

# AmCham Membership Directory

## Costa Rica Business Guide

**2018**



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members' business**

  
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# 2018

## **AmCham Membership Directory** **Costa Rica Business Guide**

Creating, protecting and promoting members' business



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AmCham has made every effort to assure the accuracy of this publication. Company profiles were submitted to all member companies for review and approval.



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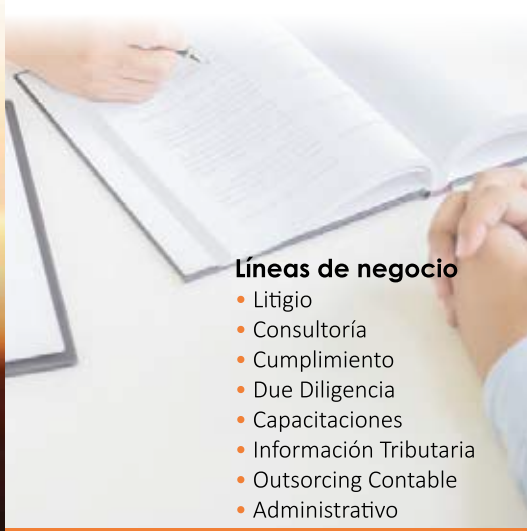


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**AMCHAM**  
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— 45<sup>th</sup> Anniversary —



# AMCHAM

Creating, protecting and promoting members' business

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## Celebramos 45 años de trayectoria



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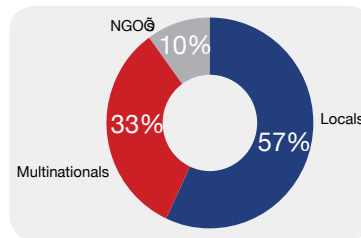
# We create, promote and protect our members' business



We are the largest international chamber of commerce in Costa Rica, with a track record of over **45 years** of experience.



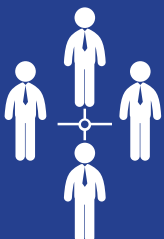
We represent more than **370 companies** and more than **150,000 employees** from the private sector in the country.



**We promote** trade and investment between Costa Rica and the United States.



We seek to improve the country's **competitiveness indicators** in order to ensure better conditions for our members to operate and develop their businesses.



We are a **multisectoral** chamber of commerce, including: shared service centers, manufacturing, legal advice consultants, education, construction, medical technology, banking and finance, retail, logistics and agriculture, among others.



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# ¿WHY JOIN THE CHAMBER?

## Advocacy

AmCham represents the commercial interests of our members through the implementation of a leadership model.





## Networking

The Chamber offers an exclusive networking platform in Costa Rica:

- **370** affiliated companies
- **17** workgroups
- **130** events and meetings during the year
- **Best practices sharing**
- **5.500** leaders of companies and decision makers
- **Business development between members**



# Information

We have an integrated communication platform to provide relevant and summarized information of the Chamber, throughout the following products (in Spanish):



**Daily news**  
summary on politics  
and economy



**Monthly newsletter**  
with key information on the  
Chamber's activities



**Committees in action**  
update on the most relevant  
best practices and topics  
from our work groups.



**Legislative newsflash**  
find out about the most  
relevant bills and the  
legislative activity in Costa Rica.

# Consulting

General consulting about importing & exporting goods between Costa Rica and the United States.



**We are the link between**  
investors and members of  
the Chamber.



**We arrange business**  
agendas and roundtables



**We provide trade**  
references



# |Special Rates

Our members receive special discounts.



**Up to 20% discount on events organized by the Chamber and its members.**



**Discounts and special promotions from members to members.**



**Access to meeting rooms for 10, 20 or 30 people.**



**Consulting for american buyers, including references from our membership base.**

# |Social Action

Donations and contributions to the events along the year focus on social causes

## **Golf Tournament**



We are the pioneers in business golf tournaments in Costa Rica. With more than 20 years of experience, our tournament has become one of the most prestigious in the country and provides donations to social causes.



## **Social Responsibility**

We are pioneers in promoting and recognizing the commitments between our members in order to generate a positive impact in the communities, employees, supply chain and environment through Corporate Social Responsibility.

## **Christmas Cocktail**



The event promotes business relations and the networking between sponsors and corporate managers invited to participate in charity events.



# |We promote your brand

We support the branding of your business through



## Website

[www.amcham.cr](http://www.amcham.cr)  
with a link to your page



## Business Guide

distributed local and  
internacionally  
(+1,500 copies)



## Sponsorship in

Chamber events



## Advertising material

distributed among members



## Advertising in our newsletter

"Conexión AmCham"  
(+ 4,500 contacts)



## Social Media

(+ 4,800 followers)





## **| Mission statement**

The Costa Rican-American Chamber of Commerce shall identify those regional and global issues, as well as trends impacting the economic, educational and social conditions in which its members operate. AmCham shall proactively represent the interests of its members in forums where such issues are discussed and formulated.

## **| Global outreach**

For nearly a century, the American Chambers of Commerce (AmChams) have been the most influential voice of U.S. businesses in Latin America and the Caribbean.

The Association of American Chambers of Commerce in Latin America (AACCLA), based in Washington D.C. is composed of 23 AmChams representing more than 20,000 companies and over 80% of U.S. Foreign Direct Investment (FDI) in the region. As an active member of the AACCLA network, AmCham Costa Rica represents a critical point of communication between Costa Rica's bi-national business community and members of the U.S. Chamber of Commerce and the U.S. Government.

## **| US Visa Program**

We arrange and expedite the appointments to visa applicants at the U.S. Embassy (exclusive for AmCham members) This is possible through an agreement with the U.S. Embassy in San José.

# |Local influence

On a national level, AmCham holds a seat on the Board of Directors and is an active participant in the Union of Chambers and Associations of the Private Business Sector (UCCAEP), the umbrella organization representing over 50 private sector chambers in Costa Rica.

## **Main local objectives**

- 1- Fostering development of trade and commerce between the United States and Costa Rica.
- 2- Improving Costa Rica's competitiveness to enable local companies to compete successfully in global markets, establishing Costa Rica as an attractive destination for world class companies operations.
- 3-Serving as a resource and voice for U.S. businesses, highlighting areas in which they contribute to sustainable economic development and Corporate Social Responsibility (CSR).
- 4- Coordinating face-to-face interaction between business and local government leaders.

# |Code of conduct

AmCham is an organization which represents the Costa Rican and American Business Community in Costa Rica.

Actions taken by any member of AmCham can, and do, affect the rest of the membership and the community as a whole. All members should be exemplary citizens. AmCham therefore requires its members to abide by the following

code of conduct and expects its members to effectively implement employee awareness and business practices that ensure compliance with this Code.

The honest and transparent handling of our business is our rule every day and for all that we do. It is the personal Responsibility of each of us to comply with applicable laws in the jurisdiction in which we operate. We employ our business processes and guidelines to do the best we can to base our business decisions on sound analysis.

## **Bribes & Kickbacks\*\***

Our companies' employees and representatives will abstain from giving, offering, or authorizing the offer, directly or indirectly, of anything of value such as money, goods or services, to government officials, political parties or candidates to obtain any improper or illegal advantage, either directly or indirectly.

## **Compliance with Laws**

We agree to comply with the corresponding laws of the Republic of Costa Rica and of the United States of America as applicable to the regulations governing business conduct, international investment and international trade either existing or to be enacted in the future.

\*A bribe is something of value given to someone with the intent of illegally obtaining favorable treatment from the recipient. Kickbacks consist of payment in cash or in kind for the purpose of improperly obtaining or rewarding favorable treatment in connection with a sale or purchase. Bribes and kickbacks may not be offered either directly or through another party.

# Committees & Forums

Best practices, analysis and information  
with added value.



Exclusive platform for our members  
to be updated on relevant aspects of  
many industries and competitiveness  
issues in the country.



Generate postures and develop  
strategies to promote alliances  
between the public and private  
sector, in order to improve the  
economic and social environment in  
Costa Rica.



Sharing best practices



Ideal space for networking



Participation at no cost



Each company selects its  
representatives







# Committees



## Anti Illicit Trade

- Reduce the impacts caused by the different forms of illicit trade
- Fight against contraband and organized crime



## Legal Affairs

- Investment and legal stability follow up
- Bills and regulations monitoring

### Competency Subcommittee

- Consumer and competency protection
- Competition tribunal

### Labor Law Subcommittee

- Monitoring labor legislation
- Labor Procedure Reform

### Energy Subcommittee

- Tariff Methodologies
- Regulatory reforms in the energy sector



## Trade

- Trade facilitation
- Use and advantages of Free Trade Agreements
- Pacific Alliance and international trade



## Education & Innovation

- Dual education model
- Innovation best practices
- Educational reform



### **Infrastructure**

- Concessions and public infrastructure
- Promotion of Public-Private Alliances
- Bills and regulations monitoring



### **Tax Policy**

- Tax Reforms
- Legislative monitoring of bills
- Public expense cuts



### **Regulatory Improvement**

- Procedures improvement
- Regulatory reforms
- Sanitary registries
- Personal data protection



### **Free Trade Zones**

- Procedures improvement
- Regulatory reforms
- Sanitary registries
- Personal data protection

# Forums



## Corporate Social Responsibility

- Best practices in CSR
- Latest CSR trends and techniques
- Create a social, environmental and economic acknowledgment at corporate level



## Economy and Finances

- International and national financial situation analysis
- Exchange rates, inflation, fluctuations, interest rates, taxes and Central Bank policies



## Factor D

- No discrimination at workplaces
- Diversity, inclusion, gender equality
- Balanced work groups



## Human Talent

- Human resources and talent management
- Labor Law monitoring
- Best practice-sharing



## Telecommunications

- Innovation and free competition of the telecommunication sector
- Actual market situation
- Legal monitoring



## Tourism USA

- Promoting the USA as a touristic destination
- Global Entry
- Relationships between national and international companies dedicated to tourism



# International Center for Conciliation and Arbitration

**We offer to the business community expedited and suitable methods to solve controversies in the corporate environment.**

The International Center for Conciliation and Arbitration ("CICA" for its initials in Spanish) is a non-profit civil institution established in 1999, which is affiliated to, but independent of, the Costa Rican-American Chamber of Commerce ("AmCham"). CICA consists of an Executive Directory and a Directive Counsel, which help provide international and domestic parties with dispute resolution services.

Since its inception, CICA's mission has been to serve and educate. Among its functions, the Center provides services related to the information and resolution of commercial conflicts. Specifically, CICA is authorized by the Costa Rican Ministry of Justice to offer companies safe, confidential, and expedite mechanisms such as arbitration and conciliation/mediation, to resolve various types of disputes. Above all, the Center aims to assist all parties in resolving their differences in a cost-efficient, secure, effective, reliable, professional and confidential manner, without severing their business relationships. In addition to these services, the Center also provides educational and academic services regarding alternative dispute resolution mechanisms.

To undertake the afore-mentioned proceedings, the Center provides clients with a highly qualified and dedicated staff that possesses ample experience in the handling of cases. Moreover, the Center offers clients a list of well-known and highly skilled arbitrators and conciliators to choose from to resolve their controversies. These professionals have vast professional knowledge and on-point training that allows them to resolve conflicts efficiently and fairly.

CICA offers highly innovative services that have, as of today, attracted numerous business groups in the banking, advertising, marketing, real estate, construction, and commercial sectors to incorporate CICA clauses into their contracts. In this regard, CICA's Arbitration and Conciliation Rules are highly innovative. Conciliation allows controversies to be resolved in a few days or weeks, while arbitral awards are to be rendered in no more than 7 months.





# Chamber staff

Alberto Arguedas      Executive Director

Jenny Mesén      Office Manager

Yuliana Retana      Committees Executive

Nabila Herrera      Communications & Media Executive

Mariana Marín      Events Executive

Kevin Díaz      Membership Executive

Suriely Morera      Administrative Assistant

Marisol Urbina      Administrative Assistant

Adriana González      Committees Assistant

Jessenia Soto      Housekeeping

CICA | International Conciliation and Arbitration Center

Karima Sauma      Director

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# Join AmCham

For doing local business, in the region, and internationally.

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Costa Rican-American  
Chamber of Commerce®  
— 45<sup>th</sup> Anniversary —

# Costa Rica BUSINESS GUIDE

Creating, protecting and promoting members' business

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## Credits

AmCham would like to thank Deloitte for providing general information. We appreciate their willingness to share important data.

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# Costa Rica top of the class

## Costa Rica is a country that could teach others about social progress

(La Nación, Costa Rica, December 3rd, 2017)

## Costa Rica is the most competitive nation of Central America: WEF

(Forbes, Mexico, September 17th, 2017)

## Tourism revenues maintain sustained growth

(La Nación, Costa Rica, July 17th, 2017)

## Chile and Costa Rica, the most innovative Latin American countries

(EFE, June 15th 2017)

## Six Latin American countries among the most competitive of the world in tourism

(BBC, April 10th, 2017)

## Why Costa Rica remains the happiest country of Latin America?

(CNN, March 20th, 2017)

## Towards the 100% renewable country

(El Mundo, September 18th, 2016)

## Costa Rica, the most efficient country in transforming its production into social progress

(El Financiero, Costa Rica, July 5th, 2016)

(World Bank, 2013)

## In the quality of the Costa Rican educational system ranks #1 in Latin America

(WEF 2012-2013)

## Costa Rica is the safest country in Latin America

(Latin Business Chronicle, 2012)

## In the quality of labor relations (cooperation employer-employee) in Latin America

(WEF 2012-2013)

## Country for future FDI in Central America and the Caribbean

(Financial Times: FDI Intelligence, 2013)

## Outsourcing city of Latin America

(San Jose) (Tholons, 2013)

## Place in the availability of scientists and engineers in Latin America

(WEF 2012-2013)

## Costa Rica ranks first in the Global Innovation Index in Latin America

(INSEAD, 2013)

## Costa Rica ranks first in Latin America

(Social Progress Index 2014 Report)



## Companies based in Costa Rica



Electronic components for Boeing and GE Aviation are manufactured in Costa Rica



5 of the Top 10 cardiovascular firms



100% of Boston Scientific's snares are exported from Costa Rica



St. Jude Medical's tissue heart valves are manufactured in Costa Rica



World's top provider of computer products & services (IBM)



25% of FORTUNE 50 Companies, including the number 1 (Wal-mart)



6 of the Top 20 largest medical device firms



World's largest maker of consumer packaged goods (Procter & Gamble)



# Introduction

Costa Rica is a country known internationally for having one of the first and most politically stable democracies in the Americas. This provides a unique base for a solid investment environment compared to other Latin American countries. This peaceful country is committed to the preservation of its natural resources, with special attention to its biodiversity. These privileged conditions are connected to the country's geographic location, the soil quality, the climate and, most importantly, its people.

Geographically, Costa Rica is the second smallest Central American republic with an area of 51,100 square kilometers. The country is bordered to the north by Nicaragua, to the east by Panama and to the northeast and west by the Caribbean Sea and the Pacific Ocean, respectively.

Along the country's northwest to southwest axis lie three volcanic mountain ranges, reaching an altitude of nearly 3,800 meters above sea level. Eighteen main rivers provide abundant hydroelectric power, with approximately 1,600 kilometers of waterways on the surface. The rather uniform Caribbean coastline extends 212 kilometers, contrasting with the Pacific coastline which is almost five times longer.

Costa Rica was visited in 1502 by the Italian-born conqueror Christopher Columbus during his fourth and last voyage to the New World, and thereafter became a Spanish colony. The country became independent from the Spanish dominion on September 15, 1821. The current Political Constitution dates back to 1949, which reflects a strong level of political stability in the country to date, in contrast to most countries in the region. The Political Constitution protects the freedom of speech, religion, and mobility, as well as the inviolability of human life and the right to private property.



## No army

Since 1949

During the 19th century, there was significant investment in and production of agricultural products, especially coffee and bananas. This led to an economy based on the exportation of these products to the international market. Such were more developed in Costa Rica than in other countries in the region. In order to further push exports, by the early 1900's the first railroad system was built, connecting the Caribbean port of Puerto Limón to the capital San José, located in the country's Central Valley. The development of the agricultural industry triggered considerable labor reforms in the country.

In 1948 a short civil war led to the promotion of reforms to national economic and political structures. A new system in the public and private sectors helped to coordinate efforts to achieve sustainable development in Costa Rica. In addition to and as a result of this revolution, the army was abolished, thus strengthening the country's democratic tradition.

To date, no other national armed conflict has disturbed the political stability of the country.

On the other hand, during the decade of the 1980's Central America was embroiled in armed conflicts which ended with the signing of the Peace Accord of Esquipulas II. Costa Rica, represented by former President Oscar Arias Sánchez, played a central role as mediator by virtue of its neutral standing and its long peaceful tradition. As a result, the Nobel Peace Prize was granted to President Oscar Arias in 1989. Such acknowledgment has strengthened Costa Rica's democratic image and, as a consequence, increased foreign investment and tourism.

## Medical Services

Costa Rica offers excellent and low-cost medical services in both its public and private institutions. This has created a significant immigration flow from both Central America and the rest of the World for medical treatment. There are specialists in almost all medical sciences, most of whom have specialized abroad and many of whom are bilingual. The National Hospital System has private and public facilities countrywide including hospitals, public clinics (some of which are called EBAIS), and private clinics.



## 9.9% GDP

Health

The high level of quality in medical services has come to strengthen a growing industry of medical tourism, allowing foreign nationals to combine a vacation and medical treatments.

Many buy packages for a wide range of services, from plastic surgery to ophthalmological and dental treatments at very competitive prices. All employees, independent workers, and their dependents are covered by the Costa Rican Social Security System which is a public health service managed by the institution named "Caja Costarricense del Seguro Social" or CCSS. Tourists and foreign individuals may also use such medical services at a reasonable cost.



## Education

The educational system has built a 95.2% literacy rate, and the labor force is one of the most important resources of the country. The population is well educated and healthy, and Costa Ricans enjoy a higher per capita income in comparison to other Latin American countries. Living conditions range from good to optimal. There are nearly no racial or religious conflicts and there is a political interest in the protection of human rights. The Government and the Costa Ricans provide a cordial welcome to visitors and to foreign investment.

Excellent private and public schools open their doors to foreign students wishing to study in their mother language, especially English, French, and German. The school year starts in March and ends in November. Nevertheless, some schools follow the United States calendar system. There are approximately 70 educational centers, including public and private universities and other centers for higher education.



### **7.36% GDP** Education

Public universities include the Universidad de Costa Rica (UCR), Universidad Nacional de Costa Rica (UNA), Instituto Tecnológico de Costa Rica (ITCR) and Universidad Estatal a Distancia (UNED).

Private Universities include Universidad Autónoma de Centroamérica (UACA), Universidad Latina de Costa Rica, Universidad Internacional de las Américas (UIA), Instituto Centroamericano de Administración de Empresas (INCAE), Centro para la Investigación y Educación en Agronomía Tropical (CATIE), Escuela Centroamericana de Ganadería (ECAG), Escuela de Agricultura de la Región Trópic Humeda (EARTH), Universidad Latinoamericana de Ciencia y Tecnología (ULACIT) and Universidad Hispanoamericana.

Costa Rica has 218 technical high schools with 101,912 students learning 55 different technical specialties. There are 57 private and 5 public universities with more than 240,000 enrolled students.

### **Professional Level of Costa Ricans According to Transnational Companies**

A study prepared by Deloitte at the request of CINDE (Costa Rican Investment Promotion Agency) surveyed transnational companies located in Costa Rica. The companies surveyed were part of the service, medical, and electronic device manufacturing sectors. According to the results of the survey, the companies described the academic and attitude-related elements of Costa Rican employees as follows:

- High schooling levels
- High talent and creativity at problem-solving
- Enjoy challenges
- Fast learning (effective learning curve)
- High English proficiency
- Committed and responsible



**2,2 M**  
Workforce

### **Climate**

Costa Rica has a tropical climate. Its position between two oceans, accompanied with a complex mountain system, yields a wide diversity of habitats. A regular climate prevails year-round, although average temperatures vary from 14°C to 22°C in the Central Valley and from 22°C to 28°C in the other areas. There are only two weather seasons, including a dry season (from December through April) and a rainy season (from May through November).



**5% of the**  
global biodiversity

Due to abundant micro-climates, there are over twelve ecosystems in the country, according to Holdriesch's scale. Such abundance has placed Costa Rica among the countries with the richest diversity in flora and fauna worldwide. The climate and the vegetation provide Costa Rica with a pleasant atmosphere and numerous options for recreational tourism.





## Transportation

Given its geographic position, Costa Rica may be easily accessed by land, sea, and air. There are over 7,000 kilometers (4,400 miles) of roads and highways and 16,000 kilometers (9,600 miles) of rural roads throughout the country. Juan Santamaria Airport has signed agreements with seventeen international passenger airlines and five cargo airlines. The Daniel Oduber Quirós airport is located in Guanacaste; it currently receives international flights since its main activity is tourism. In addition, there are approximately 130 airfields, of which over 100 are private.

Puerto Limón is the largest port and mobilizes close to 80% of all cargo operations (imports and exports) including in-bulk cargo, containers, fresh fruit exports and imports of crude oil. In the Pacific, Puntarenas has a new pier designed for cruise ships. All docks offer sufficient capacity to load and unload cargo containers with access to 24 shipping companies and 115 shipping agencies.

In terms of public transportation, there are many taxicab companies in the country whose vehicles are easily identifiable by their red color and yellow taxi license permits on both sides of the vehicles. Some orange taxicabs provide services to and from the Juan Santamaria airport. There are bus services that connect cities and provinces, as well as international bus lines that connect to major cities in other countries. In addition, railroad services in the metropolitan area have recently been successfully reinstated between important urban centers such as Heredia, San Jose and Cartago. To improve access to the northern region of Guanacaste, and thereby to some of the most visited beaches in the country, a modern bridge over the Tempisque River was built. As an additional option, a ferry departs Puntarenas multiple times per day, crossing the Gulf of Nicoya and providing transportation to and from the Nicoya Peninsula.







## Communications

In September 2017, the Office of the Superintendent of Telecommunications (SUTEL, for its acronym in Spanish) found that there is effective competition in 4 out of the 11 markets of telecommunications of Costa Rica; thereby the regulator intervention is not necessary anymore, from the economic perspective. Services like international telephony, fixed Internet, international roaming and telecommunications transit were declared in competition. In mobile telephony, which is still economically regulated, four companies operate: Telefónica, América Móvil and the state-owned Costa Rican Institute of Electricity (ICE, for its acronym in Spanish). This allowed Costa Rica, as of 2015 (in the last report), to reach more than 150% of mobile penetration, 65% of prepaid mobile Internet penetration and 21% post-paid. The country moved from 90 mobile lines per 100 inhabitants in 2011 to 156 in 2015. Since 2011, Costa Rica is the Latin American leader in mobile Internet, representing 89% of the connections. There is still growth potential in fixed Internet services, as the Internet service in homes was around 40% by 2015. Services like fiber to the home (FTTH), 4G LTE net, data centers and cloud services, mobile application development and software as a service will be the next hot markets in the field of telecommunications.

