



**DOING BUSINESS  
IN  
COSTA RICA**

**2017**

**INDEX**

General aspects of Costa Rica.....	03
Companies/Corporations.....	04
Operating Permits.....	07
Contracts.....	08
Property Assets/Real Estate.....	09
Leases.....	11
Bank & Finances.....	13
Guarantees.....	14
Tax System.....	19
Labor System.....	22
Migration.....	26
Transit.....	34
Customs.....	35
Duty Free Zones.....	37
International Business.....	41
Intellectual Property.....	44
Criminal Law.....	47
Policies & Insurance.....	47
Trust Services.....	49
Directory.....	52

## GENERAL ASPECTS OF COSTA RICA

**Location:** Costa Rica is a multiethnic and pluricultural country that is located in Central America. It has boundaries to its North with Nicaragua and to the South it borders Panama. To the East it is flanked by the Caribbean Sea whilst the Western coastline borders the Pacific Ocean. It is for these reasons that Costa Rica is not only a great country for living but also for doing business.

**Area:** 51,100 square kilometers

**Population:** 5 000 696 inhabitants

**Capital:** Costa Rica's political and economic center is in San Jose

**Language:** Spanish. However, the English language is amply written and spoken as it is basically indispensable for labor issues.

**Government and political environment:** One can divide this into three powers/forces, the legislative power, the executive power, and the judicial power, with independence from one another. Being categorized as the most democratic country in Latin America, Costa Rica has had an uninterrupted democracy since 1948, whilst the military has been abolished since 1949.

**Principal Economic Sectors:** Industrial fabrication (of high technology), and all sectors related to tourism (commerce, hotels and restaurants, amongst others), manufacturing, agriculture, forestry, and fishing

## COMMERCIAL COMPANIES

To start commercial operations in Costa Rica, it is advisable to inform oneself of what constitutes a commercial company in the country. To inscribe a company, it is necessary to appear in front of a public notary to issue the public deed/constitution of the company, which once signed, must be presented to the “*Registro Mercantil del Registro Publico*” (Registry of Commerce of the Public Registry) for its inscription and obtaining of a corporate identification number. The company structures most commonly used in Costa Rica are:

### CORPORATION:

Due to the flexibility of its structure, corporations are the commercial entities most commonly utilized in Costa Rica. The Costa Rican laws define them as a bilateral contract which must be compromised by at least two parties. Nevertheless, following its creation, the entirety of its shares can be passed to only one party without altering or harming the legal state of the original company.

The founding partners, as well as any subsequent shareholders, can be physical person or corporations (public or private), independent of their nationality or residence.

This Company should be inscribed at the Costa Rican Registry of Commerce and have in place a corporate identification number, granted by the mentioned registry.

The associates/partners only respond, personally, to possible damages or harms caused by the company based on and in proportion to the contribution of share capital they have implemented in the corporation.

**Corporate name:** It can be used or not used, according to the election of the partners. In the case, it is decided to establish a name, the partners will be free to choose one and can include fantasy names. However, it must be different to other corporation names and include the “*Sociedad Anónima – S.A.*” expression.

**Share Capital:** Formed/determined by the contributions of partners during the founding of the corporation. The shareholder’s equity is composed in its entirety of the assets of the company, in a determined/given moment in time. The shares are indivisible, and they can be ordinary or common and privileged ones. The common shares grant the same rights to the partners/associates whilst the privileged ones only on those stated/prescribed.

The shares are transferable by a simple endorsement.

**Constitution:** At least two partners/associates are required to subscribe at least one share each, along with the respective form of payment

The entities/governing bodies of a corporation are composed of the General Shareholders Assembly, which is the superior entity, and also the board of directors or management board, which corresponds to the management and administration of the business activities of the corporation.

#### LIMITED LIABILITY COMPANY:

A limited liability Company is conformed of partners/associates (minimum of 2) whose responsibility is limited by their respective contribution of capital. Nevertheless, those associates/partners who explicitly permit the inclusion of their name or surname in the company name, will respond with the highest amount of the contributions. The procedures and costs inherent to the formation of limited liability companies are very similar to those mentioned earlier, namely those of corporations.

The most important differences between these structures are:

- These companies divide their share capital in social quotas which are completely different to shares
- These companies are administrated by one or various managers and assistant managers. The board of directors does not exist, and in the case of various administrators, these cannot act jointly.

This type of Company should be inscribed before the Costa Rican Registry of Commerce and have in place a corporate identification number, granted by the mentioned registry.

Similar to corporations, the partners/associates, personally only respond/ are liable to possible damages or harms caused by the company based on and in proportion to the contribution of share capital they have implemented in the company.

**Corporate Name:** It can be used or not used, according to the election of the partner. In the case, it wants to used, it will be free to choose by the partners and can include fantasy names. However, it must be different to other corporation names and include the “*Sociedad de Responsabilidad Limitada – SRL o Ltda...*” expression.

**Share Capital:** Formed/determined by the contributions of partners during the founding of the corporation. The shareholder equity is composed in its entirety of the assets of the company, in a determined/given moment in time. The quotas are indivisible, and they can be ordinary or common and privileged ones. The common quotas grant the same rights to the partners/associates whilst the privileged ones only on those stated/prescribed.

The transfer of quotas is rigid. Their endorsement is not allowed except when approved by the associates/partners of the company. The transfers must appear in the book of the registry of quota-holders.

**Constitution:** At least two partners/associates are required to subscribe at least one quota each along with the respective form of payment

The entities/governing bodies of a limited liability Company are composed of the General Quota-holder Assembly, which is the superior entity and corresponds to the decision making, and also the administration (the management and administration of the business activities of the company, is taken care of by one or various managers who can, but must not be associates/partners).

#### **BRANCH/SUBSIDIARY OF A FOREIGN COMPANY:**

In Costa Rica, a foreign Company can operate without the necessity of forming a national company, through the creation of a branch for this foreign company.

For this purpose, a legal representative of the foreign Company must act before a Costa Rican public notary, or before the Costa Rican consulate in the country where the Company is registered/ is from. The branch is formed through the granting of a general power of attorney to a person who must reside in Costa Rica to represent the company in the business ventures of the respective branch.

## PERMITS AND REQUIRED LICENSES NEEDED TO OPERATE A BUSINESS

### **1. Registration as a contributor**

This registration must be made by any physical person or legal person who realizes one or more economic activities. The procedure is conducted in the offices of the “*Dirección General de Tributación*” (General Directorate of taxation).

### **2. Instituto Nacional de Seguros – INS (National Insurance Institute)**

In order to conform to the Work Code, the employer must submit a policy of labor risks with *INS*, for his/her employees. The policy must be signed at the start of operations and remain in force during the whole duration of the labor agreement.

### **3. Caja Costarricense de Seguro Social – CCSS (Costa Rican Social Security Fund)**

To be in accordance with Costa Rican legislation, the employer must contribute to the social security system of its employees. For this purpose, before paying the social security installments, one must inscribe themselves as an employer in either the central or regional offices of the CCSS.

The employer inscription and the insurance of employees needs to be executed within eight days following the beginning of the labor agreement/contract.

### **4. Ministry of Health: Sanitary Operating Permit**

In conformity with the *Ley General de Salud* (General Health Law) and hence prior to the beginning of operations, companies must request the granting of a sanitary operating permit at the Ministry of Health, for its offices and establishments. This is a requirement previous to obtain the municipal patent.

### **5. Municipal Patent**

All lucrative activities require a municipal license (or permit) of the canton in which the activity is undergone/developed. The license includes and implies the payment of a tax during the time of operations (Municipal Code, law N ° 7794, article 79).

In virtue of municipal autonomy, the documentation/forms and requirements to obtain a patent can vary between different municipalities, according to their legislation and

administrative arrangements. Independent from the heterogeneity of the different forms, the following documentation/requisites are commonly required, to obtain a municipal license:

- Certification of ground/land use of the property where the commercial activity or business venture will be undergone (processed/obtained by the same municipality);
- The Sanitary Operating Permit issued by the Ministry of Health;
- In the case of commercial companies, the certification of the company;
- The property where the commercial or business activity will be conducted, must be up to date with the payment of all municipality taxes.

## CONTRACTS

A contract is an agreement of will, which can be verbal or written between two or more able people, who oblige themselves to the fulfillment of the agreement. Contracts can be of bilateral nature, when both parts compel themselves in a reciprocal manner, or they can be unilateral in which case only one of the parties compels/obliges him/herself before the other.

In Costa Rica, the principle of contractual freedom prevails. Its content can be summarized in four elements:

- a) Freedom to choose the co-contracting party;
- b) The freedom to choose the purpose of the contract, and thus the principal provision/service which is specified.
- c) The freedom to determine the price, content or economic value of the contract which is provided for as counter payment.
- d) The balance of positions of both parties and between their mutual benefits; balance that claims respect to the fundamental principles of equality, reasonability and proportionality, according to which the parties, the content and its reaches of its reciprocal obligations must be reasonably equivalent to one another and also proportional in the nature and purpose of the contract.

Contractual freedom is subject to the normal limits of all lawful activities and must conform to the established provisions of the legal system.

Contracts should be interpreted in a comprehensive manner, that is to say, not only in accordance to their literal wording, but also in accordance to their ethos and the



consequences which can ensue if interpreted in another way. This is to determine the pursued purpose of the parties in the context given in the agreement.

Some of the principle contracts, which are used in Costa Rica:

- Agency
- Lease
- Bank
- Trade Agreements
- Licenses
- Construction
- Distribution
- Donations
- Consignment
- Trusts
- Franchise
- Tenancy
- Joint Venture
- Labor
- Leasing
- Mandates
- Outsourcing
- Barter
- Loans
- Return and Repurchase
- Insurance
- Supply

## REAL ESTATE

### STEPS TO CONDUCT A PURCHASE

Costa Rica offers various types of real estate products to prospective buyers, including condominiums, timesharing, estates, lots, commercial premises and beach front or beach view properties/homes.

Once the seller and buyer have agreed upon the principal aspects related to the purchase of the property, the following steps should be followed:

**Step 1: Signing of an optional purchase-sale agreement between the seller and the buyer**

This corresponds to a private contract (or else, it can be carried out in a public deed before a public notary) where all the principle agreements for the property transfer must be established and incorporated. This contract is a mutual promise of the vendor to sell the property and the purchaser to buy the property, according to an agreed time frame and through the disbursement of a “down payment” by the buyer. This term could also be expanded if both parties agree upon this.

### **Step 2: Deposit funds in custody/escrow**

Upon signing such a contract, the purchaser generally pays a certain quantity of money, which will be considered as part of the total purchasing price of the property.

This quantity of money which is paid can be considered as non-refundable, only if the purchase of the property does not go through due to reasons attributable to the buyer; otherwise, if the deal does not materialize for any reason attributable to the seller it can be considered refundable.

For safety concerns of the involved parties, it is recommendable that the down payment is done toward an independent third party, for them to retain the funds in escrow/custody.

### **Step 3: Due diligence of the property (revision whether the property is free of charges)**

During the time of the option agreement, the seller could authorize the buyer to do a so called “due diligence” investigation of the property, to examine if it is safe to buy, if it is adequate/conform to what it claims to be, etc. Also, the seller is obliged to provide all information and/or documents which the buyer requests.

In the option contract, the following can be established: That the purchase of the property depends on the results of the due diligence investigation, and this is also related to the return of the down payment.

### **Step 4: Closing – Execution of the written property deed, the endorsement of shares and/or mortgage deed and disbursement of the funds.**

If after the due diligence investigation, the buyer still agrees to buy the property, the seller and buyer must sign a public deed to transfer ownership of the property/title. This can be

done upon end and during the contract termination or it can be included before, if both parties agree so.

