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IN LATIN AMERICA AND THE CARIBBEAN



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DOING BUSINESS IN LATIN AMERICA AND THE CARIBBEAN

This publication has been prepared by the lawyers of Meritas firms to provide an overview to foreign investors and business people who have an interest in conducting business in Latin America and the Caribbean. The material in this publication is intended to provide general information only and not legal advice. This information should not be acted upon without prior consultation with legal advisors familiar with the specifics of your particular matter.

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ARS	Argentinean Peso	DOP	Dominican Republic Peso
BSD	Bahamian Dollar	GTQ	Guatemalan Quetzal
BRR	Brazilian Cruzeiro Real	HNL	Honduran Lempira
KYD	Cayman Dollar	MXN	Mexican New Peso
COP	Colombian Peso	NIO	Nicaraguan Córdoba
CRC	Costa Rican Colón	PYG	Paraguayan Guarani
USD	United States Dollar	UYU	Uruguayan Peso

Please be aware that the information on legal, tax and other matters contained in this booklet is merely descriptive and therefore not exhaustive. As a result of changes in legislation and regulations as well as new interpretations of those currently existing, the situations as described in this publication are subject to change. Meritas cannot, and does not, guarantee the accuracy or the completeness of information given, nor the application and execution of laws as stated.

CIn the last ten to fifteen years, Costa Rica has expanded its economy to include strong technology, services and tourism sectors. Its 2012 population was estimated at just over 4.6 million people.

The Costa Rican legal system is based on the Spanish civil law system with judicial review of legislative acts in the Supreme Court. Costa Rica is a democratic republic; the president is elected by popular vote for a four-year term. Legislative power is centered in the National Congress.

FOREIGN INVESTMENT

Costa Rica has long been recognized as a regional leader of social and economic development in Latin America. The Costa Rican government welcomes foreign investment. This positive attitude is backed by all major political parties. Since 1982, Costa Rica has consistently improved investment conditions. The Costa Rican Coalition for Development Initiatives (CINDE), an association of private sector leaders, actively promotes investment through offices located in several countries.

The last successive governments have been moving away from state controls and toward an open economy. A series of free trade agreements with nations like the United States, Dominican Republic, Mexico, Chile, Panama and China, are currently in force. A free trade agreement with Singapore has been signed and is waiting to be ratified by Costa Rican congress. Agreements with Japan, South Korea and others form part of the government's agenda. Also, a number of Bilateral Investment Treaties (BITs) have been signed.

In 2011, Foreign Direct Investment (FDI) represented 5.3% of GDP and FDI per capita reached USD467. Costa Rica ranks among the top countries in Latin America in both indexes (information obtained from CINDE).

MAIN RIGHTS

Foreign investors can freely convert and remit abroad any income generated in Costa Rica before payment of a withholding tax. Their capital investments can be repatriated at any time. No government approval or reporting of any kind is required.

Constitutionally, neither the law nor its application can distinguish or make differences of any kind between foreign or local investment. All investors are considered the same under Costa Rican law.

BUSINESS ENTITIES

Costa Rican law recognizes several structures for doing business, the following being the most common.

CORPORATIONS

Corporations are the most common entity given their structural flexibility. Partners' liability is limited to their capital contributions.

Minimum Capital Stock

There is no requirement on minimum capital stock, except for banks, financial and insurance companies and other specific companies such as stockbrokers.

Number of Shareholders

Since local laws define a corporation as a bilateral agreement, they must be formed by at least two parties. However, immediately after formation, a single party may legally own 100% of the shares of stock, without altering the legal status of the original corporation. Founding parties (and any shareholders thereafter) may be individuals and/or any type of registered legal entity, regardless of citizenship or domicile.

General Shareholders' Meeting

This is the corporation's governing body and is made up of shareholders. There are different types of shareholder meetings held for different purposes.

Ordinary

Annual meeting within the three-month period following the closing date of the tax year. Its purpose is to discuss and approve (or disapprove) the financial statements of the previous business year; distribution of earnings; appointment and/or revocation of officers; and any other matters provided for in the articles of incorporation.

Extraordinary

Meeting held at any time during the year for the purpose of resolving amendments, if any, to the articles of incorporation, for changes and issues regarding share capital, and all other subject matter and issues referred to in the law and the articles of incorporation. Preferred shareholders may hold extraordinary shareholders' meetings. Quorum rules are applicable for all above-mentioned meetings.

