular MH-DGT-RES-0010-2023 any petition to the Tax Administration should be made using the electronical filing system and use the digital signature and in exceptional cases physical signature dully notarised, preventing the impersonation of taxpayers.

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### 2 (MS). The system of taxpayer identification should take account of religious sensitivities \*

- No changes
- Shifted away
- Shifted towards

### 2 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes \*

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax \*

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. \*

- No changes
- Shifted away
- Shifted towards

4 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. \*

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies \*

- No changes
- Shifted away
- Shifted towards

5 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The circular MH-DGT-RES-0010-2023 provides exceptions for taxpayers that under their personal conditions can access the virtual platform to amend the taxpayers registry when the use of the virtual tax administration is impossible.

6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception \*

- No changes
- Shifted away
- Shifted towards



### 6 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis \*

- No changes
- Shifted away
- Shifted towards

### 7 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, \* including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication

- No changes
- Shifted away
- Shifted towards

### 8 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The circular MH-DGT-RES-0010-2023 provides exceptions for taxpayers that under their personal conditions can access the virtual platform to amend the taxpayers registry when the use of the virtual tax administration is impossible. Also, the Tax Administration has in its webpage information of [universities that offer services to help compliance of tax obligations](#).

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms \*

- No changes
- Shifted away
- Shifted towards

9 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Administration created a forum with big national taxpayers with an objective to construct a dialogue between both parties.

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10 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors \*

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 3 - Confidentiality

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))

an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

11 (MS). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). \*

- No changes
- Shifted away
- Shifted towards

11 (BP). Encrypt information held by a tax authority about taxpayers to the highest level attainable. \*

- No changes
- Shifted away
- Shifted towards

### 11 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Costa Rica was a focus of attack by hacker groups in 2022. For the current year, the government has invested \$ 25 million to prevent further attacks on the government.

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### 12 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

### 12 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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13 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, \* use digital access codes.

- No changes
- Shifted away
- Shifted towards

13 (BP). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue \* authorities.

- No changes
- Shifted away
- Shifted towards

13 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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14 (MS). Audit data access periodically to identify cases of unauthorised access. \*

- No changes
- Shifted away
- Shifted towards

14 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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15 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. \*

- No changes
- Shifted away
- Shifted towards



15 (BP). Appoint data protection/privacy officers at senior level and local tax offices. \*

- No changes
- Shifted away
- Shifted towards

15 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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16 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). \*

- No changes
- Shifted away
- Shifted towards

### 16 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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17 (MS). Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

### 17 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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18 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, \*  
narrowly drafted and interpreted.

- No changes
- Shifted away
- Shifted towards

18 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial \*  
authorisation after proceedings involving the taxpayer).

- No changes
- Shifted away
- Shifted towards

19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities \*

- No changes
- Shifted away
- Shifted towards

19 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In the law, there is no requirement to provide access to taxpayers' information when requested by the civil society. The Tax Administration has in some cases refused or does not answer these requests making it necessary for the interested parties to request the information by judicial means (see resolutions 29753 - 2023 and 29086 - 2023 both of the Constitutional Court as example) or doing so voluntarily when the information was requested via judicial means (see resolution 6321-2023 of the Constitutional Court).

20 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. \*

- No changes
- Shifted away
- Shifted towards

20 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. \*

- No changes
- Shifted away
- Shifted towards

### 20 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Administration has submitted to congressman information about the big national taxpayers who has reported in their tax returns losses or no payable tax by the ruling MH-DM-OF-243-2023. (See annexed newsletter reporting the administrative practice).

21 (MS). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. \*

- No changes
- Shifted away
- Shifted towards

### 21 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

As stated above in the above mentioned cases, there is no opportunity of the taxpayer to be heard when this information has been requested.

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22 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. \*

- No changes
- Shifted away
- Shifted towards

22 (BP). Anonymize all tax judgments and remove details that might identify the taxpayer \*

- No changes
- Shifted away
- Shifted towards

## 22 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

While the Tax Fiscal Court has the practice to anonymize the taxpayer, the rulings from the judicial court regarding tax matters are not anonymized as seen in the example provided.

## 23 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

23 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 23 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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24 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 24 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 4 - Normal audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))

an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem \* (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.

No changes

Shifted away

Shifted towards

### 25 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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26 (MS). In application of proportionality, tax authorities may only request for information that \* is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

- No changes
- Shifted away
- Shifted towards

### 26 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

27 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. \*

- No changes
- Shift away
- Shift towards

27 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. \*

- No changes
- Shifted away
- Shifted towards

### 28 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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29 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. \*

- No changes
- Shifted away
- Shifted towards

### 29 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

30 (BP). Tax audits should follow a pattern that is set out in published guidelines. \*

- No changes
- Shifted away
- Shifted towards

30 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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31 (BP). A manual of good practice in tax audits should be established at the global level. \*

- No changes
- Shifted away
- Shifted towards

### 31 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 32 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). \*

- No changes
- Shifted away
- Shifted towards

### 32 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

33 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

\*

- No changes
- Shifted away
- Shifted towards

33 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

\*

- No changes
- Shifted away
- Shifted towards

33 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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34 (MS). Taxpayers should be informed of information gathering from third parties. \*

- No changes
- Shifted away
- Shifted towards

34 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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35 (BP). Reasonable time limits should be fixed for the conduct of audits. \*

- No changes
- Shifted away
- Shifted towards



### 35 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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36 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

### 36 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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37 (MS). The completion of a tax audit should be accurately reflected in a document, notified \* in its full text to the taxpayer.

