BRIS GROUP

COSTA RICA

COMPANY FORMATION

CLIENT GUIDE 2026

S.A. and S.R.L. formation, territorial taxation and annual compliance

Professional company formation and ongoing corporate administration

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Costa Rica Company at a Glance

Costa Rica is not an offshore-company jurisdiction and does not have an IBC regime. Foreign investors normally use a **Sociedad Anónima (S.A.)** or a **Sociedad de Responsabilidad Limitada (S.R.L.)** incorporated under the Costa Rican Commercial Code. Both are Costa Rican legal entities and can be wholly foreign-owned, subject to the corporate, tax, beneficial-ownership and licensing rules applicable to their activities.

Topic	Current position
S.A.	Share-capital company with shareholders and a board-style corporate governance structure. Common where a more traditional corporation is preferred.
S.R.L.	Limited liability company whose capital is divided into quotas rather than shares; generally simpler for closely held businesses.
Foreign ownership	Foreign persons may own Costa Rican companies. Costa Rican nationality is not generally required merely to be a shareholder/member.

The legal company is identified by its cédula jurídica. A separate commercial name may be registered for protection with the Intellectual Property Registry. A brand/logo may also be protected separately through trademark registration, subject to availability and the applicable IP rules.

Topic	Current position
	company.
Registered domicile	The company must have a Costa Rican corporate domicile/address for legal and administrative purposes.
Tax system	Costa Rica taxes income from Costa Rican sources. Foreign-source income is generally outside the profits-tax charge, subject to the source rules and the company's actual facts.

S.A. or S.R.L. - Which Structure?

Topic	Current position
Ownership units	S.A.: shares. S.R.L.: quotas/participations.
Governance	S.A.: statutory corporate offices/board structure under the Commercial Code. S.R.L.: one or more managers (*gerentes/subgerentes*) as established in the constitutive deed.
Transferability	S.A. shares are generally more transferable; S.R.L. quota transfers are more closely controlled by the Commercial Code and constitutive documents.
Typical use	S.A. can suit broader corporate/investment structures; S.R.L. is often preferred for privately held businesses with a small number of owners.
Liability	Owners' liability is generally limited to their agreed capital participation, subject to law and exceptional circumstances.

Incorporation Requirements

Costa Rican companies are created through a public deed before a Costa Rican Notary and registration in the Mercantile Registry. The constitutive deed establishes the company's essential legal structure.

- Identity, civil-status, occupation and address details for founders/owners as required for the notarial deed.
- Capital amount, currency/units and allocation among owners.
- Corporate governance: directors/officers for an S.A. or manager(s) for an S.R.L., including powers of representation.
- Appointment of the statutory oversight position where required by the chosen form and Commercial Code.
- Acceptance of the articles/by-laws and other provisions required for registration.
- Beneficial-owner and KYC information required for RTBF and professional due diligence.

Share / Quota Capital

Costa Rica's Commercial Code requires the constitutive deed to state the company's capital and the participation of the owners. The structure differs between an S.A. and an S.R.L. and should be agreed with the Costa Rican Notary before incorporation.

Capital is not the same as an offshore 'authorised capital' figure

Costa Rican capital is part of the company's registered constitutional structure. Payment/subscription mechanics and the evidence required at incorporation depend on the chosen legal form and how the capital is contributed. BRIS Group will obtain the Notary's current instructions for the specific S.A. or S.R.L. before execution.

Documents Required from a Foreign Client

- Valid passport or government-issued identification for each founder, shareholder/member, director/manager and ultimate beneficial owner.
- Proof of residential address and contact details.
- Proposed ownership percentages / quota or share allocation.
- Detailed business description and intended countries of operation.
- Source-of-funds / source-of-wealth evidence where required by AML rules or the professional service provider.
- For a corporate owner: certificate of incorporation, constitutional documents, current ownership/management evidence and UBO information; foreign documents may require apostille/legalisation and Spanish translation.
- Power of attorney if incorporation or post-incorporation actions are to be completed through an attorney-in-fact, in the form required by the Costa Rican Notary.

Foreign documents

Do not apostille or translate documents before BRIS Group confirms the exact Costa Rican Notary/Registry requirements. The required form depends on the document, country of issue and intended use.

