

Doing Business Guide

Costa Rica

2nd Edition

Grupo Camacho S.A.

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About This Booklet

This booklet has been produced by Grupo Camacho S.A. for the benefit of its clients and associate offices worldwide who are interested in doing business in Costa Rica.

Its main purpose is to provide a broad overview of the various things that should be considered by organisations considering setting up business in Costa Rica.

The information provided is not exhaustive and – as underlying legislation and regulations are subject to frequent changes – we recommend that anyone considering doing business in Costa Rica or exploring the area as an opportunity for expansion should seek professional advice before making any business or investment decision.

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While every effort has been made to ensure the accuracy of the information contained in this booklet, no responsibility is accepted for its accuracy or completeness.

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Introduction

Geography

The Republic of Costa Rica is located in Central America. Bordered by Nicaragua, Panama and both, Pacific and Atlantic Ocean, it covers an area of 51.100 km² of very diverse terrain, from beaches and valleys to mountains and volcanos.

Costa Rica enjoys a tropical and subtropical climate, which results in having only two seasons:

- Dry season (December to April) – sunshine most of the day, clear skies and warm temperatures in the range of 21–30°C, depending on altitude
- Rainy season (May to November) – usually sunshine in the morning, but rain in the afternoon.

Political structure

Costa Rica is a democratic republic whose authority is divided into three branches:

- Executive: consists of one president, and a cabinet selected by the president
- Legislative: consists of a unicameral Legislative Assembly with 57 seats, elected by direct vote at the same election as the president
- Judicial: consists of one Supreme Court with 22 Justices elected by the Legislative Assembly every 8 years.

Military

Costa Rica dissolved its army in 1949 as part of the new constitution, making it one of the few nations in the world that has no form of military whatsoever.

Legal system

Costa Rica has a civil law based on the Spanish civil code; judicial review of legislative acts takes place in the Supreme Court, meaning that the judicial branch of the government is the administrative body of the court system.

The Supreme Court is divided into four different chambers:

- 1st Chamber – has jurisdiction over all administrative matters and civil suits of general jurisdiction
- 2nd Chamber – has appellate jurisdiction over all matters related to family law, estates and labour
- 3rd Chamber – has jurisdiction over all criminal appeals
- 4th Chamber (Constitutional Court) – attends to all matters regarding constitutional rights.

Infrastructure

Costa Rica has two international airports, with more than 140 daily flights with 20 different airlines. Its two international seaports handle most incoming and outgoing commercial trade.

More than 90% of the country's electricity is generated from renewable sources with hydroelectric and geothermal generating plants, as well as wind farms. This results in a very reliable electric power supply that suffers no shortages of any kind.

The road network, covering some 36,000 km, is mostly managed by local government.

Costa Rica's recent development is reflected in the sudden growth of industrial parks: there is a network of 21 industrial parks distributed all across the country, mostly outsourcing services to other countries. There are also eight manufacturing parks, one of these (the Coyoil Free Zone) being the largest and most modern technologically advanced business park in Central America.



Economy

The World Bank anticipated a rebound in the Costa Rican economy in 2015 to 4.1%, following a growth rate of 3.7% reported the previous year. Figures of 4.2% and 4.5% are projected for 2016 and 2017, respectively.

Main trade income sources

Most of the commodity export trade is in traditional agricultural products such as bananas, coffee, sugar and beef. However, a variety of industrial and specialist agricultural products have broadened export trade in recent years. High value-added goods and services, including microchips, have further bolstered exports. Furthermore, Costa Rica's impressive biodiversity makes it a key destination for ecotourism, which continues to bring foreign exchange to the country.

Investment

The country's political stability and relatively high education levels continue to attract foreign investors, as well as the incentives offered in free trade zones. Indeed, Costa Rica has one of the highest levels of foreign direct investment (FDI) per capita in Latin America.

Poverty

Poverty has remained around 15–20% for nearly 20 years, but unfortunately this may increase due to financial constraints on government expenditure. Unlike the rest of Central America, Costa Rica is not highly dependent on remittances, which represent only about 2% of GDP.

Immigration

Immigration from Nicaragua has increasingly become a concern for the government. While these immigrants are a useful source of cheap manual labour, they do represent a greater burden on the social welfare system. Following approval of the Dominican Republic – Central America free trade agreement (CAFTA-DR), FDI has increased in key sectors of the economy – such as insurance and telecommunications, which recently opened to private investors.