- No changes
- Shifted away
- Shifted towards

37 (BP). The drafting of the final audit report should involve participation by the taxpayer, with \* the opportunity to correct inaccuracies of facts and to express the taxpayer's view.

- No changes
- Shifted away
- Shifted towards

37 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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38 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. \*

- No changes
- Shifted away
- Shifted towards

38 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 5 - More intensive audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's

legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

39 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. \*

- No changes
- Shifted away
- Shifted towards

39 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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40 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. \*

- No changes
- Shifted away
- Shifted towards

40 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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41 (MS). Entering premises or interception of communications should be authorised by the judiciary. \*

- No changes
- Shifted away
- Shifted towards

#### 41 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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42 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and \* subsequently reported to the judiciary for ex-post ratification.

- No changes
- Shifted away
- Shifted towards

#### 42 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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43 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. \*

- No changes
- Shifted away
- Shifted towards

43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed. \*

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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44 (BP). Access to bank information should require judicial authorisation. \*

- No changes
- Shifted away
- Shifted towards

44 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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45 (BP). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. \*

- No changes
- Shifted away
- Shifted towards



#### 45 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time. \*

- No changes
- Shifted away
- Shifted towards

#### 46 (S). Summary of relevant facts in 2023

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47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

47 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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48 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. \*

- No changes
- Shifted away
- Shifted towards

#### 48 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

49 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of <sup>\*</sup> the review process.

- No changes
- Shifted away
- Shifted towards

49 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

With resolution MH-DGT-RES-0010-2023 the filing of requests or appeals is electronically.

50 (MS). The right to appeal should not depend upon prior exhaustion of administrative <sup>\*</sup> reviews.

- No changes
- Shifted away
- Shifted towards

### 50 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 51 (BP). Reviews and appeals should not exceed two years. \*

- No changes
- Shifted away
- Shifted towards

### 51 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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52 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. \*

- No changes
- Shifted away
- Shifted towards

52 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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53 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. \*

- No changes
- Shifted away
- Shifted towards

53 (BP). An appeal should not require prior payment of tax in all cases. \*

- No changes
- Shifted away
- Shifted towards

53 (S). Summary of relevant facts in 2023

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54 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. \*

- No changes
- Shifted away
- Shifted towards

#### 54 (S). Summary of relevant facts in 2023

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#### 55 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. \*

- No changes
- Shifted away
- Shifted towards

#### 55 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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56 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. \*

- No changes
- Shifted away
- Shifted towards

56 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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57 (MS). Tax judgments should be published. \*

- No changes
- Shifted away
- Shifted towards

### 57 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Administration was the subject of a hack of their documents and databases that deleted information from the judgments archives. By a ruling from the Constitutional Court, it was proven that the information was back online this year and that is possible to request missing information from the Tax Administration.

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 7 - Criminal and administrative sanctions

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

58 (MS). Proportionality and ne bis in idem should apply to tax penalties. \*

- No changes
- Shifted away
- Shifted towards

58 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In the past the Constitutional Court has ruled that the application of the sanction of closure of business needs to be analyzed by the proportionality of the measure and the actions committed by the taxpayer. In the case that was analyzed by the Administrative Judicial Court there was no study of the proportionality of the measure against the action of the taxpayer of paying late the taxes by 5 days from the lapse date in the payment requirement.

59 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. \*

- No changes
- Shifted away
- Shifted towards

### 59 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 60 (BP). Voluntary disclosure should lead to reduction of penalties. \*

- No changes
- Shifted away
- Shifted towards

### 60 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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61 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. \*

- No changes
- Shifted away
- Shifted towards

61 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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- Yes
- No

Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

62 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. \*

- No changes
- Shifted away
- Shifted towards

62 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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63 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts \*

- No changes
- Shifted away
- Shifted towards

### 63 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 64 (MS). Taxpayers should have the right to request delayed payment of arrears. \*

- No changes
- Shifted away
- Shifted towards

### 64 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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65 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. \*

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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66 (MS). Temporary suspension of tax enforcement should follow natural disasters. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards



## 66 (S). Summary of relevant facts in 2023

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Yes

No

## Area 9 - Cross-border situations

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

67 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. \*

- No changes
- Shifted away
- Shifted towards

67 (BP). The taxpayer should be informed that a cross-border request for information is to be made. \*

- No changes
- Shifted away
- Shifted towards

#### 67 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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68 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

68 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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69 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

### 69 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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70 (MS). If information is sought from third parties, judicial authorisation should be necessary. \*

- No changes
- Shifted away
- Shifted towards

### 70 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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71 (BP). The taxpayer should be given access to information received by the requesting state. \*

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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72 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. \*

- No changes
- Shifted away
- Shifted towards

### 72 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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73 (BP). A requesting state should provide confirmation of confidentiality to the requested state. \*