To sign this document both parts need to appear before a Public Notary, either personally or by a legal representative, duly authorized by a power of attorney/notary. The notary will draft the deed and both parties will sign the document.

### **Step 5: Register a new title/property in the public registry**

Once the public deed is signed, the notary must present it before the Public Registry, where the ownership/title of the property will be changed, so that the buyer appears as the new property owner.

## **METHODOLOGIES OF THE PURCHASE**

- A.** Acquisition of properties through direct transfers: This is the typical purchasing process in which one or more physical persons acquire a property under their personal name.
- B.** Acquisition of properties through corporations: one of the most common practices in Costa Rica is to acquire properties through a new corporation or through an existing corporation that possesses the property. The advantage of this approach/system is that the buyer can protect its assets in an anonymous way.

## **LEASES**

In Costa Rica, the matter of tenancies is regulated by the “*Ley General de Arrendamientos Urbanos y Suburbanos numero 7527,*” (General Law of Urban and Suburban Leases N. 7527), published in the official “*La Gaceta*” newspaper on the 17<sup>th</sup> of August, 1995. This law rules over every contract, verbal or written, for real estate/property leases, in whichever area they are located, and they are assigned for living or any commercial, industrial, craft, professional, technical, assistant, cultural, educational, recreative activities or public services.

A lease is a consensual contract through which the owner of an asset (lessor) grants the other party (lessee/tenant) the exclusive right of possession of that asset during a determined time and in exchange for a regular payment.

The lessor is obliged to the lessee to deliver the object/good of the contract in the necessary conditions so that it can be utilized without problems. For that matter, the lessor should carry out all preparations deemed necessary so that the lessee can enjoy the object without any material or judicial obstacles or obstructions during the whole term of the contract. All of this if, the opposite is not agreed by the parties.

The lessee is obliged to use the leased item in conformity to the purpose that was established in the contract.

It is common that the lessor requests a guarantee deposit as to respond to possible damages to the property, unpaid bills of public services, and even in some cases, pending rents/lease payments.

The rent is the sum of the money that both parties can agree upon freely. The parties will determine the periodicity of the installments to be paid, which can be set/agreed upon in monthly, trimestral, or annual installments or in one payment for the whole of the term. The parties will also agree upon whether the payment is in advance or ensues after the expired term.

The duration of the lease may not be less than three years. The leases for which an inferior duration has been provided or which haven't fixed time frame, will be understood as having agreed upon a three-year term. The above, without prejudice that the lessee can evict from the property in a shorter term, as long as the lessor grants a previous notice.

A tacit extension of the lease ensues when the lessor has not notified the lessee of his/her desire not to renovate the contract at least three months before the expiration of the term. This extension will be by a new three-year period or whatever the initial term of the contract was.

The contract lease is ended when the lessee notifies the lessor of his desire to end the lease, with at least three months before the official termination of the contract.

#### **GOOD PRACTICE/CONDUCT:**

Even though legislation does not require a written contract, it is very recommendable to establish the applicable terms and conditions of the contract in a written manner, to avoid possible conflicts in the future.

## FINANCIAL SYSTEM

Some of the most important government entities in the financial system of Costa Rica are:

- ***Consejo Nacional de Supervisión del Sistema Financiero – CONASSIF (National Board of Supervision of the Financial System)***: Regulate the financial sector and act like a board of directors for the superintendence agencies.
- ***Superintendencia General de Valores – SUGEVAL (General Superintendence of Values/Stocks)***: Supervises and regulates the stock market, including public offers/listings, trading of securities, stock exchanges, brokerage firms, investment and mutual funds companies
- ***Superintendencia de Pensiones – SUPEN (Superintendence of Pensions)***: Supervise and regulate the Costa Rican pension system.
- ***Superintendencia General de Entidades Financieras – SUGEF (General Superintendence of Financial Entities)***: Look out for/watch for stability, solidity and an efficient functioning of the national financial system. They establish categories of financial brokers/intermediaries, auditing/overseeing the operations of entities authorized by the Costa Rican Central Bank, in order to participate in the exchange market.
- ***Superintendencia General de Seguros – SUGESE (General Superintendence of Insurance)***: Supervises and regulates the insurance market.

Monetary policy is supervised by the Costa Rican Central Bank.

Two types of Banks exist, state owned Banks and private Banks. The state-owned Banks are:

- Banco de Costa Rica
- Banco Nacional de Costa Rica
- Banco Crédito Agrícola de Cartago Banco
- Banco Popular y de Desarrollo Comunal

The private banks are:

- Banco BCT S.A.

- Banco Cathay de Costa Rica S.A.
- Banco Citibank de Costa Rica S.A.
- Banco Davivienda (Costa Rica) S.A.
- Banco de Soluciones Bansol de Costa Rica S.A.
- Banco General (Costa Rica) S.A.
- Banco Improsa S.A.
- Banco Lafise S.A.
- Banco Promérica de Costa Rica S.A.
- Scotiabank de Costa Rica S.A.
- Banco Bac San Jose, S.A.

Each and every one of the Costa Rican banks has different requirements to open a bank account. Regarding foreigners, the banks demand less requirements for those that poses the status of Costa Rican residence.

Some of the most common requirements to open a bank account are:

- Passport
- Residency Card
- Recommendation letters from other Banks
- Local recommendation letters
- A copy of a bill or receipt of public services
- Migratory identity card for foreigners (DIMEX)

## GUARANTEES

### WAYS TO GUARANTEE THE FULFILLMENT OF A SERVICE

#### **Mortgage:**

A mortgage is a real right of guarantee, formed on a property/asset, to assure the fulfillment of an obligation or, personal or foreign debt.

A mortgage is constituted in a public deed made up by the owner of the asset/property. For it to take effect before third parties and not only the affected parties, it must be presented to the Public Registry for its registration.

It is not necessary for that person for which the mortgage is deemed to express acceptance of such.

The following cannot be subject to mortgages:

1. Those assets which cannot be transferred/sold.
2. Pending rewards or incomes separated from the venue in which these were produced.
3. The furniture that has been permanently placed in a building, but is not part of the contract.
4. Easment which is not part of the dominant venue/location.
5. The right of use and occupancy.
6. The lease.
7. The right to possess something in any sense/way other than ownership.

The fixed asset/property that is subject to a mortgage and every one of its parts, no matter who the owner, respond to the debt payment. If the creditor has not been paid, he/she poses the right to seize the fixed asset upon credit expiry.

A mortgage is a real accessory right, whose existence is influenced/conditional to a debt guarantee, since this is extinguished by the principal obligation.

The mortgage creditor is privileged. Mortgage creditors enjoy priority according to the order in which the mortgage is made up amongst the participants. However, before common creditors, mortgages have priority.

In a mortgage, the asset which makes up the mortgage cannot be dispossessed, since the owner can continue exploiting it and reaping its rewards.

To cancel a mortgage burden, the debtor has three options:

- a) Pay the debt
- b) Auction the asset to pay the debt
- c) By means of debt forgiveness by the creditor

Concerning mortgage bonds, article 426 of the Civil Code allows the creation of a mortgage to respond to a credit represented by bonds, without anyone, not even the owner of the fixed asset subject to the mortgage, remaining in obligation to personally pay the debt. It is only possible to establish these kinds of charges/burdens, if the mortgage is not affected/charged by a previous mortgage. Mortgage bonds can be conceptualized as security titles, since they are governed by the same principles which apply to these.

Execution Process: For a mortgage to be executed, the existence of non-compliance concerning the principal's obligation is necessary.

In Costa Rica, the executive process of a mortgage is regulated by the "*Ley de Cobro Judicial*" (Law of Judicial Charge).

When a mortgaged property is judicially sold, all mortgage creditors will be called/summoned. If the property is sold in competition, bankruptcy or due to execution/termination by the first-degree creditor, the buyer will receive such asset free of other charges. In the case of the sale being executed by an inferior mortgage, the buyer will receive the property with the previous charges; however, if the previous credits were already demandable/redeemable, the buyer will receive the estate free of charges whilst the price will be distributed between the creditors.

**Pledge:**

A pledge agreement serves as guarantee for all kinds of obligations. It is a contract by virtue in which the debtor or a third party delivers the creditor a movable asset to guarantee the fulfillment of a principle obligation, making him/her aware of a real right of persecution, sale and preference of payment in the case of a breach or non-compliance by the debtor. The creditor is obliged to return the received item/asset once the obligation by the debtor has been fulfilled.

The purpose of a pledge is to confer the creditor the ability/power to sell the pledged object with the purpose being that the result of the sale to pays the pending/owed credit, in case the debtor does not pay the guaranteed debt.

When commonly offered pledges such as vehicles, vessels, or aircrafts serve as guarantee, these must be established'ok9j, in a public deed. For it to take effect before third parties and not only the affected parties, it must be presented to the Public Registry for its registration.

Our regulation is open regarding assets that are prone to convert into the object of a pledge contract. There are merely two explicit prohibitions: those assets subject to an embargo or to judicial persecution.

Furthermore, the possibility exists to constitute various charges on one same asset, which will be ordered in grades so as to determine priority.

The pledge agreement is an accessory to the principal's obligation, since it always follows the same target as such.



The pledge agreement can be given with or without displacing the assets given/provided for in the guarantee. When it is given with a displacement, the material delivery of the good/asset is given to the creditor. On the other hand, if there is no displacement, the asset remains in possession of the debtor. The person who possesses the asset assume the role of a depositor, wherewith he/she will respond to the deteriorations and damages the object suffers.

The pledge is extinguished/finished:

- a) By prescription, whose termination is four years, beginning on the expiration of the obligation;
- b) By complete payment;
- c) By the decision of the right of the constituent; in those cases, in which according to the law, the actions of resolution harm third parties
- d) By a judicial sale in those cases where the buyer should receive the item free of charges; and
- e) By extinction of the principal obligation.

Execution Process: A pledge is executed with the existence of non-compliance in regard to the principal's obligation by the debtor.

When the debtor stops paying, the creditor finds him/herself entitled to initiate the process to conduct the execution of the guarantee for the payment of the debtor's obligations.

In Costa Rica, the executive process of a pledge is regulated by the "Ley de Cobro Judicial" (Law of Judicial Charge).

### **Security Bond:**

A security bond is a contract whereby a person called the bondsman/guarantor, guarantees an external debt, committing him/herself to satisfy it in case the debtor does not. A security bond is an accessory, since it entails the same fate as the principal obligation. This cannot exceed the amount of the principal obligation, it must always be explicit and should be established in written form in case of it being used in commercial activities.

A security bond is constituted by of the parties' consensus, and it can be free of charge, expensive, unilateral or bilateral.

In the case of supportive bonds, the bondsman/guarantor responds as if he were the co-signer/debtor, meaning that the creditor can charge the totality of the debt to the debtor or the bondsman/guarantor based on his/her convenience. If the bonds are not supportive, the bondsman/guarantor can compel the creditor to charge the principal debtor whenever he/she has sufficient assets to cope with the debt. Furthermore, in the case that there are multiple guarantors, one can request that the debt be divided between these in a proportional form.

The bondsman/guarantor who pays for the debtor should be compensated for such action.

**Guarantee on movable goods:**

In Costa Rica Law N.º 9246, originally termed “*Ley de Garantías Mobiliarias*” (Law of guarantees on movable goods) was published on the 20<sup>th</sup> of May in 2014 and came into force one year after its publication, that being as of the 20<sup>th</sup> of May, 2015.

This law allows the granting of guarantees on different movable goods which are not registrable. Its principal purpose is to expand the categories of assets which can be given as guarantee, to safeguard the rights over these.

