

No. 53905*

**Germany
and
Costa Rica**

Agreement between the Federal Republic of Germany and the Republic of Costa Rica for the avoidance of double taxation with respect to taxes on income and capital (with protocol). San José, 13 February 2014

Entry into force: *10 August 2016 by the exchange of instruments of ratification, in accordance with article 32*

Authentic texts: *English, German and Spanish*

Registration with the Secretariat of the United Nations: *Germany, 9 September 2016*

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**Allemagne
et
Costa Rica**

Accord entre la République fédérale d'Allemagne et la République du Costa Rica tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune (avec protocole). San José, 13 février 2014

Entrée en vigueur : *10 août 2016 par échange des instruments de ratification, conformément à l'article 32*

Textes authentiques : *anglais, allemand et espagnol*

Enregistrement auprès du Secrétariat des Nations Unies : *Allemagne, 9 septembre 2016*

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[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Federal Republic of Germany

and

the Republic of Costa Rica

for the Avoidance of Double Taxation with

respect to Taxes on Income and on Capital

The Federal Republic of Germany

and

the Republic of Costa Rica

Desiring to promote their mutual economic relations by removing fiscal obstacles,

Have agreed as follows:

Article 1

Personal Scope

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

(1) This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State, of a Land or a political subdivision or local authority thereof, irrespective of the manner in which they are levied.

(2) There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(3) The existing taxes to which this Agreement shall apply are in particular:

a) in the Federal Republic of Germany:

the income tax (Einkommensteuer),

the corporation tax (Körperschaftsteuer),
the trade tax (Gewerbesteuer) and
the capital tax (Vermögensteuer)
including the supplements levied thereon

(hereinafter referred to as "German tax");

b) in the Republic of Costa Rica

the income tax (impuesto sobre la renta)
the tax on immovable property (impuesto sobre bienes inmuebles)
the tax on vehicles, ships and aircraft (impuesto sobre la propiedad de vehículos
automotores, embarcaciones y aeronaves)

(hereinafter referred to as "Costa Rican tax").

(4) The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of the significant changes which have been made in their respective taxation laws.

Article 3 General Definitions

(1) For the purposes of this Agreement, unless the context otherwise requires:

a) the terms „a Contracting State“ and „the other Contracting State“ mean the Federal Republic of Germany or the Republic of Costa Rica as the context requires, and their territories including the air space over the territory, their territorial sea and the continental shelf as well as the area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial sea, insofar as the State concerned exercises sovereign rights and jurisdiction in conformity with

international law and its national legislation for the purposes of exploring, exploiting, conserving and managing the living and non-living natural resources.

- b) the term "person" means an individual and a company;
- c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State or an enterprise carried on by a resident of the other Contracting State;
- e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- f) the term "national" means:
 - aa) in respect of the Federal Republic of Germany

any German within the meaning of the Basic Law of the Federal Republic of Germany and any legal person, partnership and association deriving its status as such from the laws in force in the Federal Republic of Germany;
 - bb) in respect of the Republic of Costa Rica

any individual possessing the nationality of the Republic of Costa Rica and any legal person, partnership and association deriving its status as such from the laws in force in the Republic of Costa Rica;
- g) the term "competent authority" means