Formation Process & Documents Received

1. Structure review **2.** KYC and document review **3.** Name / deed preparation **4.** Notarial incorporation deed **5.** Registry filing **6.** Tax/RTBF and corporate setup

Typical post-incorporation documentation: registered constitutive deed / articles, Registry registration details and corporate identification number (*cédula jurídica*), evidence of appointed legal representatives, ownership/capital records and corporate books/records as applicable. Additional Registry certifications, powers of attorney and apostilled documents may be ordered separately.

Taxation - Territorial Source Principle

Foreign-source income can be outside Costa Rican corporate income tax

Costa Rica's profits tax applies to persons and legal entities carrying on lucrative activities and receiving income of **Costa Rican source**. Therefore, income that is genuinely foreign-source under Costa Rican law is generally outside the Costa Rican profits-tax charge. A Costa Rican company conducting business entirely outside Costa Rica may consequently have no Costa Rican profits tax on qualifying foreign-source income.

However, this must not be simplified to '0% tax if the customers are abroad'. Source is determined under Costa Rican tax law and can depend on where the activity, services, assets, capital or economic exploitation giving rise to the income occurs. Management and operational facts matter.

No special offshore exemption

Costa Rica does not give an S.A. or S.R.L. a special IBC-style tax exemption. The potential nil tax result for foreign income comes from the **territorial source rules**, not from a separate offshore-company status.

For Costa Rican-source taxable profits, the applicable profits-tax rate is determined under the Income Tax Law and current annual thresholds. The Ministry of Finance publishes the rates and brackets applicable to each fiscal period. The tax period is generally 1 January to 31 December and the profits-tax return/payment deadline is within two months and fifteen calendar days after year-end.

Inactive Companies - Important Distinction

A company registered in the National Registry but carrying on no lucrative activity is treated separately for certain compliance purposes. It is not simply 'free of obligations'. Inactive companies remain subject to the annual Legal Entities Tax and must comply with the tax-administration information requirements applicable to inactive legal entities.

2026 annual Legal Entities Tax

The Ministry of Finance states that an **inactive company pays CRC 69,330 for 2026** (15% of the 2026 base salary of CRC 462,200). Active companies pay higher bands according to their status and prior gross income. This tax is payable because the legal entity exists; it is separate from profits tax.

Annual Legal Entities Tax - 2026

Topic	Current position
Inactive company	CRC 69,330 (15% of base salary).
Active - gross income below 120 base salaries	CRC 115,550 (25% of base salary).
Active - 120 to under 280 base salaries	CRC 138,660 (30% of base salary).
Active - 280 base salaries or more	CRC 231,100 (50% of base salary).
2026 base salary	CRC 462,200.
Payment timing	For companies already registered at the start of the year, the annual tax is due in January; Hacienda announced 2 February 2026 as the no-surcharge deadline for the 2026 period.
Non-payment	Interest/penalties apply and three consecutive unpaid periods can lead to statutory dissolution.

Newly incorporated entities pay the Legal Entities Tax proportionally for the remaining part of the year according to the statutory calculation.

Beneficial Ownership - RTBF

Costa Rican legal entities are subject to the **Registro de Transparencia y Beneficiarios Finales (RTBF)** under Law 9416 and its regulations. The system requires entities to provide and keep updated information on shareholders/participants and ultimate beneficial owners.

Topic	Current position
Who reports	Costa Rican legal entities and other obligated structures within the RTBF legislation.
Information	Ownership/participation chain and ultimate beneficial owners, together with the entity information required by the system.
Annual compliance	RTBF compliance is periodic/annual under the applicable calendar and must also be updated when statutory change-reporting rules are triggered.
Access	RTBF is a transparency/competent-authority regime; the detailed ownership database is not equivalent to an unrestricted public shareholder register.
Foreign owners	Foreign ownership does not remove the RTBF obligation. Structures with foreign corporate shareholders require sufficient documentation to trace ownership to natural-person beneficial owners.

Practical issue for non-residents

RTBF filings use Costa Rica's electronic systems and digital-signature/authorisation mechanisms. BRIS Group will coordinate the practical filing route with the local Notary/accountant where the foreign owner cannot personally use the local digital-signature system.

Accounting, Tax Registration & Corporate Records

A Costa Rican company must maintain accounting and corporate records appropriate to its legal form and tax status. A company carrying on Costa Rican taxable activity must be registered with the tax administration, maintain the accounting/electronic invoicing records applicable to its activity and file the required tax returns.

