



DIGITAL NOMADS

On July 8th, 2022, the Costa Rican Government published the by-laws for the application of Law No. 10008. Said Law is known as the "**LAW TO ATTRACT INTERNATIONAL REMOTE WORKERS AND SERVICE PROVIDERS OF AN INTERNATIONAL CHARACTER**", also known as "Digital Nomads". What these regulations intend is to allow foreigners to carry out their work or provide their services remotely (telework mode), under a subcategory called "Stay", which is not a residency, but allows the applicant and his or her family to stay in the country and execute his or her tasks legally. The minimum time of the Stay would be of 180 days, and may be extended for up to 2 years.

Among the benefits granted by the Government to Digital Nomads are some tax incentives, such as a total exemption in the payment of income tax. These foreigners will not be considered habitual residents of the country for tax purposes, nor will the income they receive be considered to come from a Costa Rican source, so they would not pay income tax. Another incentive is the exoneration in the payment of all taxes for the import of the equipment and gear necessary to carry out their work or the provision of their services. Likewise, Digital Nomads will be allowed to use their driver's license from their country of origin during the entire period of their Stay. Finally, certain benefits will be given to Digital Nomads to open savings accounts in the National Banking System, as long as they meet the requirements requested by each entity.

Among the main requirements to apply for this category are:

- Proof of payment of a remuneration coming from abroad for a minimum amount of USD\$3,000.00, and in case of requesting legal permanence for their dependents, the minimum amount must be USD\$4,000.00.
- Bank account statements or public accountant certification and a sworn statement supporting the income and indicating that the applicant has received during the last year a payment or remuneration from abroad for a minimum amount of USD\$3,000.00 or USD\$4,000.00. Any document from abroad must be legalized or apostilled and translated into Spanish.
- Criminal record certificate duly apostilled and translated.
- In the case of dependents, they must provide a birth certificate, marriage certificate and criminal record duly apostilled and translated.

Tel. (506) 4703-5126 Fax. (506) 4002-2533 www.navaslegal.com
San José, Costa Rica



- Once the application is approved, both the applicant and their dependents must have a Medical Services Policy for at least the sum of USD \$50,000.00, which covers the entire term of the authorized legal permanence.

If you require more information about this new migratory category or if you wish to hire our services to choose to work from Costa Rica, do not hesitate to contact us at info@costarica-law.com