- No changes
- Shifted away
- Shifted towards

### 73 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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74 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. \*

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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75 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. \*

- No changes
- Shifted away
- Shifted towards

### 75 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 76 (BP). Taxpayers should have a right to request initiation of mutual agreement procedure. \*

- No changes
- Shifted away
- Shifted towards

### 76 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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77 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. \*

- No changes
- Shifted away
- Shifted towards

77 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 10 - Legislation

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))

an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. \*

- No changes
- Shifted away
- Shifted towards

78 (BP). Retrospective tax legislation should ideally be banned completely. \*

- No changes
- Shifted away
- Shifted towards

78 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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79 (BP). Public consultation should precede the making of tax policy and tax law. \*

- No changes
- Shifted away
- Shifted towards

79 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

During this year multiple tax reforms have been proposed at the Parliament. For this instance the Parliament has made public consultation to different institutions about the tax reforms such as Faculty of Law of the University of Costa Rica, Commerce Chamber and others.

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 11 - Revenue practice and guidance

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

80 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. \*

- No changes
- Shifted away
- Shifted towards

80 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

See same response as in question 57.

81 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. \*

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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82 (MS). Binding rulings should only be published in an anonymised form \*

- No changes
- Shifted away
- Shifted towards

### 82 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Binding rulings issued by the Tax Administration are published anonymised when the one requesting the ruling is a private entity. See example.

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83 (MS). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. \*

- No changes
- Shifted away
- Shifted towards

### 83 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In a published new guideline regarding the exchange differential the reform of the previous guidelines are for the next day in which is it published and not retroactively. See DGT-CI-001-2022.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

84 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. \*

No changes

Shifted away

Shifted towards

84 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. \*

- No changes
- Shifted away
- Shifted towards

84 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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85 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. \*

- No changes
- Shifted away
- Shifted towards



### 85 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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86 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. \*

- No changes
- Shifted away
- Shifted towards

### 86 (S). Summary of relevant facts in 2023

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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# Annex 1

## References:

Question	Document	Link
1, 5 and 49	Resolution MH-DGT-RES-0010-2023	<a href="http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&amp;nValor1=1&amp;nValor2=99781&amp;nValor3=136622&amp;strTipM=TC">http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&amp;nValor1=1&amp;nValor2=99781&amp;nValor3=136622&amp;strTipM=TC</a>
8	Núcleos de Asistencia Fiscal – Taxpayer helpdesks sponsored by universities in alliance with the tax administration.	<a href="https://www.hacienda.go.cr/docs/ListadoNAF.pdf">https://www.hacienda.go.cr/docs/ListadoNAF.pdf</a>
9	Foro de Grandes Contribuyentes Nacionales – Big National Taxpayers Forum which creates a dialogue between the taxpayer group and the tax administration.	<a href="https://www.hacienda.go.cr/docs/N3QueEsElForodeDialogo.pdf">https://www.hacienda.go.cr/docs/N3QueEsElForodeDialogo.pdf</a>
11	Costa Rica investment and cybersecurity plan attends to grant protection of the data hosted by the government and prevent further hacks.	<a href="https://www.micitt.go.cr/sites/default/files/2023-11/NCS%20Costa%20Rica%20-%2010Nov2023%20SPA.pdf">https://www.micitt.go.cr/sites/default/files/2023-11/NCS%20Costa%20Rica%20-%2010Nov2023%20SPA.pdf</a>
19 and 21	Ruling 29753-2023 Constitutional Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1198936">https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1198936</a>
	Ruling 29086-2023 Constitutional Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1197023">https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1197023</a>
	Ruling 6321-2023 Constitutional Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1148381">https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1148381</a>
20	News report about the tax ruling MG-DM-OF-243-2023, in which information about taxpayers who filed losses, or no revenue were disclosed to politicians it was further used with political purposes and misleading information.	<a href="https://semanariouniversidad.com/pais/apm-terminals-grupo-nacion-meco-y-h-solis-entre-las-183-empresas-que-declararon-cero-renta-en-2021/">https://semanariouniversidad.com/pais/apm-terminals-grupo-nacion-meco-y-h-solis-entre-las-183-empresas-que-declararon-cero-renta-en-2021/</a>

22	Ruling 32-2023 of the Administrative Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0034-1155229">https://nexuspj.poder-judicial.go.cr/document/sen-1-0034-1155229</a>
	Administrative Tax Court Ruling 026-P-2023	<a href="https://scij.hacienda.go.cr/scij_mhda/docjur/mhda_docjur.aspx?nBaseDato=1&amp;nDocJur=23951">https://scij.hacienda.go.cr/scij_mhda/docjur/mhda_docjur.aspx?nBaseDato=1&amp;nDocJur=23951</a>
57	Ruling 25136-2023 of the Constitutional Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1189424">https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1189424</a>
58	Ruling of the Administrative Court 2506-2023	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0034-1186043">https://nexuspj.poder-judicial.go.cr/document/sen-1-0034-1186043</a>
79	Example of the entities that were asked during the redaction process of a new tax law to comply with the requests made by the European Union.	<a href="http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx">http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx</a>
80	Ruling 25136-2023 of the Constitutional Court	<a href="https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1189424">https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1189424</a>
82	Binding ruling MH-DGT-OF-119-109-2023	<a href="https://scij.hacienda.go.cr/scij_mhda/docjur/mhda_docjur.aspx?nBaseDato=1&amp;nDocJur=24814">https://scij.hacienda.go.cr/scij_mhda/docjur/mhda_docjur.aspx?nBaseDato=1&amp;nDocJur=24814</a>
83	Official criterium DGT-CI-001-2022	<a href="https://www.hacienda.go.cr/docs/DGT-CI-001-2022DifCambImpGanK.pdf">https://www.hacienda.go.cr/docs/DGT-CI-001-2022DifCambImpGanK.pdf</a>