Topic	Current position
Accounting	Maintain books, supporting documents and records sufficient for the company's financial and tax obligations.
Corporate books	Maintain the ownership and corporate decision records required for the S.A. or S.R.L.
Tax registration	Active companies must maintain the appropriate tax activities/registrations in TRIBU-CR.
Profits tax	Taxable Costa Rican-source business income is reported under the profits-tax regime.

Topic	Current position
VAT / other taxes	VAT, withholding, payroll, municipal patent and other obligations may apply depending on actual Costa Rican activities.
Inactive status	An inactive company still has information/compliance obligations and the annual Legal Entities Tax.
Records / authorities	Records must be available to tax, Registry and other competent authorities as required by law.

Annual Maintenance Checklist

Topic	Current position
Legal Entities Tax	Pay the annual tax according to the company's inactive/active band.
RTBF	Complete the annual beneficial-ownership declaration and required updates.
Tax status	Maintain correct active/inactive registration and file applicable tax/information returns.
Accounting	Maintain the required accounting and supporting records.
Corporate records	Keep ownership, directors/managers, powers and corporate books current.
Registered details	Register changes to legal representatives, capital, articles, domicile and other registrable matters through a Notary where required.
Municipal / operating permits	Maintain municipal patent, health permit, social-security/employment registrations and sector licences if the company operates locally.
Foreign-income review	Where relying on territorial treatment, preserve evidence supporting the foreign source and offshore nature of the relevant activities/income.

How BRIS Group Supports You

Structure selection - Coordinate with Costa Rican counsel/Notary to select S.A. or S.R.L. according to ownership and governance needs.

Formation - Coordinate the incorporation deed, Registry registration and corporate documentation.

Foreign-document review - Confirm apostille, translation and power-of-attorney requirements before documents are prepared.

KYC & UBO - Coordinate due diligence and beneficial-ownership information.

Tax / RTBF coordination - Arrange local professional support for tax registration, inactive-company reporting and RTBF filings.

Annual maintenance - Coordinate Legal Entities Tax reminders, corporate changes and annual compliance support.

Corporate documents - Arrange Registry certifications, powers of attorney and apostille services where required.

Local operations - Coordinate professional support for municipal, payroll, VAT or sector-specific registrations when the company will operate in Costa Rica.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Costa Rica company incorporation and maintenance and is not a fee quotation. BRIS Group professional fees, Costa Rican Notary/legal fees, Registry charges, local representation, accounting/tax/RTBF support, translations, apostilles and optional services are quoted separately. Clients may request a tailored quotation based on the chosen S.A. or S.R.L. structure and intended activities.

Client Preparation Checklist

■ Preferred structure: S.A. or S.R.L. (or request BRIS Group to coordinate advice).

? Costa Rican corporate domicile; proposed commercial name/brand only if separate IP protection is required.

■ Detailed business activity and countries of operation.

■ Names, ownership percentages and UBOs of shareholders/members.

- ■ Proposed directors/officers or manager(s) and powers of representation.
- ■ Passport and proof of address for all relevant individuals.
- ■ Source-of-funds/source-of-wealth information where required.
- ■ Proposed capital and ownership allocation.
- ■ Corporate-owner documents, if applicable.
- ■ Power-of-attorney requirements if the client will not attend before the Costa Rican Notary.
- ■ Information needed to determine whether income/activities are Costa Rican-source or foreign-source.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Costa Rican legal, tax, accounting or investment advice. Costa Rica is a mainstream territorial-tax jurisdiction, not an offshore IBC jurisdiction. The exact tax source analysis, incorporation formalities and annual filings must be confirmed for the client's facts.

Primary official sources reviewed: Costa Rican Commercial Code (Código de Comercio, Law No. 3284) through the Procuraduría General de la República / SINALEVI; Income Tax Law (Ley del Impuesto sobre la Renta, Law No. 7092) and current Ministry of Finance profits-tax guidance; Legal Entities Tax Law (Ley del Impuesto a las Personas Jurídicas, Law No. 9428) and Ministry of Finance 2026 notice; Law No. 9416 on fiscal-fraud transparency and current Ministry of Finance / Central Bank RTBF guidance; National Registry corporate-registration framework and current tax-administration guidance.

Information reviewed: August 2026. Current 2026 Legal Entities Tax amounts are taken from the Ministry of Finance notice for the 2026 fiscal period. This guide may be updated if legislation or administrative practice changes.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.