Three major newspapers are available daily in Costa Rica (La Nación, La República and La Extra) and Englishlanguage publications are available (such as the Tico Times). There is also a weekly newspaper that caters to the business-oriented population (El Financiero). Additionally, there are several magazines that cover a wide range of general matters, as well as the economy and business. There is also an efficient postal service and a number of international courier services. Cable and satellite television are accessible in Spanish and English, with certain channel options in other languages.





## Government

Since its independence in 1821, Costa Rica has enjoyed a democratic government system based on free elections and the participation of multiple political parties.

In the 1949 Political Constitution, Costa Rica was declared a democratic republic. This brought on many changes, including the abolition of the army (the social order is safeguarded by the police force), the nationalized banking system, the creation of the Electoral Tribunal, and the formation of State-owned companies to decentralize some governmental functions such as insurance services, transportation, and health. The Constitution also has many social, political, and legal guarantees such as human rights, equality under the law (discouraging gender, ethnic and/or religious discrimination), freedom of speech, a free press, and freedom of religion, as well as other civil and political rights. All of these rights protect both Costa Rican and foreign residents.

The current political system is represented through the Executive, Legislative, and Judicial Branches. The three branches operate independently from each other, evidencing an organization and functionality similar to the most mature democracies in the world.

Costa Rica will have new authorities in the executive branch starting in May 2018.

### The Legislative Branch (Congress)

This branch is comprised of 57 Deputies or representatives who are elected through popular vote for a period of four years. Said Deputies are responsible for the preparation and approval of the laws.

### The Executive Branch

This branch includes the President of the Republic, two Vice-presidents and a cabinet comprised of 21 Ministers. The President is elected by popular vote in national elections every four years. Per constitutional disposition, the President cannot be reelected for consecutive terms.

The Executive Branch works through 21 Ministry Offices, including the Ministry of Economy, Industries and Commerce, the Ministry of Foreign Affairs, the Ministry of Agriculture and Livestock, and the Ministry of Tourism. Other important entities that work together with the Government to deal with economic and related matters are the Office of Foreign Trade Promotion of Costa Rica (PROCOMER), the Costa Rica Investment Promotion Agency (CINDE) and the University of Costa Rica's Institute for the Investigation of Economic Sciences (IICE).

### The Judicial Branch

The Supreme Court of Justice is the main judicial body, and it is divided into four Chambers and several tribunals specialized by legal field. The Constitutional Court, one of the Supreme Court's Chambers, oversees the constitutional control through Administrative or Private Consultation. This Court deals with various matters, including claims involving "Amparo" (dealing with fundamental rights), Habeas Corpus (to have a summary procedure for the protection of unlawfully apprehended persons and physical integrity) and Unconstitutional Actions (to review the legality of norms according to the rules set forth by the Political Constitution).

### Supreme Tribunal of Elections

In addition to the aforementioned Branches, there is an independent Supreme Tribunal of Elections. This Tribunal is responsible for the organization, supervision, and direction, every four years, of the national elections whereby the President, the Deputies and the Municipal Representatives are elected by the popular vote. This Tribunal also organizes referendum procedures and is responsible for the Registry of Persons (or Civil Registry).



# BANCA CORPORATIVA



Grupo LAFISE planteó su visión de negocio hace más de 32 años: ser el proveedor preeminente de servicios financieros en Centroamérica y el Caribe, reconocido por la calidad y excelencia del capital humano al servicio de nuestros clientes. Respalados en esta filosofía día a día asesoramos a cada cliente, identificamos sus necesidades, proyectos y metas para convertirlos en oportunidades a través de productos y servicios a la medida.

En Banca Corporativa queremos formar parte del crecimiento y éxito de los negocios de nuestros clientes, para ello nos hemos esmerado en desarrollar productos pensados en el día a día de las empresas:

**Pag@Net:** Herramienta que facilita la administración de cuentas por pagar, por medio de una plataforma ágil y confiable para el pago de facturas en línea, permitiendo una transferencia automática y programada en el tiempo, de proveedores tanto locales como regionales.

**Garantías en Línea:** sabemos lo importante que es presentar las Garantías de Participación y Cumplimiento a tiempo en los procesos de licitación, para ello Banco LAFISE ha desarrollado

el producto Garantías en Línea, este le permite al cliente autogestionarse las solicitudes de garantías. Está disponible en Banc@Net las 24 horas del día, pudiendo el cliente retirarlas en cualquiera de nuestras sucursales.

**Banca@Net Regional:** es un sitio web diseñado especialmente para clientes que poseen presencia regional o estén iniciando operaciones comerciales en países de la región, tales como: Honduras, Nicaragua, Panamá y República Dominicana. El manejo de su Tesorería es mucho más sencillo, con total seguridad y comodidad, las 24 horas del día y los 7 días de la semana.

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# Banking System

The Costa Rican Banking System is comprised of the Banco Central de Costa Rica (Costa Rican Central Bank); four public banks, of which three are State-owned (Banco Nacional de Costa Rica, Banco de Costa Rica, and Banco Crédito Agrícola de Cartago); and 11 private banks.

The Costa Rican Central Bank was established in 1950 as an autonomous entity responsible for developing national monetary policies and issuing currency.

In September of 1996, a new law allowed private banks to offer banking account services and abolished the old restrictions that limited the activities of private banks. This law opened the door to competition among private and public banking institutions. The Organic Law of the Central Bank defines the typical and usual responsibilities of such banking institutions.

## State Banks

The three State-owned Banks are public, autonomous corporations, administratively independent but subject to governmental regulations. They are managed by a Board of Directors whose members are appointed by the Government for a term of eight years. These Banks are allowed to open branches within the national territory and/or abroad.

## Private Banks

These banks may operate as corporations ("Sociedad Anónima") or as federations of cooperatives, and are supervised by the Superintendent General's Office of Financial Entities (SUGEF). These are also governed by a Board of Directors whose members are appointed through their General Shareholders Meeting. In order to offer new services to the public, most private banks have branches throughout the most important population centers and areas of economic activity.

During the last 12 years the banking system in Costa Rica has experienced an important dynamic regarding the acquisition of regional and local banks by large international banking institutions. For example, the Bank of Nova Scotia acquired the operations of Citibank of Costa Rica; the HSBC was bought by the Colombian Davivienda and, in 2010, the financial conglomerate Grupo Aval from Colombia acquired BAC Credomatic, with operations in Central America.

Upon the implementation of The Organic Law of the Central Bank (1996), State and private banks may offer the following services:

- Loans to the general public.
- Checking and savings accounts in the local currency (Colons) and in US Dollars.
- Financial support to productive activities.
- Commercial credits, jointly with the Central Bank.
- Acceptance of fixed terms for interest on certificates of deposit.
- Financial support to importers and exporters.

## Foreign Banking

Until 2008, foreign banking was subject to a highly advantageous special tax regime. Thanks to this system, financial entities not domiciled in the country but belonging to a financial group (as defined by the Charter Law of the Central Bank of Costa Rica), or linked to a bank domiciled in Costa Rica (whether classified as first order financial entities by the Central Bank or as entities which normally perform international operations) were authorized to pay a special tax for the sum of US\$125,000 and thereafter be relieved of the need to make remittances on interest payments, commissions, and other rubrics of a financial nature performed abroad.

The Integral Reform to Law No. 8634, "Law for the Banking System for Development and Reform of Other Laws", in force since its publication in the Gazette on November 26, 2014, introduced a substantial modification to Article 59 of the Income Tax Law, which

regulates tariffs for taxes on foreign remittances. Specifically, it introduces a reform to the treatment applying to interest, commissions and other rubrics of a financial nature paid in favor of natural or legal persons not residing in Costa Rica, so modifying the previous regime and establishing scaled and differentiated tariffs (of between 5.5% and 15%) depending on the type of payment being made, and eliminating at the same time the previous disposition regarding a single tax for the sum of US\$125,000.

# Economy

## Currency

The Central Bank of Costa Rica issues the Costa Rican currency, the Costa Rican Colon. In 2015, the change was made from an exchange system based on margins or bands to a managed floating exchange rate regime, which has been in force since February 2, 2015.

An inflation-targeting framework, widely used in central banks worldwide, was adopted in 2018. With this decision, the Central Bank of Costa Rica (BCCR, for its acronym in Spanish) tried to give a message of commitment with the economic stability and inflation control.

## Chief Economic Indicators

Central Bank estimates that in 2018 inflation will be close to 3%, with the possibility of being one percentage point up or down. Further deterioration would affect domestic interest rates, credit to the private sector and investment. Hence the relevance of the commitment with inflation target by the Central Bank.

Interest rates will continue growing during 2018, following 2017 trend, in Costa Rican Colones as well as in USD Dollars. The main pressure to the increase of the rates is the country's fiscal situation, moreover the behavior of the Federal Reserve of the United States.

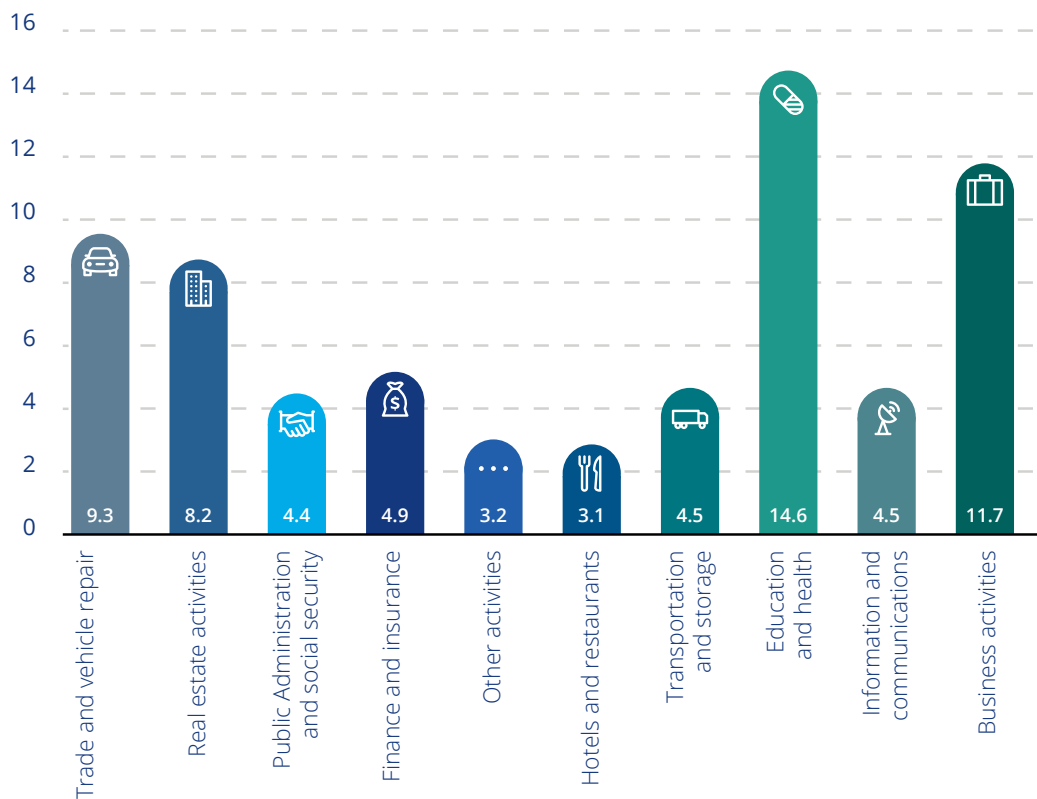
Bank credit, which is evidence of the dynamics of the economic activity, would grow 13% in CRC Colones this 2018 and 1% in USD Dollars. Economy would grow 3.6% in 2018 and 3.9% in 2019. Domestic spending will be the main driving force of the country's growth. From the reading of the Monetary Program issued in January 2018, economists consider there will be exchange stability, however it must be considered that in May it will be changes in the Central Bank, given that the executive president will be appointed by the new government.

The following information summarizes the behavior of the economic activity in Costa Rica, based on 2017 data.v



## Graphic participation in economic activity

Percentage of gross domestic product (GDP)



Source: Central Bank



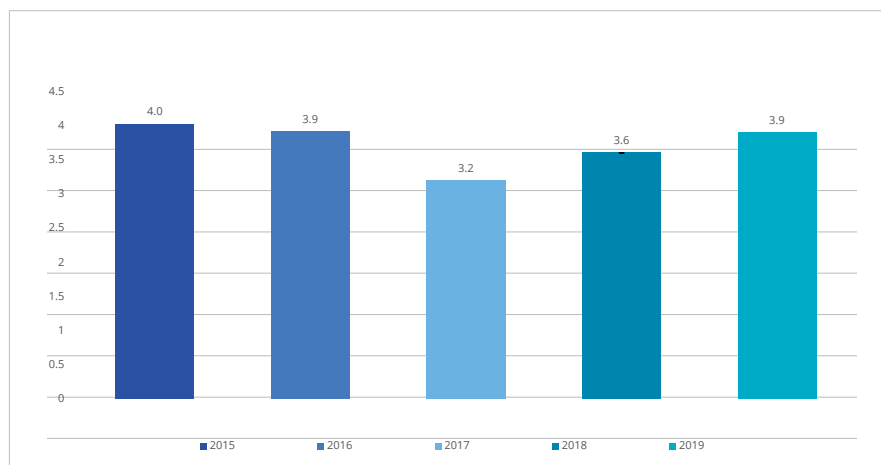


The following is the trend observed in recent years

## Graphic dynamism of the production

Inter-annual variation of the Gross Domestic Product (GDP)

Figures in percentages



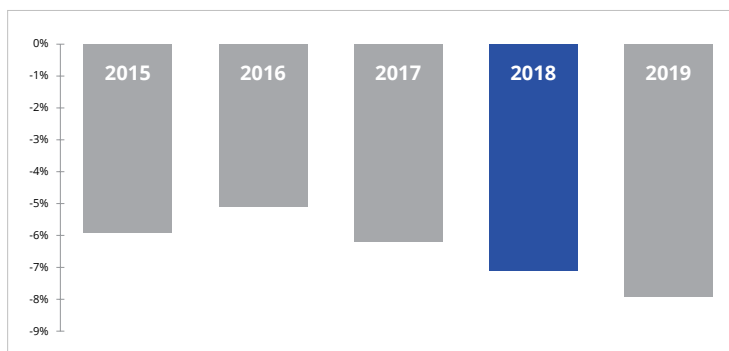
Note: Data from 2015-2016 come from the volume cycle trends series, to chained last year prices. 2017 preliminar data and 2018-2019 projections.

Source: Statistics of Central Bank 2018-2019

Fiscal deficit is the main macroeconomic difficulty that Costa Rica faces; it is projected in 7.1% of the GDP for 2018. There is a tax reform project that would produce resources to reduce the deficit in nearly 2% of the GDP. Central Bank strongly warned about this fiscal situation. Risk assessment companies have also warned about it, given that this imbalance in public finances could cause an increase in interest rates, an increase in the risk perceptions, squeezing of the credit to the private sector, reduction in the profitability of investment in physical and human capital, discouragement of capital inflows for foreign investments and upward pressures on inflation.

## Graphic deficit fiscal is sharp

Current Account Deficit (GDP)



Note: 2018 and 2019 are projections | Source: Ministry of Finance and Central Bank's Macroeconomic program 2018-2019

Prime rate is around 4.5% of the GDP the first months of 2018. A year before it was 3.75%. After the announcement of the inflation-targeting framework, the Central Bank announced an increase in its monetary policy rate, passing from 4.7% to 5%.

During the first two months of 2018 the dollar exchange rate was ₡572 on sales and ₡566 on purchases.

This year's and 2019 economic projections made by Central Bank are as follows:

## Table monetary program

Main data

	2017	2018	2019
<b>GDP (billions of ₡)</b>	32,669	34,991	37,608
Growth rate (%)			
Real GDP	3.2	3.6	3.9
Real Gross National Disposable Income	2.2	3.2	4.2
<b>Unemployment rate <sup>1</sup></b>	9.4		
<b>Inflation (inter-annual target)</b>			
Variation of the CPI	2.6	3% (±1 p.p.)	
<b>Balance of Payments (% GDP)</b>			
Current account	-3.1	-3.3	-3.1
Trade account (% GDP)	-9.0	-9.2	-9.5
Financial account	-2.3	-5.2	-3.2
Direct Investment	-5.0	-5.0	-5.1
Balance NIR (% GDP)	12.4	13.8	13.6
<b>Global Reduced Public Sector (% GDP) <sup>2</sup></b>			
<b>Financial Result</b>	-5.6	-6.6	-7.4
Central Government	-6.2	-7.1	-7.9
Rest NFPS	1.0	0.9	0.9
CBCR (BCCR)	-0.4	-0.4	-0.4
<b>Central Government Debt (% GDP) <sup>3</sup></b>	49.2	53.6	59.0
<b>Monetary and credit aggregates (Variation %) <sup>4</sup></b>			
Total liquidity	9.0	9.7	8.7
Total financial wealth	12.4	12.4	13.1
Private sector credits	7.0	6.9	8.2
National currency	11.8	10.9	12.7
Foreign currency	0.5	1.0	1.0

<sup>1</sup> To third quarter 2017, according to Continuous Employment Survey.

<sup>2</sup> Estimation of Central Bank of Costa Rica and the Ministry of Finance.

<sup>3</sup> Estimation of Model of Fiscal Sustainability of Central Bank of Costa Rica.

<sup>4</sup> Valuation of foreign currency does not consider exchange effect.

Sources: Central Bank of Costa Rica, Ministry of Finance and National Institute of Statistics and Censuses.

# Other data

## **Employment**

During 2017 the average real wage of the formal sector had a variation of 1.6% with respect to the previous year.

In 2016, the average real wage had grown by almost 4%. In 2016, inflation in Costa Rica was 0.77% and in 2017 it was 2.57%

According to the Continuous Employment Survey [Encuesta Continua de Empleo], compiled by National Institute of Statistics and

Censuses (INEC, for its acronym in Spanish), for the fourth quarter of 2017 the country had an Economically Active Population (EAP) of 2.2 million people.

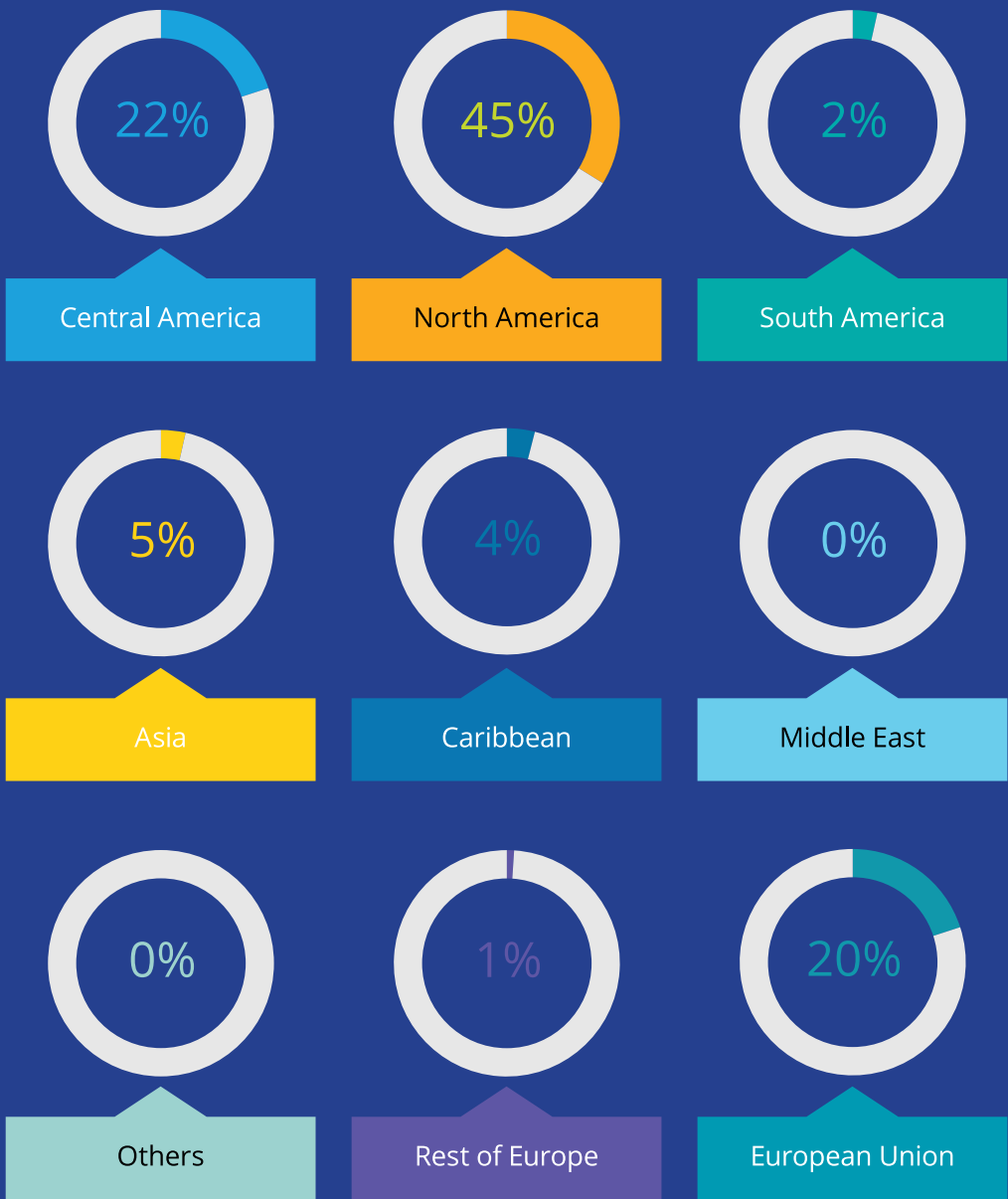
The employed population is estimated in 2 million people and 204 thousand were unemployed. Unemployment rate registered was of 9.3%.

## **External sector**

According to the Office of Foreign Trade Promotion of Costa Rica (PROCOMER, for its acronym in Spanish), Costa Rica exported US\$11,115,963 million and imports registered were of US\$16,501,550 million.

