



**TAX**  
**COSTA RICA**

## TAX

Our services comprise tax planning, tax advisory, tax compliance, litigation (administrative and judicial) and transfer pricing. We advise local and multinational companies from different industries, in their tax needs.

Our professional reputation precedes us in the business environment since we are known for foreseeing our client needs, by providing them with timely assessments. Our professional team is continuously improved, with the most recent administrative and judicial precedents, as well as international criteria.

Our tax focus seeks for balance between the proper management of tax risks and efficiency, that allow compliance with substance and transparency within the legal framework.

## SERVICES

- ▶ Tax planning
- ▶ Tax advisory
  - Tax advisory
  - Advice during tax audits
  - Tax litigation
- ▶ Tax compliance
  - Review of the income tax return
  - Permanent assessment in tax compliance matters
  - Preventive audit in tax matters
- ▶ Transfer pricing





## TAX PLANNING

We have a team of experts in Local and International Taxation, with recurring practice in providing advice in fiscal matters. Through constant updates, surrounding the tax environment, we are leaders in the region in advising business groups, through our advisory.

BDO analyzes, saving viable opportunities and the most appropriate fiscal risk tax mitigation measures; always according to the current tax standards and interpretations, with a foresight on the evolve of tax systems.

Our service will seek the appropriate structure and strategy to improve the tax position of the company, as well as to avoid tax contingencies, trying to minimize them with an adequate risk weighting, within the boundaries of the law.

The target of tax planning is compliance with substance and form of local and international tax compliance.



## TAX ADVISORY

We keep our clients updated on the changes in the regulations, so that they are able to meet their tax obligations and provide a high quality professional service, according to the needs of the market.

We aim to provide support and assist our clients in a timely manner regarding the application of the tax law and regulations, regarding the application of exemptions, special regimes or other benefits.

### SUB-SERVICES

- ▶ Tax advisory
- ▶ Advice during tax audits
- ▶ Tax litigation



## TAX ADVISORY

### TAX ADVISORY

The purpose of this service is to give you advise in day-to-day queries in tax matters. We specialize in analyzing the specific situation, therefore we are able provide recommendations custom-made for the operation of our clients.

### ADVICE DURING TAX AUDITS

Our team will provide support by providing assessments during the procedures. We look after both the law and accounting aspects. We seek to protect the taxpayer's rights before the Tax Authorities.

### TAX LITIGATION

We advice our clients in resolution of tax disputes during the administrative and judicial phase. We assist the company in developing a strategy founded in a solid and strong defense of their interests.



## TAX COMPLIANCE

We are linked to our clients as business partners and we offer high quality services focused on the specific characteristics of their business.

Several businesses face the problem that fiscal regulations face constant changes and, for this reason, it is difficult to keep in-house staff responsible for preparing returns and informative forms. External services of tax compliance have become a business strategy, which allows businesses to comply with their fiscal obligations while contracting a service provider capable of performing the following tasks.

### SUB-SERVICES

- ▶ Review of the income tax return
- ▶ Permanent assessment in tax compliance matters
- ▶ Preventive audit in tax matters



## TAX COMPLIANCE

### REVIEW OF THE INCOME TAX RETURN

Our work focuses in identifying situations that might be objected by the Tax Authorities.

Our service, includes not only verifying the supporting documentation, but also hold interviews with key personnel of the Company, with the purpose of detecting possible risks that might be corrected before submitting the form.

### PERMANENT ASSESSMENT IN TAX COMPLIANCE MATTERS

Our service is oriented to verifying tax compliance, with the different tax obligations which affect the Company. To achieve this purpose, we will review, the different tax forms which we find that affect the Company, before they are submitted to the Fiscal Authorities.

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### PREVENTIVE AUDIT IN TAX MATTERS (TAX DIAGNOSTIC)

Preventive audit is done to verify proper compliance with tax provisions required by the Company.

Through this service we determine the compliance levels, deviations, excess payments, lack of payments and mistakes in the calculations of each of the obligations.

The purpose of the tax diagnostic is to determine the current position of the company to detect, correct and structure the operations, documents and records, with the purpose of minimizing tax risks.



## TRANSFER PRICING

**BDO** targets creative solutions of transfer pricing. Whether they are simple or complex, we offer pragmatic, practical and clear assessment to identify any fiscal risk and opportunities to better advise our clients in informed decision-making on transfer pricing.

Our multidisciplinary team consists of professionals in Economics, Accounting, Finance, and Law, allowing us to comply with different needs in fulfilling their tax obligations in transfer pricing matters as well as to the upsurge of new obligations that may impact their business model.

Our pillar is always to provide a quality service, adapted to the specific needs of each client.



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