A guarantee on movable goods is a real preferential right conferred to the guaranteed/ensured creditor, concerning the movable assets given as guarantee.

This type of guarantee can come into existence by means of a contract between the debtor/guarantor and the guaranteed creditor or by provision of the law.

Some of the movable goods which can be given as guarantee are:

- a) The inventory and team of the physical persons and corporations, including autonomous heritage;
- b) Any other circulating/flowing capital, including the rights to execute a contract;
- c) Bills to be charged;
- d) The totality of movable goods/assets of the guarantor/debtor (present, future, material or immaterial)
- e) Crop yields, future rights on wood values, and products stemming from agricultural activities.

For it to take effect, the guarantee on movable goods should be electronically registered in the system of movable guarantees. This is to establish priority regarding other guaranteed creditors, by means of a registration form which references the specific character of the guarantee and its application to assets/goods given as outlined guarantee in generic or individual form.

This law applies to all movable guarantees, concerning movable goods/assets which are not registrable and even for those which have been formed before the law came into effect.

## **TAXES**

### **TYPES OF CONTRIBUTORS**

Contributors are all those who contribute to the common good through their payment to the state/government. In our country, they can be divided in this way:

#### **The individuals/persons**

All physical persons which are based/domicile in Costa Rica, and who have had income during a fiscal period through different ways, such as: delivery of services, and all types of business transactions conducted/realized on national territory. Similarly, those persons who have conducted sales contracts or any other type of commercial or industrial transaction which produce income or profit, are also subject to pay taxes to the government

#### **The companies**

All judicial entities, such as commercial, industrial, mining or agribusinesses, etc., should contribute to the state with a portion of their profits. This is done to help the maintainment and betterment of the country and to take an active part in its social and economic development.

#### **The consumers**

All persons or companies contribute to the state when shopping or consuming by paying indirect taxes such as: sales tax, or consumption tax. It is in this way that they obtain the benefits which the state offers its citizens.

#### **The producers**

All producers should contribute part of the profits they derive from their products, to receive the necessary help needed to increase their production. This help in production can be through the creation of modern technology which facilitates this increase, and for that matter a greater economic development, allowing higher prices to be reaped for their products and a higher/ more stable and comfortable living standard.

## **DIRECT AND INDIRECT TAXES**

In Costa Rica taxes are classified in: direct and indirect taxes

### **DIRECT TAXES**

Are those which directly affect the wealth of people, both physical persons as well as judicial entities:

Characteristics:

- The person paying can be fully identified.
- The rate is variable.
- Directly taxes the source.
- It is a progressive tax.

The direct taxes in Costa Rica are:

- Income tax.
- Withholding tax:
  - Remittances to the exterior.
  - Salary tax
  - Disposable Income:
    - Of capital companies
    - Of people companies and other contributors
  - Income of security titles (or others) and the guarantees of bills of Exchange, repurchasing operations or value/security reports.
  - Withholding of 2%
  - Withholding of 3%
- Education and culture stamp
- Tax concerning the yields and earnings of capital in investment funds
- Transfer of immobile property/assets
- Transfer of vehicles
- Special tax concerning Banks and financial entities, which aren't domiciled
- Vehicle property
- Exit tax upon leaving the country
- Taxes on casinos and game halls.

## INDIRECT TAXES

Are those which are paid when realizing a purchase of a good or service. Its characteristics are:

- The taxes are raised through traders and retailers as well as players in industry, based on what is produced, ignoring previous individual contributions of the contributors.
- The taxes are indirectly based on the economic capacity of the contributors, considering their expenses and consumption as well as ways to employ or invest their personal profits and incomes.

The indirect taxes prevalent in Costa Rica are:

- Sales tax
- Selective consumption tax
- Unique fuel tax
- Specific tax for alcoholic beverages
- Specific tax on non-alcoholic drinks and toilet soaps

**Contributors and Reporting Entities:** All physical persons, judicial entities, both public and private, who realize/conduct lucrative business activities on national territory, will be subject/contributors to this tax. This subjection is independent of nationality, residence, or the place where the judicial entities were constituted, the meeting place of the board of directors, or how and in what way the contracts/agreements are concluded in accordance with article 2 of the law No. 70921 of the 12th of April of 1988 and its reforms. Reporting entities which are not subject to the tax are indicated in article 3 of the law.

**Fiscal Period:** The normal fiscal period of taxation starts on the 1st of October, and is one year long, concluding on the 30th of September the following year (12 months). Furthermore, other fiscal periods do exist, these so called “special fiscal periods” may ensue depending on the type of activity the contributor pursues. The deadlines/dates concerning the presentation of the tax declarations vary in relation to the different fiscal periods.

## LABOR SYSTEM

In Costa Rica, labor issues are principally regulated by the Employment codex, which establishes the general norms which govern all labor relations. Other important laws do exist, such as the Law of Employment Risk (*Ley de Riesgos de Trabajo*) and the Workers Protection Law (*Ley de Protección al Trabajador*) as well as various other administrative regulations issued by the Work Ministry which must be considered, such as the decree which establishes and updates minimum wages every six months.

In general terms, the following are key points to be considered by any person or company looking to enter employment relations.

### WORKING HOURS

Ordinary daily working hours	Between 05:00 AM and 07:00 PM
	8 hours' daily
	48 hours per week
	In professions that are not dangerous or unhealthy, work can be up to 10 hours per day, but no more than 48 hours per week
Ordinary nightly working hours	Between 07:00 PM and 05:00 AM
	6 hours' daily
	36 hours per week
Ordinary mixed working hours	Part of the working hours are within the day period, between 05:00 AM and 07:00 PM, whilst other parts of the working hours are during the night period, between 07:00 PM and 05:00 AM
	7 hours daily
	42 hours per week

	<i>Exception:</i> for those professions, which are not dangerous or unhealthy, work can be up to 8 hours per day or 48 hours weekly.
	It is considered a night shift when the employee works three and half hours or more during the period between 07:00 PM and 05:00 AM
Ordinary accumulative working hours	Those working hours corresponding to the sixth day of the week (usually a Saturday) are performed in the five previous working days
Extraordinary working hours	This corresponds to an excess of time working, over and above ordinary working hours
	These must be remunerated with 50% more (one hour and a half) salary, to the benefit of the employee.

## SALARY

- Can be freely/liberally stipulated
- May not be less than minimum salary, which is set by the National Council of Salaries (*Consejo Nacional de Salarios*) for the activity or work in question.
- These may be paid either on an hourly, daily, weekly, bi-weekly, or monthly basis.
- They can only be paid in cash, or in cash together with in-kind (food, housing, clothes and other articles deemed for the personal consumption of the employee or his/her immediate family)
- They can also be paid as a percentage/part of the profits, sales and charges performed by the employer or the company. These are known as commissions and are paid together with the base salary (cash)
- The salary in-kind may not exceed 50% of what the worker receives in cash remuneration.

**TERMINATION OF THE EMPLOYMENT RELATION**

By will of the employer		By will of the employee	
Without a just reasoning (employers will)	With a just cause/reasoning	Resignation	Unilateral breach of the contract "Quitting based on a just reasoning/cause"
Employers will	Only with basis on the causal links in the employment codex	Employees will	Noncompliance on behalf of the employer
The employer must pay ALL the provisions/benefits	The employer must only pay vacations and the bonus	The employer must only pay vacations and the bonus.	The employer must pay ALL the provisions/benefits.

**EMPLOYEE BENEFITS/PROVISIONS**

**Vacations:** Period of yearly rest, and is set at a minimum of 2 weeks for every 50 weeks of work. When the employment relations have ended, or have been terminated, and there are pending vacation days, these days must be remunerated/paid out.

**Bonus:** A 13<sup>th</sup> month of the year which is granted to the employee and is calculated by summing the totality of received salaries of the year, both ordinary and extraordinary (all elements related to salaries, all types of salaries) are added up and divided by 12.

**Notice:** A previous notice must be given to the parties of the labor contract, if one of the parties decides to end the employment relationship without a definitive cause. The notice must inform the employer or employee in a reasonable and opportune manner as defined



by law and the termination terms of the contract, with the purpose of allowing enough time to find a new employee or in the case of an employee, work.

**Severance/ separation pay:** This concerns economic compensation for the employee or his/her family, whenever the laboral relationship is terminated due to unjust causes, retirement, or death of the employee.

### SOCIAL SECURITY POSITIONS AND INSTITUTIONS

Social security in Costa Rica is financed by means of an employer contribution and employee/insured contribution, in the following percentages:

EMPLOYER CONTRIBUTIONS		
CCSS	Insurance for disability, old age, and death - IVM- Employer	4.92%
	Insurance for sicknesses and maternity-SEM- Employer	9.25%
Other Institutions	Family allocations	5.00%
	Banco Popular	0.25%
	IMAS	0.50%
	INA	1.50% o 0.50%
Workers Protection Law	Banco Popular	0.25%
	FCL	3.00%
	FPC	1.50%
<b>TOTAL</b>		<b>24.67%</b>

EMPLOYEE CONTRIBUTIONS	
Banco Popular	1.00%
Insurance for disability, old age, and death - IVM- Worker	2.67%
Insurance for sicknesses and maternity - SEM- Worker	5.50%

TOTAL	9.17%
-------	-------

## MIGRATION

### VISA FOR A FIRST-TIME ENTRY INTO COSTA RICA

Costa Rica has established four categories of countries, for an entrance into the country, each category may vary in relation to its requisites and maximum allowed of legal stay. First-time visits to the country, will always be under the tourist category, for which, depending on the nationality, the number of days allowed to stay in the country, are granted. In continuation, the entry categories/groups are listed:

#### **FIRST GROUP**

**Entrance:** Without a consulate visa.

**Passport:** Valid for at least one additional day upon entry.

**Maximum Stay:** Up to 90 days, this is non-extendable. In case the migratory officials authorize a period inferior to 90 days, a tourist visa extension process can be established, which allows stays up to a maximum of 90 natural days including those which have already been granted.

**Countries such as:** Germany, United States of America, Argentina, and Spain amongst others.

## **SECOND GROUP**

**Entrance:** without a consulate visa

**Passport:** valid for at least 3 additional months upon entry

**Maximum Stay:** Up to 90 days, this is non-extendable. In case the migratory officials authorize a period inferior to 90 days, a tourist visa extension process can be established, which allows stays up to a maximum of 90 natural days including those which have already been granted.

**Countries such as:** Philippines, Guatemala, Venezuela, and Honduras amongst others

## **THIRD GROUP**

**Entrance:** a consulate visa is required.

**Passport:** valid for at least 6 additional months upon entry

**Maximum Stay:** Up to 30 days. In case the migratory officials authorize a period inferior to 30 days, a tourist visa extension process can be established, which allows stays up to a maximum of 90 natural days including those which have already been granted

**Countries such as:** Nicaragua, Columbia, Peru, and Egypt amongst others

## **FOURTH GROUP**

**Entrance:** with a restricted visa, which has been authorized by the commission of restricted visas

**Passport:** valid for at least 6 additional months upon entry

**Maximum Stay:** Up to 30 days. In case the migratory officials authorize a period inferior to 30 days, a tourist visa extension process can be established, which allows stays up to a maximum of 90 natural days including those which have already been granted

**Countries such as:** Jamaica, Iraq, Afghanistan, and Cuba amongst others.

It is important to clarify, that migratory officials have the power to grant the duration of stay in the country in accordance with their judgement of the moment/situation. That being, the official is not obliged to grant the maximum durations of stay, as established in the categories described above.

The member countries of each migratory group are updated in a constant fashion, whereby we can gladly help you identify your home country.

## **RESIDENCE CATEGORIES IN COSTA RICA**

In Costa Rica, there are several types of residencies, which depend on the functions being performed and the activities being pursued in the country: retirement, investment, or employment relations. The following are the three broad migratory categories for obtaining a residence in the country.