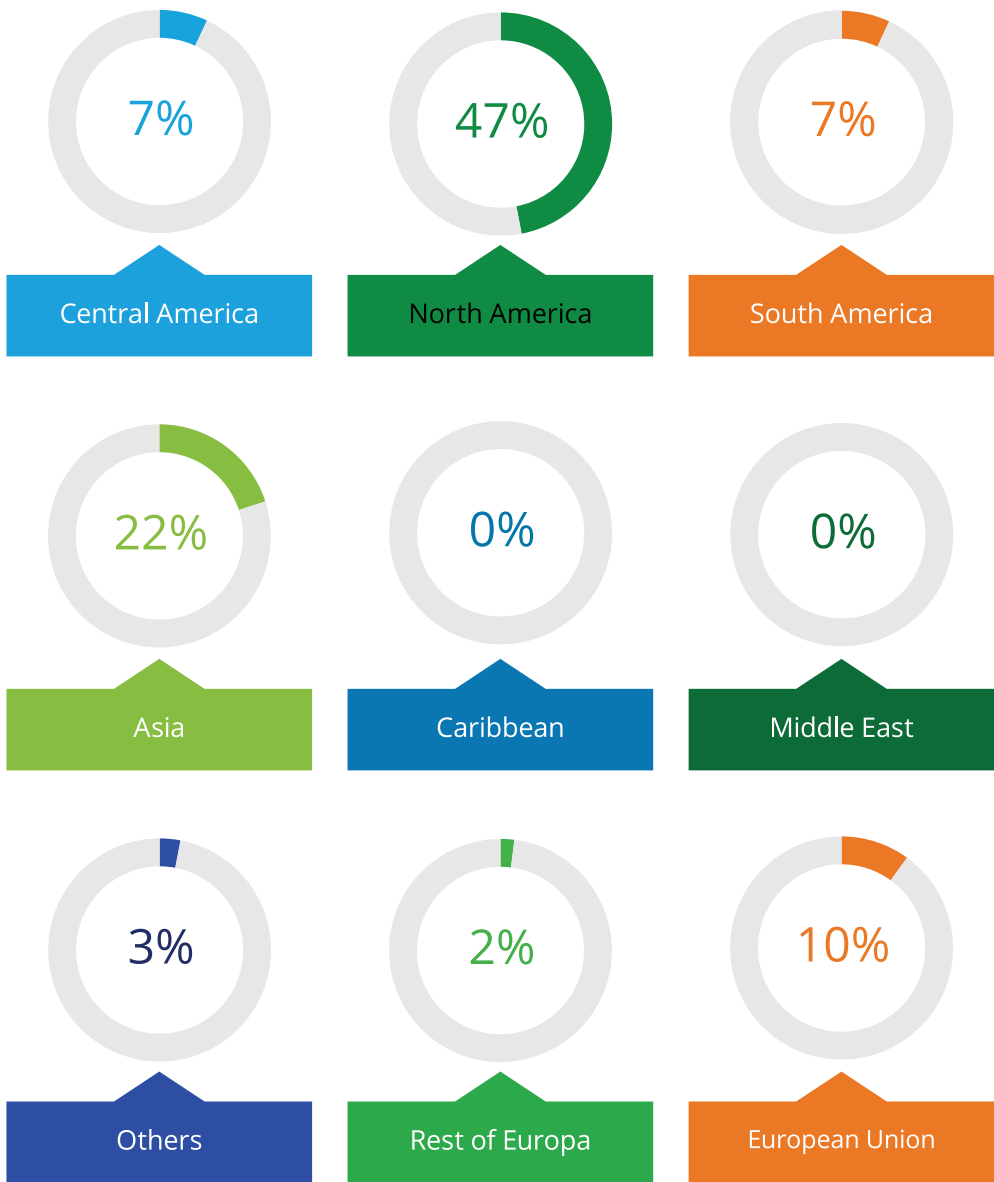
In 2017, according to the main destination regions, exports were sent to North America (45%), Central America (22%), European Union (20%), Asia (5%).

# Exports of Costa Rica in 2017, by market



# Imports of Costa Rica in 2017, by market

Costa Rica imports from North America (47%), Asia (22%), European Union (10%), Central America (7%), South America (7%).







# Forming a Company in Costa Rica

## **About Companies: types, characteristics and practical data for their formation, and similar legal structures.**

The Costa Rican Code of Commerce provides the general rules for the organization of the different type of companies and their commercial activities. There are, however, other laws governing specific business activities such as financial markets, insurance, warranties, retirement or pension funds,

mutual savings, and economic regulations, among others.

The main difference among commercial organizations is in regard to their registration procedures and the financial liability of the parties involved. In principle, the financial obligation is limited to the amount of the capital contribution of the partners or stockholders, except when dealing with a corporation ("Sociedad Anónima" or S.A.).

When forming a Costa Rican company its bylaws must be drafted before a Public

Notary and thereafter incorporated with the Mercantile Section at the National Registry. Once the incorporation process has been completed, the Public Registry will issue a corporate identification number ("cédula de persona jurídica" in Spanish), assigning a number which becomes evidence that the company is ready to lawfully start operations.

## • Types of companies commonly used in Costa Rica

### **Limited Liability Company**

("Sociedad de Responsabilidad Limitada" or "SRL" in Spanish)

It is similar to a closed corporation where the liability of the partners is limited to the proportion of their contributions. A minimum of two partners are required (physical individuals or business entities) to initiate its incorporation and its legal standing is not altered in the event a single partner subsequently becomes the sole owner of the capital contribution.

Their capital is not represented in shares of stock but in quotas (or portion allotments) that cannot be sold to third parties if not previously offered to and approved by the rest of the partners. The company structure is not lead by a board of directors but by one or more managers. SRLs are subject to tax limitations in that expenses for payment of interests to partners may not be deductible. It is also important to state that an SRL, for the purposes of US laws, may be rated as a transparent (or flow-through) entity. For this reason and given its relative simple formation requirements, this is one of the two most-preferred business entities in Costa Rica.

### **Corporation ("Sociedad Anónima" or "S.A." in Spanish)**

This is the most widely used corporate structure when organizing businesses in Costa Rica. A Sociedad Anónima may be formed by other business entities or individuals or a mix thereof and may be eventually owned by one single individual or other business entity. In such event, the corporation's legal status is not altered.

The shareholders' liability is limited to the amounts of their capital contributions except in those cases where the law states the possibility or the requirement of piercing the corporate veil.



A Sociedad Anónima may be formed privately or through public means, although the first option is usually preferred. A Sociedad Anónima must be formed before a notary public, by at least two physical individuals or two existing corporations, or a mix thereof. The resulting legally notarized document must be incorporated within the Mercantile Section of the Public Registry for recordkeeping purposes. An announcement thereof must be simultaneously published in the Official Gazette where the name of the company and the amount of the capital stock is disclosed. Company registration is subject to stamp taxes whose costs vary based on the amount of the capital stock.

An "S.A." must be managed by a board of directors comprised of at least three members (President, Secretary and Treasurer) and must be supervised by a statutory examiner called the "Fiscal"; these officers are appointed by the shareholders pursuant to an accumulative voting system.

There are no limitations for foreign nationals wishing to form these types of companies. In the event the company does not have a representative residing in Costa Rica, the appointment of a resident agent is then required. Such an agent is necessarily an attorney-at-law duly recorded and in good standing within the Costa Rican Bar Association.

## • Incorporation Requirements

### Company Articles

#### Company Articles of Incorporation

The incorporation documents (corporate legal instrument) must provide detailed information about the company, its administrators and corporate structure, financial statements, and dissolution procedures. Any amendments thereto must be recorded with the Mercantile Section and the applicable notice thereof must be advertised in the Official Gazette ("La Gaceta"). Companies recorded in the Mercantile Section of the Public Registry are legal persons with the capability to act. Shareholders are legally entitled to review all corporate records, correspondence and other documents evidencing the status of the company's management. Participation in the company's dividends must be accessible to all shareholders.

#### Required Elements

**The Partners (or shareholders):** There must be at least two persons (physical or legal persons) in the formation of a commercial company. There are no limits for foreign nationals in this regard. Full names, ID number, citizenship, occupation, civil status, and addresses of those individuals forming the company are required, and these requirements also apply for legal persons.

**Company Name:** Comprised of one or more words, with or without a specific meaning, or expressed in foreign languages. Generic names or those already recorded for other companies will be rejected at the time of filing the incorporation papers, so for this reason a review must be performed before choosing the company name. The corporate name must be followed by the words "Sociedad Anónima" or "Sociedad de Responsabilidad Limitada" or by their abbreviations "S.A." or "S.R.L." as applicable, so that the nature of the business concern is easily identified.



- **Domicile:** Costa Rican companies must have a legal domicile in Costa Rica, although this requirement is not meant to limit the possibility of opening additional branches or subsidiaries inside Costa Rica or abroad.
- **Corporate Term:** The length of the corporate term is commonly between 50 and 99 years; undefined terms are prohibited by law. Corporate terms may be extended or reduced.
- **Corporate Purpose:** The corporate purpose must be lawfully possible and its description need not be extremely detailed, since a general description of the activities to be performed will suffice for the purposes of the local registration. However, it is convenient to describe in detail the company's possible activities and, additionally, to offer a general reference thereof. If the company is meant to become involved in banking, financial, fiduciary, or stock exchange activities, then such companies are bound by a different and specific set of rules.
- **Capital Stock:** The amount and type of the capital stock and its payment conditions (there are no minimum or maximum limits, except in the case of SRLs, where the capital stock must be represented in multiples of 100). Corporations (or S.A.s) must be formed only through nominative shares of stock (preferred capital stock is also permitted although subject to the limitations, benefits, and rights agreed upon by the partners) which may be freely transferred. Nevertheless, stockholders may set up transferring limitations. Bearer shares are not legally allowed in Costa Rica. In the case of the SRLs the quotas (or participations) are only transferable through assignment and never by endorsement.
- **Board of Directors or Management Committee:** It must be comprised of at least a president, a secretary and a treasurer. Additional members may be appointed at will. Board members may or may not be shareholders, and there are no citizenship restrictions in regard to this.

The president embodies the legal representation (full, unlimited general power of attorney) of the company. However, it is advisable to appoint other representatives with authority defined by the shareholders (full, unlimited general power of attorney or a simple general power of attorney, either limited or unlimited in regard to funds, etc.).

Members of the board of directors as well as their corporate authority are appointed at the incorporation meeting. Their appointments are for a term set forth in the incorporation instrument.

Decisions of the board of directors must be approved at the shareholders' meeting which can be held locally or abroad as provided for in the incorporation instrument. On the other hand, as explained previously, the same basic rules would be required on the management committee and quota owners as applicable for SRL's.

• **Shareholders' Meeting:** These may be ordinary and/or extraordinary. Ordinary meetings must be held within a term of three months after to the closing of the business year. Ordinary meetings are designed for discussing, approving and/or rejecting the company's financial statements, distributing dividends, granting or revoking powers of attorney or other appointments, and any other matters as set forth in the incorporation instrument.



• **Statutory Examiner:**

The appointment of a statutory examiner during the stockholders' meetings is required pursuant to Costa Rican commercial law.

• **Resident Agent:** In the event that no legal representative is based within the Costa Rican territory, a resident agent must be appointed. The resident agent must be a practicing attorney-at-law licensed in Costa Rica.

• **Legal Reserve:** In the case of SRLs, from the net profits of each business year, aside towards the formation of a legal reserve. Such obligation will cease once the legal reserve reaches 10% of the company's capital.

In regard to S.A.'s, from the net profits of each business year, 5% will be accounted for and set aside towards the formation of a legal reserve fund. Such obligation will end once the fund reaches 20% of the capital stock.

Rules for the dissolution and liquidation of the company: The Costa Rican Code of Commerce sets forth the reasons for the dissolution of a company, to wit:

the expiration of the corporate term as defined in the incorporation documents; the inability to carry out the company's corporate purpose, or the inability to comply with the corporate purpose; the definitive loss of 50% of the capital stock; or the final agreement to dissolve the company at a shareholders' meeting. In the event any such circumstances arise, an extraordinary meeting of shareholders will be held with the purpose of deciding on the dissolution of the company and the appointment of a receiver. Thereafter, the required public instrument will be drafted and the cancellation of the Company's registration before the Registry of Commercial Concerns and before the Tax Department will be submitted.

• **Legal Records:** The Company must carry at least five legal record books: (i) the stockholders (or quota holders) meetings, (ii) shareholders' (or Quota holders') record



# Financial report

## Balance sheet

<b>Assets</b>	<b>1,734,826</b>
Current assets	88,905
Non-current assets	1,645,921
<b>Liabilities</b>	<b>166,630</b>
Current liabilities	110,327
Non-current liabilities	56,303
<b>Equity</b>	<b>74,393</b>
Paid-in capital	72,921
Retained earnings	1,472

## Equity statement

<b>Current year</b>	<b>1,774,576</b>
Comprehensive income	13,867
Issue of share capital	88,905
Dividends	23,853
<b>Previous year</b>	<b>166,630</b>
Comprehensive income	110,327
Issue of share capital	56,303
Dividends	67,876



## Income statement

<b>Revenues</b>	<b>12,978,516</b>
Net sales	12,873,892
Investment	104,624
<b>Expenses</b>	<b>6,372,535</b>
Research and Development	3,365,395
Operating expenses	4,430,118
Marketing	548,022
<b>Net income</b>	<b>6,505,981</b>

## Cash flow statement

<b>Operations</b>	<b>12,978,516</b>
Operating income	12,873,892
Investing	6,372,535
Capital expenditure	1,365,395
Acquisition	4,430,118
<b>Financing</b>	<b>6,505,981</b>
Debt	6,505,981



book; (iii) Journal; (iv) Inventory Book and (v) Balance Book. In the case of S.A.'s, the Board of Directors' minute book is also required.

- **Formalities:** The incorporation instrument must be evidenced in writing before a notary public; thereafter legal notices of the incorporation must be published in the Official Gazette and the corporate articles filed before the National Registry. Applicable tax stamps must be settled therewith. The Registry will assign the company a corporate identity number (cédula jurídica in Spanish) and subsequently all corporate records will be authorized by tax authorities who will also provide the forms (D-140) for the company to become a taxpayer and recorded as such.

- **Financial Statements:** All Costa Rican business concerns must prepare financial statements to be submitted to the annual meeting of stockholders. This meeting must legally be held within a term of three months following the end of the tax year. Financial statements must include the financial statement and information and documentation regarding income.

- **Tax Audit:** Tax audits include a yearly report issued by the auditor in regard to the company's financial statements, wherein it is declared that the company complies with applicable Costa Rican tax rules. Not all companies are subject to audit procedures on a daily basis.



## • Branch Offices of Foreign Companies

Foreign companies are allowed to open and/or transfer their operations to Costa Rica through branches, subsidiaries, and other applicable business structures, provided they comply with the applicable rules set forth in the local Code of Commerce. The Deloitte Legal Department is readily available to guide interested parties towards this end. In fact, many foreign companies operate in the country under such rules with highly successful results.

### Franchises

Costa Ricans are known for the ease with which they adapt to other cultures and traditions. At present 267 brands operate in the country under the franchise model. Of these, 211 (79%) are international in origin with a local presence, and 56 (21%) belong to Costa Rican business people. Of the 56 local franchises existing in the country, 96% are classified as Small and Medium Businesses (PYMES according to the initials in Spanish) and 57% of these belong to the food industry. This industry provides around 27,634 direct jobs in the 1,900 registered establishments throughout the country, which represents 12% of formal employment in Costa Rica's commercial sector. These businesses offer a wide range of products and services such as restaurants, vehicle rental agencies, dry-cleaners, stores, service stations and hotel chains, among others.

## • The Trust

Costa Rican commercial entities and individuals have recently begun using trusts to manage their commercial (and personal) interests, in local or international environments, with great success. Its flexibility and numerous possibilities make it an ideal business vehicle in a wide array of commercial (and personal) relationships. In fact, it may be used for many business purposes meant to provide assurance and speed in day-to-day business transactions.

The Costa Rican Code of Commerce provides a detailed and a very comprehensive set of rules in regard to its formation, operation and termination. In order to help international investors understand Costa Rican rules about trusts and how they are structured, the Deloitte Tax and Legal Department is able to provide clients with more in-depth knowledge.



## **Real Estate** | What investors need to know at the time of purchasing real estate.

- **Real Estate Property Ownership by Foreign Nationals**

The Political Constitution protects private property, and foreign nationals enjoy the same rights as local citizens do in regard to the acquisition and ownership of real estate property (with the exception of concessions in the Maritime-Land Zone). There are few restrictions to private property, although it is worth mentioning the regulatory plans issued by the municipalities, the possibilities of expropriations that the State deems necessary, and the specific limitations on properties assigned to State programs or institutions. To become an owner of real estate property, information concerning the citizenship, resident status, or the permanence of the owner in the country is not required, and ownership by foreign individuals or entities are entitled to absolute rights to execute all legal acts and actions associated with proprietary, possession, and disposition rights.

- **Solidarity Tax**

On December 10, 2008 the "Solidarity Tax for the Strengthening of Housing Programs Act" was published in the Official Gazette. It was implemented and in force on September 29, 2009 after the publication of the bylaws of Executive Decree 35515- H, and in effect for a period of 10 years thereafter.

The taxable event stated by the law is the ownership of houses registered for residential or leisure use, which exceed a total construction value of ₡100 million (US\$169,491), by January first of each year. In addition, all fixed installations should be valued in order to determine the

€100 million threshold. In the case of apartment buildings and condominiums, each unit must be valued separately, and common areas are added based on the appropriate proportion. Once the value of the construction has been determined and such value exceeds the €100 million threshold, the taxpayer must proceed with the necessary calculations for valuation where the building was constructed. Once both values have been established, the taxpayer must calculate the total tax amount for the payment in accordance with the progressive scale provisioned in the law.

Taxpayers of the Solidarity Tax shall declare the value of the property every three years from the time the law takes effect. In order to declare and pay this tax, the taxpayer must use the published manuals and guidelines to aid in determining the value of the assets. The tax should be paid within the first 15 days of the month of January of each year. Both the registration process and the filing and payment should be accomplished by electronic means, using the web page designated by the Tax Administration for such purposes.

## • Maritime Land Zone Concessions

Properties on locations facing maritime coasts, known as maritime-land zones, are owned by the State. However, said areas may be subject to concession rights for a limited, although extendable, period of time with prior request and compliance with a number of requirements. Land located in public zones are exempt from the concessions; these zones are comprised of the fifty (50) meter wide belt between the ordinary high tide line and those areas that become open or exposed during the low tide. The local governments or municipalities are the entities in charge of granting concessions around these areas.

Concessions cannot be granted to (a) foreign nationals who have not resided in the country for a period of at least five years; (b) corporations (S.A.'s) with bearer shares; (c) corporations domiciled abroad; (d) entities formed in the country by foreign nationals; or (e) to those entities whose stock, capital quotas or capital stock are owned by foreign nationals in a proportion of over 50%. Additionally, only physical individuals and companies that are qualified to hold concession rights (see above) may participate in tourism developments on the maritime-land zone or in locations with access thereto. Similarly, foreign entities may participate therein provided they are tourism companies whose capital investment toward the development is owned by Costa Ricans in a proportion of over 50%.





## • Condominiums

There is a specific regulation in Costa Rica regarding properties under condominium arrangements. This regulation allows and governs the development of horizontal and vertical condominiums, lands, or buildings. Basically, property owned under condominium rules consists of a combination or a mix of the individual ownership of the units or filial lots or plots and the joint ownership of the common areas. In these arrangements ownership is subject to a number of restrictions regarding things like architectural features, use of the ground, etc.

## • Real Estate Brokers

The Ministry of Economics grants licenses to real estate brokers who are duly backed by the Chamber of Real Estate Brokerage. This Chamber is dedicated to maintaining the rules of competition and professional ethics.



# *Immigration Regulations*

## • Entry Visas and Residence Permits

The General Immigration and Foreign Nationals Office is the agency responsible for issuing general directions on entry visas and residence permits to foreign nationals. These directions are based on local immigration policies, international agreements, treaties, security reasons, convenience, and opportunity for the Costa Rican State.

### • Entry Visa Categories

Four groups have been established for entry visas:

- **First Group:** Foreign nationals of the countries placed in this group may enter Costa Rica without consular visas and will have to right to stay for a maximum term of 90 calendar days.
- **Second Group:** Foreign nationals from countries placed in this group may enter Costa Rica



without consular visas and will have the right to stay for a maximum term of 30 calendar days.

- **Third Group:** Foreign nationals placed in this group must request a consular entry visa from the Costa Rican Consular Office abroad and will have the right to stay for a maximum term of 30 calendar days, unless they hold residence or a visa from certain regions determined by the Immigration Authorities. They do not need a consular entry visa if they comply with those specific rules.

- **Fourth Group:** Foreign nationals placed in this group must request a restricted consular visa and a previous consultation from the Director General of The Immigration and Foreign Nationals Office.

This type of visa may be requested from a Costa Rican consular office abroad or directly through a special agent (proxy) at the General Immigration and Foreign Nationals Office in Costa Rica. Foreign nationals in this group will have the right to stay for a maximum term of 30 calendar days, except in some particular cases.

- **Extensions of entry visas**

Foreign nationals authorized to enter the country may request an extension, provided that the request is submitted prior to the termination of the original authorization and under the condition that all extension requirements set forth by the General Immigration and Foreign Nationals Office are duly complied with.

- **Residence Permits**

- **Temporary Residence for Labor Purpose**

Residence requests for individuals can be submitted to the Consular Office in the foreign country of origin, if available. However, representatives, managers, executives, and technical staff of companies based in Costa Rica can send a direct request to the local Immigration Authorities.

- **Temporary Residence under the Investor Status**

The minimum amount of the investment is US\$200,000 or its equivalent in other international exchange currencies accepted by the Central Bank of Costa Rica.

The investment can be made through real estate assets, shares, and productive projects of national interest, including an initial investment of US\$100,000 in forest protection. Each case will be considered individually by the authorities.



- **Temporary Residence for Retired Individuals (Income through a pension)**

To attain a legal residence permit under the retiree (pensioned) sub-category, the foreign nationals are required to provide evidence of their entitlement to monthly, life, permanent and stable pensions coming from abroad whose amount must not be under US\$1,000 or its equivalent.

- **Temporary Residence as “Rentista (Income from Investments)”**

To attain a legal residence permit under this sub-category, the interested parties must provide evidence of their entitlement to monthly, permanent, irrevocable, and stable income for an amount of at least US\$2,500. In the event the party wishes to request residence status for his/her dependents (spouse and children), the required monthly amount may be higher.