### Remarks:

#### Question 19

Article 105 of the Tax Code

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_articulo.aspx?param1=NRA&nValor1=1&nValor2=6530&nValor3=89971&nValor5=37658&strTipM=FA](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_articulo.aspx?param1=NRA&nValor1=1&nValor2=6530&nValor3=89971&nValor5=37658&strTipM=FA)

Original Version	Personal Translation
<p>Artículo 105.- Información de terceros.</p> <p>Toda persona, física o jurídica, pública o privada, estará obligada a proporcionar, a la Administración Tributaria , la información previsiblemente pertinente para efectos tributarios, deducida de sus relaciones económicas, financieras y profesionales con otras personas. La proporcionará como la</p>	<p>Article 105 – Third party information</p> <p>Any person, natural or legal, public, or private, is obliged to provide to the Tax Administration, the information foreseeable pertinent for tax purposes, derived from their economic, financial, or professional activities. The information must be provided as specified by the tax administration either by ruling or</p>

<p>Administración lo indique por medio de reglamento o requerimiento individualizado. Este requerimiento de información deberá ser justificado debida y expresamente, en cuanto a la relevancia en el ámbito tributario.</p> <p>La Administración no podrá exigir información a:</p> <p>a) Los ministros del culto, en cuanto a los asuntos relativos al ejercicio de su ministerio.</p> <p>b) Las personas que, por disposición legal expresa, pueden invocar el secreto profesional, en cuanto a la información amparada por él. Sin embargo, los profesionales no podrán alegar el secreto profesional para impedir la comprobación de su propia situación tributaria.</p> <p>c) Los funcionarios que, por disposición legal, estén obligados a guardar secreto de datos, correspondencia o comunicaciones en general.</p> <p>d) Los ascendientes o los descendientes hasta el tercer grado de consanguinidad o afinidad; tampoco el cónyuge del fiscalizado.</p>	<p>individual requirement. The information requirement must be justified and state the relevance for tax purposes.</p> <p>The tax administration can not request information to:</p> <p>a) The ministries of faith, regarding the exercise of their ministry.</p> <p>b) The persons covered by professional secrecy, but these individuals can not apply the professional secrecy to prevent tax actions against their selves.</p> <p>c) The public employees that are deemed by law to keep secrecy regarding, data, correspondence, and communications.</p> <p>d) The ascendants and descendants until 3<sup>rd</sup> grade and neither the spouse of the taxpayer.</p>
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Article 26 of Law #7425

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_articulo.aspx?param1=NRA&nValor1=1&nValor2=16466&nValor3=137734&nValor4=-1&nValor5=94559&nValor6=09/08/1994&strTipM=FA](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_articulo.aspx?param1=NRA&nValor1=1&nValor2=16466&nValor3=137734&nValor4=-1&nValor5=94559&nValor6=09/08/1994&strTipM=FA)

Original Version	Translation
<p>ARTÍCULO 26.- Aplicación de la materia de esta Ley durante el proceso penal.</p> <p>Se podrán intervenir, registrar, secuestrar o examinar las comunicaciones orales o escritas, cuando las transmita o remita el sospechoso o el imputado si se ha iniciado el proceso penal, o si se destinan a él, aunque sea con un nombre supuesto o por medio de una persona interpuesta, usada como</p>	<p>ARTICLE 26.- Application of the subject matter of this Law during criminal proceedings.</p> <p>Oral or written communications may be intervened, registered, seized, or examined, when they are transmitted or sent by the suspect or the accused if the criminal process has been initiated, or if they are intended for him, even if it is with an alleged name or</p>

<p>conexión, siempre que se relacionen con el delito.</p> <p>No se podrán secuestrar, registrar o examinar los documentos privados ni intervenir las comunicaciones que realicen el abogado defensor, debidamente acreditado como tal, y su cliente, siempre que se produzcan en el ejercicio del derecho de defensa.</p>	<p>through an interposed person, used as a connection, if they are related to the crime.</p> <p>Private documents may not be seized, registered, or examined or the communications made by the defense lawyer, duly accredited as such, and his client may not be intervened if they occur in the exercise of the right of defense.</p>
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### Question 20

Lawyers' secrecy in their moral code.

