

**Agreement to Amend the Agreement between the Government of the United States of America and the Government of the Republic of Costa Rica to Improve International Tax Compliance and to Implement FATCA**

The Government of the United States of America and the Government of the Republic of Costa Rica, hereinafter “the Parties”;

Recalling the Agreement between the Government of the United States of America and the Government of the Republic of Costa Rica to Improve International Tax Compliance and to Implement FATCA, signed at San Jose on November 26, 2013, hereinafter, “the FATCA Agreement”, and the Supplemental Agreement thereto, signed at San Jose on March 20, 2019;

Desiring to amend the FATCA Agreement to take into account the Agreement between the Government of the United States of America and the Government of the Republic of Costa Rica for the Exchange of Information Relating to Taxes, done at San Jose on April 17, 2018, hereinafter, “the TIEA”;

Have agreed as follows:

**Article 1**

1. The second paragraph of the preamble of the FATCA Agreement shall be deleted in its entirety and replaced with the following:

“Whereas, the Agreement between the Government of the United States of America and the Government of the Republic of Costa Rica for the Exchange of Information Relating to Taxes, signed at San Jose on April 17, 2018 (the “TIEA”), authorizes the exchange of information for tax purposes, including on an automatic basis;”

2. Article 2, paragraph 1 of the FATCA Agreement shall be amended by deleting “Article 1” and replacing it with “Article 6”.

3. Article 3, paragraph 6 of the FATCA Agreement shall be amended by deleting “Article 7” and replacing it with “Article 12”.

**Article 2**

1. This Agreement shall enter into force upon entry into force of the TIEA.

In witness whereof, the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

Done at San Jose, in duplicate, in the English language, this 24th day of August, 2020.

FOR THE GOVERNMENT OF  
THE UNITED STATES OF AMERICA:



Sharon Day

FOR THE GOVERNMENT OF THE  
REPUBLIC OF COSTA RICA:



Elian Villegas Valverde