- **Permanent Residence**

To attain permanent residency, the foreign national must prove that he/she has lived at least three years in a row under a temporary residence scheme or, otherwise, that there is a link with a Costa Rican citizen (through parents, children, spouses, or underage siblings). Other options are available to refugees under the international law rules applicable to Costa Rica.

- **Temporary Works Permits**

These are temporary permits allowing people to enter Costa Rica and perform local services in a project that will last one year or less. Extensions are available for only one additional year. Individuals granted this permit are not considered Residents, and will not be able to receive salaries or remuneration within Costa Rican territory.

- **Formal Requirements**

Although the formal requirements change according to the specific request set forth by the authorities, some of the standard requirements for the immigration applications are:

- Submission of the request from the interested party, addressed to the Immigration Authorities or the Costa Rican Consular Offices in the foreign country of origin.
- Birth certificate, criminal records, and marriage certificate (when applicable).
- Certified copies of the passport (including all pages).
- Passport-sized photographs.
- Registry of fingerprints (for all foreign nationals above 12 years old).

*Important: Documents issued abroad must be duly authenticated by the corresponding Costa Rican Consular authority and when such documents are written in foreign languages (other than Spanish) they must be previously translated by an official translator. Likewise, it is important to stress that the term of validity of the documents issued abroad is for three months from the date of their issuance.*

Please notice that requirements will vary according to the corresponding procedure:

## • Registering a Company with the Immigration Office (Notice DG-1084-2008)

Companies may request their registration with the Immigration Office in order to speed up immigration procedures for their employees in Costa Rica. This acknowledgment allows their residence request to be handled directly from Costa Rica and with fewer formal requirements and time thresholds.

Some of the benefits of registration:

- Priority for the filing of the requests;
- Reduction of the response turnaround time; and
- Reduction of requirements.

Companies that opt for this registration must fit in one of the following categories:

### **“A” Companies**

These are currently-operating companies that will start operating under special systems; such a system may be managed by the Foreign Trade Ministry (COMEX) and the Foreign Trade Promoting Agency of Costa Rica (PROCOMER), with an aim towards active improvement and promoting exports.

### **“B” Companies**

These are companies that are currently operating or that will start up operations outside of any special systems for the promotion of exports, but whose business nature continues to the exportation of goods and services from Costa Rica into the international market.

### **“C” Companies**

These are companies that are currently operating or that will start up operations in the Costa Rican tourism market. Specifically, they must operate with the airlines registered with the Airlines Association, or they may operate in the areas of tourism lodging which have a “Tourism Declaration” with a classification of four stars and above, pursuant to Executive Decree number 25226 of March 15, 1996.



### **“D” Companies**

These are companies that are currently operating or that will start up operations in the financial area in Costa Rica. In order to be supervised, these companies should register with the Superintendence of Financial Entities (SUGEF), as entities in the banking sector and institutions that do not belong to the banking sector.

### **“E” Companies**

These are companies that are currently operating or that will start up operations in the telecommunications area in Costa Rica. These should be supervised by or registered with the Office of the Superintendent of Telecommunications (SUTEL).

### **“F” Companies**

These are multinational companies in the goods and services markets; they must have operations in more than 3 countries, and have decided to establish a subsidiary in Costa Rica.

### **“G” Companies**

These are companies that are currently operating or that will start up operations in a public project promoted by the Public Administration in Costa Rica, as long as the project surpasses one calendar year.



# Foreign Investment

## **Systems and incentives the country offers to investors: Free Trade Zone, Active Improvement, Tourism Incentives, etc.**

Costa Rica is an active member of the World Trade Organization (WTO) and, as such, the accords issued by this organization and ratified by the Government prevail over national laws - except in the case of the Political Constitution - and may consequently be invoked directly before the courts. Costa Rica sees initiatives at a unilateral level as complementary, this is negotiated through preferential accords, in addition to the usual multilateral negotiation system. Internally, the Foreign Trade Ministry (COMEX, in Spanish) defines and directs the external commercial policy and that of foreign investment.

## **In Facts**

- Currently, more than 250 multinational companies are operating in Costa Rica.
- Costa Rica has an exceptionally talented and young bilingual workforce. On average, 95% of the employees in multinational companies are local.
- There is a preferential access platform to 1/3 of the world's population, and 2/3

of worldwide GDP. 87% of goods exports are through free trade agreements.

- Excellent business climate based on a renowned democratic tradition, allowing economic and political stability.
- Over 90% of the energy in Costa Rica is renewable; electricity costs are low and guaranteed.
- Quality of life in Costa Rica is high. It is the safest country in Latin America, and one of the top 5 environmental performers.



## Stability

- Ranked 2nd in Political Stability and Absence of Violence Index in Latin America - World Bank, The Worldwide Governance Indicators 2015.
- Costa Rica ranks 1st in Latin America in Innovation - World Economic Forum, Global Competitiveness Report, 2012-2013
- Costa Rica ranks 2nd in Latin America in the Country Brand Index. Future Brand. Country Brand Index 2014-2015

- There is no requirement to register investments with any of the government authorities.
- Costa Rica has achieved international standards for IPR protection.
- Army abolished in 1948.
- More than 120 years of democracy.

Source: Costa Rican Investment Promotion Agency (CINDE)

In May 2007, Costa Rica's commercial policy was examined by the WTO. It concluded that Costa Rica predominantly formulates its policy at a national level but takes into consideration its participation in the Central American Common Market (CACM). The Costa Rican Foreign commerce policy seeks the promotion, the facilitation, and the consolidation of international insertion, with an aim towards enhancing the growth of the economy and, as a consequence, to improve the living conditions of Costa Ricans.

Likewise, Costa Rica maintains a policy to actively negotiate and implement preferential agreements. In addition to its participation in the CACM, Costa Rica has a series of free trade agreements in effect with Canada, the Caribbean countries, Chile, Mexico, China, The United States, Central America, The Dominican Republic, Peru, Singapore, and Panama.

## • Trade Agreements

### Multilateral Agreements

- Agreement/Partner(s)
- WTO members (May 1995)

### Customs Unions

- Agreement/Partner(s)
- CACM members

### Free Trade Agreements

- Agreement/Partner(s)
- European Free Trade Association (EFTA) - Central America
- Central America - European Union (Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama)
- Central America - Mexico (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua)
- Peru
- China
- Singapore

- DR-CAFTA (Central America - Dominican Republic - United States)
- CARICOM
- Central America - Panama (Costa Rica, Guatemala, El Salvador, Honduras and Nicaragua)
- Canada
- Central America - Chile (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua)
- Central America - Dominican Republic (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua, Colombia, Chile)

#### **Preferential Trade Agreements**

- Agreement/Partner(s)
- Venezuela (AAP.A25TM N° 26)
- Colombia (AAP.A25TM N° 7)



# ***Foreign Investment System***

## **• General Aspects**

Costa Rica has a generally open foreign investment system, although there are some relevant exceptions. The State holds exclusive rights<sup>4</sup> in regard to the importation, refining, and distribution of petroleum oil and its derivatives; insurance services; railroads, maritime ports, and air ports; some postal services; and single concessions in some power and telecommunications services. Some of these activities may be subject to concessions pursuant to applicable laws. The Telecommunications General Law number 8642 and the Law Regulating the Insurance Market number 8653 were published in June and July of 2008, respectively.

There is no special law in Costa Rica in terms of foreign investment, although several laws and regulations seek to promote these activities, including Tax Exemption Regimes and faster Immigration Procedures. The set of international treaties explained before are also intended to promote foreign investment and activity in our country. The most favored nation treatment is guaranteed to foreign investors in sections set forth in bilateral investment treaties, free trade agreements, or under the General Trade Services Accord. Foreign investors are entitled to the same incentives and benefits granted to Costa Rican companies.

Constitutionally, Article 19 of the Political Constitution provides that foreign nationals are subject to the same individual and social duties and rights as Costa Ricans, except for the exceptions and limitations set forth by the Constitution itself and by the regular laws. Article 45 of the same legal body contains the regulatory frame within which expropriation is ruled. Under this regulation, if it finds a "public need," Congress may, upon the votes of at least two thirds of the totality of its members, impose limitations of social interest to private property. The "Expropriation Law" (number 7495 of June 1995) provides the principles which define the indemnifications payable by the State using the "fair price" concept.

The Civil Codes provide general rules governing private international law regulations. These ensure that both Costa Rican and foreign parties follow specific rules to appear before court, and they protect their rights under agreements, including international elements.

Finally, Costa Rica ratified the Constitutive Agreement of the Inter-American Investment Corporation of the Inter-American Development Bank, and it is a member of the Multilateral Body of Investment Guaranties of the World Bank. By the end of January 2006, Costa Rica kept agreements on reciprocal promotion and protection of investments with fourteen commercial partners, while four similar new agreements were pending legislative approval.

### **Restricted Activities**

A number of laws restrict private investment in the following activities. All are public monopolies.

#### **Alcohol Distillation**

Alcohol distillation for the production of spirits and liquors. In Costa Rica, the National Distillery Factory (a public company) is the sole alcohol distillery facility in the country.

#### **Crude Oil Refinery**

The Costa Rican Oil Refinery (RECOPE by its Spanish name) is also one of the few State-owned companies. This imports crude oil and distributes it to service stations and large consumers.

## **• Policy and Investment Incentive**

### **General Aspects**

There are no limits to foreign capital invested in areas such as agriculture, industry, trade or loans to institutions and the laws protect the established industries, propose sanctions, and stimulate their development by means of:

- Tax Incentives
- Adequate credit policies administered by the National Banking System
- Exclusion of business practices that could affect new industries

The Costa Rican legal system favors foreign investment by guaranteeing equal opportunities. Currently, there are various available options for foreign investors such as the Temporary Admission System for passive perfection and the Free Trade Zone System.

### **Temporary Admission System for Active Perfection**

This system allows a country to receive goods within its national customs territory, with the suspension of all types of taxes, and under the accountability of a guarantee. Such merchandise should be re-exported within a period of six years after having been submitted to a process of transformation, repair, reconstruction, or assembly, or be assembled as a whole (for machinery, general transportation equipment, or highly-complex technological or functional tools), or used towards other similar ends.

The machinery and other equipment necessary for the functioning of companies that operate within this system should enter the country without having to pay taxes, under the accountability of a guarantee.

This is not a system meant to exonerate settlement of other internal taxes (income tax, remittances, and other taxes).

Companies wishing to resort to this system must file a petition before the Ministry of Foreign Trade and comply with all applicable requirements to register as auxiliary agents of the public function with the Customs General Office.

The system has two modalities: a) one hundred percent exports; and b) export activities plus local sales. In the latter case, all imported goods that are subsequently sold locally will settle the applicable taxes on a percentage basis.

In August 29, 2008, a Decree was submitted to amend the By-Laws of the Active Perfection System. The purpose of the Decree is to simplify a series of steps and streamline the operations that the companies benefiting from the System perform, as well as to eliminate unnecessary requirements and formalities.

### **Free Trade Zone System**

The Free Trade Zone system is a system that frees goods from importation taxes and gives companies that are part of the system an exemption from income taxes, according to the category under which the goods enter the country. The company may receive income tax exemption benefits for periods of time that vary between 8 and 12 years, or pay a percentage of the 6%.

Entry into the Free Trade system requires a minimum investment, which is determined based on geographical location and based on the activities the company will take part in, and whether or not these activities will take place within an industrial park.

The incentives that the Costa Rican State offers the companies that join the Free Trade Zone system have been defined as prohibited subsidies by the World Trade Organization, due to the fact that such incentives are subject to the results of exportation as a condition of enjoying the fiscal benefits, especially in terms of income taxes. Nevertheless, Costa Rica modified its Free Trade Zone Law in 2010 in order to comply with the WTO's regulations. Therefore, processing companies that wish to join the Free Trade Zone must fulfill the requisites that are laid out in the legislation.



Companies that may request entry into the free trade zone system are classified in the following way:

- Industrial companies that process and assemble exportation or re-exportation products to third-party markets outside of Central America.
- Companies dedicated to marketing—which re-package or re-distribute non-traditional export or non-export products.
- Companies that offer services.
- Service companies that operate and offer shipyard reconstruction, repair, and maintenance services to cargo ships that transport exports.
- Corporations and persons who perform scientific research to improve technological and agro-industrial activities.
- Processing industries that produce, process, or assemble goods, regardless of whether they export them or not, as long as they meet the following requirements:
  - a) Belong to a strategic sector, according to the Definition made for these requirements.
  - b) Be totally or partially exempt from income tax payments.
  - c) Make a minimum investment, according to geographic location.
  - d) Demonstrate that the investment project may be made in any other country, or moved to another country. This requirement is assumed to be fulfilled if the controlling entity operates a processing plant in a foreign country outside of Central America and Panama that is similar to the plant that the company will operate in Costa Rica.





### Export Processors

These must fulfill an exportation requisite; the company should export at least 75% of its production (this category will not be issued after the year 2015).



### Service Exporters

These are companies that export services to persons or companies domiciled abroad, or to other companies in the Free Trade Zone. Up to 50% of services may be sold to domestic companies. Nonetheless, the exemption from income taxes will correspondingly be decreased by the same proportion.



### Companies that operate dockyards and dikes

These work doing construction, repairs, or maintenance on vessels (dry or floating).



### Traders

These do not manufacture products; they simply manipulate, repack, or redistribute non-traditional merchandise for exportation or re-exportation. These products may not be sold on the local market.



### Scientific Research Companies

These are dedicated to improving the technological level of industrial and agro-industrial activities in the country, as well as of the country's Foreign Commerce.



### Park Administrators

These are companies that are dedicated to administrating parks; these parks are destined for installation in the companies governed by the rules of a Free Trade Zone.



### Independent processors that may or may not export / Free Trade Zone supplier companies

A level of exportation is not a requisite to join this category. (This category also encompasses processing companies that provide at least 40% of their supplies to other companies within the Free Trade Zones).



### **Processing Industries that produce, process, or assemble goods, regardless of whether or not the goods are exported**

These should meet a series of requisites in order to receive the preferential 6% income tax rate.

Processing or industrial companies should export 75% of their production, marketing companies should export 100% of the goods they market, service companies should export at least 50% of the services, and processing companies that assemble and process goods do not have an exportation limit requirement. The goods and services that are imported for the internal market are subject to all applicable taxes, as well as to the customs procedures that are applied to all similar imports. Additionally, the percentage of the income tax exoneration applied to imports, as well as to machinery, equipment, prime materials, and also the income tax, will be reduced by the same proportion that the value of the goods and services represent to the national customs territory, in relation to the total value of the company's sales and services, in accordance with the regulations of this law.

An investment of at least US\$150,000 in fixed assets should be considered a part of the requirements necessary to request entry into the free trade zone system. For cases in which the company is located in an industrial park, if the company wishes to operate outside of the industrial park, the minimum investment is US\$2,000,000.

There are 375 companies in Costa Rica operating inside Free Trade Zones. In that year their exports had exceed US\$4,191 million.

### **Tax Incentives**

Companies that have been accepted into the free trade zone system may take advantage of the following incentives, although these are also subject to the indicated obligations and requirements

1. Importation of prime materials or other materials necessary for operation, with an exemption of importation tax payments.

2. Importation tax exemption for machinery and equipment, as well as for their accessories and pieces.

3. Importation tax exemption for vehicles that are used by the company for production, administration, or transportation, related to the company's activity.

4. The following vehicles and vehicle parts may be exonerated:

- Any chassis with a cabin, with a cargo capacity or between one and two tons.
- Trucks or chassis for trucks.
- "Pick-up" trucks with a cargo capacity of between one and two tons.
- Vehicles with a minimum capacity of fifteen passengers.

5. Any machines or equipment older than five years, as counted from the import date, which have been imported duty-free, may be freely transferred, exchanged, or sent to be stored within the national customs territory, without having to pay any taxes.

6. Exemption from any taxes and consular rights that may be charged for importing fuels, oils, and lubricants which may be required for the company to operate.

This exemption will be issued only if the equivalent goods are not produced within the country in a suitable quantity or of a suitable quality as required by the company. In order to import these products, the Ministry of Economy, Industry, and Commerce must issue a previous authorization and issue a reasoned opinion within a maximum period of fifteen workdays.

7. Exemption from any taxes associated with the exportation or re-exportation of products. This exemption shall be issued for the re-exportation of production machines or equipment in the Zones, as long as they are brought into the country under the framework of this law.

8. Exemption from paying taxes on capital and net assets, territorial taxes, and real estate transfer taxes, for a period of ten years starting at the beginning of operations.

9. Exemption from sales and consumption taxes charged for the purchase of goods and services.

10. Exemption from any taxes that may be charged for remittances sent abroad.

11. Exemption from any taxes on utilities, as well as any other tax which is calculated based on gross or net incomes, dividends paid to stockholders, incomes, or sales, while complying with the following distinctions:

- For companies located in the Amplified Greater Metropolitan Area (AGMA), the exemption rate will be one hundred per cent (100%) for a period of eight years, and the rate will be fifty per cent (50%) for the following four years thereafter.
- For companies located outside of the Amplified Greater Metropolitan Area (AGMA), the exemption rate will be one hundred per cent (100%) for a period of twelve years, and the rate will be fifty per cent (50%) for the following six years thereafter.

12. Exemption from all taxes and municipal licenses for a period of ten years. Companies that fall under this article must pay for the municipal services that they make use of. In this case, the respective municipality may charge up to twice as much as the legally established fees for these services. Nevertheless, the companies that have been established in the Free Trade Zones are authorized to procure these services from any physical or legal person they choose.

13. Exemption from any taxes on the importation and exportation of commercial or industrial samples, following authorization by Office of Foreign Trade Promotion of Costa Rica PROCOMER.

14. In order to better develop their operations, the companies that have been accepted into the Free Trade Zone Regime may freely perform any kind of acts or contracts using foreign currencies, in terms of international transactions or those which take place between other companies that have been established within the Free Trade Zone Regime. In such cases, the amounts should necessarily be paid using foreign currencies. Companies that have been accepted into the Free Trade Zone Regime enjoy the free possession and handling of funds that have been acquired based on what has been outlined in the previous paragraph, or which have been derived through the company's ordinary operations, and they shall be exempted from the application of the regulations regarding currency exchange. The Central Bank shall establish regulations for this benefit and the activities that may be derived from it.

15. Export processing companies that benefit from the Free Trade Zone Regime and which have been operating for four years under the Regime may receive an additional exemption from income taxes if they then reinvest in the country, within the following parameters:

- a) If the reinvestment exceeds twenty-five percent (25%) of the original investment, the exemption will be for one additional year.
- b) If the reinvestment exceeds fifty per cent (50%) of the original investment, it will be for two additional years.
- c) If the reinvestment exceeds seventy-five per cent (75%) of the original investment, it will be for three additional years.
- d) If the reinvestment exceeds one hundred per cent (100%) of the original investment, it will be for four additional years.

The additional exemptions shall be for seventy-five per cent (75%) of the payable income tax. The additional exemptions issued here will take effect after the company has completed its eighth year of operations, without affecting the originally-issued exemptions corresponding to the period after the first four years, which will take effect once the additional exemption period described here expires. For companies that have their installations in zones designated as "relatively less developed" zones, the additional exemption that is issued will take effect after the completion of the twelfth year of operations, without affecting the originally-issued exemptions corresponding to the period after the first six years, which will take effect once the additional exemption period expires. Reinvestment that leads to this additional exemption must take place after the completion of the fourth year of operations, and before beginning the eighth year of operations within the framework of the Free Trade Zone Regime. The additional exemption shall only be issued to companies whose original initial investment of fixed assets was valued at at least two million US dollars (US\$2,000,000).

Processing companies which are categorized under category "f" are not obligated to complete a minimum amount of exportation. Nevertheless, in order to be part of the system, they must fulfill the following eligibility criteria:

1) Belong to a strategic sector. A Special Commission will be established to define the guidelines required to classify the sector as strategic for the development of the country. Within those guidelines, the project must also include social development contribution projects and high-technology projects.

2) New investments in the country must be subject to international mobility. The idea of "investment mobility" shall take into consideration whether the investment could reasonably be made in or moved to another country. It shall be assumed that the investor's controlling entity operates overseas, and that at the time of applying to the FZR, it will have a processing plant, similar to the one to be established in Costa Rica, operating outside Central America and Panama.

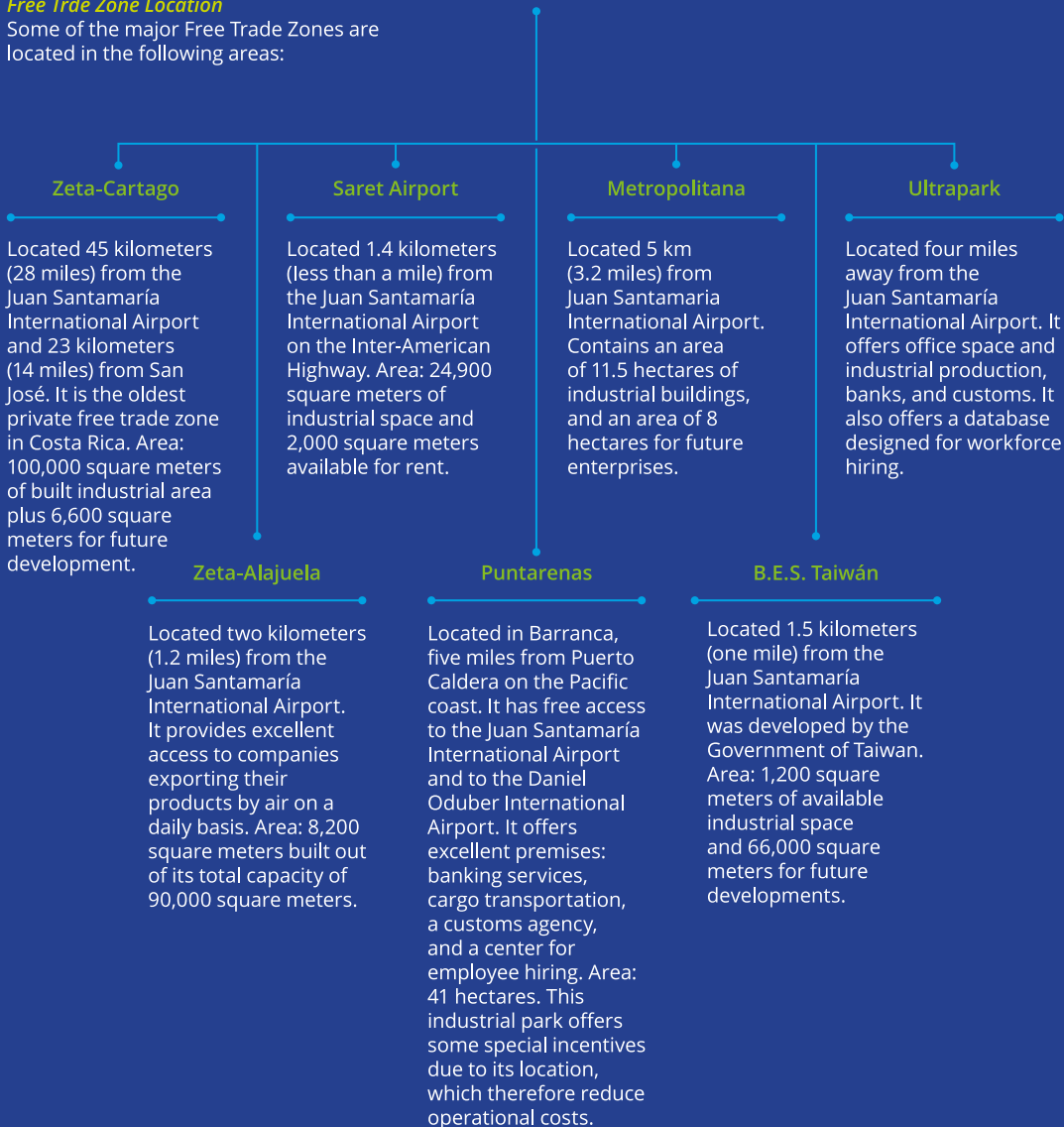
14. In order to better develop their operations, the companies that have been accepted into the Free Trade Zone Regime may freely perform any kind of acts or contracts using foreign currencies, in terms of international transactions or those which take place between other companies that have been established within the Free Trade Zone Regime. In such cases, the amounts should necessarily be paid using foreign currencies. Companies that have been accepted into the Free Trade Zone Regime enjoy the free possession and handling of funds that have been acquired based on what has been outlined in the previous paragraph, or which have been derived through the company's ordinary operations, and they shall be exempted from the application of the regulations regarding currency exchange. The Central Bank shall establish regulations for this benefit and the activities that may be derived from it.