Board of Directors

Every corporation must have a board of directors comprised of a minimum of three individuals to hold the positions of president, secretary and treasurer. Additional board members may be appointed at will. Board members are not

required to be simultaneous shareholders and there are no nationality or residence requirements.

The president, as the statutory legal representative of the corporation, holds full power of attorney. However, if deemed suitable, other directors, as well as managers and outside individuals, may hold power of attorney of any kind to act individually or jointly on behalf of the company. The power of attorney to directors or officers other than the president may be limited or restricted to maintain the company's internal controls.

Board members are appointed at the initial shareholders' meeting upon formation of the corporation and from time to time thereafter. Appointments thereof are for fixed time periods at will and made in accordance with provisions set forth in the articles of incorporation.

Board resolutions are valid when approved by 50% of the members. Official board meetings may be held at any location outside the country when so provided for in the articles of incorporation.

Management

The company may have any number of managers appointed by the board of directors. The manager is liable to the company, shareholders and third parties for damages caused by nonfulfillment of obligations, fraud, abuse of authority or gross negligence.

Formal Requirements

In order to incorporate a legal entity, it is necessary to draft and execute a deed containing the articles of incorporation and the bylaws of incorporation before a notary public, publish notice of the incorporation in the official gazette and record the incorporation deed with the public registry.

LIMITED LIABILITY COMPANY

A limited liability company is comprised of partners whose liability is limited to their capital contributions. The LLC's legal structure is equivalent to the U.S. concept of partnerships, and thus qualifies as such for U.S. tax purposes. The owner of a Costa Rican LLC can "check-the-box" and consolidate its income or losses with a U.S. company as a pass-through entity. Incorporation procedures and costs for LLCs are very similar to those of corporations. However, there are a series of significant differences.

Minimum Capital

LLCs divide their share capital into what local regulations call quotas as opposed to shares. Unless specifically provided otherwise in the articles of incorporation, transfer of quotas requires unanimous consent of all partners.

Number of Quotaholders

Just as for corporations, LLCs must be formed by at least two parties. However, immediately after formation, a single party may legally own 100% of the quotas, without altering the legal status of the original corporation. Founding parties (and any stockholders thereafter) may be individuals and/or any type of registered legal entity, regardless of citizenship and domicile.

Quotaholders' Meeting

As has been stated for simple corporations, it is the corporation's governing body and is made up by quotaholders.

Management

The LLCs are run by one or more managers or assistant managers who hold power of attorney as provided for in the articles of incorporation.

BRANCHES

In addition to the aforementioned entities, foreign companies may conduct business in Costa Rica through branches of their parent company provided that the following requirements are duly met:

- Appointment of a legal representative(s) with full powers of attorney to act on behalf of the branch.
- Statement of the branch's corporate purpose.
- Statement of the parent company's
 - ▶ Corporate purpose
 - ▶ Share capital
 - ▶ Full names of all current officers and managers
 - ▶ Legal term
- Formal statement whereby it is fully represented and acknowledged that the proxy (that will act on behalf of the Branch) and the Branch itself shall be subject to Costa Rican laws and jurisdiction with regard to those acts performed or that shall be executed within the country and that, consequently, the parent company submits a waiver of the laws of its domestic jurisdiction therewith.
- The power of attorney must be notarized and legalized by the corresponding Costa Rican General Consul in the jurisdiction of the parent company where the power of attorney is granted.

JOINT VENTURES

Although there is no specific regulation regarding joint ventures in Costa Rican law, they are created and regulated through general contract regulations. Often, when a joint venture is entered into, it results in the incorporation of a special purpose company.

TAXATION

The Costa Rican income tax system is based on the territorial principle whereby only income derived within Costa Rican territory and from Costa Rican sources is subject to income tax. According to Article 1 of the Income Tax Law, “a tax is imposed on occasional or continual revenues received by legal entities and individuals, obtained within the national territory, without regard for the recipient’s nationality or domicile.” The aforementioned law also imposes a levy on Costa Rican occasional or continuous revenues accrued or received by domiciled individuals and on any other type of income not exempt by law. Income obtained from foreign sources is not taxable in Costa Rica. The statutory tax year for companies starts October 1 and ends September 30 of the following year. However, in case of local subsidiaries and branches of foreign entities, the Tax Authorities may authorize the use of the parent company’s tax year. Banks use a calendar year and similar authorization may be granted to certain companies with agricultural activities.