Fiscal reforms

Since December 2014, with Act DGT-R-044-2014, banks in Costa Rica must withhold 1.77% of every purchase made by credit card and debit cards nationwide, as an advance for income tax.

There has also been a recent reform on taxation of interest payments to foreign financial companies and foreign banks. Before Act No. 8634 ('Ley de Banca para el Desarrollo'; Banking Law for Development), no taxation was imposed on interest payments to foreign banks or financial companies recognised by the Costa Rican Central Bank. Now, there is a 15% tax for those transactions.

Legal Structures of Business Organisations

Corporations in Costa Rica

In Costa Rica, two or more persons, either nationals or foreigners, may establish a local corporation. Corporate law does not require any minimum paid-in capital. Once the company is registered in the national public registry, a single person or a corporation may own all shares.

Under corporation law, every corporation must prepare the articles of incorporation (pacto social), and elevate it to a public deed before a Costa Rican notary. The public deed must then be registered in the commercial section at the public registry.

How long does it take to form a corporation?

A new corporation can be established within 10–12 business days. However, if a corporation is needed right away, shelf corporations are also available: these have already been incorporated and registered in the national public registry, but are not being used by anyone.

Types of corporation allowed in Costa Rica

While there are various types of corporations in Costa Rica, the most commonly used are stock companies (Sociedad Anónima) and limited liability companies (LLC or LTDA).

Stock company

The Costa Rican stock company is the most commonly used corporation form of business organisation.

The main features are:

- Shareholders' liability is limited to their capital contribution
- Stock ownership in the corporation is easily transferred to third parties (endorsement of shares).

The board of directors is the supreme organ of the corporation and it expresses the collective disposition of the partners. The board must include a president, a secretary and a treasurer. A controller (who cannot be related by family to any other board member) and a resident attorney or agent (who must be an attorney-at-law in Costa Rica) must also be designated.

In general, the positions outlined above are the minimum necessary for incorporation purposes and do not exclude the possibility of appointing vice-presidents, managers and others. Moreover, a disposition must determine which member(s) of the board of directors will have powers of attorney in the company and whether those powers will be exercised jointly or separately (at least the president must have powers to represent the company, both in and out of court).

Limited liability company (LLC)

The limited liability company (Sociedad de Responsabilidad Limitada) was created as an alternative to the stock company.

It is simpler to operate than a stock company, since it requires few formal acts to function. This makes it suitable for small business enterprises.

The main characteristics of the LLC are:

- The liability of the shareholders is limited to the amount of their capital contribution
- The capital is divided into individual registered quotes, which cannot be sold to the public unless previously offered to other partners (first right of refusal)
- The company is made up of a minimum of two quote holders, with no limit as to the maximum number of shareholders allowed.

This kind of corporation is managed by one or several managers who may or may not be shareholders. While the simplicity of the operation is a benefit of this form of incorporation, the drawback is the limitation on the ability to transfer ownership of the LLC to third parties.

The LLC can be handled by a manager with broad powers of attorney. There can also be more managers or vice-managers, as deemed appropriate by the owners.

Legal requirements for incorporation

In order to incorporate a company in the Costa Rican Public Registry, the following legal requirements must be met.

Name

The corporation must have a name so it can be registered. It is suggested to give more than one name at the time of inscription, in case of lack of availability.

Main objectives

A statement of the main objectives of the corporation is required; however, the deed entitles the corporation to perform any legal business aside from the specified principal objectives.

Capital

A disclosure of information regarding the amount of authorised capital is required; this information must include the number of shares. There is no minimum or maximum capital limit in order to operate.

Resident agent

If any of the legal representatives has no domicile in Costa Rica, a resident agent (who must be an attorney-at-law in Costa Rica) should be nominated.

Labour and Personnel

Labour laws

All employer–employee relations are governed by the Labour Code and the Social Security Law.

The Labour Code covers:

- Working hours
- Standard working conventions
- Payment
- Social organisations
- Strike
- The obligation of the employer to sign up their employees in the social security system.

The Social Security Law covers all the obligations that the employer acquires by signing up their employee in the social security system.

All employer–employee disputes will be settled either by the Ministry of Labour (which ensures adherence to the Labour Code), or by the Social Security Administration. All work-related courts depend ultimately on the Supreme Court.