15. Export processing companies that benefit from the Free Trade Zone Regime and which have been operating for four years under the Regime may receive an additional exemption from income taxes if they then reinvest in the country, within the following parameters:

- a) If the reinvestment exceeds twenty-five percent (25%) of the original investment, the exemption will be for one additional year.
- b) If the reinvestment exceeds fifty per cent (50%) of the original investment, it will be for two additional years.
- c) If the reinvestment exceeds seventy-five per cent (75%) of the original investment, it will be for three additional years.
- d) If the reinvestment exceeds one hundred per cent (100%) of the original investment, it will be for four additional years.

### Free Trade Zone Location

Some of the major Free Trade Zones are located in the following areas:





## Customs

### Customs procedures

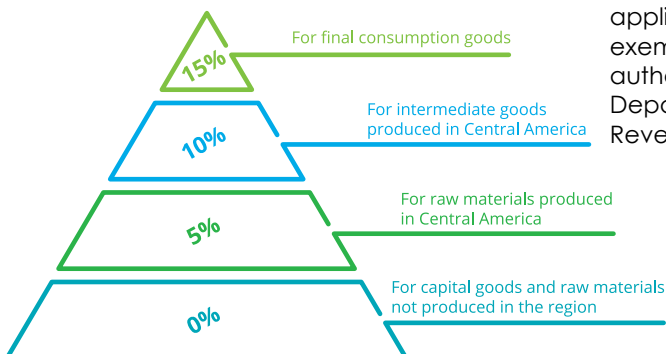
Customs procedures in Costa Rica are carried out through an agent responsible for conveying declaration forms to the Customs Office. However, the importer must provide the required documentation, such as commercial invoices, bills of lading, insurances agreements (if any), and technical specifications to identify the right designation and coding of the merchandise within the Central American Customs System.

### Import Duties

Customs Import Duties (CID) are applicable to import merchandise as a percentage of their value (ad valorem). Their taxable base is the customs value pursuant to what is provided for in the WTO Value Accord. The basis for defining import taxes consists of the real price paid or to be paid, international transportations costs, insurance costs, and any applicable additions therewith, per Article 8 of the WTO's Value Accord.

Costa Rica and Central America apply a common external tariff, in accordance with the regulations of the Central American General Economic Integration Agreement.

The DAI rate applicable to goods will be in accordance with the classification of the goods. The Central American tariff policies are based on the following tariff levels applicable to capital goods, prime materials, intermediate goods, and final consumer goods, as displayed in the following pyramid:



## Tourism Incentives

### Use of Benefits

Costa Rica grants incentives to tourism activities in a number of ways. Such incentives were created upon the Incentives Law for the Development of Tourism number 6990 (ILDT). Incentives set forth in the ILDT may be fully or partially granted, depending on the applicant company and the Tourism Agreement signed between the Company and the Costa Rican Institute of Tourism (ICT in Spanish). Pursuant to Article 29 of the ILDT, benefits may also be subject to certain requirements and conditions.

The Agreement clarifies which incentives may or may not be granted to the requesting companies according to their characteristics, the company must show evidence that it has previously qualified as a tourism company with the ICT.

The final Agreement must be submitted to the relevant Administrative Authorities to have access to the applying benefits, including tax exemptions, reductions of rates, accelerated depreciation of assets and expedite business permits.

Article 35 of the ILTD bylaws provides that, in the case of tax exemptions granted under the ILTD and its bylaws, they must be handled, as a request, using the forms specifically designed to that effect by the Ministry of Revenue. These requests shall be filed before the Ministry of Economy, Industry and Commerce and thereafter before the Technical Secretary's Office for the applicable review. In the event the exemptions are applicable, the relevant authorization will be recommended to the Department of Exemptions of the Ministry of Revenue.



# Benefits

## Incentives

**Tax Incentives:** Exemption of all taxes and rates applicable to imports or local purchases, including assets and goods required for the functioning or setting up of new companies or services. This exemption also applies to constructions, expansions, or remodeling of the relevant infrastructure.

This exemption is not applicable to imports of those similar goods manufactured in the national territory of the member countries to the Central American Agreement on Tariffs and Customs Systems in equal conditions in respect to quality, quantity and price, according to the Ministry of Economy, Industry and Commerce.

**Accelerated Depreciation:** Accelerated depreciation of goods which are rapidly deteriorated or consumed pursuant to the Income Tax Law, and which are directly used in the hotel trade.

**Concession of Municipal Licenses (Patentes):** Required by the companies to develop their activities. Municipalities will grant these licenses within a maximum term of 30 calendar days as of the date of the filing of the request. The Municipalities will then collect the applicable tax. Concessions of municipal licenses and permits include national and foreign liquors, so as to meet the needs of the population. Liquor licenses include all the positions the company has on its authorized premises and locations. However, liquor licenses granted under these conditions may not be used on other premises.

Likewise, it is important to know that the price of these licenses may not exceed the value of the last auction of a similar license in the same district – Article 30 of the ILTD Bylaws.

**Auxiliary Exchange Office - Service Agreement:** It is possible for the company to become authorized by the Costa Rican Central Bank to be an auxiliary office of foreign exchange to buy currency from foreign tourists. Operations would be performed in the name of and in the account of the Costa Rican Central Bank which will provide, in the corresponding agreement, all terms and conditions whereby the hotels will transfer currency received as a result of such activity.

**Exemption of Territorial Taxes:** This exemption applies to those establishments located outside the Metropolitan Area as defined by the Planning Ministry for a period of up six years from the date of implementation of the Contract. To receive the exemption, the company must submit a copy of the contract that gives it the exemption to the Tax Administration.



### **Relevant Institutions for the Promotion of Foreign Investment and Economic Development**

Foreign Trade Promotion Office (PROCOMER)  
The Costa Rican Foreign Trade Promotion Office (PROCOMER) is the result of the merger of three entities linked to foreign trade: the Center for the Promotion of Exports and Investments (CENPRO), the Free Trade Exporting Corporation S.A., and the National Investment Council. PROCOMER is the official institution for the promotion of exports and investments in Costa Rica.

PROCOMER is a public, non-governmental organization. Its Board of Directors is chiefly represented by the private sector and its main operational areas are the promotion of exports, attraction of investments, management of special systems (export contracts, free trade zones and temporary admissions), foreign trade single position, and statistical information.

### **Costa Rican Investment Promotion Agency (CINDE)**

CINDE is a private non-profit organization whose purpose is to promote the expansion of manufacturing industries through foreign investments. In addition, it provides advisory services to interested companies and prepares projects oriented towards exporting activities and to setting up industrial premises in the country.

CINDE has strong connections in both the private and public sectors. Its professional team is capable of providing information in areas such as economy, trade, the country's economic profile, tax and labor regulations incentives granted by the Government, and the business climate in general. It also manages information on market opportunities resulting from trade agreements, international prices, market trends for Costa Rican products, international marketing services, and maintains contacts with high-end executives in both the private and public Costa Rican sectors. CINDE also has an office located in New York City (USA).

# Taxes

There are a number of tax systems applicable in Costa Rica which, in general terms, are managed by the General Tax Administration and the General Customs Administration, both under the authority of the Ministry of Revenue. The first Administrative Body is in charge of:

(i) income taxes and related; (ii) general sales tax; (iii) selective consumption tax, and (iv) other minor taxes. The second collects customs taxes and other taxes from import operations.

Additionally, local governments (municipalities) manage the following taxes: (i) real estate taxes, (ii) municipal taxes on licenses, (iii) liquor licenses and taxes on public shows, and (iv) Maritime-Land Zone public concession canons. License taxes include the authorization to start profitable activities within the jurisdiction of a given territorial entity. The tax payable is defined based on gross and net income.

There are other governmental offices responsible for collecting special taxes and other contributions of a similar nature. For example, the Costa Rican Social Security Agency (CCSS, in Spanish) collects contributions subtracted from the wages of employers and employees toward financing the public health and pension systems.

Comments of the Structural Tax Reform The Tax Plan was studied for the first time in year 2001. From then, a number of versions of the proposed law have been submitted before the Legislative Assembly with no success.

Initially, the master features of the amendment were, on one hand the movement towards a global taxable income instead of the now existing tax payers' enlisted system, and the movement to a taxable worldwide income of the resident taxpayer (capitals of Costa Rican origin), on the other, regardless of the place the income is generated or attained as opposed to the current territorial model.

Currently, the discussion was resumed by the Legislative Assembly. The legislators have approved a fast route to the discussion of Fiscal Reform. The current law project, named "Strengthening of Public Finances" [Fortalecimiento de las Finanzas Públicas] includes passing from current sales tax to a value added tax (VAT) (with reduced rates for health and education services) and a deep income tax reform.



## Treaties to Avoid Double Taxation and for Exchange of Information

At present, Costa Rica has already signed and ratified a treaty with Spain (2010). Also, it has approved a treaty with Germany to avoid double taxation (2016), which is still pending ratification. Finally, other such agreements continue under negotiation (Mexico and Canada among others). Other treaties, for example, like the one with the United States of America, have addressed the exchanging of information for taxation purposes, and the applying FACTA, while others on this same issue have been signed with different countries which seek to motivate the exchange of information between Taxation Authorities. In general, these instruments seek the correct taxation and collection of taxes and attempt to prevent fraud or tax evasion. They set forth the best information exchange sources in connection with tax issues. In terms of Central America, the country has moved forward with a significant effort to draft and implement a mutual cooperation model accord aimed at preventing tax avoidance and evasion and to cooperate among tax administrations for collection purposes.

## Income Tax on Business Entities

### General Information

The income tax is applicable to commercial entities established in the country, as well as to branches of foreign entities. This tax applies to earnings received as a result of the development of profitable activities of any type, excepting those activities assigned with a specific tax treatment by means of other enlisted exemptions established by Law.

According to Article 2 of the Income Tax Law (ITL), all public and private companies carrying out profitable business activities and transactions in the country are income tax payers, regardless of citizenship, domicile, the place where the entities were formed, where they hold their board of directors meetings, or where they execute their contracts.

Income taxes are applicable to net income and the highest applicable rate is 30%. The following tariffs will apply:

CHART 1 Corporate Income Tax - Fiscal Year 2018	
Tarif	Gross Income
10%	¢0 – ¢53,113,000 (Considered Small Businesses)
20%	¢53,113,000 – ¢106,835,000 (Considered Small Businesses)
30%	Income above ¢106,835,000
*Amount stated in this document are expressed in CRC, the local currency	



## Capital Gains

Capital Gains are not taxable in principle, and are excluded from the gross income. However, this would not be applicable under two assumptions: (i) when the activity is “habitual”, and (ii) in the case of transfers of tangible assets subject to depreciation.

## Deductions

### General Information

Net income is the result of deducting costs and useful expenses needed to generate profit from the gross income.

Article 8 of the Income Tax Law defines expenses that are deductible. The following is a brief list of the most relevant expenses with the warning that deductibility of some are subject to certain particular requirements.

CHART 2 Deductible Expenses
The cost of goods and services sold; raw materials, parts, components, and services for the production of the goods and services sold; fuels, lubricants, and similar items.
Salaries and other remunerations or employee benefits.
Taxes, charges, and duties affecting the goods, the services, and the negotiations of the habitual line of business of the company except for income, sales, and consumption taxes when the taxpayer is a payer of such taxes.
Fire, robbery, theft, earthquake, and other risk insurance premiums.
Interests and other financial expenses, provided they have not been capitalized from an accounting point of view.
Debts which are clearly unrecoverable.
Depreciations to compensate the wearing out, deterioration, or the economic, functional or technological obsolescence of those tangible assets that generate taxable income owned by the taxpayer, as well as the depreciation of permanent improvements.
Amortization of losses of past periods when dealing with agricultural or industrial companies.
Employers' contributions.
Payments or credits granted to non-domiciled individuals for technical, financial, or any other advice, as well as for the use of patents, provision of formulas, trademarks, privileges, franchises, royalties, and other similar services.
Representation expenses and similar expenses. Likewise, expenses incurred as a result of bringing technicians to the country or for the transfer of the taxpayer's employees for acquiring special skills abroad are deductible as well.
Organizational expenses of the company that can be deducted in the taxation period in which they were produced or accredited; if these are accumulated, this may be over five consecutive years of taxes from the date of the company's entering into production until the balance has been cleared. All costs and expenses necessary to enter into production of the taxable income shall be considered organizational costs.
Indemnifications, work benefits, and retirements, limited to an amount three times as much as the minimum amount set forth in the Labor Code.
Advertisement and promotion expenses incurred in or outside the country as necessary for the generation of taxable income.
Transportation and communications expenses, salaries, fees, and any other remuneration paid to non-domiciled individuals.
Authorized donations.
Losses as a consequence of the destruction of assets through fire or through felonies against the company, which are duly proven, and for the part not covered by insurance.
Additional expenses, as long as they are necessary, useful, and pertinent, supported by due documentation and subject to any withholdings applicable by law.



### **Taxes on Disposable Income**

Tax on disposable income is established based on the disposable balance which results from deducting the tax on profits from the taxable income. Article 16 of the Income Tax Law (Ley del Impuesto sobre la Renta (LIR)) states that when taxable income or exempted income is earned according to LIR and other laws, this should be added to the balance of the disposable income or profit.

In terms of the effects of this tax, companies that are subject to payment of this tax are classified as capital corporations and personal corporations, as explained in article 17 of the LIR. This article says: "They are venture capital enterprises, public limited companies, with limited partnerships in stock and limited responsibilities; they are non-capital based companies, those of limited partnerships, of collectives and professional societies, and all those whose capital is not represented by stock, apart from those mentioned as venture capital enterprises".

Individuals attaining taxable income for their activities include: (i) limited liability partnerships; (ii) employees; and (iii) all those physical individuals not specifically mentioned who perform profitable activities.

In general terms, when the available income of capital companies is distributed in cash, in kind, or in shares of stock of the company itself, the company must:

i. Withhold fifteen percent (15%) from such amounts as a sole and definitive tax payable by the shareholder.

ii. When it deals with dividends distributed by corporations ("sociedades anónimas") and whose stock is recorded with an officially recognized stock exchange, and in addition said shares of stock have been acquired through said institutions, withhold five percent (5%), as a sole and definitive tax payable by the shareholder.

iii. Neither the withholding nor the tax are applicable in the following cases:

when the partner is another corporation domiciled in Costa Rica and subject to said tax, and when dividends are distributed in the form of nominative shares of stock or corporate quotas of the company paying them. Please note that in the case of dividend payments from one entity to another, when both are domiciled in Costa Rica, these payments are not subject to paying the applicable income tax. On the other hand, branches, agencies and other permanent business concerns of persons not domiciled in the country where they have their activities are essentially subject to the same treatment in regard to this tax pursuant to Article 19 of the ITL.

### **Taxes on Remittances**

The foreign remittances tax is levied all incomes or benefits of Costa Rican source that are sent abroad (Article 52 of the ITL, paid out to those non-domiciled in Costa Rica). The tax is generated when an income or benefit of Costa Rican source is settled, credited, or in any other way made available to persons domiciled abroad.

Taxpayers are those individuals and corporations domiciled abroad and receiving income from Costa Rican sources. However, persons domiciled in Costa Rica delivering the remittances or crediting the taxed income or benefits, act as withholding agents for the report and payment of the tax, and are jointly liable for compliance with this tax obligation.

The tax must be withheld at the time it is settled, credited, or made available to the non-domiciled person. It must be settled within the first 15 calendar days of the immediately following month. Jurisprudence understands that this payment refers to the physical remittance of the funds.

Tariffs are as follows:

Tax Rates on Remittances	
Rate	Item
8.5%	Transportation and communications.
10%	Pensions, old-age pensions, salaries and any other remunerations resulting from work personally performed under subordinate conditions.
15%	Fees, commissions, stipends and other payments for personal services performed without any work relationship.
5.5%	Reinsurances, re-securing, and insurance premiums of any type.
20%	Use of motion pictures, movies for television, recordings, playing records, comic strips and, in general, any similar diffusion of images or sounds including the use of international news broadcasts.
50%	Radio and television soap operas.
15% ó 5%	Profits, dividends, or company participations as stated by Articles 18 and 19 of this law.*
15%	Commercial leases.
15%	Any payments based on interests, commissions, and other financial expenses.
25%	Technical advice – financial or of any other type – (including administrative advice), as well as for payments relative to the use of patents, forms supplies, trademarks, privileges, franchises, and royalties.
30%	Any other remittance of income of Costa Rican source as set forth in Articles 49 and 50 of this law not previously provided for.**
* The treatment of dividend distribution to non-resident persons is matched to the one applied to residents as discussed in paragraph 2.1.2 of the available income tax.	
** With the entirely reform of the Law No. 8634, "Banking System for the Development and Reform of other Laws Act" which came into effect on May 28th, 2015, the interests, commissions and other financial expenses paid or credited by natural persons or legal entities domiciled in Costa Rica to foreign banks that are part of a Costa Rican group or financial conglomerate regulated by the National Council for Supervision of the Financial System ("CONASSIF") will pay a five point five percent (5.5%) fee during the first year of effect of this Law; during the second year they will pay a nine percent (9%); during the third year they will pay a thirteen percent (13%), and from the fourth year onwards they will pay a fifteen percent (15%) of the amount paid or credited. The rate is 0% when the creditor is a bank or bilateral or multilateral agency of development.	

### Tax Treatment of the Exchange Differential

Article 81 of the LIR establishes that all taxpayers obliged to pay taxes as the result of entering into operations, or otherwise receiving income in a foreign currency which affects the determination of taxable income should convert this currency into the national currency according to the exchange rate established by the Central Bank of Costa Rica (applicable at the moment of undertaking operations or that of receiving the income). All pending operations or income not received by September 30 of each Fiscal Year will be estimated at the exchange rate as fixed by the Costa Rican Central Bank up to the relevant date.

Some recent resolutions of the General Directorate of Taxation establish that the exchange difference on passive accounts is subject to income tax; however, recent jurisprudence issued by the First Chamber of the Supreme Court of Justice, has changed the criteria regarding that only those items that have been performed within the respective fiscal period will be taxable.

## **Other Matters Related to Income Tax**

### **Transfer Pricing**

On September 13, 2013, the Executive Decree N° 37898-H: Transfer Price Provisions (Disposiciones sobre Precios de Transferencia) was published in The Gazette (La Gaceta) No. 176. This new group of norms was created to resolve the legal vacuum that existed in this area for many years. With the issuing of this decree, local businesses must use OECD principals to determine the method used for transfer prices applicable to their operations, taking prices established between unrelated parties as a reference for prices agreed on by related companies.

Such legislation is applicable for the purposes of supporting its operations and the income tax declaration, however, the Administration has not yet issued a resolution on the delivery of the informative statement of this matter.

### **Undercapitalization Rules**

The Costa Rican tax laws do not provide for specific undercapitalization rules. A reform to address this issue has been proposed.

For financial purposes there are prudential rules issued by Financial Entities General Superintendence (SUGEF, in Spanish) in regard to undercapitalization but it does not affect the tax treatment of companies in Costa Rica.

### **Sales Tax**

Sales tax (ST) is levied at a rate of 13%, and it is calculated based on the sales price of all products, as well as on a determined and definite list of services. Exceptions to the applicability of this law include a series of products established in the Bylaws. Tax exempt products include the so-called "basic basket" (groceries and basic articles for the home); human and veterinarian medicines; agricultural, cattle-raising, and fishing implements; tools and other basic articles (fertilizers, plants, seeds, etc.);

educational materials (notebooks, books, pencils, etc.); and miscellaneous articles (power consumption under 250 KW/h, etc.). Services subject to tax payments (by exception) include restaurants; bars, nightclubs, and social clubs; hotels and other lodging means; motor vehicles, repair shops, and parking lots; telephone, cable, and telex; photography; customs deposits; dry cleaning; public events except sports, theaters, and movie theaters for children; advertisements; customs services; real estate services; and international moving activities.

Taxpayers may only recover the ST by means of credit since cash reimbursements are not allowed. Credit may only be applied in the month corresponding to the tax payments on articles and services. In the event tax credits are not applied correctly, the taxpayer must demand reimbursement of the corresponding amounts in a specific request. No automatic compensation of credits for previous taxes is available. However, an excess amount of ST may be transferred to the following balance sheet to compensate ST obligations of the same taxpayer.

Additionally, there is a consumption tax, called the Selective Consumption Tax, which is applied to products that are considered "non-essential," and which are compiled in an official list. The rate varies between 1% and 95%, and is calculated based on production price or on importation. It is part of the cost and is not transferred during the following stages of commercialization.