- 1. Pensioners:** Must demonstrate that they are receiving a life pension of at least US \$ 1,000 per month (one thousand dollars' legal tender of the United States of America). Persons in this migratory classification, they cannot work.
- 2. Rentiers:** Must demonstrate that they will receive, for a period of at least 2 years, income in a continuous, stable, uninterrupted and permanent manner of at least US \$ 2,500 monthly (two thousand five hundred dollars' legal tender of the United States of America). Persons in this migratory classification, they cannot work. This status can be demonstrated through term deposit certifications (bank letter) or rather through the rental contract of some property.

- 3. Investor status:** Must demonstrate that they have undergone an investment in the country (in shares of a Company, in purchase of a property, etc.) equivalent to at least US \$ 200,000 (two hundred thousand dollars' legal tender of the United States of America). Persons in the migratory classification, they cannot work.

The migratory categories, which persons seeking work in Costa Rica could opt for, include:

- A. Company executive of a renowned firm:** The category concerning executives of companies renowned by the General Directorate of Migration, based on the different categories established by the directorate, for example that the firms in question work under free trade regimes. These persons can work solely for the company which has contracted them.
- B. Company executive of an unknown firm:** The category concerning executives of companies not known/familiar to the General Directorate of Migration, due to the Company not fulfilling all categories established by the directorate, who nonetheless still require the hiring of qualified foreign personnel. These persons can work solely for the company which has contracted them.
- C. Special category for a legal stay:** An employee of a company is allowed to reside in Costa Rica whilst working, for a period of 6 months up to 1 year, as long as he/she doesn't receive their salary in Costa Rica. This category is also used when a person must reside in the country due to medical reasons (such as birth of a child, operations, etc.).

The migratory categories, which persons seeking independent work in Costa Rica could opt for, include:

- A) Scientists, Specialized Technicians, Professionals, Workers pursuing a specific occupation,** must certify their special relevance and requirement to be in Costa Rica, through the provision of academic titles and work experience.

The migratory categories, which persons looking to study in Costa Rica could opt for, include:

- A) Volunteers** must present certification emitted by the institution in charge of the program. This must be signed by the legal representative and include information on the specifications/details of the project and on the kind of work the foreigner will be pursuing.
- B) Researchers, teachers, students** must present certification emitted by the educational institution, which must be signed by the relevant director and indicate whether the person in question is a researcher, teacher or student of the renown educative establishment.

### **PERMANENT RESIDENCE – FREE OF ALL CONDITIONS (*LIBRE CONDICIÓN*)**

This residency category – free of all conditions – is acquired in the following ways:

- Have a link to a Costa Rican (marriage or the birth of a child in Costa Rica)
- Have lived in Costa Rica for an uninterrupted period of at least 3 years, from the date where the residency was approved in the first instance.

The advantage that this migratory category poses is that holders no longer depend on the sponsoring of a company to work (as is the case for executives of firms) and also that holders could work under the regiment of professional services and other professions.

### **RECCOMENDATIONS FROM THE MINISTRY OF LABOR**

Since Costa Rica is a very popular country for immigrants, the department of labor migrations at the National Directorate of Employment disposes of and emits a document for all foreigners seeking to enter the country to find employment. The document describes recommendations according to the occupation wanting to be pursued in Costa Rica.

Professions which the directorate recommends not to hire (due to the high prevalence of unemployment in the profession)

- Administrators of companies
- Architects
- Civil Engineers
- Waiters
- Electricians
- Sales Agents
- Financial Analysts
- Computer technicians
- Amongst others.

**Professions which the directorate recommends to hire:** (the demand can be seen at [www.buscoempleocr.com](http://www.buscoempleocr.com))

- Software developers
- Food technologists
- Environmental engineers
- Industrial designers

**GENERAL REQUISITS CONCERNING THE RESIDENCY REQUEST**

Each and every migratory category has various and differing requisites, nevertheless, one can sum up the common requisites applicable to all categories:

1. Presentation of the residency request, signed by the applicant or a legal representative of the company, which must be authorized by a lawyer of public notary. This must be presented whilst the tourist visa of the applicant is still valid.
2. Payment of taxes in-kind, which will vary depending on the migratory category.

3. Complete copy of the applicants Passport, authenticated by a public notary.
4. Birth certificate, apostilled or legalized and translated to Spanish.
5. Criminal record, apostilled or legalized and translated into Spanish.
6. Six passport sized photos of the applicant.
7. Taking/registration of fingerprints before the ministry of security, for all applicants older than 12 years of age.
8. Consulate registration at the embassy corresponding to the applicant's country of origin.
9. Further documentation specifically required, depending on the migratory category.

It is important to emphasize that all documents emitted in the exterior must be translated into the Spanish language. In case that documents are not translated; the relevant information must be included in the footnotes of the document. The desired translation would be by a notary through an official translator, with a corresponding stamp/certification if possible

## **CATEGORIES FOR THOSE COMPANIES RENOWNED TO THE GENERAL DIRECTORATE OF MIGRATION**

The General Directorate of Migration has established the classifications for the recognition of firms, which directly benefits them in easing and accelerating their migration process. The general categories and requisites are:

- **COMPANIES CATEGORY A:** Are those which find themselves operating or looking to start operations under special export promotion regimes. These regimes are administered by COMEX and PROCOMER.



- **COMPANIES CATEGORY B:** Are those which export goods and services outside of special export promoting regimes, or conduct activities of research and development.
- **COMPANIES CATEGORY C:** Are those which operate in the Costa Rican tourism sector, specifically in areas of tourist accommodation. They must exhibit a tourism declaratory as well as be classified 4 stars or more. Similarly, airlines registered with the Airline Association, which can include both passenger and cargo airlines, can be inscribed under this category. Nevertheless, cargo airlines are only authorized to be inscribed if they dispose of categories of operators.
- **COMPANIES CATEGORY D:** Are those companies operating in the Costa Rican finance area, who are supervised by and registered before *SUGEF* as entities of the banking sector or other financial institutions, and/or registered before *SUPEN* and *SUGEVAL*. Also, included in the category are those companies which find themselves operating in Costa Rican insurance or those who are in the process of installation, and are supervised and registered before *SUGESE*.
- **COMPANIES CATEGORY E:** Are those which find themselves in the installation process, who are operating in the Costa Rican telecommunications industry, and supervised by and registered before *SUTEL*.
- **COMPANIES CATEGORY F:** Are those which do not fall under any of the previously described classifications. They are characterized by their multinational nature, whose parent company has decided to install a subsidiary in Costa Rica, with a turning operation in developing areas of production and commercialization of goods and services. Multinational firms are those companies which have operations in at least three countries, excluding Costa Rica.

- **COMPANIES CATEGORY G:** Are those nationals and foreigners who find themselves operating or seeking to start operations in Costa Rica and are contractors of a contract promoted by some kind of public administration or entity, provided that the contractions period of validity exceeds one calendar year. Additionally, it includes those companies which are contractually involved with public entities.

## TRANSIT

In our country, traffic matters are regulated through the *Ley de Transito por Vias Publicas Terrestres y Seguridad Vial* (Traffic law of public roads/land routes and road safety) number 9078, which was published in the official daily *La Gaceta* on the 26<sup>th</sup> of October of 2012.

### DRIVING LICENSE:

To drive a vehicle, it is necessary to carry a driver's license. The B-1 type of license is necessary for driving cars and small lorries.

To obtain a license for the first time, the applicant must be at least 18 years of age, undergo a medical examination and pass the theoretical basic road safety test as well as the practical driving test.

For foreigners who have been accredited a driver's license from their respective country and who find themselves in Costa Rica under the tourist condition or in traffic, they are authorized to drive those vehicles which the relevant license allows them to drive, however only for a period of 3 months (tourist visa regulation).

For drivers who have been accredited a driver's license in the exterior, who are allowed an uninterrupted stay in the country superior to three months, are allowed to drive provided that they obtain the Costa Rican driver's license. For this purpose, the license intended to be validated must be current and the legal term of the person in the country must be accredited. For this matter, it is not necessary to carry out the theoretical basic road safety test nor the practical driving test.

### PURCHASE AND CHANGE OF OWNERSHIP OF A VEHICLE:

In relation to the purchase of a vehicle, to realize a change of ownership of such, it is necessary to prepare a purchase and sales agreement before a public notary, who will emit a transfer deed which must be submitted to the National Registry to be registered and for it to take effect before third parties.

#### **REQUIREMENTS FOR CIRCULATE:**

For the vehicle to transit legally, it is necessary to carry a certificate of registration, which is also known as a circulation card or Marchamo. This is valid for one year and must be carried in the vehicle. The renovation of this card can be carried out through different authorized agents, as well as private banks and insurance agents.

Furthermore, it is necessary for all vehicles to undergo a vehicle inspection called Revision Técnica, to determine whether the vehicle is in adequate shape for circulate on public roads.

#### **GOOD PRACTICE:**

It is important that foreign drivers respect the traffic regulations listed earlier, because the same regulations apply to national drivers will be applied for foreign drivers, meaning that they are subject to the same fines and sanctions.

Concerning the purchase of the vehicle, it is important to registered the transfer deed as fast as possible, being in virtue of the Costa Rican principle: “first in time, first in right.” Furthermore, presenting the transfer deed of the vehicle 30 days after the date of the vehicle sale, could imply fines for not having paid the transfer tax on time.

### **CUSTOMS**

The general law of customs (*ley general de aduanas*) is the instrument which regulates everything that enters and exits the national territory, including goods, vehicles, and transport units. It also regulates the customs office facts and acts which derive from it or the entrances and exits, in accordance with community and international norms, whose implementation is being in charge of the general directorate of customs.

The general directorate of customs is a dependency of the ministry of finance and has the responsibility to guarantee the fulfillment of laws and regulations which regulate the

international traffic of goods/merchandise. It is administered by a director and a general sub directorate.

Customs and customs offices can be found in all national territory. Every customs office has its very own jurisdiction, which relates to the section of national territory in which individual customs office exercise control based on their proper operations. Customs offices are also classified based on their jurisdiction. Every customs office attends the assistants of the civil/public service which are located within their jurisdiction, such as free trade zones, temporary deposits and general deposit stores/warehouses.

These customs offices are:

- **CUSTOMS OFFICE OF CALDERA:** Consists of the San Jose province including the canton of Turruabares, of the Alajuela province the cantons of San Mateo and Orotina, and of the Puntarenas province the cantons of Puntarenas, Esparza, Montes de Oro, Aguirre, Parrita and Garabito.
- **CENTRAL CUSTOMS OFFICE:** Consists of the San Jose province including the central cantons of Escazu, Desamparados, Tarrazu, Aserri, Goicoechea, Alajuelita, Coronado, Acosta, Tibas, Moravia, Montes de Oca, Dota, Curridabat, Pérez Zeledón and León Cortés. It is also composed of the province of Heredia, including the cantons of Santo Domingo, San Rafael, San Isidrio and San Pablo. The postal customs post is located in the province of Cartago, installed in the central post office of Costa Rica in Zapote.
- **CUSTOMS OF ANNEXATION:** Consists of the Guanacaste province, including the cantons of Liberia, Nicoya, Santa Cruz, Bagaces, Carrillo, Cañas, Tilaran, Abangares, Nandayure and Hojanca.
- **CUSTOMS OFFICE OF LIMON:** Consists of the Limon province, including the cantons of Limón, Pococí, Siquirres, Matina, Talamanca and Guácimo. It is also in charge of the customs post of Sixaola.
- **CUSTOMS OFFICE OF PASO CANOAS:** Consists of the Puntarenas province, including the cantons of Coto Brus, Corredores, Buenos Aires, Osa and the customs post of Golfito.