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_articulo.aspx?param1=NRA&nValor1=1&nValor2=54060&nValor3=94777&nValor4=-1&nValor5=42&nValor6=25/11/2004&strTipM=FA](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_articulo.aspx?param1=NRA&nValor1=1&nValor2=54060&nValor3=94777&nValor4=-1&nValor5=42&nValor6=25/11/2004&strTipM=FA)

Original version	Translation
<p>Artículo 41.—Constituyen secreto profesional las confidencias que se hagan al abogado o abogada con ocasión de su ejercicio profesional por parte del cliente, del adversario, de los colegas, las que resulten de entrevistas para conciliar o transar y las de terceras personas. Asimismo, estarán bajo secreto profesional el conocimiento obtenido con ocasión del ejercicio profesional de los documentos privados, los documentos que reciba y su contenido. Es prohibido revelar la información obtenida bajo secreto profesional con las excepciones establecidas en el artículo siguiente.</p> <p>La obligación de guardar secreto profesional perdura aún después de cesada la relación profesional.</p> <p>Si un abogado o abogada se entera de un asunto en razón de una consulta realizada por un colega, deberá guardar secreto profesional respecto a esa información.</p> <p>Los abogados y las abogadas deberán advertir a su personal de apoyo de la confidencialidad de los asuntos que conoce</p>	<p>Article 41.-Confidences made to the lawyer on his professional practice by the client, adversary, colleagues, those resulting from interviews for conciliation or settlement and those of third parties shall constitute professional secrecy. Likewise, the knowledge obtained on the professional practice of private documents, the documents received, and their content shall be under professional secrecy. It is forbidden to disclose the information obtained under professional secrecy with the exceptions established in the following article.</p> <p>The obligation of professional secrecy continues even after the professional relationship has ceased.</p> <p>If a lawyer learns of a matter because of a consultation made by a colleague, he/she shall maintain professional secrecy with respect to such information.</p> <p>Lawyers shall advise their support staff of the confidentiality of the matters known to them during their professional practice, and of the consequent duty of confidentiality that covers them.</p>

<p>con ocasión de su ejercicio profesional, y del consecuente deber de reserva que los cobija. Si se llama a un abogado o abogada a declarar como testigo, deberá concurrir y oponer su derecho de no contestar aquellas preguntas cuyas respuestas sean susceptibles de violar el secreto profesional.</p>	<p>If a lawyer is called to testify as a witness, he or she must attend and assert his or her right not to answer those questions whose answers are likely to violate professional secrecy.</p>
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CPAs secrecy of communications in their moral code.

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_articulo.aspx?param1=NRA&nValor1=1&nValor2=98494&nValor3=134016&nValor4=-1&nValor5=5&nValor6=08/11/2022&strTipM=FA](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_articulo.aspx?param1=NRA&nValor1=1&nValor2=98494&nValor3=134016&nValor4=-1&nValor5=5&nValor6=08/11/2022&strTipM=FA)

Original version	Translation
<p>Artículo 4: La persona CPA tiene la obligación de respetar la confidencialidad de la información adquirida por los diferentes encargos de un cliente, con respecto a sus relaciones profesionales, o de los incidentes del empleador que surjan durante el curso de la prestación de sus servicios profesionales, incluidas aquellas que se han obtenido como subordinado dentro de una empresa. Esa confidencialidad consiste en la obligación de guardar el secreto profesional y no revelarlo por ningún motivo.</p> <p>Esta obligación continúa aun después de que termine la relación profesional con el cliente o empleador.</p> <p>La persona CPA no revelará información confidencial obtenida como resultado de relaciones profesionales y empresariales ajenas a la entidad para la que trabaja, salvo:</p> <p>a. Cuando la Fiscalía del Colegio de Contadores Públicos lo requiera por la actuación disciplinaria por denuncia o de oficio, conforme a la normativa vigente. En el caso de los papeles de trabajo o documentos de los auditores internos del sector público, se debe resguardar lo establecido en la Ley General de Control Interno y las disposiciones</p>	<p>Article 4: The CPA has the obligation to respect the confidentiality of the information acquired by the different assignments of a client, with respect to his professional relations, or of the employer's incidents arising during the rendering of his professional services, including those obtained as a subordinate within a company. Such confidentiality consists of the obligation to maintain professional secrecy and not to disclose it for any reason.</p> <p>This obligation continues even after the professional relationship with the client or employer ends.</p> <p>The CPA person shall not disclose confidential information obtained because of professional and business relationships outside the entity for which he/she works, except:</p> <p>a. When the Audit's Office of the CPA Bar so requires by disciplinary action by complaint or ex officio, in accordance with the regulations in force. In the case of the working papers or documents of the internal auditors of the public sector, the provisions of the General Law of Internal Control and the provisions of the Office of the Comptroller General of the</p>

