

Costa Rica: Digital Nomad Visa (Law 10.008)

September 6, 2021

On 1 September 2021, Law 10.008 came into force. This Law allows foreigners who provide remunerated services remotely for a legal entity abroad (“Digital Nomads”) to remain in Costa Rica for **one year**, with the option to extend their stay for **one additional year**, by creating a new immigration category known as **Remote Employee or Provider of Remote Services**.

The Regulation to this Law should be published in approximately sixty business days, which should include pending details of this new visa and the procedure to apply for it.

The Law states that, to be eligible for the Digital Nomad Visa, the foreign individual must comply with the following special requirements:

- Prove they have been receiving, in the last twelve months, a stable monthly salary, fixed income, or an average monthly income, during the last year, in an amount equal to or greater than **US\$3,000.00**, or its equivalent in a foreign currency. If the applicant chooses to request the visa also for their family (spouse or life partner, children under twenty-five years old or disabled children, as well as any elderly adult who lives with the applicant), the monthly income to be evidenced will be **US\$4,000.00**, which amount can be integrated with the income of the spouse or any of the other family members. In either case, this income should be continually received even though the applicant is not in their country of origin.
- Have private insurance for medical services that cover the applicant for the entire duration of their stay in Costa Rica. Likewise, all the family members must be covered with this insurance if they are also beneficiaries of the visa.
- Comply with the visa payment, which amount will be established by the regulation to this Law.

The following incentives have been approved by this law for Digital Nomads:

1. Legal residency in Costa Rica for one year, with the option to request an extension for another year, with the condition of having stayed in Costa Rica for a minimum of 180 days during the first year.
2. Income Tax exemption for the amounts declared by them as income. This benefit will not apply to the beneficiary's family.
3. Exemption of all import taxes of basic personal computer, technology, telecommunications, or similar equipment necessary for the beneficiary to carry out his/her work in the country.
4. The foreign driver's license of the beneficiary will be valid for driving in Costa Rica.
5. Savings account opening in the national banks of Costa Rica.

Regarding fiscal residency, Digital Nomads will not be automatically considered fiscal residents, per specific local laws applicable to the subject matter.

The Digital Nomad awarded these benefits will enjoy them during the term of the visa.

To obtain legal advice on Costa Rican Employment and Labor, Human Resources, and Immigration Law, please do not hesitate to contact us.

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