INCOME TAX

A tax is applied on all income earned in Costa Rica or from Costa Rican sources, regardless of citizenship, domicile, residence, place of incorporation or meetings of the board of directors from:

- Real estate transactions (as a trade or business)
- Assets, goods and rights invested or used in Costa Rica
- Commercial, industrial, agricultural and any other trade or business activities conducted within the country
- Services rendered within the country

Companies may deduct from gross income all costs and expenses necessary to produce taxable income as well as to protect investments. Expenses incurred to obtain exempt income are not deductible. If expenses produce both taxable and exempt income, the deduction is limited to the portion related to the production of taxable income.

Tax Authorities are empowered to deny the deduction of expenses if, by their judgment, any of the following criteria apply:

- Not considered necessary to produce taxable income
- Excessive or unreasonable
- Pertain to a different tax year
- Not supported by appropriate documentation
- Not registered in the accounting records
- Proper income tax not withheld at source (if applicable)

The Costa Rican Income Tax rate for legal entities is 30%.

VALUE ADDED TAX AND EXCISE TAX

The general sales tax is a value added tax levied on the sale of merchandise and the import of merchandise to Costa Rican territory. With the exception of certain services, most services are not subject to sales tax. This tax is assessed on value added and the final liability is calculated by subtracting total sales taxes paid on imports or purchases from total sales taxes derived from taxable sales during the same period. The sales tax is levied at the manufacturer, wholesaler, retailer or customs level.

All individuals, legal entities, and “de facto” companies, public or private that habitually sell merchandise or render specific services in Costa Rica, or that import or introduce goods into Costa Rica, are treated as taxpayers and must register as such with the Tax Authorities.

In addition to sales taxes, excise taxes apply to selected goods of importers and producers. The current general sales tax rate is 13%. The excise tax rates vary according to a table.

IMPORT DUTIES

Import duties are established in the Central American Customs System Book (SAC), whereby each type of good has a number or classification for customs purposes. The rates vary depending upon the classification of the goods.

Although import duties are normally subject to a maximum 20% and a base of 5%, certain “luxury items” (e.g., tobacco) still have customs duties that in some cases are close to 100% of the item’s value. Moreover, there is a special tax (Law N° 6946) of 1% payable upon importation of certain goods.

Tax Treaties

There is a Tax Information Exchange Agreement (TIEA) between Costa Rica and the U.S. government. This treaty allows the establishment in Costa Rica of

Foreign Sales Corporations (FSC) as defined by the U.S. Internal Revenue Code Sections 921-927. Moreover, convention costs incurred in Costa Rica are fully deductible for U.S. tax purposes.

INTELLECTUAL (INDUSTRIAL) PROPERTY

Industrial property rights in Costa Rica are regulated by Law N° 7978 (Trademark Law) and Law N° 6867 (Patents, Industrial Draws and Models, and Utility Models Law) as well as the international conventions to which Costa Rica is party, like the Berne Convention for the Protection of Literary and Artistic Works, the Paris Convention for the Protection of Industrial Property, Patent Cooperation Treaty (PCT), Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and other WTO and WIPO agreements.

APPLICATION REQUIREMENTS

Applications for patents and trademarks must be in an application form containing the following information:

- Full name, exact business address, and place of incorporation of the applicant and of the inventor in the case of patent applications
- Title of the invention (patents) or name of the trademark
- Full description of the invention or trademark
- Statement of claims defining the scope of the protection requested (patents)
- List of products or services which the trademark intends to protect, and desired international class
- Other specific information required by law in certain cases

Nonresident applicants must designate power holder through a power of attorney.

TERMS OF EFFECTIVENESS

Patents are valid for a 20-year term from the date on which the application is filed. Trademarks are valid for a 10-year term from the date of the resolution granting the registration and can be renewed indefinitely for 10-year periods.

INDUSTRIAL PROPERTY OFFICE

The Industrial Property Registry (*Registro de Propiedad Industrial*) is the state agency in charge of granting and regulating property rights as well as enforcing industrial property laws to operate effectively in Costa Rica. The Industrial

Property Registry is judicially autonomous. Its decisions granting, refusing or revoking any industrial property right, or when solving disputes between parties, are administrative decisions that can be challenged with the courts.