Social security system

The social security system provides the employee with medical care, disability payments and retirement benefits. In order to pay for this system, a percentage of salaries are retained by Social Security:

- For an employer: 26.33% of monthly gross wage
- For an employee: 9.34% of monthly gross wage.

Registration with the system is compulsory for anyone hiring an employee. If you hire a worker, it is your obligation to have them sign up with the Social Security Administration. You must first be registered with the Social Security Administration as an employer.

Workers insurance

All companies that hire employees are obliged to get a 'risk policy' insurance. The company must pay an amount depending on its main activity and the level of risk this activity involves for the worker. The amount the company must pay is set by the Instituto Nacional de Seguros (National Insurance Institute) under established criteria. This institution is the only one for risk policy management, according to Article 204 of the Código de Trabajo (Labour Code).

Taxation System

Income tax

The tax system is based on the territoriality principle, which taxes only Costa Rican income sources – understood as any income obtained from the provision of services, goods located or capitals invested within the country (Article 1 of the Income Tax Law). However, clearly established exceptions exist to this rule that impose tax on income obtained overseas. If there are cross-border elements in a transaction or service being rendered, it is essential to assess the specific situation in light of current legislation and applicable case-law.

Salary tax

All employees who obtain an income are subject to salary tax. The employer is responsible for withholding such taxes and paying them to the respective authority. The tax rate brackets (Table 1) are determined by the gross income of every employee; however the tax is deducted from the net income. Tax bands are adjusted by a Tax Administration directive each 1 October, applying rates from October 2015 to September 2016.

Table 1. Income brackets for individual salary tax.

Gross income (CRC)*	Salary tax rate
≤787,000	0%
787,000 to 1.19 million	10%
≥1.181 million	15%

*Costa Rican colón.

Taxation of companies

Income tax

The territoriality principle applies here too: all income earned in Costa Rica or derived from a Costa Rican source is taxed, regardless of citizenship, domicile, residence, or location of meetings abroad.

Corporate income tax varies depending on the size of the company, based on the company's gross income. Ordinary corporate income tax rate is 30%; however, small companies are taxed at lower rates (Table 2). Again, tax brackets are adjusted each 1 October, applying rates from October 2015 to September 2016.

Table 2. Rates of corporate income tax.

Gross income (CRC)*	Salary tax rate
≤52,320 million	10%
52,320 to 105,241 million	20%
≥105.241 million	30%

*Costa Rican colón.

Gross income is the parameter to determine which tax rate will apply, but the deduction will be from the net income.

Although the general source rule establishes that foreign income is not subject to tax, there is an administrative case law that has extended the Costa Rican source income criteria to income obtained by domicile taxpayers abroad on habitual basis (e.g. income obtained from carrying out investments abroad on habitual basis) and those cases where there is a direct relationship between the generation of income and the economic structure of Costa Rica.

Deductible expenses

To obtain a net income, deductions must be made from gross income, including any expenses to keep the business running. Article 8 of the Income Tax Law (ITL) outlines deductions as follows:

- Expenses must be useful, necessary and appropriate to produce taxable income
- Expenses must not be excessive or unreasonable for the production of taxable income
- The taxpayer must have complied with any withholding tax obligation and paid the corresponding withheld taxes
- The accounting records must be supported in authorised invoices
- Cash expenses must not belong to a different tax year.

Article 8 also provides a list of deductible expenses, but the list is open-ended; as long as an expense complies with the above rules it is tax deductible, regardless of whether it was produced within Costa Rica or abroad.

Limitations and exceptions to deductible expenses

There are limitations and exceptions to what expenses can be deducted from tax payment that may not be covered in Article 8 of the ITL.

- Organisation expenses are deductible within the first 5 years of the date of start-up of operation
- The possibility to carry forward losses is restricted to agricultural and industrial companies; operating losses incurred by commercial or service companies are not eligible for this treatment
- Payments to the parent company abroad related to technical assistance, use of trademarks, royalties and similar are limited to a 10% of gross sales
- Depreciation of fixed assets: the Regulations to the Income Tax Law (RITL) establishes the percentage of useful life for depreciating fixed assets following the straight-line or sums-of-the-digits method, respectively. However, the application of a different method or useful life is possible upon previous authorisation of the Tax Administration. Depreciation expense derived from revaluation of depreciable fixed assets made after August 2001 is not allowed for tax purposes

