

Foreword

This report provides a comprehensive tax policy assessment of Costa Rica’s current tax system as well as tax policy reform recommendations. The report is divided into five chapters, starting with a general chapter providing an overview of key macroeconomic and tax revenue trends (Chapter 1), followed by an assessment of the main types of taxes of the Costa Rican tax system, including corporate income taxes (Chapter 2), personal income taxes and social security contributions (Chapter 3), the general sales tax (Chapter 4) and environmentally-related taxes (Chapter 5).

This report is part of a new series of publications entitled *OECD Tax Policy Reviews*. OECD Tax Policy Reviews are intended to provide independent, comprehensive and comparative assessments of OECD member and non-member countries’ tax systems as well as concrete recommendations for tax policy reform. By benchmarking countries’ tax systems and identifying tailored tax policy reform options, the ultimate objective of the *Reviews* is to enhance the design of existing tax policies and to support the adoption and implementation of tax policy reforms.

This report was written by Bert Brys, Sarah Perret, Sarita Gómez, Johanna Arlinghaus and Tibor Hanappi and led by Bert Brys and Sarah Perret. The analysis is primarily based on desk research, OECD statistics and tax modelling tools as well as the findings from a fact-finding mission which took place in San José in the second week of October in 2016. The authors of the report would like to thank Costa Rica’s *Ministerio de Hacienda* for their assistance in organising the mission and for follow-up support in the drafting stage of the review. Thank you also to COMEX (*Ministerio de Comercio Exterior Costa Rica*) and to the Ministry of Environment from Costa Rica for their comments. The authors are also grateful to Sonia Araujo, Piet Battiau, Juan Carlos Benitez Molina, Nils Axel Braathen, David Bradbury, Stéphane Buydens, Jeremiah Coder, Nathalie Girouard, Mark Johnson, Dimitra Koulouri, Horacio Levy, Patrick Lenain, Giorgia Maffini, Angel Melguizo, Sebastian Nieto Parra and Kurt Van Dender from the OECD Secretariat for useful comments and suggestions.



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