<p>de la Contraloría General de la República sobre informes de Relaciones de Hechos y sus expedientes son confidenciales;</p> <p>b. Cuando expresamente el cliente o empleador autorice la divulgación, tomando en cuenta todos los posibles interesados, incluyendo los terceros que pueden ser afectados.</p> <p>c. En relación con lo establecido en la Ley sobre Estupefacientes, Sustancias Psicotrópicas, Drogas de Uso no Autorizado, Actividades Conexas, Legitimación de Capitales y Financiamiento al Terrorismo y la Ley Lucha contra Fraude Fiscal.</p> <p>d. En relación con lo indicado en la Ley sobre Responsabilidad de las Personas Jurídicas sobre Cohechos Domésticos, Soborno Transnacional y Otros Delitos, y cualquiera otra ley que así lo señale.</p> <p>En los casos señalados en c) y d), cuando la persona CPA detecte en el desarrollo de su labor, un presunto ilícito, conforme lo indican dichas leyes, tiene el deber de acatar las disposiciones referidas ante las autoridades competentes.</p>	<p>Republic on factual reports must be safeguarded and their files are confidential;</p> <p>b. When expressly authorized by the client or employer to disclose, considering all possible interested parties, including third parties that may be affected.</p> <p>c. In relation to the provisions of the Law on Narcotics, Psychotropic Substances, Drugs of Unauthorized Use, Related Activities, Money Laundering and Financing of Terrorism and the Law against Tax Fraud.</p> <p>d. In relation to what is indicated in the Law on Liability of Legal Entities for Domestic Bribery, Transnational Bribery and Other Offenses, and any other law that so indicates.</p> <p>In the cases indicated in c) and d), when the CPA detects in the development of his work, a presumed illicit, as indicated in said laws, he has the duty to comply with the provisions referred to before the competent authorities.</p>
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Private accountants (similar like a tax practitioner) in their moral code

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_articulo.aspx?param1=NRA&nValor1=1&nValor2=94815&nValor3=126383&nValor4=-1&nValor5=18&nValor6=24/06/2021&strTipM=FA](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_articulo.aspx?param1=NRA&nValor1=1&nValor2=94815&nValor3=126383&nValor4=-1&nValor5=18&nValor6=24/06/2021&strTipM=FA)

Original version	Translation
<p>Artículo 17.-El Contador Privado Incorporado, guardará el secreto profesional y, por ello, no revelará, por ningún motivo, los hechos, los datos o las circunstancias de que tenga conocimiento en el ejercicio de la profesión, a ninguna persona que no tenga un interés legítimo, a menos que sea autorizado por la persona física o jurídica interesada, o que sea</p>	<p>Article 17.-The Incorporated Private Accountant shall keep professional secrecy and, therefore, shall not disclose, for any reason whatsoever, the facts, data or circumstances of which he/she has knowledge in the exercise of the profession, to any person who does not have a legitimate interest, unless authorized by the individual or</p>

<p>requerido para ello por una autoridad judicial competente.</p> <p>El secreto profesional consiste en no divulgar la información a la que tenga acceso el Contador Privado Incorporado, así como no usarla en beneficio propio o de terceros. El Contador Privado Incorporado debe velar porque este secreto profesional sea obligatorio también para sus empleados y colaboradores, con quienes debe suscribir contratos de confidencialidad.</p> <p>El Contador Privado mantendrá la confidencialidad, incluso en el entorno no laboral, estando atento a la posibilidad de una divulgación inadvertida, en especial a un socio cercano, a un familiar próximo o a un miembro de su familia inmediata. Deberá también mantener la confidencialidad de la información que le ha sido revelada por un potencial cliente o por la entidad para la que trabaja.</p>	<p>legal entity concerned, or unless he/she is required to do so by a competent judicial authority.</p> <p>Professional secrecy consists of not disclosing the information to which the Incorporated Private Accountant has access, as well as not using it for his own benefit or for the benefit of third parties. The Certified Private Accountant must ensure that this professional secrecy is also obligatory for his employees and collaborators, with whom he must sign confidentiality agreements.</p> <p>The Private Accountant shall maintain confidentiality, even in the non-working environment, being attentive to the possibility of inadvertent disclosure, especially to a close associate, a close relative, or a member of his immediate family. He shall also maintain the confidentiality of information disclosed to him by a potential client or by the entity for which he works.</p>
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#### Question 78

#### Taxpayers' rights under the Tax Code

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=6530](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=6530)

Original version	Translation
<p>Artículo 171.- Derechos generales de los contribuyentes</p> <p>Constituyen derechos generales de los sujetos pasivos los siguientes:</p> <p>1) Derecho al debido proceso y al derecho de defensa de los sujetos pasivos en los procedimientos ante la Administración Tributaria y el Tribunal Fiscal Administrativo, y a la exención en el pago de impuestos de timbres y de cualquier otra naturaleza, que graven las gestiones y las actuaciones ante tales órganos de los citados sujetos.</p>	<p>Article 171.- General rights of taxpayers</p> <p>The following are general rights of taxpayers:</p> <p>1) Right to due process and the right of defense of taxpayers in proceedings before the Tax Administration and the Administrative Tax Court, and to exemption in the payment of stamp taxes and taxes of any other nature, which encumber the formalities and proceedings before such bodies of the aforementioned taxpayers.</p> <p>2) The right to be informed and assisted by the Tax Administration in the exercise of their</p>



2) Derecho a ser informado y asistido por la Administración Tributaria en el ejercicio de sus derechos o en relación con el cumplimiento de sus obligaciones y deberes tributarios, así como del contenido y el alcance de estos.

3) Derecho a obtener, de forma pronta, las devoluciones de ingresos indebidos y las devoluciones de oficio, más los intereses que correspondan, de conformidad con la normativa aplicable al efecto.