- Fire, robbery, theft, earthquake and other risk insurance premiums are deductible to the extent that these are contracted with the National Insurance Institute or with other authorised insurance companies
- Indemnifications, work benefits and retirement payments are limited to an amount equivalent to three times the minimum amount set forth in the Labour Code
- Losses as a consequence of the destruction of assets, for fire, for felonies against the company, duly proven and for the part not covered by insurance
- According to Article 9 of the ITL, taxpayers cannot deduct the following:
 - Capitalised expenses
 - Expenses from previous tax years
 - Tax liabilities concerning income tax, sales tax, excise tax and their penalties
 - Goodwill
 - Trademarks, intellectual property rights and similar intangibles.

Taxation of dividends

Distribution of dividends is subject to 15% tax, with the exception of having those dividends paid to another corporation. This tax also applies to distribution of dividends from the local headquarters to the parent company abroad.

Transfer pricing guidelines

Costa Rica's early experience with transfer pricing began in 2003 through an interpretative directive (DGT 20-03), but its official framework was not introduced until September 2013 with Decree 37898-H, effective since its publication. While the Decree contains all transfer pricing guidelines to be followed by all taxpayers and tax authorities in Costa Rica, it is not a statute according to Costa Rica's regulatory dispositions.

Although Costa Rica is not a member of the OECD, the Dirección General de Tributación (DGT – Costa Rican Tax Authority) accepts OECD Transfer Pricing Guidelines as a specialised technical reference.

The transfer pricing framework applies only for income tax purposes.

Transfer pricing penalties

According to Article 83 of the Tax Code (Law No. 4755), the failure to provide information is punishable by a fine of 2% on the offender's gross income

Tax return disclosures

Taxpayers must file tax returns taking into consideration transfer pricing matters, but the tax return does not require any specific information.

Documentation

Upon request, the taxpayer must supply the Tax Authorities with full information regarding transactions with its related parties and their corresponding analysis. The regulations indicating the declaration obligations of the taxpayer will be published afterwards through regulation. Specifically, taxpayers must supply enough information and analysis to demonstrate that the arm's-length price was established in transactions between related parties. This document must include the information that the taxpayer used to determine the arm's-length nature of the intra-group transactions. This documentation will need to be prepared on an annual basis.



Banking and Finance

Overview

Costa Rica offers a wide range of banking and financial services catering to personal as well as business banking. Recent government reforms and the introduction of private banking have also made Costa Rica an attractive choice for investing.

Regarding regulation of the banking system, all banking policies are set by the Costa Rican Central Bank (BCCR – Banco Central de Costa Rica) through the National Council for Financial System Supervision, which enforces compliance with bank policies at the same time through the Financial Entity General Superintendence. All banks, including private ones, are subject to the policies dictated by the Central Bank.

Costa Rican banking system

Costa Rica's banking system consists of:

- The central bank
- Three state-owned banks, which account for nearly half of total banking assets
- One state-owned mortgage bank.

There are also a lot of commercial banks, mutual 'house-building' companies, private finance companies and saving and loan cooperatives – as well as many investment and retirement funds or trusts run by both state and private and insurance companies.

Private banking

Recently, in Costa Rica private banking is primarily dedicated to ensuring participation and compliance services (through guarantees), then to credit and loan placement in the mid to long term. Although loan, investment and credit processes should be standard for all banks, bureaucracy in the state banks means that private banks can be better for obtaining a loan, as they tend to streamline the process.

Care should be taken in selecting a bank. While private and state banks have similar interest rates, there are many non-bank financial institutions with high interest rates because of their credit facilities. When dealing with any kind of banking, it is important to find out what types of account are available and any associated fees that may be charged.

Exchange rate

The exchange rate in Costa Rica works with the 'managed float system': the exchange rate moves more freely than changing bands (the old system), but the Central Bank now has the right to intervene to stabilise the price when there are abrupt changes or deviations from the agreed equilibrium price.

Financing

Most of the private banking sector in Costa Rica is owned by financial groups, hence their special focus on placing loans and financing investments.

Statutory and Reporting Requirements

Accounting records

Accounting in Costa Rica is kept according to the International Financial Reporting Standard (IFRS), which replaced the earlier International Accounting Standards (IAS). All accounting in Costa Rica must also be carried out according to regulations set by the Institute of Public Accountants and Institute of Private Accountants. Accounting books are kept in order to have an efficient and reliable source of the company's financial flow so that the company can pay the right amount of taxes when they are due.