The other taxes are specific, extraordinary, and based on consumption of certain merchandise and whose tariffs or rates are set forth in different laws. Such tax burdens fall mainly on alcoholic beverages, beer, and cigarettes. There also are taxes on fuels, casinos, gambling tables, automobiles, certain non-alcoholic bottled beverages, and toilet soaps.

## **Tax on legal entities**

This tax was in force for the periods from 2012 to 2015 through the Law N°9024 from December 2011 and it was suspended through the resolution N°2015-001241 from January 2015 that was issued by the Constitutional Chamber of the Supreme Court of Justice.

The tax was established once again through the Law N°9428 Tax to Legal Entities from March 22nd, 2017 and it has been in force since September 1st, 2017.

The chargeable event of the tax would be that the legal entity subject to tax is registered in the National Registry on January 1st of every year or with the presentation of the registration of one of them in the National Registry.

Tax fee is 15% of a base salary (which, in 2018, is 431.000 CRC Colones) for trading companies, as well as for all branches of foreign companies or their representatives and individual companies of limited responsibility, registered in the National Registry, but that are not declarants or taxpayers of the General Directorate of Taxation.

The tax fee for the taxpayer legal entities that have declared the gross income in the previous fiscal period equivalent to base 280 or more is of 50% of a monthly basic salary. For taxpayers who have declared gross income in the previous fiscal period from 120 to 280 basic salaries applies 30% of a monthly base salary. It is 25% for those with gross income under 120 base salaries in the rent tax.

## **Real Estate Taxes**

### **Transfer Tax**

When performing any legal transaction whereby a piece of real estate is transferred, a transfer tax will apply whose rate is 1.5% of the value of the property according to the public registry.

The reference value shall be the market price. This agreement must be documented with a notary public by means of a public deed of transfer and thereafter recorded within the National Registry. However, the Tax Administration is authorized to adjust the declared value based on background elements such as prior appraisals, banking information, real market price per zone, similar regional real estate sales prices, the price index established by the Central Bank of Costa Rica, mortgages (if any) recorded in the transfer instrument, and other applicable factors.

With a reform to the law that regulates this tax in September 2012, the indirect transfer of the properties is levied with this tax, which means that any legal business that implies the transfer of power over the control of a legal entity that owns the property. Sellers and buyers are the taxpayers in equal parts, who for tax purposes are jointly and severally liable. Payment of the tax must be made in a single act by way of the settlement of a charge, within the month following the execution of the transfer.

Entrusted real estate properties are exonerated from the transfer tax. Once the trustee transfers the entrusted property to a third party other than the original trustee, all charges and transfer duties and taxes must be settled in full, as must any other applicable charges.

Además, hay que tener en cuenta que si el inmueble se encuentra dentro de la zona marítima-terrestre, se debe obtener previamente una concesión para el uso de la tierra. En tal caso, el titular de la concesión será responsable del pago del arrendamiento al municipio.



## Real Estate Taxes (Territorial Taxes)

Municipal governments are authorized to collect and manage taxes on real estate properties.

Plots or pieces of land, including the premises or fixed and permanent constructions existing there, are subject to said tax. The tax will be calculated based on the value of the real estate property as registered with the Tax Administration Office, up to January 1 of the corresponding year. Throughout the country the applicable tax is 0.25% of the taxable base. This tax is levied on an annual basis and it is charged annually, biannually, or in four quarterly installments, as defined by each municipality.

In addition, note that if the real estate property is located within the maritime-land zone, a concession must have been previously granted for the use of the ground. In such case, the holder of the concession will be liable for settling the applicable lease payments to the municipality.

## Solidarity Tax

Objects of the Tax: Real estate of residential use such as housing, apartments or condominiums, as well as any recreational areas these may have such as swimming pools, gyms, gardens, and sporting facilities among others, which are located within properties registered or unregistered in the General Tax Administration or Public Register real estate data bases.

Chargeable Event: Property or the title of a right of use and enjoyment of real estate as described on January 1 of each year  
Taxable Persons: Natural or legal persons, collective entities lacking legal personality, owners, usufructuaries or licensees of the real estate described.  
Taxable Base: The tax value of the real estate in accordance with the appraisal criteria established by the General Tax Administration.

The declared taxable base may be determined:

- Automatically
- By self-determination

- By debt determination- auditing on behalf of the General Tax Administration-Exemptions
- Real estate belonging to the Central Government and municipalities.
- Real estate belonging to public institutions, county or educational administrative boards and public health institutions.
- Real estate that is declared historical heritage.
- Real estate declared to be of social interest by the Banco Hipotecario de la Vivienda (the Housing Mortgage Bank).
- Real estate belonging to churches and religious organizations, but only that which is dedicated to religious use; additionally, real estate grounds belonging to the Catholic Church, the Costa Rican Episcopal Conference, the Archdiocese, and the country's diocese.
- Real estate belonging to Incae, Earth, Catie, and Universidad para la Paz (University for Peace).
- Diplomatic missions, diplomatic residences and consulates.

## Registration

The tax payer enrolls and declares by using form D-179, called "Solidary Tax Affidavit".

## Tax Return

- Filed every three years within the first 15 calendar days of January.
- The first tax return is to be filed within the first 3 months of the law coming into effect.
- How to file a tax return:
  - Proprietors of adjoining real estate group together in a single tax return and make up a single residential unit.
  - Real estate in condominium should include the proportional value of common areas.
  - For apartment buildings, proprietors should file separate tax returns for each unit.
- Filing and payment are done electronically through Digital Taxation.

### Other Relevant Issues

- The tax is NONDEDUCTABLE for income tax purposes. Art 13 of the Law.
- Appraisals from previous years are not binding for the determination of the taxable base, as mechanisms exist which have been established by the General Tax Administration to determine the construction value and the land value.
- The exchange rate shall be that current on January 1 of each year in accordance with the value determined by the method established by the General Tax Administration. It is important to note that the calculation tool used by the General Tax Administration uses Costa Rican Colones.
- The tax applies to construction and land in proportion to construction, which is to say, the space occupied in residential use including fixed installations such as recreational areas, swimming pools, sporting installations, pergolas or shade houses, access paths, and parking areas.
- The real estate property tax established in Law 7509 collected by Municipalities is a separate tax, with this being an obligation which is neither substituted nor replaced by this new tax.

## Municipal Taxes

### General Information

The developing company must request licenses related to operational activities from the municipalities. Requests for permits related to building works, health matters, water, electric power, zoning, ground use, authorization of plans, and patents are made to local governments.

Some of the taxes collected by the Municipalities are:

- Waste management and collection
- Cleaning of public spaces
- Sewage and drain systems
- Electric lighting
- Public parks
- New infrastructure
- Roads
- Taxes on timber
- Taxes on works performed
- Building taxes
- Taxes on the sales price of cement
- Municipal Stamp Taxes on real estate transactions
- Lease payments on maritime-land zones are 2% if used for farming-stock breeding, 3% if used as a home, 4% if used as a hotel or for tourism and recreational use, and 5% for commercial, industrial and mining use.

All taxes, tariffs, and special contributions, as well as the procedures to follow, vary depending on the municipality. A specific study should be carried out in each municipal office. For example, some municipalities charge environmental taxes while others do not, with this being an obligation which is neither substituted nor replaced by this new tax.



### Municipal Licenses (Patentes)

Taxes on licenses are of a local nature and are ruled by special laws applicable in each one of the 81 municipalities across the country. There is no law of a general nature ruling their application.

In principle, the performance of any and all lucrative activities triggers patent taxes. For the application of said tax, in general, municipalities have divided lucrative activities into five groups: a) agricultural; b) commercial; c) industrial; d) miscellaneous; and e) consumption of national and foreign alcoholic beverages. Some municipalities have adopted a system wherein the amount is determined by the net taxable income and gross income according to a pre-established table. Others follow the gross sales concept.

In regard to the determination of the taxpayer of this tax, there are different types of patents with different taxes that are as a result of the taxpayers' activities. Certain people must bear a tax burden depending on the activities they perform.

Calculation of taxes or municipal licenses varies depending on the law of each canton. Regardless of the main applicable tariff, each municipality uses a different method to perform the calculation of the patent or license. There are two predominant calculation methods: the simple and the composed systems.



**The key features of the VAT Law include the following:**

- VAT would generally apply to the sale of goods and the supply of all types of services within Costa Rica, as opposed to a very limited number of services under the current sales tax system.
  - Education and medical services would be subject to a reduced 4% VAT rate.
- These two bills remain under discussion in Congress. Their outcome is uncertain at this point in time due to a lack of consensus amongst congressmen and the upcoming presidential election that will take place in 2018.



## **Labor Relations**

### **Obligations on the part of the investor - employer and rights of the employee.**

Costa Rican labor regulations are mainly laid out in the Labor Code that has been in force and since 1943. However, in past years important amendments have been implemented on certain subject matters so as to comply with the demands of the new global market, as well as recent tendencies in labor laws.

In addition to the Labor Code, there are

numerous legal norms and jurisprudence that set regulations for things like the "thirteenth month" bonus, social security, and sexual harassment provisions, among others.

Additionally, companies may implement their own sets of rules by performing certain internal policies and issuing manuals specifying and dealing with certain relevant issues. This also includes agreements with their labor force and unions.

# • Rights and Obligations resulting from the Labor Relationship

## The Labor Agreement Characteristics and Elements

Labor agreements in writing should provide, at least, the following formalities:

- Full name, citizenship, age, gender, civil status, and address of the parties.
- Personal identification number or any other documentation identifying the parties.
- Employee's accurate address if performing his or her obligations away from his regular place of residence; otherwise, a general address will suffice.
- Length of job or an indication stating the type of labor contract.
- Work hours, indicating the number of hours to be worked.
- Type of remuneration stating its calculation basis and the payment location.
- Place where work is performed.
- Other stipulations both parties agree upon.
- Place and date of the execution of the contract.
- Signatures of the parties.

In the case of underage employees from 15 to 18 years old, special legislation applies.

It is not mandatory for labor agreements to be in writing, although it is recommended since it is important to document any and all commitments and conditions of the labor relationship in order to reject any liability claims in the future.

## Workday and Schedule

**Costa Rican laws provide various types of shifts in work days:**

### 1. Ordinary work hours which may be performed in three different shifts:

- a) Day shift: This work day may be implemented from 5:00 a.m. to 7:00 p.m., and there is a maximum limit of 8 hours daily and 48 hours weekly. However, in jobs that are not of a dangerous or unhealthy nature, the 48 weekly hours could be accumulated in a manner such that they are worked in fewer days, although the daily shift cannot exceed ten hours of effective work at a time.
- b) Night shift: This work day goes from 7:00 p.m. through 5:00 a.m., for a maximum limit of six hours per shift and 36 hours per week. However, accumulation of hours is not permitted regardless of whether or not the relevant work is unhealthy or dangerous.
- c) Mixed shift: The mixed shift is the one occurring during day and night shift hours; it has a maximum limit of seven hours per shift. It can be expanded to eight hours in the cases where the work is not unhealthy or dangerous, and may reach a maximum of 48 hours per week. However, any mixed shift overlapping on a night shift for more than 3,5 hours will be categorized as a Night Shift.

### 2. Extraordinary work hours:

- Hours worked that exceed the ordinary shifts are considered overtime work. Wages received by the employee during such overtime shifts are increased by 50% over the regular payment. The time used by the employees to fix their mistakes during the ordinary shift is not considered overtime work hours. Overtime hours cannot exceed 12 hours, when added to the ordinary work hours.



- Lastly, both the law and case law stipulate that any expansion of an ordinary work day must be due to the company's exceptional circumstances, so that an overtime work day is not used in a way that permanently expands the regular work day.

### **Exceptions to the ordinary workday limits**

Some workers are not necessarily bound by the hourly limitations on the workday rules stated above. These may include managers, administrators, representatives, all those employees who work without higher or immediate supervision, agents, those that hold positions of trust, and similar employees whose work performance is not carried out within the company's premises. These individuals may not be

subject to the work day system due to the nature of their obligations.

However, these persons are not committed to remain in their jobs more than twelve hours per day and will have the right, within said time span, to take minimum breaks of up to one and a half hours. Time worked in excess of this is classified as overtime.

### **Breaks at work during the ordinary schedule**

Continuous workdays are considered "effective work time", which includes breaks that do not exceed one hour. The workday may also be divided on a fractional basis, whereby workers receive breaks equal to or over one hour; these additional breaks are not considered "effective work time" for the purpose of calculation of extra hours or compensation benefits.



### **Days of Rest**

Costa Rican laws provide that all workers have the right to enjoy a full rest day after six days of continuous work. Such days will be given to those employees earning a monthly or a bi-monthly salary.

In exceptional cases and due to serious needs of the employer requiring employees to work during their rest-day, employees will receive twice their regular pay.

### **Holidays**

There are two types of holidays:

- Paid holidays (mandatory)

January 1st; April 11th; Thursday and Friday of Easter Week; May 1st; July 25th; August 15th; September 15th and December 25th.

- Non-paid holidays (optional)

August 2nd and October 12th.

In the event that October 12 falls on Tuesday, Wednesday, Thursday or Friday, employees will work regularly and the holiday will be taken on the immediately following Monday. However, for companies that have substantial work on Saturdays and Sundays or which cannot stop work on Mondays, employees will receive the day off on a day agreed upon with employer provided, however, that such day off is taken within a term not exceeding fifteen days from the date of the holiday.

In some specific cases, the employer may order employees to work on holidays. In these cases, if it is a mandatory paid holiday, the employee will have the right to receive twice

the salary for that day. If it is an optional paid holiday, the work performed by the employee on that specific day will be paid on an ordinary basis.

### **Vacation Time**

Employees are entitled to a minimum of two- weeks of paid vacations for every fifty weeks of continuous work with the same employer. If the work relationship terminates prior to completing fifty weeks, the employee should receive vacation payment equal to one workday for each month worked.

### **Medical Disabilities**

Pursuant to case law, in the event the employee is unable to work due to medical reasons, the employee will receive 50% of his salary during the first three days of the disability period. This will be paid for by the employer and, starting on the fourth day, the social security system will pay the employee a "disability allowance."

When an employee must leave his or her workplace due to a labor accident or professional disability, the Costa Rican National Insurance Institute will cover 75% of employee's salary during the time of disability.

### **Maternity Leave**

Female employees are entitled to salaried maternity leave during the month prior to delivery and for three additional months thereafter. During the pregnancy, the employer is prohibited from terminating the female employee, unless a grave offense has been discovered under local regulations (this termination, however, should be authorized by the labor authorities).

During the maternity leave period, the employer will pay 50% of her salary and the Social Security System will pay the

remaining 50%. However, a proposal is currently under analysis in Congress, whereby 100% of the benefit would be entirely covered by the Social Security System.

### **"Thirteenth Month" Bonus (Aguinaldo)**

The thirteenth month bonus is an additional payment to the salary paid to employees by their employer. This bonus is paid within the first twenty days of the month of December of each year.

The bonus is calculated from an average of all ordinary and overtime salaries received by employee during the period from December 1 of the previous year through November 30 of the year of payment.

If the payment is compliant with the above-mentioned rules, the thirteenth month is not subject to taxation or social contributions.

Any termination must include a payment covering a portion of the thirteen month bonus. The payment must be proportional to the period corresponding to the months in which the terminated employees rendered their services.

### **Salaries**

Costa Rica has a competitive labor market that forces employers to pay higher salaries than the minimum salaries set forth by law. Hence, each company may design and implement its own salary policies, within the parameters dictated by law.

The National Salaries Council issues a Decree on Minimum Salaries on a yearly basis. The Council is comprised of representatives from the labor sector, the private sector, and the Government. The Decree will indicate the cost of living index which will be in place starting on January 1 of the following year. Notwithstanding the above, during recent years the review on minimum wages has been carried out on biannually.

Once the Decree is published, it is the obligation of all employers of the private sector to increase the salaries for all those employees who earn the minimum salary. The salary must be increased by the percentage defined by the Council. It is not obligatory for salaries to surpass this amount, although it is common practice for many in-house norms and policies to

increase salaries by at least the minimum rate.

As an example, the currently applicable Decree of Minimum Salaries for the second half of 2016 was published on June of 2016. It defined the following minimum monthly salaries for generic categories (in Costa Rican currency):

Category	Monthly salary
Non-qualified workers	€300,255.79
Semi-qualified workers	€323,028.23
Qualified workers	€339,572.06
Mid-level technicians with diversified education title	€355,854.32
Specialized workers	€381,355.61
Higher Education technicians	€438,542.68
Higher Education with Diploma	€473,642.47
University Bachelor's degree	€537,222.66
University "License" degree	€644,689.30

### Complementary Benefits

Frequently, companies provide employees with additional benefits that are not established by law. They can vary, but some common examples include subsidized transportation and/or food allowances, uniforms, medical services, study scholarships, and others. Some of these benefits are subject to taxes and social security charges if considered to be given as payment-in-kind. This rule may vary in the case of expatriates with temporary assignments, in terms of their contributions to the social security system. **Severance Payments**

The labor agreement may terminate for any of the following reasons: resignation, death, retirement, dismissal with responsibility of the employer, dismissal without employer

responsibility, and by the mutual agreement of both parties.

Severance payments at the end of the labor relationship will depend on particular circumstances. For example, in cases of advance notice, either party may terminate the labor agreement for no particular reason provided the other party is given notice, pursuant to the following rules:

- After a continuous work relationship not under three months or more than six months, notice must be submitted one week prior to termination;
- After a continuous work relationship exceeding six months but under a year, notice must be submitted fifteen days prior to termination; and

- After one year of continuous work, notice must be submitted a minimum of one month prior to termination.

Prior notice may be omitted by the employer by agreeing to pay an amount equal to the salary applicable in each one of the above stated cases. This settlement is available in the following cases: when the employee is dismissed without just cause, when the employee dies, when the employee retires, or when the employee resigns for reasons attributable to the employer. Payment will be computed according to the length of time worked by the employee, taking as a reference the average salary of the previous six months and pursuant to the following rules:

- After continuous work not under 3 months and not more than 6 months, an amount equal to 7 days' salary;
- After continuous work above 6 months but less than 1 year, an amount equal to 14 days' salary;
- After continuous work more than 1 year, an amount equal to a salary as stated in the following table:

Severance Payment Computation	
Years worked	Severance Calculation
1	19.5 days per year worked
2	20 days per year worked or a fraction thereof above six months
3	20.5 days per year worked or a fraction thereof above six months
4	21 days per year worked or a fraction thereof above six months
5	21.24 days per year worked or a fraction thereof above six months
6	21.5 days per year worked or a fraction thereof above six months
7	22 days per year worked or a fraction thereof above six months
8	22 days per year worked or a fraction thereof above six months
9	22 days per year worked or a fraction thereof above six months
10	21.5 days per year worked or a fraction thereof above six months
11	21 days per year worked or a fraction thereof above six months
12	20.5 days per year worked or a fraction thereof above six months
13 or more	20 days per year worked or a fraction thereof above six months



### Contributions to Social Security

Costa Rica has a mandatory social security system providing health insurance for medical attention and disability, old age, and death pensions. Contributions to the Social Security System for dependent employment relations are as follows: An employer must contribute 26.33% above the employee's gross salary and withhold 10.34% from the employee's salary. Both contributions are reported and paid on a monthly basis to the Social Security System.

Additionally, the Social Security System offers plans for voluntary and mandatory contributions for independent contractors applicable to: 1) individuals not earning income but who receive a rent linked to Costa Rica (for example, housewives and students); and 2) independent professionals or other individuals generating their own income with no associated employer.

### Trial Period

There is no specific provision in Costa Rica relating to a trial period. However, since indemnifications are only acknowledged after the third month of the labor relationship, it is then construed that during the first three months any of the parties may terminate the agreement with no liabilities associated for either the employer or the employee. Although this is understood in practice as a trial period, for legal purposes, it must be clarified that the labor agreement starts from the first day of labor.







# • Solidarity Associations

## General Information

Despite the fact that a significant percentage of the public sector is part of different labor unions, in the private sector unions represent a very small percentage of the national labor force, around 2% to 3%. As an alternative, there are various workers' organizations called "solidarity associations," which offer benefits such as a system of loans and saving plans, among others. Employers are accepted as members along with the employees, and their purpose is to avoid adversary confrontations by means of mutual support and conflict resolution.

## Organization

Solidarity associations are headed by a Board of Directors which elects the employees' assembly. Some courses, seminars, and training are commonly offered to its members in areas such as human relations, human rights, training for leaders, and solidarity and democratic principles.

## Loans and Services

Solidarity organizations serve as organizations that grant their associates some services and credit at very low interest rates for things like housing, education, medical expenses, cafeteria services, funeral services, laboratory exams, and the company doctor and dentist.

Interest collected from loans and investments are distributed, at year's end, among the associates according to the amounts saved.

# • Current trends in regard to compensation packages in Costa Rica

## Fixed Salary

While this component is found in almost all salary structures in the country, lately many companies are moving toward lower percentages in regard to this component (from 100% to between 80% and 60%, according to position).

## Variable Salary

The variable remuneration options may be classified into two groups:

- **Short term variable remuneration:** Commissions for sales areas; executive bonuses (one to three times a year, usually referred to as a monthly pay); programs or plans to participate in the profits and/or in the results; incentives as a result of an increase in skills or knowledge; bonuses for key people; and incentives linked to projects.

- **Long Term Variable Remuneration:**

Bonuses with long term payments linked to results and share participation.

In the specific case of executive positions, bonus payments for the achievement of results are more usual than receiving stock options as a benefit.

## Non-monetary Benefits

Among other things, some examples of those benefits include: training abroad; a company car or leasing and parking services; additional vacation time; a company doctor/medical check-ups; uniforms; scholarship programs; recreational benefits; cellular phone bill payment; financial assistance (housing, automobiles, portables); insurance plans; and food subsidies.