4) Derecho a consultar, en los términos previstos por la normativa aplicable, a la Administración Tributaria y a obtener respuesta oportuna, de acuerdo con los plazos legales establecidos. Tratándose de solicitudes que consisten en un mero derecho a ser informado, la respuesta debe ser obtenida dentro del plazo de diez días hábiles desde su presentación.

5) Derecho a una calificación única de los documentos que sustenten sus peticiones y a ser informado por escrito de los requisitos omitidos en la solicitud o el trámite o que aclare la información.

6) Derecho a conocer, cuando así lo solicite, el estado de tramitación de los procedimientos en que sea parte.

7) Derecho a conocer la identidad de las autoridades y personas del servicio de la Administración Tributaria, bajo cuya responsabilidad se tramitan los procedimientos de gestión, fiscalización y recaudación tributaria, en los que tenga la condición de interesados.

8) Derecho a no aportar los documentos ya presentados y recibidos, que deberían encontrarse en poder de la administración actuante, salvo razones justificadas.

9) Derecho, en los términos legalmente previstos, al carácter confidencial de los datos, informes y antecedentes obtenidos por la Administración Tributaria, que solo podrán ser utilizados para la efectiva aplicación de los tributos, sin que puedan ser cedidos o

rights or in relation to the fulfillment of their tax obligations and duties, as well as the content and scope thereof.

3) The right to obtain, in a prompt manner, refunds of undue income and ex officio refunds, plus the corresponding interest, in accordance with the applicable regulations.

4) The right to consult, under the terms provided by the applicable regulations, with the Tax Administration and to obtain a timely response, in accordance with the established legal deadlines. In the case of requests consisting of a mere right to be informed, the response must be obtained within ten working days of its submission.

5) The right to a single qualification of the documents supporting their requests and to be informed in writing of the requirements omitted in the request or the procedure or to clarify the information.

6) The right to know, upon request, the status of the proceedings in which he/she is a party.

7) The right to know the identity of the authorities and persons in the service of the Tax Administration, under whose responsibility the procedures of tax management, control and collection are processed, in which they have the status of interested parties.

8) The right not to provide documents already submitted and received, which should be in the possession of the acting administration, except for justified reasons.

9) The right, under the legally established terms, to the confidential nature of the data, reports and background information obtained by the Tax Administration, which may only be used for the effective application of taxes, and may not be transferred or communicated to third parties, except in the cases expressly and specifically provided for in the law.

10) The right to be treated with due respect and consideration by the personnel in the service of the Tax Administration.

comunicados a terceros, salvo en los supuestos previstos expresa y específicamente en las leyes.

10) Derecho a ser tratado con el debido respeto y consideración por el personal al servicio de la Administración Tributaria.

11) Derecho a formular, en los casos en que sea parte, alegaciones y aportar documentos que deberán ser tomados en cuenta por los órganos competentes en la redacción de las resoluciones y los actos jurídicos en general.

12) Derecho a ser oído en el trámite de audiencia con carácter previo al dictado de la resolución o acto que tendrá efectos jurídicos para los sujetos pasivos, de conformidad con la ley.

13) Derecho a ser informado de los valores y los parámetros de valores que se empleen para fines tributarios.

14) Derecho a ser informado, al inicio de las actuaciones de comprobación y fiscalización llevadas a cabo por la Administración Tributaria, acerca de la naturaleza y el alcance de estas, a que no puedan ser modificados sus fines sin previo aviso, así como de sus derechos y obligaciones en el curso de tales actuaciones, y a que se desarrollen mediante los procedimientos y plazos previstos en la ley.

15) Derecho a que la Administración Tributaria le advierta de manera explícita, concluida la actualización fiscalizadora y antes de dictado el acto final, de las consecuencias jurídicas y económicas que conlleva la aceptación de la determinación de oficio o de las infracciones cometidas, tanto en cuanto al tributo a pagar, como a los accesorios.

16) Derecho de hacerse acompañar por un profesional competente en materia tributaria, para que le aconseje y asesore en el proceso, sin que esto constituya una obligación del contribuyente.

11) The right to formulate, in cases in which he/she is a party, allegations and provide documents to be taken into account by the competent bodies in the drafting of resolutions and legal acts in general.

12) The right to be heard in the hearing process prior to the issuance of the resolution or act that will have legal effects for taxpayers, in accordance with the law.

13) The right to be informed of the values and parameters of values used for tax purposes.

14) The right to be informed, at the beginning of the verification and auditing activities carried out by the Tax Administration, of the nature and scope of such activities, that their purposes may not be modified without prior notice, as well as of their rights and obligations in the course of such activities, and that they are carried out in accordance with the procedures and deadlines provided for in the law.

15) The right to be explicitly warned by the Tax Administration, once the auditing update has been concluded and before the final act is issued, of the legal and economic consequences of accepting the ex officio assessment or the infractions committed, both in terms of the tax to be paid and the accessories.

16) The right to be accompanied by a competent professional in tax matters, to advise and counsel him/her in the process, without this constituting an obligation of the taxpayer.

None of the above provisions shall be understood as restricting the possibility of the Tax Administration to publish, in any electronic media, the information provided to it, including the customs declarations electronically transmitted to the Customs Service, and the Administration shall safeguard the principle of confidentiality.