- **CUSTOMS OFFICE OF PEÑAS BLANCAS:** Consists of the Guanacaste province, including the cantons of La Cruz. Of the Alajuela province, it is composed of the cantons Los Chiles, Upala, and Guatuso. It oversees the customs post in Los Chiles.
- **CUSTOMS OFFICE OF SANTAMARÍA:** Consists of the San Jose province, including the cantons of Puriscal, Mora and Santa Ana, for the province of Heredia it includes the cantons of Heredia, Barva, Santa Bárbara, Belén, Flores and Sarapiquí, and for the province of Alajuela it includes the cantons of Alajuela, San Ramón, Grecia, Atenas, Naranjo, Palmares, Poás, Alfaro Ruiz and Valverde Vega. It oversees the customs post of Tobías Bolaños.

The assistants/helpers of the civil/public service are physical persons or judicial entities, which can be public or private, duly registered before the General Directorate of Customs, who oversee operations and customs processes before the national customs services. This can be either in their own name or in the name of the importers and exporters.

The unique/sole counter of foreign commerce (Ventanilla Unica de Comercio Exterior – VUCE) is the office which integrates the delegates of different implicated institutions in the granting of permits and import authorizations, in a unique physical point. It is located in Escazú, on the highway Próspero Fernández, flanked to the West by the Cima Hospital, on the 3rd floor of the complex Plaza Tempo. It also has branches at the International Airport Juan Santamaría, and in Caldera, Peñas Blancas, Limón and Paso Canoas.

It is the organ or entity in charge of overseeing the centralization and simplification of import and export processes.

## FREE ECONOMIC ZONE REGIMES

### CLASSIFICATION OF FREE ECONOMIC ZONES

The free economic zone regime is a collection of incentives and benefits which the Costa Rican State grants to firms who undertake new investments in the country, provided that they meet the requirements established by the reforms and regulations of the Law of the

Free Economic Zone Regimes (*Ley de Regimen de Zonas Francas*) number 7210, established November, 23<sup>rd</sup> 1990.

The application to become a beneficiary of the free economic regime is presented to and processed by the Promoter of Foreign Commerce, (PROCOMER). Notwithstanding the above, it is required to participate in an approval process by the Ministry Of Foreign Commerce and of the President of the Republic.

Those companies which opt for the free economic zone regime should be classifiable under the following categories:

1. Marketers
2. Exporters of services
3. Park administrators
4. Companies dedicated to scientific research
5. Companies which operate dams and shipyards
6. Processors, independent of what they export or not/ supply companies of free zones

#### **INCENTIVES OF THE REGIME**

1. Tax exemption related to the import of goods necessary for the operation and administration of the company
2. Tax exemption on the import of vehicles with the following attributes:
  - a. Frames with cabin of one to two tons of carrying capacity;
  - b. Trucks or frames for trucks;
  - c. "Pick-up" with one to two tons of carrying capacity
  - d. Vehicles with a minimum capacity for fifteen passengers.
3. A tax exemption on local products, including goods and services
4. Tax exemptions for export taxes.
5. A 10-year tax exemption for taxes related to the transfer of real estate/property and municipal patents
6. Exemption of remittances.
7. Exemption of all taxes related to earnings and profit, in accordance with the following differentiations:

	All categories*	Category f) **	Mega projects***	Category F (strategic sector). Outside of GAMA with 100 employees on payroll****
GAMA <sup>1</sup>	Exemption of: 100% for 8 years 50% for 4 years	Special rate on income: 6% for 8 years 15% for 4 years	Exemption of: 100% for 8 years 50% for 4 years	Does not apply
OUTSIDE OF GAMA	Exemption of: 100% for 12 years 50% for 4 years	Special rate on income: 0% for 6 years 5% for 6 years 15% for 6 years	Exemption of: 100% for 12 years 50% for 6 years	Special rate on income: 0% for 12 years 15% for 6 years

\* Companies that process exports, services, goods, administrators, research and development as well as companies who operate dams or shipyards.

\*\* Processors, independent of what they do or do not export.

\*\*\*Projects with an investment of at least \$10 million (with an 8-year investment plan, calculated on the basis of book values of the new assets subject to depreciation) and 100 employees on payroll.

\*\*\*\*For processing companies in category f of the strategic sector. Only applies outside of GAMA.

---

<sup>1</sup> The acronym GAMA, corresponds to the Extended Greater Metropolitan Area (*Gran Área Metropolitana Ampliada*).

**GENERAL REQUISITES:**

1. Minimum investment level: when a firm is interested in applying for a free economic zone regime, it should conduct a minimum initial investment in fixed new assets subject to depreciation and/or in real estate/property. This should be done within a maximum time frame of three years as of the presentation of the request to enter the regime and should follow the following conditions:



A maximum of 3 years to complete the amount of the initial investment.

Considerations regarding the minimum investment:

- That the assets are property of the regime applicant and acquired as such by the date the request must be presented to obtain the regime.
- In the case of fixed assets such as furniture, which concerns new assets or used assets stemming from abroad, or even new assets acquired in the country.
- Fixed assets subjected to a trust as guarantee, whose trustor and/or trustee is a beneficiary of the regime, provided that these find themselves duly registered in the accounting records of the beneficiary.
- Improvements to the own or leased property.

2. Minimum level of employment: This level is established by the same company which commits to maintain it whilst it is enjoying the benefits of the regime.

3. Additional requirements for processing corporation regardless of whether they export or not

- Belong to a strategic sector
- The new investment in the country must initially be subject to international mobility.



- That the controlling entity of the corporation, operates abroad and outside of Central America and Panama, with at least one processing plant similar to its processing plant in Costa Rica.
- Be totally or partially exempted from income tax during the time when applying to the free economic zone regime.
- Concerning supply companies, these must demonstrate that they sell at least 40% of their products to the mentioned firms.

## INTERNATIONAL TRADE & COMMERCE

In accordance with data from the World Economic Forum, Costa Rica occupies the third place in a list of Latin American countries with greater facilities to open a business. Furthermore, the foreign direct investment flows have multiplied by fourteen in the last three years. This is in virtue of the deployment of a type of development based on the promotion of exports and opening to foreign trade and commerce.

Costa Rica is part of a large quantity of free trade agreements/deals and in association with countries such as the United States, China, Mexico, Chile, Canada, Singapore, Dominican Republic and regions like the European Union, Central America, and the Community of Caribbean States (CARICOM) amongst others.

Currently, Costa Rica holds free trade agreements with the following countries:

- **Central America**
- **Canada:** The free trade agreement between the government of the Republic of Costa Rica and the government of Canada. It came into force on the 07<sup>th</sup> of November, 2002. Law Number 8300 of the 10<sup>th</sup> of September, 2002, published in volume number 73 of the Official Daily *La Gaceta* number 73 on the 15<sup>th</sup> of October, 2002.
- **CARICOM:** The free trade agreement between the government of the Republic of Costa Rica and the Community of Caribbean States (CARICOM). It came into force on the 15<sup>th</sup> of November, 2005. Law number 8455 of the 19<sup>th</sup> of September, 2005, published in volume number 36 of the Official Daily *La Gaceta* number 193 on the 07<sup>th</sup> of October, 2005.

- **Chile:** The free trade agreement between Central America and Chile and the accompanying bilateral protocol, celebrated between the Republic of Costa Rica and Chile came into force on the 15<sup>th</sup> of February, 2002. Law 8055 of the 04<sup>th</sup> of January, 2001, published in the Official Daily *La Gaceta* number 42 on the 28<sup>th</sup> of February, 2001.
- **China:** The free trade agreement between the government of the Republic of Costa Rica and the government of the Peoples Republic of China came into force on the 1st of August, 2011. Law number 8953, published in the Official Daily *La Gaceta* number 119, volume 33 on the 21<sup>st</sup> of June, 2011.
- **Dominican Republic-Central America-United States (CAFTA-DR):** The free trade agreement between the Dominican Republic - Central America - United States (CAFTA-DR), which came into force on the 1<sup>st</sup> of January, 2009, law number 8622 of the 21<sup>st</sup> of November, 2007, published in volume number 40 of *La Gaceta* number 246 on the 21<sup>st</sup> of December, 2007.
- **Mexico:** The free trade agreement between the United States of Mexico and the Republic of Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua came into force on the 1st of July, 2013, law number 9122, published in the Official Daily *La Gaceta* number 69 on the 10<sup>th</sup> of April, 2013.
- **Panama:** The free trade agreement between Central America and Panama and the bilateral protocol between Costa Rica and Panama came into effect on the 24th of November, 2008, law number 8675 of the 16th of October of 2008, published in volume 42 of the Official Daily *La Gaceta* number 206 on the 24<sup>th</sup> of October, 2008.
- **Dominican Republic:** The free trade agreement between Central America and the Dominican Republic came into effect on the 07<sup>th</sup> of March, 2002, law number 7882 of the 9<sup>th</sup> of June, 1999, published in the Official Daily *La Gaceta* number 132 on the 08<sup>th</sup> of July, 1999.
- **Peru:** The free trade agreement between the government of the Republic of Costa Rica and the government of the republic of Peru came into effect on the 1st of June, 2013. Law number 9133, published in the Official Daily *La Gaceta* number 81 on the 24<sup>th</sup> of April, 2013.

- **Singapore:** The free trade agreement between the Republic of Costa Rica and the Republic of Singapore came into effect on the 1st of July, 2013. Law number 9123, published in the Official Daily *La Gaceta* number 76, in volume 72, on the 22<sup>nd</sup> of April, 2013.
- **European Association of Free Trade:** Agreement in which an association is established between the European Union and its member states, on the one hand, and Central America, on the other (AACUE). The trade pillar came into effect for Costa Rica on the 1<sup>st</sup> of October, 2013, law number 9154, published in the Official Daily *La Gaceta* number 133, on the 11<sup>th</sup> of July, 2013.
- **Partnership Agreement between Central America and the European Union (AACUE):** Free trade agreement between the AELC states and the Central American states. Came into force with Norway on the 19<sup>th</sup> of August, 2014, with Switzerland and Liechtenstein on the 29<sup>th</sup> of August, 2014 and with Island on the 5<sup>th</sup> of September, 2014. Law number 9232, published in the Official Daily *La Gaceta* number 83 on the 2<sup>nd</sup> of May, 2014.

Some of the deals which are currently being negotiated include:

- Free trade agreement with Colombia
- Agreement on the trading of environmental goods (EGA)
- Agreement on the trading of services (TiSA)

Furthermore, Costa Rica boasts with bilateral investment agreements with countries such as:

- Germany
- Argentina
- Canada
- Chile
- Taiwan
- South Korea
- Spain
- France
- Qatar
- Netherlands
- Paraguay
- Czech Republic

- Switzerland
- Venezuela

## INDUSTRIAL AND INTELLECTUAL PROPERTY

In Costa Rica, all material related to industrial and intellectual property is regulated by distinct laws and regulations such as international treaties and international conventions signed and approved by Costa Rica.