**Source: Deloitte Costa Rica.**



# CLASSIFIED LIST OF COMPANIES

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## **AGRICULTURE, LIVESTOCK AND AQUACULTURE | AGRICULTURA, GANADERÍA Y ACUICULTURA**

### **Agriculture | Agricultura**

Croplife Latin America  
D&PL Semillas

### **Fruits | Frutas**

Chiquita Brands Costa Rica  
Del Monte  
Standard Fruit Company

### **Livestock and Poultry | Ganadería y Avicultura**

Cargill Costa Rica

### **Seafood | Pescados y Mariscos**

Alimentos Prosalud

### **Vegetable Exporters | Exportadores de Vegetales**

Propica

## **BUSINESS SERVICES | SERVICIOS**

### **Accountants / Auditors | Contadores y Auditores**

Crowe Horwath CR  
Deloitte  
EY  
Grant Thornton Tax Costa Rica  
KPMG  
PwC Costa Rica  
T&L Consultores®  
TMF Costa Rica

### **Air Cargo, Courier Services, Freight Forwarders, Maritime Transportation & Logistics | Carga aérea, Servicios de Courier, Transportistas, Transporte Marítimo y Logística**

AEROPOST  
APA Worldwide Movers  
Crowley  
DHL Costa Rica  
FedEx  
Grupo Servica  
Grupo TLA  
Hamburg Süd Costa Rica  
Logitsa Cargo Service  
Mediterranean Shipping Company Costa Rica Srl.  
North Atlantic International Ocean Carrier  
Pegasus Logistics Group  
Rex Internacional C.R.  
Seaboard Marine Co.

### **Attorneys / Law Firms | Abogados / Firmas Legales - Bufetes**

Actualidad Tributaria  
ARA-Law Abogados  
Arias  
Batalla  
BDS Asesores  
BLP  
Bufete Picado & Picado  
CCA Business Strategy  
Central Law Quiros Abogados  
Consortium Legal - Costa Rica  
Cordero & Cordero Abogados  
Corrales Azuola, Carlos  
Darembaum & Herrera Abogados  
Dentons Muñoz Costa Rica Limitada  
HDUARTE-LEX  
Ecolegal Consultores  
E-Print  
Facio & Cañas  
Fragomen  
KPMG  
Lang & Asociados  
LatinAlliance Costa Rica



Lex Counsel  
Lexincorp  
MagnaLex Abogados  
Pacheco Alpízar, Humberto  
PRAGMA Legal  
Sfera Legal  
Soley, Saborío & Asociados  
T&L Consultores®  
Thomson Reuters  
Zürcher Odio & Raven

**Banks and Financial Institutions /  
Financial Services |  
Bancos e Instituciones Financieras  
/ Servicios Financieros**

American Express Travel Related  
Services Company  
BAC Credomatic  
Banco Lafise  
Citi  
Credomatic de Costa Rica  
CSI Leasing  
DAVIVIENDA  
DHL Customer Support  
Fiduciaria Soluciones Al Instante S.A.  
Grupo SAMA  
Mastercard Costa Rica  
Mercado de Valores de Costa Rica  
Mesoamérica  
Scotiabank de C.R.  
Thomson Reuters  
TransUnion  
Venisys  
Western Union

**Business and Investment Consultants  
| Consultores Empresariales  
y de Inversión**

Asesoría Profesional J.B.  
Barbee, William H.  
BD Consultores  
Bell, Richard L.  
Beway

Boyle, Ian W.  
Broomfield, Juletta  
DMA Consulting  
EY  
FranklinCovey Costa Rica  
Moody's Analytics Knowledge Services

**Business Center |  
Centros de Negocios**

City Mall  
Grupo Roble

**Business Standards Certification  
| Certificaciones de Estándares  
Empresariales**

BSI Group

**Call Centers / Customer Service |  
Call Centers / Centros de Servicios**

Amazon Support Services Costa Rica  
Equifax  
Fiserv  
Procter & Gamble (P&G)  
Sykes

**Customs Brokers / Consultants |  
Agentes y Consultores de Aduanas**

Grupo Servica

**Environmental Products / Services |  
Productos y Servicios Ambientales**

Ecolegal Consultores  
Inforest Consultores Ambientales  
Lizano, Marietta  
Tecnosoluciones Integrales

**Food & Facilities Management |  
Gestión de Alimentos e Instalaciones**

Robert Bosch Service Solutions Costa Rica

## **Free Zones and Industrial Parks**

### **| Zonas Francas y Parques**

#### **Industriales**

Z GROUP

Zona Franca Coyol

Zona Franca La Lima

Zona Franca Metropolitana

## **Human Resources Outsourcing /**

### **Personnel Recruiting |**

#### **Outsourcing y Reclutamiento de Talento Humano**

Accenture

Aldí, Zeledón & Asociados - LHH

AMROP Costa Rica

KPMG

Latin Top Job Costa Rica

Manpower Costa Rica

Multivex

Outsource

People Working Corp.

Peters, Doris

PwC Costa Rica

## **Immigration Services |**

### **Servicios Migratorios**

Crown Worldwide

Fragomen

## **Information Technology |**

### **Tecnologías de Información**

Cognitiva

Grupo Daytron

Grupo PBS

Hewlett Packard Enterprise

IBM Costa Rica

NTT Data Costa Rica

Soin Soluciones Int.

## **Management Consultants |**

### **Consultores de Gestión**

Accenture

AMROP Costa Rica

Bell, Richard L.

CCA Business Strategy

EAP Latina Costa Rica

EY

KPMG

RS Sostenible

Solar, Lynda

Stanley Lindwall, James C.

Young, Ian R.

## **Market and Public Opinion Research**

### **| Estudios de Mercado y de Opinión**

CID Gallup Latinoamérica

DMA Consulting

Nielsen

## **Moving Services |**

### **Servicios de Mudanzas**

APA Worldwide Movers

Crown Worldwide

## **Real Estate | Bienes Raíces**

American Tower

Cushman & Wakefield | AB Advisory

Ghormley-Hessell, Thomas

Grupo Inmobiliaria Génesis

Grupo Roble

Hacienda Pinilla

iDeal Costa Rica Real Estate

Latam Logistic Properties

Los Sueños Resort & Marina

Marín-Schumacher, Federico A.

Newmark Grubb Central America

Península Papagayo

Portafolio Inmobiliario

Ventana del Pacífico

## **Relocation Services | Servicios de**

### **Reubicación**

APA Worldwide Movers

Crown Worldwide

Dwellworks Costa Rica

## **Shared Services Centers | Centros de Servicios Compartidos**

Tecnodata Improvement  
Walmart Global Business Services  
Western Union

## **IMPORTERS, MANUFACTURER'S REPRESENTATIVES AND DISTRIBUTORS | IMPORTADORES, REPRESENTANTES DE MARCAS Y DISTRIBUIDORES**

### **Agricultural Equipment / Products | Equipo Agrícola / Productos**

Propica  
Vedova & Obando

### **Agro Veterinary Products | Productos Agro Veterinarios**

Grupo Trisan

### **Chemicals | Industria Química**

Basf  
Osterman & Company, Inc.  
Químicos Holanda Costa Rica  
3M Costa Rica

### **Tobacco Industry | Industria Tabacalera**

BATCCA  
Tabacalera Costarricense

### **Cleaning Products | Productos de Limpieza**

S.C. Johnson de Centroamérica

### **Clothing and Shoes | Prendas de Vestir y Calzado**

Avon de Costa Rica  
Payless ShoeSource  
Tommy Hilfiger

## **Computers & Hardware, Software, Office & Electronic Equipment | Hardware y Computadoras, Software, Equipo Electrónico, Equipo de Oficina**

Datanet Internacional  
dotCMS  
Fast Cloud Consulting  
GBM de Costa Rica  
HP  
Microsoft Costa Rica  
Oracle de Centroamérica  
Softland  
Soin Soluciones Int.  
Unisys de Centro América

### **Refrigerated Container Spare Parts | Repuestos para Contenedores Refrigerados**

Corporación TC Servicios Internacionales

### **Fuels and Lubricants | Combustibles y Lubricantes**

METALUB  
PETROGAS  
Praxair Costa Rica

### **General Representation | Representación General**

Grupo Cosalco  
Whirlpool Centro América

### **Precision Tools | Equipos y Herramientas de Precisión**

Oberg

### **Industrial Equipment | Equipos Industriales**

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Silex

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Align Technology

CooperVision Manufacturing Costa Rica

Creganna Medical

Edwards Lifesciences Costa Rica S.R.L.

Eurociencia Costa Rica

Praxair Costa Rica, S.A

## **Office Furniture | Mobiliario de Oficina**

AFD de Centroamérica

Righetti Internacional

## **Pharmaceuticals | Industria Farmacéutica**

Pfizer

Sunscreen Lotion

Inversiones Lumajo de Costa Rica

## **Automotive Industry | Industria Automotriz**

Autostar Vehículos

Grupo Purdy Motor

Nacional Automotriz NASA

## **INSTITUTIONS AND ORGANIZATIONS | INSTITUCIONES Y ORGANIZACIONES**

British Embassy San José

CINDE

Demain Foundation

Fundación Programas Interculturales AFS

Greater Miami Convention & Visitors

Bureau

Organización para Estudios Tropicales

Tessem, Susan Jane

U.S. EMBASSY

## **MANUFACTURING INDUSTRIES | INDUSTRIAS DE MANUFACTURA**

### **Aluminum Furniture | Muebles de Aluminio**

Wolf E., Víctor

### **Beverages & Bottlers | Bebidas & Embotelladoras**

Coca-Cola

Coca-Cola FEMSA

Diageo

Florida Ice & Farm Co.

### **Cardboard Boxes | Empacadoras**

Corrugados Alta Vista

### **Computer components, Software Developers & Electronic Equipment | Componentes Informáticos, Desarrolladores de Software, Componentes Electrónicos**

Eaton Electrical

Fiserv

GBM de Costa Rica

INTEL Costa Rica

SAMTEC Costa Rica

Schneider Electric Centroamérica Ltda.

Softland

Trimpot Electrónicas

Unisys de Centro América

### **Construction Materials & Equipments | Materiales y Equipos de Construcción**

Cemex Costa Rica

Metalco

## **Cosmetics and Toiletries | Cosméticos y Artículos de Cuidado Personal**

Colgate - Palmolive

## **Food Products | Productos Alimenticios**

Alimentos Prosalud

Avon de Costa Rica

Cargill Costa Rica

Compañía de Galletas Pozuelo DCR

Firestone Industrial Products de C.R.

## **Household Appliances | Electrodomésticos**

Whirlpool Centro América

## **Industrial Packaging | Embalaje Industrial**

Greif

## **Lighting Products / Services | Productos de Iluminación/ Servicios**

Feilo Sylvania

## **Signage | Rotulación**

Neon Nieto

## **Medical Products and Supplies | Productos Médicos y Suministros**

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Align Technology

Allergan Costa Rica

ArthroCare / Smith & Nephew

Baxter Productos Médicos

Boston Scientific

Calox de Costa Rica

Creganna Medical

GlaxoSmithKline

ICU Medical Costa Rica

Microvention Costa Rica

Moog Medical

Precision Concepts Medical Technologies

Tegra Medical Costa Rica

Volcarica

## **Paint | Pinturas**

Protecto / Pintuco

## **Paper Products | Productos de Papel**

3M Costa Rica

Kimberly-Clark

## **Plastics and Synthetic Products | Productos Plásticos y Sintéticos**

Osterman & Company

## **Rubber Gaskets | Empaques de Hules**

Terramix

## **Tapes | Cintas Adhesivas**

3M Costa Rica

## **Technology SAAS | Tecnología SAAS**

UBER

## **Thread | Hilos**

Hilos A&E de Costa Rica

## **Tires | Llantas / Neumáticos**

Bridgestone de C.R.

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### **Advertising & Public Relations Agencies | Agencias de Publicidad y de Relaciones Públicas**

Agencia Interam. de Comunicación  
CAC Porter Novelli

### **Airport Management | Gestión Aeroportuaria**

Aeris Holding Costa Rica

### **Banking Software | Software Bancario**

Temenos Costa Rica

### **Cable Services | Servicios de Cable**

Teletica / Cabletica  
Tigo Costa Rica

### **Construction | Construcción**

Aluma Systems Costa Rica  
Cemex Costa Rica  
EDIFICAR  
Gensler  
GEOPIER  
OPB Arquitectos

### **Data Processing | Procesamiento de Datos**

Equifax

## **Document Management | Gestión de Documentos**

ACCESS

### **Education and Language Schools | Educación y Centros de Idiomas**

ADEN Business School  
Berlitz  
Centro Cultural Cost.-Norteam.  
Country Day School  
FUNDEPOS  
INCAE  
Instituto Politécnico Internacional  
Intensa Language Institute  
Lincoln School  
ULACIT  
Universidad Latina de Costa Rica  
Universidad San Marcos  
Wizard Instituto de Idiomas

### **Energy | Energía**

Eaton Electrical  
Ener-G Tech Investment  
Green Building Technologies  
Siemens

### **Events | Organizadores de eventos**

AMC Organizadores de Eventos  
MASCO  
SAV

### **Exhibits & Trade Shows | Exhibiciones y Ferias Comerciales**

Octametro

### **Insurance services | Aseguradoras**

ASSA Compañía de Seguros  
BMI Seguros de Vida y Salud  
Confía Sociedad Corredora de Seguros  
Garrett Unicen Corredora de Seguros  
LHS (Latam Health Solution)  
Pan American Life de Costa Rica  
Prisma Corredora de Seguros

SOMIT Corredores de Seguros  
Unity Corredores de Seguros

### **Integrated Facilities | Servicios Integrados**

Robert Bosch Service Solutions Costa Rica

### **Internet Services | Proveedores de Servicios de Internet**

JAPI (IBW Comunicaciones)  
Teletica / Cabletica  
Tigo Costa Rica

### **Lottery | Lotería**

IGT

### **Marine Terminal Operator | Operador de Terminales Marítimas**

APM Terminals Moín

### **Medical Services / Health Care | Servicios Médicos**

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Hospital Clínica Bíblica  
LHS (Latam Health Solution)

### **Membership Warehouse Retail | Almacenes de venta por membresía**

PriceSmart

### **Newspapers / Magazines | Periódicos / Revistas**

Revista Firma  
Republica Media Group  
The Tico Times

### **Nutritional Supplements | Suplementos Nutricionales**

GNC Live Well  
Herbalife Costa Rica

### **Public Services | Servicios Públicos**

Sommerus

### **Retailers | Minoristas**

Walmart de México y Centroamérica

### **Security | Seguridad**

Golán  
K-9 Internacional  
SECURE SA  
Tyco / ADT

### **Telecommunications | Telecomunicaciones**

American Tower  
C&W Business  
Cisco Systems  
Claro  
DESCA  
JAPI (IBW Comunicaciones)  
Miley Rojas, George  
NOKIA  
SBA Torres Costa Rica  
Telefónica / Movistar Costa Rica  
Teletica / Cabletica  
Tigo Costa Rica

### **Translation & Interpretation Services | Servicios de Traducción e Interpretación**

RGF Traducciones  
SAV

## **Vehicle Localization | Sistemas de Localización de Vehículos**

Detektor Costa Rica

## **Waste Services | Servicios de Gestión de Residuos**

Stericlean de Centroamérica

## **Waste Water Treatment | Tratamiento de Aguas Residuales**

Grupo Trisan

## **Water Filtration | Purificación de Agua**

Juturna

## **Writers | Autores**

Bernard, Eulalia

## **TOURISM | TURISMO**

### **Airlines | Líneas Aéreas**

Airlines  
American Airlines  
Delta Air Lines  
Southwest Airlines  
Volar Helicopters

### **Car Rentals | Arrendamiento de Vehículos**

Grupo ANC  
Toyota Rent a Car

### **Hotels and Lodges | Hoteles y Alojamientos**

Barceló BGH Hotel Group  
Cinco Ceibas Rainforest Reserve & Adventure  
Park  
Croc's Casino Resort  
Enjoy Group  
Green Residences Hotel & Suites

Hacienda Pinilla  
Hotel Costa Rica Marriott  
Hotel Courtyard by Marriott San José Escazú  
Hotel Crowne Plaza Corobicí  
Hotel Real InterContinental  
JW Marriott Guanacaste Resorts & SPA  
Los Sueños Marriott Ocean & Golf Resort  
Los Sueños Resort & Marina

### **Destination & Tourism Representations | Representaciones de Destinos y Turismo**

OfiHotel

### **Travel Agencies | Agencias de Viajes**

Amadeus North America  
Asuaire Travel - Asuaire  
Horizon Representaciones  
Obelisko Mayorista de Viajes  
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# COMPANY PROFILE

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## ABBOTT VASCULAR

Tel.: +506 2484-2005

[www.abbott.com](http://www.abbott.com)

Location: Zona Franca Coyol, Edificio 13, Alajuela

### Representatives

Robert Blunt, Site Director

Bernard Quinn, Site Controller

Andrea Deitz, Quality Director

Brendan Kelly, Operational Director

Alberto Valerio, Facilities & EHS Manager

### Products / Services

Manufacturing of medical devices.

## ACCENTURE

Tel.: +506 2562-5000

[fabricio.soto@accenture.com](mailto:fabricio.soto@accenture.com)

[www.accenture.com](http://www.accenture.com)

Location: Plaza Bratsi, 50 m norte del Mall Paseo de las Flores, Heredia

### Representatives

Fabricio Soto, Business Operations

Alejandra León, HR Director

### Products / Services

Strategy, Consulting, Technology, Digital, and Operations.

## ACCESS

Tel.: +506 2235-2235

[atovar@accesscorp.com](mailto:atovar@accesscorp.com)

[www.accesscorp.com](http://www.accesscorp.com)

Location: Parque Condal, Bodega 61, Costado sur de EPA, Tibás, San José

### Representative

Adrián Tovar, Regional VP – Mid Americas

### Products / Services

Professional document management services: storage, digitalization, business process outsourcing, media vault.

## ACTUALIDAD TRIBUTARIA

Tel.: +506 2256-7070

[raymundo@actualidadtributaria.net](mailto:raymundo@actualidadtributaria.net)

[www.actualidadtributaria.net](http://www.actualidadtributaria.net)

Location: Edificio Centro Colón, 5º piso, Oficina 3-21

### Representatives

Raymundo Volio, President

Mauricio Berrocal, Accountant

## Products / Services

Services, tax and advising legal consulting.

## ADEN BUSINESS SCHOOL

Tel.: +506 2288-0220

[costarica@aden.edu.ar](mailto:costarica@aden.edu.ar)

[www.aden.edu.ar](http://www.aden.edu.ar)

Location: Edificio Lexus, Piso 6, Avenida Escazú. Escazú - San Jose, Costa Rica

### Representatives

Irene Kopper, Executive Director

José Gómez, Controller

### Products / Services

Business School.

## AERIS HOLDING COSTA RICA

Tel.: +506 2437-2400

[ifernandez@aeris.cr](mailto:ifernandez@aeris.cr)

[www.aeris.cr](http://www.aeris.cr)

Location: 600 m oeste de la Terminal principal del AIJS, Alajuela

### Representatives

Rafael Mencía, CEO

Ricardo Hernández, CFO

Erick Barboza, CMO

Eduardo Chamberlain, Engineering Director

### Products / Services

Operation and Administration of the Aeropuerto Internacional Juan Santamaría.

## AEROPOST



Tel.: +506 2208-4848

[servicesjo@aeropost.com](mailto:servicesjo@aeropost.com)

[www.aeropost.com](http://www.aeropost.com)

Location: Centro de Negocios Trilogía, carretera a Multiplaza Escazú, edificio #3, 1er piso

### Representatives

James D.Fendell, Chairman

Carlos Manuel Herrera, C.E.O

Juan Ignacio Biel, CTO

Tomás Casas, Country Manager

### Products / Services

E.Commerce.



## AFD DE CENTROAMERICA

Tel.: +506 2258-9889

costarica@grupoafdf.com

www.grupoafdf.com

Location: Lindora, Radial Santa Ana - Belén, frente a Empaques Santa Ana

### **Representatives**

Duncan Henderson, President

Ricardo Novoa, Commercial Director

### **Products / Services**

Design solutions, space and equipment for offices, restaurants and theaters.

## AGENCIA INTERAMERICANA DE COMUNICACION

Tel.: +506 2240-2333

www.interamericana.co.cr

Location: Frente a la esquina sureste del Club la Guaria, Moravia

### **Representatives**

Marlene Fernández, General Manager

Marcela Muñoz, Project Director

### **Products / Services**

Public relations and press advisors.

## ALDI, ZELEDÓN & ASOCIADOS - LHH

Tel.: +506 2291-3100

aldi@aldizeledon.com

www.aldizeledon.com

Location: Sabana Sur, Oficentro Ejecutivo La Sabana, Edificio 1, Local 6; detrás de la Contraloría General de la República de Costa Rica, San José

### **Representatives**

Marielos Aldí, President

Rodrigo Zeledón Vice-president

### **Products / Services**

Organizational Development consultant. Assessments on line. Personal Recruitment. Outplacement.

## ALIGN TECHNOLOGY DE COSTA RICA, SRL

Tel.: +506 2209-1300

macordero@aligntech.com

www.aligntech.com

Location: San Antonio Business Park, Edificios #1 & 2, Belén

## Representative

Dra. Anamaría Castillo, Director, Treat Operations

### **Products / Services**

Virtual Orthodontic Treatment Operations and Services Center.

## ALIMENTOS PROSALUD

Tel.: +506 2504-7676

karol.jimenez@alimentosprosalud.com

www.alimentosprosalud.com

Location: Parque Empresarial Forum I, Edificio C, Tercer Piso, Santa Ana

### **Representatives**

Tomás Gilmore, President

Federico Alvarado, General Director

Alejandro Marín, Finance Director

### **Products / Services**

Processing, canning and marketing of chicken, tuna, sardines, squid and other seafood items. Distribution and marketing of pasta products.

## ALLERGAN COSTA RICA

Tel.: +506 2509-1300

darcia\_gioconda@allergan.com

www.allergan.com

Location: Zona Franca Parque Global La Aurora, Heredia

### **Representatives**

Nelson Rodríguez, VP Operations Allergan Medical and General Manager

José Arias, Manufacturing Director

Frederick Jiménez, Finance Director

Marian Sánchez, Quality Director

Roy Calderón, Materials Director

### **Products / Services**

Medical devices manufacturing company.

Creating trust through  
better business



## **ALUMA SYSTEMS COSTA RICA, S.A.**



A BRAND COMPANY

**Tel.: (506) 2242-2929**

info\_cr@aluma.com

www.aluma.com

La Uruca

### **Representatives**

Gleen Teel, Global Forming and Shoring President

Enrique Chaverri, Financial Director

Diego Castro, Country Manager

### **Products/Services**

Building systems

### **Representatives**

Alejandro Filloy, General Manager

Munish Manchanda, Finance

Abby Daniell, Amazon Web Services

### **Products / Services**

Customer services.

## **AMC ORGANIZADORES DE EVENTOS**

Tel.: +506 2293-2120

alejandra@amcevent.com

www.amcevent.com

Location: 50 m norte de la Iglesia de San Antonio de Belén, Heredia

### **Representative**

Alejandra Chaves, President

### **Products / Services**

Corporate and incentive meeting planners: meetings, conventions, symposiums, golf & tennis tournaments, conferences, theme parties and special events.

