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Company formation in Costa Rica

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Company formation in Costa Rica



Flag



Coat of arms

Common form	SRL or SA (sociedad anónima)
Registry	National Registry (Registro Nacional)
Minimum capital	None
Directors	SRL: 1 manager; SA: a board of 3
Local director	A resident agent is needed if no legal representative lives in Costa Rica
Corporate tax	30% [1]
VAT / sales tax	13% [1]
Typical timeline	Usually 2–4 weeks
Tax treaties	Domestic rates and treaty list [6]
Currency	Costa Rican colón (CRC)

In short: To set up a company in Costa Rica, most founders form an SRL or SA, registered with the National Registry (Registro Nacional). Minimum capital: none. Corporate tax: 30%. Registration: usually 2–4 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 30 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the National Registry (Registro Nacional) before filing.

Costa Rican companies are incorporated before a notary and registered with the **National Registry**. An SA needs a board of at least three people; an SRL can be run by one manager.

Business structures

Most founders in Costa Rica form an SRL or SA, registered with the National Registry (Registro Nacional). Other forms are listed below.

- **SRL or SA** – the usual company form for private businesses

Requirements

Minimum share capital in Costa Rica (2026): none. Directors required: SRL: 1 manager; SA: a board of 3. Local resident director: a resident agent is needed if no legal representative lives in Costa Rica.

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: SRL: 1 manager; SA: a board of 3.
- Local residency: a resident agent is needed if no legal representative lives in Costa Rica.
- A registered office address in Costa Rica.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Costa Rica (2026): usually 2–4 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Sign the articles of association before a notary.

3. File the registration with the National Registry (Registro Nacional).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Ministry of Finance (Ministerio de Hacienda).

Taxation

The corporate tax rate in Costa Rica in 2026 is 30%. [1] Standard VAT or sales tax: 13%. [1]

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	13%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Costa Rica: Companies file annual financial statements and tax returns with the Ministry of Finance (Ministerio de Hacienda), and keep their details up to date with the National Registry.

Double tax treaties

Costa Rica has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
15%	15%	25%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Costa Rica lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Costa Rica?

Typical registration time in Costa Rica: usually 2–4 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Costa Rica?

Minimum share capital in Costa Rica: none (as of November 2026).

What is the corporate tax rate in Costa Rica in 2026?

The corporate tax rate in Costa Rica in 2026 is 30%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Costa Rica?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Costa Rica: a resident agent is needed if no legal representative lives in Costa Rica.

What withholding tax applies to dividends paid from Costa Rica?

Costa Rica withholds 15% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Ministry of Finance (Ministerio de Hacienda)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Ministry of Finance (Ministerio de Hacienda) . Government of Costa Rica. Accessed November 2026.
2. Costa Rica: Corporate – Taxes on corporate income (reviewed 30 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Costa Rica: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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