The following are some of the most important laws, rulings, regulations, conventions and international treaties related to this material:

- Law of trademarks other distinctive signs and their regulation (*Ley de Marcas y Otros Signos Distintivos y su Reglamento*)
- Law of invention patents, designs and industrial models and models of utility and their regulation (*Ley de Patentes de Invención, Dibujos y Modelos Industriales y Modelos de Utilidad y su Reglamento*)
- Law of procedures of intellectual property rights (*Ley de Procedimiento de Observancia de los Derechos de Propiedad Intelectual*)
- Law of copyright and related rights and their regulation (*Ley sobre el Derecho de Autor y Derechos Conexos y su Reglamento*)
- Law of non-disclosed information and its regulation (*Ley de Información No Divulgada y su Reglamento*)
- OMPI Treaty of copyright and author rights (*Tratado de la OMPI sobre Derechos de Autor*)
- Cooperation Treaty on patent related material and its regulation by the PCT (*Tratado de Cooperación en Materia de Patentes y su Reglamento del PCT*)
- The Lisbon Agreement for the Protection of Geographical Indications (*Arreglo de Lisboa relativo a la Protección de las Denominaciones de Origen y su Registro Internacional*)
- Paris Convention for the protection of industrial property (*Convenio de París para la Protección de la Propiedad Industrial*)
- Berne convention for the protection of literary and Artistic Works (*Convenio de Berna para la protección de Obras Literarias y Artísticas.*)

This regulations and legislation guarantees the protection and guardianship of distinguishing signs (brands, commercial names, propaganda signs), copyright and related rights, invention, patents, industrial desings and utility models, as well as copyrights and observance crimes.

## **BRANDS, COMMERCIAL NAMES, AND PROPAGANDA SIGNS:**

In article 2 of the Law of trademarks and other distinctive signs and their regulation, a brand is described as: “any sign or combination of signs that permits the distinction of goods and services of a physical person or judicial entity, which must be considered as sufficiently distinct or susceptible to identify the goods and services which they are applied for a similar type or class.”

The classification for the protection of brands is divided into classes 01 to 34 which corresponds to goods, and classes 35 to 45 which correspond to services. It is also applicable to trade names and propaganda signs. A trade name is a mixed brand or word mark/sign, which identifies and distinguishes a company or a particular commercial establishment. A propaganda sign or *slogan* includes stories, announcements, slogans, phrases, combination of words, designs, recordings or any other similar mediums, provided that it is original, distinguishing and employed/used to attract the attention of consumers and users to a determined product, service, company, establishment or commercial store.

The legislation permits the registration of any word, name, symbol or any other sign that distinguishes, the products and services it protects.

The brand has a validity of 10 years as of its registration and can be renewed by additional periods of 10 years. In the case of trade names, it doesn't expire, the only exception is with the death of the owner (for physical persons) or with the extinction, dissolution, or expiration of the holding company (in the case of judicial entities). The propaganda sign will have the same duration of validity as the brand or commercial name to which it is linked.

It is recommendable to conduct a background and viability study of the trademark which is requiring protection, before presenting the application. The application process to register the trademark is conducted before the Intellectual Property Registry. It is a process that takes approximately 4-6 months (with no preventions, notices and/or oppositions on side of the Intellectual Property Registry or third parties).

The importance of registering distinctive signs is due to multiple reasons. First, it gives the right to owner to prohibit its use by any third parties. It can prevent and avoid the import of goods which utilize the trademark and request damage repair and compensation in case of prohibited use of its trademark. The importance also stems from the protection of accomplished rights, inventions, and creations as well as the avoidance of unwanted third parties to use to their advantage inventions which don't actually belong to them.

It is recommendable to conduct the registration of the trademark before starting commercial operations in the country. This is to avoid inutile economic endeavors, since the trademark under which the company is already commercializing its products could be registered, which in turn would mean another process of re-commercialization or re-launching of a new trademark.

#### **PATENTS:**

Another essential part of intellectual and industrial property rights is the registration of patents, designs and industrial models as well as utility models. These are regulated through the law number 6867, name "Law of patents, designs and industrial models and models of utility and their regulation".

In accordance with this law, "an invention patent concerns all creations stemming from human intellect which are capable to be applied in industry, and which fulfill the conditions of patentability, as intended by this law. Products, machines, tools or fabrication processes could all be protected by invention patents"

On the other hand, carrying out the registration of a patent, grants the inventor and/or owner the right to prevent third parties from making use of their invention. The inventor and/or owner of the patent is the only one who can make use of the technology which the patent claims. He/she is also the only one who can authorize third parties to implement it based on the conditions determined by the title/patent holder.

With the registration of the patent, the inventor can benefit from operating licenses which he/she decides to grant to third parties. Furthermore, plagiarism of his/her inventions is avoided.

A patent is register for 20 years beginning on the date the patent is requested. It cannot be renewed, and once it expires it will enter into the public domain.

The application process to register a patent also exists at national phase through the PCT.

## **CRIMINAL SYSTEM**

The Costa Rican criminal system applies to those who commit a punishable crime within Costa Rican territory. Most of these punishable acts, including crimes and violations, are defined and detailed in the Criminal Code, law number 4573 of the year 1970 and its reforms, even though many other laws exist, which include criminal offences and penal sanctions.

The Criminal Code establishes sixteen categories of different criminal offences and six for violations.

Criminal proceedings develop before the Prosecutors (investigative entity), the Courts and Criminal Tribunals, the appellate court and finally in the Third Hall of Supreme Court. All the procedures developed in these instances are duly regulated by the Criminal Procedure Code.

## **INSURANCE**

### **COLLAPSE OF THE STATE MONOPOLY IN INSURANCE AND REINSURANCE**

For more than 84 years the National Insurance Institute had complete control in all insurance related aspects. As of 2008, with the Regulatory Law of the Insurance market number 8653 (*Ley Reguladora del Mercado de Seguros*) coming into effect, the Costa Rican – state lead insurance and reinsurance monopoly collapsed, creating a General Superintendence Of Insurances (*Superintendencia General de Seguros - SUGESE*). As of this date, *SUGESE* oversees the supervision of all insurance related activities, being both public and private.

### **FREE INSURANCE MARKET SUBJECT TO REGULATION BY THE GENERAL SUPERINTENDENCE OF INSURANCES (*SUPERINTENDENCIA GENERAL DE SEGUROS - SUGESE*):**

The opening of a free insurance market, stems from the free trade agreements (CAFTA – DR) and allows the up taking of personal, general and mixed insurances, of both national and foreign companies, public or private. This is to allow the participation in a much more liberal insurance market, however, it is still subject to regulation of a government superintendence, which guarantees the efficiency and solidity of negotiations with and between insurance providers.

The following topics are still reserved exclusively to the government/state:

- The social security systems administered by the *Caja Costarricense de Seguro Social* (CCSS).
- The special pension systems created by law.
- The obligatory mutual insurance policy as created by the Association of Life Insurance (*Sociedad de Seguros de Vida del Magisterio*)
- The obligatory insurance of vehicles and worker risk, which is handled by the National Insurance Institute (*Instituto Nacional de Seguros*).

In accordance with the new regulatory law, only those companies which are authorized/registered can publicly offer insurances or any insurance related businesses.

The public insurance offer/supply, consists of any activity which seeks to promote the sale of one or various insurance policies, including the promotion and publication of insurances of any kind and through any medium of communication or diffusion. It also includes, the granting of specific/concrete information relating to the insurance area in particular, the general or convened presentations concerning insurance entities and the products and services that these provide, as well as the intermediation/brokering of insurances.

The realization and performance of business activities related to insurances can be understood as any action which implies the practicing of insurance activities. This includes those which generate obligations and independent rights in an insurance contract or the preparatory proceedings for its realization. The mentioned preparatory proceedings and any other activity necessary for the execution of obligations or the claiming of rights which have resulted from the insurance contract, including the helper services of the insurance provider as well as any other act which involves administering a client portfolio or insurance policies.

#### **TRANSBOUNDARY INSURANCE:**

Considering international trade/commerce, the new law of the insurance market cannot disregard transboundary commerce and consequently the insurance activities derived from this reality. For this reason, it is anticipated that any entity, physical or judicial, could contract based on the arrangement of transboundary commerce. This is with insurance entities and intermediary/broker service providers or help services of a country with which Costa Rica has assumed the mentioned commitments through the subscription of a valid international deal.



Without detriment to other forms of precautionary regulation concerning transboundary commerce of services, which the national council of the financial supervisory system (*Consejo Nacional de Supervisión del Sistema Financiero*) defines by law or regulation, the superintendence will require the registration of insurance entities and transboundary suppliers. Reassurances, retrocessions, intermediation and auxiliary services could be contracted, based on the form of transboundary services.

The superintendence holds a register of the representational offices which are located within national territory of Costa Rica. Only offices inscribed before the registry can maintain a store open to the public. Furthermore, under their firm name, the following reserved phrase must be used/mentioned: "Representative office of an insurance company." Nevertheless, the inscription of a representative office in the registry does not authorize it to conduct public offers or insurance activities on national territory.

#### **REGISTRATION AND REGULATION IN SUGESE:**

Notwithstanding the recent opening of the Costa Rican insurance market, the regulatory function of *SUGESE* cannot be forgotten, especially in matters related to the registration and legitimation of the contributors of these activities.

As of September, 2016, 13 insurance companies are registered before *SUGESE* ([www.sugese.fi.cr](http://www.sugese.fi.cr)): 5 of these are dedicated to personal insurance, another 5 to general insurance whilst the remaining 3 are dedicated to mixed insurances (including both personal and general). There are 27 associations of insurance agents and 1134 insurance agents. Whilst there are 26 associations of insurance brokers, 98 operators of autoexpedible insurance, 10 insurers with autoexpedible insurance, and 2 suppliers of transboundary insurance. Prior to contraction, we recommend to consult on the corresponding registration of the insurance offeror.

#### **SERVICIOS FIDUCIARIOS (TRUST SERVICES)**

In Costa Rica, as well as many jurisdictions in the world, the trust contract is regulated. A trust contract can be defined in simple words as a contract in which one part (the trustor) transfers to another (the trustee) properties, goods or rights for the proper beneficiary or a third party (beneficiary or trustee).

By virtue of this contract being one where the confidence of the trustor in the trustee (who will be transferred the mentioned properties, goods or rights) is fundamental, for certain

types of trust responsibilities, the trustee must exhibit an operating license granted by the General Superintendence of Financial Entities (*Superintendencia General de Entidades Financieras – SUGEF*), which is the state institution charged with overseeing and supervising financial agencies in the country.

Amongst the services which a fiduciary entity can provide, the following can be listed:

- Custody of funds, security titles and actions (escrow services). The custody of funds during real estate/property transactions is a highly-valued service by the involved parties, since it allows the use of an impartial third party (the escrow agent) who will receive the money prior to the transaction. Following this, and upon instructions from the buyer, the escrow agent will transfer the funds on behalf of the seller on the very moment the transaction is accomplished.
- Receive goods as guarantee (real estate/property, vehicles, shares or security titles) within guarantee trusts;
- Serve as an administrator of goods through whatever responsibility/assignment the trustor performs;
- To perform representative and mandatory functions based on the assignment of the trustor.

When the custody of funds concerns mainly property/real estate transactions, and in virtue of the current political climate worldwide against money laundering and financing of terrorism, before receiving the money in your accounts, the fiduciary is obliged to request a series of requirements from his/her client, to determine amongst other things the legal origin of the money. To establish a proof of funds the following is asked for: bank statements, proof or certifications of salaries, tax statements, property or goods sales agreements, etc. Additionally, it is also necessary to have in place a custody of funds contract signed by both parties, the client to have signed the “Know your Client” form and for the client to prove his/her address through credible evidence.

Once again, all the previously described information is in virtue of the policies and current prone requirements in order to avoid money laundering and the financing of terrorism. These are established in laws and compliance manuals emitted by *SUGEF*.

Considering the pervious information, we can only advise to confirm that the trust/fiduciary company operates with an operating license emitted by *SUGEF*. This is best done before and during the search for trust/fiduciary services.

Lexincorp Central American Law Firm relies upon an affiliated Company which provides trust services. This company, named “ATA TRUST COMPANY S.A.,” is duly registered and authorized to operate before *SUGE*. Furthermore, it is composed of professionals, capable of providing fiduciary services to those persons or companies which require these for their transactions and business in Costa Rica.

