



# ANNUAL OBLIGATIONS

## 2024

Obligation	Due date	Notes
<b>Annual Luxury Tax (0.25 - 0.55%) construction value - Form D-179</b>	January 15th	
Corporate tax	January 31st	Applicable to all entities registered in Costa Rica.
<b>I. Quarter. Property Taxes (0.25% of value + garbage fee)</b>	March 30th	Update the value of property every 5 years
Agriculture & Education stamp for corporations	March 30th	Applicable to all entities registered in Costa Rica.
<b>Registry of Shareholders &amp; Final Beneficiary's</b>	April 01st - 30th	Fine: ¢1.386.600 up to ¢46.220.000 colones.
Annual declaration of assets for inactive companies	April 30th	Fine: ¢231,100 up to 1,386.600 colones
<b>II. Quarter. Property Taxes (0.25% of value + garbage fee)</b>	June 30th	
III. Quarter. Property Taxes (0.25% of value + garbage fee)	September 30th	
<b>VI. Quarter. Property Taxes (0.25% of value + garbage fee)</b>	December 31st	

Note: We will monitor any changes announced by the government.

We can help you to comply with your obligations, don't hesitate to get in touch with us by:

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