



Guide: **New Transfer Pricing  
Changes in Costa Rica.**



Transfer Prices are the prices charged between companies of the same business group for the sale of goods, the provision of services, or the use of assets.

**Item 1:** Who is required to file?

Not all taxpayers must file this return, **only if they meet at least one of these conditions:**

- Be a **Major National Taxpayer**.
- Be a company that operates under the **Free Trade Zone regime**.
- **Carry out operations with related parties** (national or international) **that, together or individually, exceed 1,000 base salaries** during the fiscal year. For 2024, this is equivalent to approximately \$462,200,000.

**Item 2:** What is the big change?

Starting in 2025, the General Directorate of Taxation (DGT) has established the obligation to file a new Annual Informative Return (**Resolution MH-DGT-RES-0026-2025**).

**Item 3:** When should it be filed?

For the 2024 fiscal period: **The maximum deadline is November 30, 2025.**

**For 2025 and subsequent years:** The return must be filed within 6 months after the close of the taxpayer's fiscal period. For example, if your fiscal period closes on December 31, the deadline is June 30 of the following year.

**Item 4:** How is the return filed?

It must be filed digitally through the new Ministry of Finance platform, **TRIBU-CR**.

**Item 5:** What happens if it is not complied with?

Failure to comply with this obligation can lead to **significant fines**, so it is crucial to ensure that all necessary documentation and information are available.

In summary, if your company meets the requirements mentioned, it is **essential to prepare the information in advance and ensure that you file the return on time on the TRIBU-CR platform to avoid penalties.**

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