**DIRECTORY**

**CHAMBERS**

**Cámara de Bancos e Instituciones Financieras (CBF)**

**Tel:** (506) 2233-7631, (506) 2256-4652, (506) 2233-6698

**Email:** comunicacion@camaradebancos.fi.cr

**Web:** www.camaradebancos.fi.cr

**Cámara de Comercio de Costa Rica**

**Tel:** (506) 2221-0005

**Email:** camara@camara-comercio.com

**Web:** www.camara-comercio.com

**Cámara de Comercio Internacional (ICCCR)**

**Tel:** (506) 2221-0005

**Email:** info@icccostarica.com

**Web:** www.icccostarica.com

**Cámara de Comercio e Industria Costarricense Alemana (AHK)**

**Tel:** (506) 2290-7621

**Email:** info@ahk.cr

**Web:** www.costarica.ahk.de

**Cámara Costarricense de Corredores de Bienes Raíces (CCCBR)**

**Tel:** (506) 2283-0191

**Email:** info@camara.cr

**Web:** www.camara.cr

**Cámara Costarricense de la Construcción (CCC)**

**Tel:** (506) 2545-4444

**Email:** camara@construccion.co.cr

**Web:** www.construccion.co.cr

**Cámara Costarricense de Hoteles (CCH)**

**Tel:** (506) 2220-0575

**Email:** info@camaradehoteles.com

**Web:** www.camaradehoteles.com

**Cámara de Comercio Exterior de Costa Rica y de Representantes de Casas Extranjeras (CRECEX)**

**Tel:** (506) 2253-0126

**Email:** crecex@crecex.com

**Web:** www.crecex.com

**Cámara Costarricense de la Industria Alimentaria (CACIA)**

**Tel:** (506) 2220-3031

**Email:** cacia@cacia.org

**Web:** www.cacia.org

**Cámara Franco-Costarricense de Comercio e Industria (CCI FRANCE COSTA RICA)**

**Tel:** (506) 4034-6394

**Email:** info@ccifrance-costarica.org

**Web:** http://www.ccifrance-costarica.org

**Cámara de Industrias de Costa Rica (CICR)**

**Tel:** (506) 2202-5600

**Email:** cicr@cicr.com

**Web:** www.cicr.com

**Cámara Nacional de Agricultura y Agroindustria (CNAA)**

**Tel:** (506) 2280-1569, (506) 2280-0996

**Email:** camaradeagricultura@cnaacr.com

**Web:** www.cnaacr.com

**Cámara Nacional de Turismo (CANATUR)**

**Tel:** (506) 2234-6222

**Email:** comunicacion@canatur.org

**Web:** www.canatur.org

**Cámara Oficial Española de Comercio e Industria en Costa Rica (CAMCOES)**

**Tel:** (506) 2225-7725

**Email:** [camacoes@racsa.co.cr](mailto:camacoes@racsa.co.cr)

**Web:** [www.camacoes.cr](http://www.camacoes.cr)

**Cámara de Propietarios de Bienes Inmuebles (CAPROBI)**

**Tel:** (506) 2221-2673

**Email:** [info@caprobi.org](mailto:info@caprobi.org)

**Web:** [www.caprobi.org](http://www.caprobi.org)

**Cámara de Tecnologías de Información y Comunicación (CAMTIC)**

**Tel:** (506) 2283-2205

**Email:** [info@camtic.org](mailto:info@camtic.org)

**Web:** [www.camtic.org](http://www.camtic.org)

**Unión Costarricense de Cámaras y Asociaciones del Sector Empresarial Privado (UCCAEP)**

**Tel:** (506) 2258-1010

**Email:** [uccaep@uccaep.or.cr](mailto:uccaep@uccaep.or.cr)

**Web:** [www.uccaep.or.cr](http://www.uccaep.or.cr)

**PROMOTERS AND OTHERS**

**Promotora de Comercio Exterior Costa Rica (PROCOMER)**

**Tel:** (506) 2505-4700

**Email:** [info@procomer.com](mailto:info@procomer.com)

**Web:** [www.procomer.com](http://www.procomer.com)

**Costa Rican Investment Promotion Agency (CINDE)**

**Tel:** (506) 2201-2800

**Email:** [invest@cinde.org](mailto:invest@cinde.org)

**Web:** [www.cinde.org/](http://www.cinde.org/)

**INCAE Business School**

**Tel:** (506) 2437-2200

**Email:** [incae-costarica@incae.edu](mailto:incae-costarica@incae.edu)

**Web:** [www.incae.edu](http://www.incae.edu)

## **EMBASSIES AND CONSULATES**

### **Embassy of Germany**

**Tel:** (506) 2290-9091

**Email:** [info@san-jose.diplo.de](mailto:info@san-jose.diplo.de)

**Web:** [www.san-jose.diplo.de](http://www.san-jose.diplo.de)

### **Embassy of Argentina**

**Tel:** (506) 2234-6520

**Email:** [consulares\\_eric@mrecic.gov.ar](mailto:consulares_eric@mrecic.gov.ar)

**Web:** [www.eric.cancilleria.gov.ar](http://www.eric.cancilleria.gov.ar)

### **Embassy of Bolivia**

**Tel:** (506) 2524-3491

**Email:** [seconsularcr@hotmail.com](mailto:seconsularcr@hotmail.com)

**Web:** [www.embocr.com](http://www.embocr.com)

### **Embassy of Brazil**

**Tel:** (506) 2295-6875

**Email:** [brasemb.saojose@itamaraty.gov.br](mailto:brasemb.saojose@itamaraty.gov.br) / [consular.sajose@itamaraty.gov.br](mailto:consular.sajose@itamaraty.gov.br)