Article 172.- Respect for the rights of taxpayers

Ninguna de las disposiciones anteriores se entenderá que restringe la posibilidad de la Administración Tributaria de publicar, en cualquier medio electrónico, la información que le sea proporcionada, incluyendo las declaraciones aduaneras transmitidas electrónicamente al Servicio Aduanero, debiendo salvaguardar, la Administración, el principio de confidencialidad.

Artículo 172.- Respeto a los derechos de los contribuyentes

La Administración Tributaria en su actividad deberá respetar los derechos y las garantías del contribuyente, establecidos en el artículo anterior, así como en el resto del ordenamiento jurídico, integrado por las normas escritas y no escritas necesarias para garantizar un equilibrio entre la eficiencia y la dignidad, la libertad y los demás derechos fundamentales consagrados en la Constitución Política y en las leyes.

Artículo 173.- Derecho a la información

Todo contribuyente tiene derecho a conocer la jurisprudencia administrativa tributaria que se genera en las direcciones generales, sus dependencias, así como en los tribunales administrativos.

La Administración Tributaria pondrá a disposición de los usuarios, el texto íntegro de las consultas, los fallos o las sentencias dictadas por los citados tribunales, las directrices internas interpretativas, las resoluciones de carácter general, el criterio institucional, entre otros, con supresión de toda referencia a los datos que permitan la identificación de las personas a las que se refiere.

Para estos efectos, el usuario podrá ingresar al módulo del digesto, que se encuentra en la página web del Ministerio de Hacienda, de Tributación o cualquier otro sitio electrónico

The Tax Administration in its activity shall respect the rights and guarantees of the taxpayer, established in the preceding article, as well as in the rest of the legal system, made up of the written and unwritten rules necessary to guarantee a balance between efficiency and dignity, freedom and other fundamental rights enshrined in the Political Constitution and the laws.

Article 173.- Right to information

Every taxpayer has the right to know the tax administrative jurisprudence generated in the general directorates, its dependencies, as well as in the administrative courts.

The Tax Administration shall make available to users the full text of consultations, rulings or sentences issued by the aforementioned courts, internal interpretative guidelines, general resolutions, institutional criteria, among others, with the deletion of any reference to data that would allow the identification of the persons to whom it refers.

For these purposes, the user may enter the digest module, which is located on the website of the Ministry of Finance, Taxation or any other electronic site officially used by the Tax Administration. Likewise, the user may obtain general information available on the website of the Ministry of Finance. The foregoing in accordance with the provisions of this Code, regarding the confidentiality of the information.

Article 174.- Publicity of draft regulations

The draft regulations of the tax laws shall be made generally known to taxpayers through the Internet site of the Tax Administration, either through social networks or through the scientific and technological means available, always seeking the widest possible dissemination. For these purposes, a notice shall be published in a newspaper of national

empleado oficialmente por la Administración Tributaria. De igual forma, podrá obtener información general disponible en el sitio web del Ministerio de Hacienda. Lo anterior de acuerdo con lo establecido en este Código, en cuanto a la confidencialidad de la información.

#### Artículo 174.- Publicidad de los proyectos de reglamentación

Los proyectos de reglamentación de las leyes tributarias deberán hacerse del conocimiento general de los contribuyentes a través del sitio en Internet de la Administración Tributaria, ya sea por las redes sociales o por los medios científicos y tecnológicos disponibles, procurando siempre la mayor difusión posible. Para estos efectos, será publicado un aviso en un diario de circulación nacional en el cual se haga, de conocimiento general, la existencia de la información electrónica y la dirección por medio de la cual se puede ingresar.

Se concederá, obligatoriamente, a las entidades representativas de intereses de carácter general o corporativo o de intereses difusos, afectadas por los proyectos de disposición referidos en el párrafo anterior, ya sean reglamentos, directrices o normas generales que llegue a dictar la Administración Tributaria, la oportunidad de exponer su parecer sobre tales proyectos, dentro del plazo de diez días contado desde su primera publicación en el diario oficial, salvo cuando se opongan a ello razones calificadas de interés público o de urgencia, debidamente consignadas en el proyecto de disposición general.

#### Artículo 175.- Publicaciones

El Sistema Nacional de Legislación Vigente (Sinalevi) ordenará y publicará los textos actualizados de la normativa en materia tributaria, respecto de los cuales se hayan

circulation in which the existence of the electronic information and the address through which it can be accessed shall be made generally known.

The entities representing interests of a general or corporate nature or diffuse interests affected by the draft provisions referred to in the preceding paragraph, whether regulations, guidelines or general rules to be issued by the Tax Administration, shall be given the opportunity to express their opinion on such drafts, within a period of ten days from their first publication in the official journal, except when qualified reasons of public interest or urgency, duly stated in the draft general provision, are opposed thereto.

#### Article 175.- Publications

The National System of Legislation in Force (Sinalevi) shall order and publish the updated texts of the regulations on tax matters, with respect to which there have been variations in the texts in force during the preceding fiscal year.

producido variaciones en los textos vigentes en el ejercicio precedente.	
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