LABOR LAW

HIRING OF EMPLOYEES AND LABOR CONTRACTS

As a general rule, Costa Rican labor laws require employment contracts to be signed. However, the absence thereof is not detrimental to the parties and does not diminish their rights. Employment contracts are simply private agreements executed between the employer and the employee that are not required to be formally recorded.

BENEFITS AND LABOR RIGHTS

The Costa Rican Constitution guarantees basic rights conferred on the labor force within national territory. Such rights are specifically stipulated in the Constitution, the Labor Code and in other legal provisions. Those rights cannot be waived by any employee in Costa Rica. They include a one-day weekly rest and some holidays, and two weeks of paid vacation after 50 weeks of continuous service. Furthermore, one month's salary is paid in December as bonus for Christmas.

MINIMUM WAGE

Minimum wages are enforced for all labor activities. Such wages must coincide with an official cost-of-living index and are adjusted twice a year by the National Wages Council. The current minimum wage is approximately USD287 per month. Compensation structures may be chosen freely as long as the statutory minimum wage is observed.

HIRING OF FOREIGN EMPLOYEES

Foreigners without residency status or work permits are not allowed to work legally in Costa Rica. Local and foreign entities engaged in business activities in Costa Rica may apply for special authorization from immigration authorities to bring temporary labor into the country, namely high-ranking executives and/or technicians.

SOCIAL SECURITY SYSTEM

CCSS is a public institution accessible nationwide which, along with the Ministry of Health, works to promote the health of Costa Ricans. Mandatory contributions are established for both employers and employees, equivalent to 26.17% for the employer and 9.17% for the employee. Such contributions are

computed based on the employee's monthly salary. The social security system is comprised of two systems: 1) illness and maternity, and 2) disability, old age and death. Both systems are mandatory for all legally established employers and employees.

CCSS does not prevent employers or employees from creating or joining previously existing complementary pension, health or retirement plans.

TRADE

IMPORT RESTRICTIONS

Costa Rica has an open import law. No goods are banned due to their origin. Nevertheless, certain products such as foods, medicines, agrochemicals and some others require registration previous to import because of sanitary considerations. Import duties are established in the Central American Customs System Book (SAC), whereby each type of good has a number or classification for customs purposes. The rates vary depending upon the classification of the goods.

EXPORT REGIME

There are no restrictions to the export of goods. Exports are not taxed. Furthermore, there are several tax incentive systems, such as the Free Zone Regime, whereby the state grants a company a set of incentives for a period ranging from six to 18 years. The tax benefits include income tax exemption, duties exemption from goods and raw materials to be used in the production of export goods, sales tax, municipal tax exemptions and other important benefits. Free Zones are designed for the export of goods as well as services. Service Free Zones have become very popular for Shared Service Centers.

ENVIRONMENTAL LEGISLATION

Costa Rica has a very strong environmental legislation and government controls.

Main Environmental Regulations

In June 1994 the Costa Rican constitution was amended to include a new constitutional right: the enjoyment of a sound and equilibrated environment. Simultaneously, it mandated the state to guarantee, preserve and defend it. However, before this, the Legislative Assembly had enacted laws that regulated and protected certain environmental resources such as: the Water Law (1942), the Mining Code (1982), the Wildlife Conservation Law (1992), and the Hydrocarbons Law (1994), among others. After the constitutional amendment, the Organic Environmental Law (1995), the Forestry Law (1996), the Soil

Conservation and Protection Law (1998), and the Biodiversity Law (1998) were also approved.

Through these laws, international treaties, executed decrees and several government environmental administration agencies, Costa Rica controls and protects the environment, including but not limited to the following areas: integrated pollution prevention and control; soil pollution; waste; air emissions; climate change; fresh and sea water; forests; etc.

Costa Rica has a very well-defined environmental assessment process for all types of projects to be developed in the country. The environmental impact assessment process begins with a preliminary phase needed to determine the impact level of the proposed project. Based on this level, SETENA (technical administration agency) might require an environmental impact study or an environmental monitoring probe. After the interested party has submitted the documentation for analysis, if approved, SETENA grants the environmental license. Public consultation is reserved for certain projects which may potentially affect the environment in a significant way, for example: hydroelectric power projects, hydrocarbons exploration or exploitation, etc.

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