In order to report accounting records, there are several steps that must be followed first.

Functioning permit

The company must be authorised by the Costa Rican Health Ministry to develop its activities in safe conditions that do not jeopardise the safety and well-being of the general population.

Municipal patent

This patent is given by the municipality (local government) that rules over the locality where the company is physically located. This permit differs from one municipality to another, and is necessary in order to function legally.

Registration

In order to report your account records to the Costa Rican taxation entity, you must first register the corporation with that same entity.

Privacy of ownership

Article 265 of the Commercial Code regulates the privacy of ownership of the assets of the corporation and the exposure and seizure of the legal books. It states that any authority can inquire the books of the corporation or decree the examination, communication or delivery or general recognition of legal books, mail or other papers or documents; except in cases of bankruptcy or liquidation. The exhibition of the books may be requested only by an interested party through a competent judicial authority. 'Interested party' refers to any person with a legal interest in this opening – such as a shareholder, inspector, etc. This recognition must be done in the domicile of the corporation in the presence of the legal proxy or authorised person. The Costa Rican Revenue Department may order the reviewing of the legal books only for tax purposes, within the domicile of the corporation and only in cases regarding corporations liable for paying taxes in Costa Rica (as stated in the tax code).

Act No. 9068 ('Ley para el cumplimiento del estándar de Transparencia Fiscal'; Law enforcement standard for fiscal transparency), reformed the Tax Code. Before the reform, bank secrecy was recognised in Article 615 of the Commercial Code. Now, through Articles 106 bis, 106 ter and 106 quater of the Tax Code, the Costa Rican Revenue Department may

order the review of anyone's bank account for tax purposes. Also, there is a procedure to require financial information because of agreements with other jurisdictions. The article 106 quater of the Tax Code explains the procedure which entails that Costa Rican Revenue Department sends the information about anyone's bank accounts to that jurisdictions as long as there are tax purposes.

Another issue to take in consideration regarding privacy is that ownership of the shares of the corporation is not registered in the public registry. The only information required about those involved in the corporation is the board of directors, the inspector, the legal proxy and the resident agent – in general terms, all those involved in the administration and representation of the corporation.

As mentioned before, corporate stock ownership is not on public record, allowing a certain level of privacy through the use of corporations; however, the USA Patriot Act of 2001 regarding money-laundering controls must be taken into account, given that this makes it compulsory for corporations to disclose their stock ownership to the bank on a regular basis as part of the bank's policy (corporations without a bank account are therefore not subject to this clause).

Declaring company records

Depending on the activity performed by the company, records must be declared to the General Taxation Department (DGT) once a month or once a year.

- In general, the records for purchases and sales must be declared monthly: if the company sells and buys services or goods, it must declare those records that provide evidence of what the company's main activity is producing
- Corporate income is declared once a year by declaring income minus deductible expenses
- The records for clients, providers and some specific expenses must be declared once a year
- The records for retentions must be declared monthly.

Audits

Audits are mandatory for any company that the Tax Administration has designated as a 'big national company' or 'big territorial company' according to its tax liabilities, income, assets and other issues.

In Costa Rica financial audits are carried out only when required for presentation to a bank or a board – whether a financial board, board of directors, or any other board inside the company that requires the audit.

Incentives for Investments and Grants

This section describes a series of incentives and grants that aim to attract external investment to Costa Rica.

Free Zone Regime

Overview

All multinational companies are incentivised to start operations within the free zone regime, which is the pillar of Costa Rica's investment and exports promotion strategy. It consists of a series of incentives and grants given by the Costa Rican government to all companies that invest in undeveloped areas in the country. For all companies there is a minimum investment of US\$ 150,000 if the company is located inside the GAMA, or US\$ 100,000 if outside. There is also a monthly fee of 0.3% of their monthly sales if the company is located inside the industrial park, or 0.5% if it is outside.¹

The following companies can apply for the Free Zone Regime:

- Export manufacturing firms
- Export trading companies (non-producers)
- Export service businesses
- Companies or organisations dedicated to scientific research
- Manufacturing companies that may or may not export.

