



Doing Business in Costa Rica



Our Firm

- Facio Abogados is a leading Costa Rican law firm with 20+ years experience successfully facilitating the establishment of foreign businesses in Costa Rica.

Immigration



Permanent residents:

1. Retiree: possesses a guaranteed lifetime pension.
2. Rentist: possesses interest or dividend income.
3. Investors: sum depends on type of investment.

Temporary residents:

1. Businessmen or directors of local or foreign corporations.

Temporary Working Permit

Operating a Business

Sociedad Anónima (Corporation)

Sociedad Limitada (LLC)

.Incorporation requisites.

.Administration.

Taxes

- **Inscription as a taxpayer.**

- **General requirements:**
 - Foreigners.
 - Corporations or limited liability companies.

- **Costa Rican Tax System.**

- Brackets are based on gross and paid on net income.
 - US\$1-US\$86,506.00 = 10%
 - US\$86,507.00-US\$174,008.00 = 20%
 - US\$174,008.00+ = 30%
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- Fiscal Year: 10/1-9/30 (can be adjusted to headquarter's fiscal year)

Banking

- Opening a bank account.
- Requirements.
- Restrictions.

Real Estate

Types of property:

- Fee Simple Ownership.
- Concessions in the Shoreline Zone.
- Condominiums.

Protection of Real Estate

Public Registry

Q&A



Thank You

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