**Web:** [www.embaixadas.net/1/19357/Brasil-em-San-Jose](http://www.embaixadas.net/1/19357/Brasil-em-San-Jose)

### **Embassy of Canada**

**Tel:** (506) 2242-4400

**Email:** [sjcraconsular@international.gc.ca](mailto:sjcraconsular@international.gc.ca)

**Web:** [www.canadainternational.gc.ca/costa\\_rica](http://www.canadainternational.gc.ca/costa_rica)

### **Embassy of Chile**

**Tel:** (506) 2280-0037

**Email:** [infocr@minrel.gob.cl](mailto:infocr@minrel.gob.cl)

**Web:** [www.chile.gob.cl/costa-rica](http://www.chile.gob.cl/costa-rica)

### **Embassy of China**

**Tel:** (506) 2291-4811

**Email:** -

**Web:** <http://cr.chineseembassy.org/esp/>

**Embassy of Columbia**

**Tel:** (506) 2283-6871

**Email:** esanjose@cancilleria.gov.co

**Web:** <http://costarica.embajada.gov.co>

**Embassy of Korea**

**Tel:** (506) 2588-0852 / (506) 2588-0848 / (506) 2588-0845

**Email:** koko@mofa.go.kr

**Web:** <http://cri.mofa.go.kr/worldlanguage/america/cri/main/index.jsp>

**Embassy of Cuba**

**Tel:** (506) 2231-6812

**Email:** tramites@embajadacubacr.com

**Web:** <http://www.cubadiplomatica.cu/costarica/Misi3n/Secci3nconsularenCostaRica.aspx>

**Embassy of Ecuador**

**Tel:** (506) 2232-1503

**Email:** eecucostarica@mmrree.gob.ec

**Web:** <http://costarica.embajada.gob.ec>

**Embassy of El Salvador**

**Tel:** (506) 2234-9256 / (506) 2253-2560

**Email:** EmbajadaCostaRica@rree.gob.sv

**Web:** <http://embajadacostarica.rree.gob.sv>

**Embassy of Spain**

**Tel:** (506) 2222-1933 / (506) 2222-5745

**Email:** emb.sanjose@maec.es

**Web:** [www.exteriores.gob.es/Embajadas/SanJosedeCostaRica](http://www.exteriores.gob.es/Embajadas/SanJosedeCostaRica)

**Embassy of the United States of America**

**Tel:** (506) 2519-2000

**Email:** support-costarica@usatraveldocs.com

**Web:** <https://costarica.usembassy.gov>

**Embassy of France**

**Tel:** (506) 2234-4167

**Email:** embcr-fr@rree.go.cr

**Web:** [www.ambafrance-cr.org](http://www.ambafrance-cr.org)



**Embassy of Guatemala**

**Tel:** (506) 2291-6172 / (506) 2220-1297

**Email:** embcostarica@minex.gob.gt

**Web:** www.costarica.minex.gob.gt

**Embassy of Honduras**

**Tel:** (506) 2232-9506 / (506) 2291-5145

**Email:** embhonocr@embajadahonduras.co.cr

**Web:** www.embajadahonduras.co.cr

**Embassy of Israel**

**Tel:** (506) 2221-6444

**Email:** info@sanjose.mfa.gov.il

**Web:** http://sanjose.mfa.gov.il

**Embassy of Italy**

**Tel:** (506) 2224-6574 / (506) 2224-1082 / (506) 2234-2326 / (506) 2224-6467

**Email:** ambasciata.sanjose@esteri.it

**Web:** www.ambsanjose.esteri.it

**Embassy of Japan**

**Tel:** (506) 2232-1255 / (506) 2231-0357

**Email:** embjapon@sj.mofa.go.jp

**Web:** www.cr.emb-japan.go.jp

**Embassy of Mexico**

**Tel:** (506) 2258-2437 / (506) 2280-5690

**Email:** embcrlica@sre.gob.mx

**Web:** https://embamex.sre.gob.mx/costarica

**Embassy of Nicaragua**

**Tel:** (506) 2221-2884

**Email:** embanic@racsa.co.cr

**Web:** -

**Embassy of the Netherlands**

**Tel:** (506) 2296-1490

**Email:** sjo@minbuza.nl

**Web:** http://costarica.nlembajada.org

**Embassy of Panama**

**Tel:** (506) 2281-2442

**Email:** embpanamacostarica@mire.gob.pa

**Web:** <http://www.mire.gob.pa>

**Embassy of Paraguay**

**Tel:** (506) 2234-1857 / (506) 2234-2932

**Email:** embaparcostarica@gmail.com

**Web:** -

**Embassy of Peru**

**Tel:** (506) 2225-9145 / (506) 2225-9418 / (506) 2225-1314 / (506) 2225-0591

**Email:** embajada@embaperucr.org

**Web:** <http://embaperucr.org>

**Embassy of Qatar**

**Tel:** (506) 2291-8220

**Email:** sanjose@mofa.gov.qa

**Web:** [www.facebook.com/pg/Embajada-del-Estado-de-Qatar](http://www.facebook.com/pg/Embajada-del-Estado-de-Qatar)

**Embassy of the United Kingdom**

**Tel:** (506) 2258-2025

**Email:** ukin.costarica@fco.gov.uk

**Web:** [www.gov.uk/government/world/costa-rica.es-419](http://www.gov.uk/government/world/costa-rica.es-419)

**Embassy of the Dominican Republic**

**Tel:** (506) 2283-8103

**Email:** embrdcostarica@gmail.com

**Web:** [www.facebook.com/embajadardcostarica](http://www.facebook.com/embajadardcostarica)

**Embassy of Russia**

**Tel:** (506) 2256-9181 / (506) 2221-1639

**Email:** emrusa@ice.co.cr / rusemb.costarica@mail.ru

**Web:** <http://es.recostarica.ru>

**Embassy of the Holy See (The Vatican)**

**Tel:** (506) 2232-2128

**Email:** nunciaturacr@gmail.com

**Web:** -

**Embassy of Switzerland**

**Tel:** (506) 2221-4829 / (506) 2222-3229 / (506) 2221-1052

**Email:** sjc.vertretung@eda.admin.ch

**Web:** <https://www.eda.admin.ch/sanjose>

**Embassy of Trinidad and Tobago**

**Tel:** (506) 2231-0809

**Email:** embttsanjose@racsa.co.cr

**Web:** -

**Embassy of Turkey**

**Tel:** (506) 4700-2104

**Email:** embajada.sanjose@mfa.gov.tr

**Web:** -

**Embassy of Uruguay**

**Tel:** (506) 2288-3424

**Email:** urucostarica@mrree.gub.uy / embajadarou@gmail.com

**Web:** -

**Embassy of Venezuela**

**Tel:** (506) 2231-0974 / (506) 2291-8319

**Email:** embavenezuelacostarica@gmail.com

**Web:** -

**Consulate of Australia**

**Tel:** (506) 2201-8700

**Email:** aushonconsul.costarica@gmail.com

**Web:** -

**General Consulate of Austria**

**Tel:** (506) 2291-6142

**Email:** consulado.austria@cr4a.com

**Web:** -

**Consulate of the Barbados**

**Tel:** (506) 2289-9918

**Email:** consuladobarbados@yahoo.com

**Web:** -

**Consulate of Belgium**

**Tel:** (506) 2289-5058

**Email:** consubelcr@gmail.com

**Web:** <http://diplomatie.belgium.be>

**Consulate of Belize**

**Tel:** (506) 8556-6245 / (506) 8842-9344 / (506) 8364-5830

**Email:** f57salazar@gmail.com

**Web:** -

**Consulate of Bulgaria**

**Tel:** (506) 2280-5608 / (506) 8835-2233

**Email:** info@consuladobulgariacr.com

**Web:** [www.consuladobulgariacr.or](http://www.consuladobulgariacr.or)

**Consulate of Cyprus**

**Tel:** (506) 2221-1794 / (506) 2256-3184

**Email:** hccypruscostarica@hotmail.com

**Web:** -

**General consulate of Denmark**

**Tel:** (506) 2226-1095 / (506) 2226-1629 / (506) 8829-0075

**Email:** scansa@ilglogistics.com

**Web:** <http://costarica.um.dk>

**Consulate of Slovakia**

**Tel:** (506) 2296-8787

**Email:** hkslovakia@amnet.cr

**Web:** <https://www.facebook.com/consulado.eslovaquia>

**Consulate of Estonia**

**Tel:** (506) 2259-3094

**Email:** siirak@racsa.co.cr

**Web:** -

**General Consulate of the Philippines**

**Tel:** (506) 2280-0303

**Email:** guier@philipinas.co.cr

**Web:** -

**General Consulate of Finland**

**Tel:** (506) 2222-6555

**Email:** rnieto@equiposnieto.com

**Web:**

<http://formin.finland.fi/public/default.aspx?contentid=330420&contentlan=2&culture=en-US>

**Consulate of Haiti**

**Tel:** (506) 2255 2720

**Email:** ludger.lescouflair@gmail.com

**Web:** -

**Consulate of Hungary**

Consulado de Hungría

**Tel:** (506) 2248-1124

**Email:** grojas@taca.com /

**Web:** -

**Consulate of India**

**Tel:** (506) 2281-2238

**Email:** sschachtel@gmail.com

**Web:** -

**Consulate of Iceland**

**Tel:** -

**Email:** rcastrocalvo@yahoo.com

**Web:** -

**General consulate of Lebanon**

**Tel:** (506) 2232-6214 / (506) 2290-7796

**Email:** famkaram@racsa.co.cr / famkaram@sol.racsa.co.cr

**Web:** [www.facebook.com/ConsuladoGDellLibano](http://www.facebook.com/ConsuladoGDellLibano)

**Consulate of Luxembourg**

**Tel:** (506) 2243-0221 / (506) 2243-0246

**Email:** rfederspiel@guniversalcr.com

**Web:** -

**General consulate of Malta**

**Tel:** (506) 2290-3737

**Email:** maltaconsul.sanjose@gov.mt / malta@megalife.com

**Web:** [www.rree.go.cr/?sec=politica%20internacional&cat=representaciones&cont=527&id=231](http://www.rree.go.cr/?sec=politica%20internacional&cat=representaciones&cont=527&id=231)

**Consulate of Morocco**

**Tel:** (506) 2227-2222

**Email:** visasmarruecos.gt@gmail.com kmorillo@hablabebedas.com

**Web:** <https://sites.google.com/site/requisitosparavisaamarruecos/>

**General Consulate of Monaco**

**Tel:** (506) 2222-2221 ext. 8

**Email:** jjcappa506@gmail.com

**Web:** -

**General Consulate of Norway**

**Tel:** (506) 2283-3070 / (506) 2283-8222

**Email:** consuladonoruegacr@andretinoco.com

**Web:** [www.noruega.org.gt/Embassy/Consules-Honorarios/Real-Consulado-General-de-Noruega-en-San-Jose-Costa-Rica/#.WHEF0bGZMzY](http://www.noruega.org.gt/Embassy/Consules-Honorarios/Real-Consulado-General-de-Noruega-en-San-Jose-Costa-Rica/#.WHEF0bGZMzY)

**Consulate of Poland**

**Tel:** -

**Email:** consuladopol@gmail.com / embajpolonia1@racsa.co.cr

**Web:** -

**Consulate of Portugal**

**Tel:** (506) 2221-4092 / (506) 2256-2015

**Email:** consulado@grupoancla.com

**Web:** -

**Consulate of Puerto Rico**

**Tel:** -

**Email:** / [concr-pr@rree.go.cr](mailto:concr-pr@rree.go.cr)

**Web:** -

**Consulate of the Czech Republic**

**Tel:** (506) 2296-5671 / (506) 22963605

**Email:** [sanjose@embassy.mzv.cz](mailto:sanjose@embassy.mzv.cz)

**Web:** -

**Consulate of Romania**

**Tel:** (506) 2253-4646

**Email:** [roy@munozyanne.com](mailto:roy@munozyanne.com) / [roy.munoz@romania.co.cr](mailto:roy.munoz@romania.co.cr)

**Web:** -

**Consulate of Serbia**

**Tel:** (506) 2265-6760 / (506) 2265-8816

**Email:** [consulado.serbia@agramata.com](mailto:consulado.serbia@agramata.com)

**Web:** -

**Consulate of the Seychelles**

**Tel:** (506) 2231-6522

**Email:** [jeanzambeaux@yahoo.fr](mailto:jeanzambeaux@yahoo.fr)

**Web:** -

**Consulate of South Africa**

**Tel:** (506) 2221-9262

**Email:** [consurafricacr@gmail.com](mailto:consurafricacr@gmail.com)

**Web:** -

**General Consulate of Sweden**

**Tel:** (506) 2288-3726

**Email:** [consuladodesuecia.sanjose@gmail.com](mailto:consuladodesuecia.sanjose@gmail.com)

**Web:** [www.swedenabroad.com/es-ES/Embassies/Guatemala/Sobre-nosotros/Suecia-en-Costa-Rica/](http://www.swedenabroad.com/es-ES/Embassies/Guatemala/Sobre-nosotros/Suecia-en-Costa-Rica/)

**Consulate of Thailand**

**Tel:** (506) 2281-1416

**Email:** thaicostarica@gmail.com

**Web:** [www.thaiembassy.org/santiago/es/services/5315/57827-Honorary-Thai-Consulate,-San-Jose,-COSTA-RICA.html](http://www.thaiembassy.org/santiago/es/services/5315/57827-Honorary-Thai-Consulate,-San-Jose,-COSTA-RICA.html)

**GOVERNMENT OFFICES**

**Ministerio de la Presidencia**

**Tel:** (506) 2207-9200

**Email:** [atencionciudadana@presidencia.go.cr](mailto:atencionciudadana@presidencia.go.cr)

**Web:** [www.presidencia.go.cr](http://www.presidencia.go.cr)

**Ministerio de Relaciones Exteriores y Culto**

**Tel:** (506) 2539-5300

**Email:** [desp-min@rree.go.cr](mailto:desp-min@rree.go.cr)

**Web:** [www.rree.go.cr](http://www.rree.go.cr)

**Ministerio de Hacienda**

**Tel:** (506) 2284-5000

**Email:** [comunicacionmh@hacienda.go.cr](mailto:comunicacionmh@hacienda.go.cr)

**Web:** [www.hacienda.go.cr](http://www.hacienda.go.cr)

**Ministerio de Seguridad**

**Tel:** (506) 2586-4000

**Email:** Through the form on their website.

**Web:** [www.seguridadpublica.go.cr](http://www.seguridadpublica.go.cr)

**Ministerio de Educación Pública**

**Tel:** (506) 2256-8132

**Email:** Depends on the department. See website.

**Web:** [www.mep.go.cr](http://www.mep.go.cr)

**Ministerio de Obras Públicas**

**Tel:** (506) 2523-2000

**Email:** Through the form on their website.

**Web:** [www.mopt.go.cr](http://www.mopt.go.cr)



**Ministerio de Economía**

**Tel:** (506) 2549-1400

**Email:** ministro@meic.go.cr

**Web:** www.meic.go.cr

**Ministerio de Agricultura y Ganadería**

**Tel:** (506) 2231-2344

**Email:** sunii@mag.go.cr

**Web:** www.mag.go.cr

**Ministerio de Salud**

**Tel:** (506) 2257-7821

**Email:** dac.consultas@misalud.go.cr

**Web:** www.ministeriodesalud.go.cr

**Ministerio de Trabajo**

**Tel:** (506) 2542 0000

**Email:** Through the form on their website.

**Web:** www.mtss.go.cr

**Ministerio de Cultura y Juventud**

**Tel:** (506) 2223-2738

**Email:** culturayjuventudtica@gmail.com

**Web:** mcj.go.cr

**Ministerio de Planificación**

**Tel:** (506) 2202 8400

**Email:** comunicacion@mideplan.go.cr

**Web:** www.mideplan.go.cr

**Ministerio de Ambiente y Energía**

**Tel:** (506) 2257-0922

**Email:** prensa@minae.go.cr

**Web:** www.minae.go.cr

**Ministerio de Comercio Exterior**

**Tel:** (506) 2505 4000

**Email:** Through the form on their website.

**Web:** www.comex.go.cr

**Instituto Costarricense de Turismo (ICT)**

**Tel:** (506) 2299 5800

**Email:** [contactenos@ict.go.cr](mailto:contactenos@ict.go.cr)

**Web:** [www.ict.go.cr](http://www.ict.go.cr)

**Instituto Costarricense del Deporte y la Recreación (ICODER)**

**Tel:** (506) 2549 0700

**Email:** [ruth.camacho@icoder.go.cr](mailto:ruth.camacho@icoder.go.cr)

**Web:** [www.icoder.go.cr](http://www.icoder.go.cr)

**Instituto Nacional de las Mujeres (INAMU)**

**Tel:** (506) 2527 8400

**Email:** [cio@inamu.go.cr](mailto:cio@inamu.go.cr)

**Web:** [www.inamu.go.cr](http://www.inamu.go.cr)

For more information, please feel free to contact us via e-mail to [infocr@lexincorp.com](mailto:infocr@lexincorp.com) and we will gladly assist you.

Interesting websites related to our services:

- [www.lexincorp.com](http://www.lexincorp.com)
- [www.allaboutimmigrationcostarica.com](http://www.allaboutimmigrationcostarica.com)
- [www.allaboutbusinesscr.com](http://www.allaboutbusinesscr.com)
- [www.andretinoco.com](http://www.andretinoco.com)
- [www.atatrust.com](http://www.atatrust.com)