Companies that belong to a strategic sector

In order to incentive the growth of certain key trade sectors, the free trade zone regime has various attractive incentives and benefits for companies prepared to invest in something that the country is interested in developing, such as (but not limited to):

- Advanced manufacturing
- Medical devices
- R&D
- Innovative projects.

These incentives vary significantly depending on the scale of the investment (Table 3).

Table 3. Income tax exemption incentives based on scale of investment.

Income tax exemption	Time frame	Small or medium scale projects (min US\$ 150,000)	Large-scale projects (min US\$ 10 million)
Income tax exemption	First 8 years	80%	100%
	8–12 years	50%	50%
Tax credit	N/A	10%	10%
Deferred payment	N/A	N/A	≤10 years ³

¹US\$ 150,000 in fixed assets inside the industrial park, or US\$ 2 million outside.

²The GAMA is the central area of the country and includes the biggest cities (San José, Alajuela, Cartago and Heredia).

³Companies can defer the tax payment until the headquarters in Costa Rica receive dividends from the operation, or up to 10 years (whatever happens first):

Companies that do not belong to a strategic sector

To apply for these incentives, the company must export at least 75% of their production, and these apply to companies that do not belong to a sector that the country is interested in investing in. A rate of 100% applies for the first 8 years, then 50% from 8 to 12 years.

Other incentives

The following exemptions apply to all companies operating under the free zone regime:

- 100% on import duties
- 100% on exportation and excise taxes
- 100% on remittances repatriation tax.

Tourism incentives

Similar to the free trade zone incentives, a series of fiscal and non-fiscal incentives aims to promote the development of tourism. The government assists private companies with specific tourism projects. These incentives are designed to benefit companies dedicated to activities such as:

- Hotel-related activities
- Air transportation for tourism purposes
- Water transportation for tourism purposes
- Travel agencies that work only with domestic tourism and rural tourism
- Car rental agencies.

Any company interested in taking advantage of tourism incentives needs a tourism declaration from the government to execute a tourism agreement with the Costa Rican Institute of Tourism (ICT), which defines the benefits, obligations and guarantees required from the applicant.

Incentives

The various benefits are analysed by category below.

Hotels

Benefits for this sector apply when the business is starting up, and it is a new project; however, it can be applied for additions to the main buildings or remodelling.

Exemption from duties on imports or purchases of material necessary to operate new companies, for existing companies that offer new services or building, expanding or remodelling existing structures as long as it is included in the original tourism agreement. This however does not apply for imports of the same products manufactured in countries that are signatories to the Central American Tariff and Customs System Agreement.

For sales tax, exemption is limited to the initial investment when acquiring the materials necessary to build the facilities. All purchases are subject to sales tax, but in these cases the services that the companies offer are subject to sales tax as well. For this reason sales tax credits are available for the taxpayer.

Hotels are also exempt from paying real estate tax for up to 6 years from the date of signing the tourism agreement.

These benefits do not extend to food services offered by the hotels, nor to any building process, expansion or remodelling of a facility dedicated solely to catering.

Rural community tourism

Companies that work in local community tourism in rural areas enjoy the same benefits as the hotel sector, but are also eligible for the following one-off benefits and incentives:

- Exemption from all taxes applying to import or local purchase of outboard motors for naval vehicles, including registration taxes (applies to companies located in areas with navigable rivers, lakes and waterways)
- Exemption from all taxes that apply to the import or purchase of alternative wastewater treatment and their supplies.

Agencies Providing Assistance to Enterprises

Costa Rica has no official government agencies providing assistance to enterprises seeking to settle down and incorporate. However, several institutions do offer information and promote commercial exchange between Costa Rica and the rest of the world.

CINDE: Coalición Costarricense de Iniciativas de Desarrollo (Costa Rican coalition for development initiatives)

CINDE is a coalition for development initiatives; they promote foreign investment by supplying information to enterprises looking to do business in Costa Rica, carrying out job fairs attracting to companies that are under the free trade zone regime, and contacting investors with business providers.

PROCOMER: Promotora del Comercio Exterior de Costa Rica (Costa Rican foreign trade promoter)

PROCOMER promotes diversification of the export sector, attracting foreign investment into Costa Rican production.

AmCham: Costa Rican-American Chamber of Commerce

AmCham is the leading advocate for increased trade and investment between the USA and Costa Rica. It provides facilitated access to Costa Rica's political leaders and key decision makers.

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The Next Step

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