## **AMERICAN AIRLINES**

Tel.: +506 2539 -7363 Reservations

www.aa.com

Location: Oficentro 20/20, primer piso, frente al Estadio Nacional, Sabana Oeste, San José

### **Representatives**

Rafael Sánchez, Country Director

Silvia Arias, Regional Sales Director

### **Products / Services**

Airline.

## **AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY**

Tel.: +506 4032-4290

www.americanexpress.com

Location: Plaza Country, Escazú

### **Representatives**

Daniella Retana, Senior Account Executive

Karla Rodríguez, Senior Account Executive

Braulio Durán, Communications

### **Products / Services**

Financial Services.

## **AMADEUS NORTH AMERICA**

Tel.: +506 2505-5767 / 8835-9797

roviedo@amadeus.com

www.amadeus.com

Location: Centro Corporativo Plaza Roble, Escazú, San Jose

### **Representative**

Randall Oviedo, Commercial Account Manager Central America & Caribbean

### **Products / Services**

Distribution and Technology. Visit USA Member.

## **AMAZON SUPPORT SERVICES COSTA RICA S.R.L.**

Tel.: +506 2562-9000

mortega@amazon.com

www.amazon.com

Location: Zona Franca Lagunilla. Edificio 1

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## AMERICAN TOWER

Tel.: +506 4100-3570

roberto.vargas@americantower.com

www.americantower.com

Location: Oficentro El Cedral, Torre 3,  
Piso 3, Escazú

### Representatives

Roberto Vargas, General Manager

Rodrigo Jiménez, Public Relations

Juan Pablo Duque, Regional

Vicepresident

Mike McQueen, Vice President of

Business Development Operations

Patricia Lizano, Legal Director

Octavio Reyna, Finance Controller

### Products / Services

Real Estate, Telecommunications.

## Representative

Mauricio Ortiz, General Manager

### Products / Services

International moving, Ocean, air and inland  
freight forwarder, international relocations.

## APM TERMINALS MOÍN

Tel.: +506 2520-6501

www.apmterminals.com

Location: Condominio El Carmen del Mar,

Piso 2, Oficentro La Virgen, Pavas

### Representatives

Kenneth Waugh, Managing Director

Rocio Hernández, Legal Manager

Pablo Ulloa, Commercial Manager

Freddy Serrano, Communications Manager

### Products / Services

Marine terminal operator.

## AMROP COSTA RICA



# Amrop

**Tel.: +506 2505-5679**

info@amrop.co.cr

www.amrop.co.cr

Location: Centro Corporativo Plaza Roble, Edificio  
Las Terrazas, 5° Piso, Escazú

### Representatives

Andrés Leiva, Talent Acquisition Specialist

Marta Lilliam Ortiz, Administrator

### Products/Services

Consultants, staff recruitment.

## ARA-LAW Abogados

Tel.: +506 2291-8844

arc@aralaw.cr

www.aralaw.cr

Location: Sabana Norte, 125 m norte de  
Torre La Sabana, Edificio ARA Law

### Representatives

Alejandro Rodríguez, Partner

Mónica Román, Partner

Leila Teme, Associate

### Products / Services

Corporate and Commercial Law,  
Immigration Law, Residence and Relocation,  
Intellectual Property, Litigation and  
Arbitration.

## ARIAS

Tel.: +506 4036-2800

carlos.camacho@ariaslaw.com

www.ariaslaw.com

Location: Avenida Escazú, Torre Lexus, 4to  
piso, Escazú, San José

### Representatives

Carolina Flores, Partner

Vicente Lines, Partner

Carlos F. Camacho, Partner

Andrey Dorado, Partner

Carlos Ubico, Partner

## APA WORLDWIDE MOVERS

Tel.: +506 2233-4785 / 2222-9082

mortiz@apaworldwidemovers.com

www.apaworldwidemovers.com

Location: Edificio Centro Colón, Local  
1-14, Paseo Colón

### **Products / Services**

Arias is an unique law firm in Central America, as it operates as a single firm rather than an alliance or network; and currently has seven fully-integrated offices in six countries: Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama. The firm is truly a one-step, one-stop law firm offering clients the benefits and demonstrated advantages that come from having all their regional businesses served from one, fully integrated base.

### **ARTHROCARE / SMITH & NEPHEW**

Tel.: +506 2209-1500

christian.segura@smith-nephew.com

www.arthrocare.com

Location: 502 Parkway Global Park, La Aurora, Heredia

#### **Representatives**

Andrés Salazar, VP Operations & General Manager

Christian Segura, Sr. Director Operations

Carlos Chacón, Finance Director

#### **Products / Services**

Medical Manufacturer.

### **ASESORIA PROFESIONAL J.B.**

Tel.: +506 2231-1281

jorgembrenes@gmail.com

Location: Oficentro Plaza Mayor, San José

#### **Representatives**

Jorge Manuel Brenes, President

Luis Rodolfo Brenes, Vice-President

#### **Products / Services**

Factoring & Consulting, investment consulting.

### **ASSA COMPAÑÍA DE SEGUROS**

Tel.: +506 2503-2700

servicio@assanet.com

www.assanet.cr

Location: FORUM I, Edificio F, primer piso, Santa Ana

#### **Representatives**

Giancarlo Caamaño L., General Manager

Lilliana Morales M., Claims Manager

Elis Delgadillo A., Health and Life

Insurance Manager

Ericka Mendoza A., Commercial Manager  
Rudolf Peters S., Subscription and Reinsurance Manager  
Jonathan Bermúdez C., Financial Manager  
Natalia Silva G., Marketing & Advertising

#### **Products / Services**

Insurance company.

### **ASUAIRE TRAVEL - ASUAIRE**

Tel.: +506 2220-1882

mcalvo@asuaire.com

www.asuaire.com

#### **Representatives**

Marcelino Calvo, Manager

Cristina Calvo, Sales & Marketing Director

#### **Products / Services**

Inbound Travel Agency. Tour Operator.

### **AUTOSTAR VEHICULOS**

Tel.: +506 2295-0014

info@autostar.cr

www.autostar.cr

Location: Frente al Banco Nacional en La Uruca

#### **Representatives**

Juan Pablo Schneider, General Manager

Marco Johanning, Financial Manager

#### **Products / Services**

Vehicles and passenger trucks sales and distribution.

### **AVON DE COSTA RICA**

Tel.: +506 2432-0000

vzeledon@garnier.cr

Location: Flexipark - Calle Potrerillos, Radial Lindora-Belén. San Rafael de Alajuela, Costa Rica

#### **Representatives**

André Garnier, President

Philippe Garnier, Vicepresident

Jorge Araya, General Manager

Andrea Hidalgo, Finance Corporte Manager

Adrián Mora, Chain Supplies Manager

Luis Alfredo Víquez, IT Director

#### **Products / Services**

Distributors of Avon products,

Representatives for foreign firms, Free Zones and Real Estate developers.

## BAC CREDOMATIC

Tel.: +506 2295-9595

www.baccredomatic.com

Location: Plaza Roble, Edificio Terrazas B, 1er piso

### Representatives

Esteban Bonilla, Financial Manager

Javier Barnes, Risk Manager

Lorena Arce, Corporate Manager

Francisco Echandi, Operations Manager

### Products / Services

Credit and Banking services.

## BANCO LAFISE

Tel.: +506 2246-2000

www.lafise.fi.cr

Location: De la Rotonda de la  
Hispanidad 50 m este, San Pedro

### Representatives

Oscar Murillo T., General Manager

Randall Alvarado, Commercial Business  
Manager

### Products / Services

Financial Consulting and Services,  
Currency Exchange, Central America  
Caribbean Private Payment System,  
Corporate Finance, Agricultural Export  
Commercialization, Brokerage House,  
International Banking.

## BARBEE, WILLIAM H.

Tel.: +506 2282-0273

whbarbeecr@gmail.com

Location: Escazú

### Products / Services

Consultant on the development of fresh  
and processed food exports.

## BARCELÓ BGH HOTEL GROUP

Tel.: +506 2220-2034

c-sa.dg-sec@barcelo.com

www.barcelo.com

Location: Urbanización El Robledal,  
La Uruca

### Representatives

Simón Barceló, Joint CEO / Co President

Barceló BGH Hotel Group

Juan José Ribas, General Director,

Barceló BGH Hotel Group – Central &  
South America

## Products / Services

Hotel.

## BASF

Tel.: +506 2201-1900

marianela.chaves-alvarado@basf.com

www.basf.com

Location: Plaza Roble, Edificio Los Balcones,  
primer piso, Escazú

### Representatives

Aranzazu Arenas, General Manager

Gisella Carvajal, Finance Manager

### Products / Services

German chemical company – Distribution/  
Sales of chemical solutions for Agriculture,  
Construction, Plastics, Automotive, Food &  
Beverage, Pharmaceutical and Personal/  
Home Care industries.

## BATALLA

Tel.: +506 4036-2000

info@batalla.com

www.batalla.com

Location: Ave. de las Américas, calle 68,  
Sabana Business Center, piso 12

### Representatives

Alejandro Batalla, Partner

Mariano Batalla, Partner

Róger Guevara, Partner

### Products / Services

Banking and Finance, Compliance,  
Corporate, Employment, Environment,  
General Counsel Services, Intellectual  
Property, Dispute Resolution, Mergers and  
Acquisitions, Projects, Public Law, Real  
Estate, Tax, Trade, WTO and Customs.

## BATCCA

Tel.: +506 2209-1717 / 2209-1700 /  
2209-1741

magaly\_campos@bat.com

www.batcca.com

Location: 325 m este del puente Firestone,  
San Joaquín de Flores, Heredia, BATCCA Park

### Representatives

Andrew Long, Area Director

Gaby Rincón, Regional Finance Director

Felicio Ferraz, Regional Marketing Director

Iván Hurtado, Territory Manager CR



## Products / Services

Tobacco sale and distribution.

## BAXTER PRODUCTOS MEDICOS

Tel.: +506 2590-1000

catalina\_huertas@baxter.com

www.baxter.com

Location: 600 m oeste de la entrada principal en el Parque Industrial de Cartago, 30106

### Representatives

Álvaro Conejo, General Manager

José Gamboa, Plant Controller

Sussy Madrigal, Environmental Manager

Ana E. Gutiérrez, HR Director

### Products / Services

Manufacturer of medical devices.

## BAYER



**Tel: +506 2505-6300**

**+506 4100-6300**

www.centroamerica.bayer.com

facebook.com/BayerCAC

### Representatives

Erika Bernal, President

Christoph Henze, Chief Financial Officer

### Products/Services

Distribution, Sales of Bayer products.

## BD CONSULTORES

Tel.: +506 2506-5600

mercadeo@bdconsultores.com

www.bdconsultores.com

Location: Centro Corporativo Plaza Roble, Edificio El Pórtico, Piso 2

San Rafael, Escazú, San José

### Representatives

Gerardo Benavides, General Manager

Edgardo Alvarado, Alliance Manager

Juan Carlos Chaves, Operations & Sales Manager

Carmen Cordero, Marketing Manager

### Products / Services

e-Business Solutions, Strategic Consultancy, Technology & Training.

## BDS ASESORES

Tel.: +506 2545-3600

mdurante@bdsasesores.com

www.bedeese.com

Location: Castillo Torre Luz, costado este de Ferretería EPA, Colima de Tibás, San José

### Representatives

Marco Durante, Managing Partner

Francisco Salas, Partner

Alejandro Trejos, Partner

### Products / Services

Consulting firm in corporate labor law counseling and related fields.

## BELL, RICHARD L.



Tel.: +506 2282-2684

amprise@usa.net

P.O. Box 25-1250 Escazú 10201

Location: Urbanización Río Oro, Santa Ana, 10904

### Products / Services

Investment administration and project management.

## BERLITZ

Tel.: +506 2253-9191

info@berlitzca.com

www.berlitzca.com

Location: Edificio Torre Equus, 1er piso, San Pedro. Frente a la Facultad de Derecho de la Universidad de Costa Rica

### **Representative**

Ronald Sauter, President

### **Products / Services**

Language Training.

## **BERNARD, EULALIA**

Tel.: +506 8374-4876

mbeckford@larbeckconsultores.com

Location: San Pedro

### **Products / Services**

Cultural development, legal services & translation.

## **BEWAY**

Tel.: +506 2296-4300

rodrigo.castro@bewayco.com

www.bewayco.com

Location: Oficentro Conhotel, Sabana Norte

### **Representative**

Rodrigo Castro, President

### **Products / Services**

Business consulting firm that provides tailor-made solutions to our clients. Our commitment with quality, innovation and dynamism are aimed to strength their competitive advance and drive business forward.

## **BLP**

Tel.: +506 2205-3900

dgutierrez@blpabogados.com

www.blplegal.com

Location: Centro Empresarial Vía Lindora, 4<sup>to</sup> piso. Radial Santa Ana, San Antonio de Belén, Km3

### **Representatives**

Luis Manuel Castro, Partner

David Gutiérrez, Partner

Neftalí Garro, Partner

Eduardo Calderón, Partner

### **Products / Services**

BLP is a regional firm, provides legal services in Banking & Finance; Business, Corporate & Commercial; Dispute Resolution; Labor & Employment; Environmental; Infrastructure; Insurance & Reinsurance; Intellectual Property; International Trade; Public Law.

## **BMI SEGUROS DE VIDA Y SALUD**

Tel.: +506 2228-6069

segurosbmi@bmicos.com

www.segurosbmicr.com

Location: 400 m oeste del peaje de Escazú, calle lateral

### **Representatives**

Ricardo Loew, General Director

Luis Cañas, Commercial Director

Manuel Jiménez, Finance Director

Stephanie Quirós, Administrative Assistant

### **Products / Services**

Insurance company.

## **BOSTON SCIENTIFIC**

Tel.: +506 2436-8000

www.bostonscientific.com

Location: Propark Coyo de Alajuela

### **Representatives**

Jorge Perera, VP, Operations / General Manager, Coyo Plant

Luis Javier Serrano, VP, Operations / General Manager, Heredia Plant

José Guillén, Finance Director, Coyo Plant

### **Products / Services**

Medical Industry.

## **BOYLE, IAN W.**

Tel.: +506 2296-2945

inversionesboricu@gmail.com

Location: Rohrmoser, San José

### **Products / Services**

Business Consultant.

## **BRIDGESTONE DE COSTA RICA**

Tel.: +506 2209-7300

www.bridgestone.co.cr

Location: Km 11 Autopista General Cañas, La Ribera de Belén, Heredia

### **Representatives**

Erick Herrera, Country Manager

Roy Rojas, Institutional Relations Manager

Carlos Cascante, Labor Relations Manager

Edgar Cárdenas, Manufacture Director

Jorge Castro, Supply Chain Director

Roger Hidalgo, Sales Director

### **Products / Services**

Manufacturer and distributor of tires and retreading material.

  
Founding  
Member

## BRITISH EMBASSY SAN JOSE

Tel.: +506 2258-2025  
ukin.costarica@fco.gov.uk  
www.gov.uk/government/world/costa-rica  
Location: Centro Colón, piso 11  
**Representatives**  
Ross Denny, Ambassador  
Luisa C. Pastor, Director Trade and Investment  
**Products / Services**  
Embassy.  
facebook.com/ukincostarica  
www.gov.uk

## BROOMFIELD, JULETTA

Tel.: +506 8851 4012  
juletta.broomfield@algrowth.com  
Location: San Rafael de Alajuela, 1.9 Km oeste de la entrada de Ojo de Agua, 250 m sur  
**Products / Services**  
Accelerated Leadership & Growth provides coaching and consulting services in four areas: People, Strategy, Execution and Cash.

## BSI GROUP

Tel.: +5255 5241-1370  
judith.osnaya@bsigroup.com  
www.bsigroup.com/mx  
Location: Av. Paseo de la Reforma 505 Piso 50-A, Cuauhtémoc C.P. 06500 Ciudad de México  
**Representative**  
Eduardo Muñoz, President  
Judith Osnaya, Marketing Manager  
**Products / Services**  
Business standards certification, training and compliance services.

## BUFETE PICADO & PICADO

Tel.: +506 2222-7138  
jepicado@yahoo.com  
Location: Avenida 8, calles 21 y 25, N° 2170, 2do piso, San José  
**Representative**  
Juan Edgar Picado Jr., Owner  
**Products / Services**  
Law Firm.

## C&W BUSINESS

Tel.: +506 4100-4900  
fcerdas@cw.com  
www.columbus-business.com/es  
Location: Piso 6, Edificio Meridiano, Escazú  
**Representatives**  
Fabricio Cerdas, Sales Manager  
Alexander Mora, Financial Director  
**Products / Services**  
Telecommunications & IT Services.

## CAC PORTER NOVELLI

Tel.: +506 2205-4100  
rcastro@cacporternovelli.com  
www.cacporternovelli.com  
Location: Centro Empresarial Vía Lindora, 3r Piso, Lindora, Santa Ana, San José  
**Representatives**  
Luis Gabriel Castro, President  
Rodrigo Castro, General Manager  
**Products / Services**  
Alliance Building, Analyst Relations, Community Management & Customer Advocacy, Content Development, Content Management Systems, Corporate Communications  
Crisis & Issues Management, Digital Marketing, Event Management, Global Account Management, Image Positioning, Influencer Mapping, Internal Communications, Market Access, Media Relations, Media Training, Multicultural Marketing, Partnership Programs, Product Launches, Public Affairs, Reputation Management, Social Marketing, Social Media, Strategic Philanthropy & Corporate Social Responsibility, Stakeholder Engagement & Management.

## CALOX DE COSTA RICA

Tel.: +506 2248-0506  
oscar.rodriguez@calox.com  
www.calox.com  
Location: De la Tostadora el Dorado 100 m sur, Calle Blancos  
**Representatives**  
Oscar Rodríguez, CEO  
Andrés Finol, Chairman  
Roy Murillo, Financial Director

**Products / Services**

Medical products manufacturing.

## **CARGILL COSTA RICA** **(Corporación Pipasa)**

Tel.: +506 2298-1800

jorge\_calderon1@cargill.com

www.cargill.com.hn

Location: 1 Km al oeste de la Firestone,  
200 m norte y 500 m oeste, La Ribera  
Belén, Heredia

**Representatives**

Jorge Calderón, Corporate Affairs

Vicepresident for Latin America

Xavier Vargas, General Director CPLA

Emilio Porta, General Manager PIPASA

Mathilde Morgan, Center Business

Services Lead

**Products / Services**

Poultry (chicken, turkey) and processed  
meat products (ham, sausage, etc.) and  
chilled and frozen IQF). Pet Food, Grains,  
Oils, Financial Services.

## **CCA BUSINESS STRATEGY**

Tel.: +506 4001-4686

fjenkins@ccastrategy.com

www.ccastrategy.com

Location: Torre Lexus, Piso 2, Avenida Escazú

**Representatives**

Federico Jenkins, CEO President

Mariamalia Guillén, Managing Director

**Products / Services**

Regulatory Intelligence.

## **CEMEX COSTA RICA**

Tel.: +506 2201-2000

andres.bolanosmr@cemex.com

www.cemexcostarica.com

Location: 3er Piso, Edificio El Pórtico,  
Plaza Roble, Guachipelín de Escazú

**Representatives**

Andrés Bolaños, Planning Director

Guillermo Ulate, Distribution Channel

Solutions Director

Marvin Calderón, Operations Director

Carlos Cordero, Construction Solutions

Director

Víctor Salazar, Building Solutions Manager

**Products / Services**

Construction material industry.

## **CENTRAL LAW QUIROS ABOGADOS**

Tel.: +506 2224-7800

info@central-law.com

www.central-law.com

Location: De la tercera entrada a Los Yoses,  
300 m sur, 100 m oeste y 50 m norte, San  
Pedro

**Representatives**

Rafael Quirós, Founding Partner

Ignacio Beirute, Partner

Mauricio Quirós, Partner

Guillermo Sánchez, Partner

Tomás Quirós, Partner

**Products / Services**

Corporate and Commercial Law.

## **CENTRO CULTURAL** **COSTARRICENSE** **-NORTEAMERICANO**



**Tel.: +506 2207-7500**

direc@centrocultural.cr

www.centrocultural.cr

Location: 200 m norte de la Gasolinera La Favorita  
Los Yoses, Barrio Dent, San Pedro, San José.

**Representatives**

Paul Garnier, President, Board of Directors

Guillermo Madriz, Executive Director

**Products/Services:**

English language instruction and certification,  
Prometric Center and standardized testing for U.S.  
Universities. As well as Theater Eugene O' Neill  
and Sophia Wanamaker Art Gallery.

## CHIQUITA BRANDS COSTA RICA A MEMBER OF THE CHIQUITA BRANDS INTERNATIONAL GROUP

Founding  
Member

Tel.: +506 2204-2000

Location: Parque Empresarial Forum 1,  
Edificio D, frente al Centro Comercial  
Mall Santa Ana, Santa Ana

### Representatives

Wagner Beig, Agriculture Director  
Raúl Gigena Pazos, Human Resources  
Regional Director

Marcos Pivello, Production Manager  
Oscar Hernández, Sr Attorney for Tropic  
Operations

### Products / Services

Production and commercialization of  
bananas and pineapple.

## CID GALLUP LATINOAMÉRICA

Tel.: +506 2220-4101

cdenton@cidgallup.com

www.cidgallup.com

Location: Frente a la Universidad La  
Salle, Sabana Sur

### Representatives

Olda María Acuña, President  
Carlos Denton, Executive Director  
Luis Haug, General Manager  
Esteban Álvarez, Costa Rica Country  
Manager

### Products / Services

Market strategy based on copyrighted  
research programs. Program and  
personnel evaluations. Customer  
Satisfaction. Public opinion polls.

## CINCO CEIBAS RAINFOREST RESERVE & NATURAL PARK

Tel.: +506 2476-0606

info@cincocuibas.com

www.cincocuibas.com

Location: Sarapiquí, Pangola

### Representatives

Augustin Pieters, Operation Manager  
Carlos Arriola, Marketing

### Products / Services

Tourist park.

## CINDE

Tel.: +506 2201-2800

invest@cinde.org

www.cinde.org

Location: Plaza Roble, Edificio Los Balcones,  
4<sup>to</sup> piso Escazú, San José, Costa Rica

### Representative

Jorge Sequeira, Investment Promotion  
Director

### Products / Services

Costa Rican Investment Promotion Agency.

## CISCO SYSTEMS

Tel.: +506 2201-3600

www.cisco.com/cr

Location: Centro Corporativo Plaza Roble,  
Edificio Los Balcones, 1<sup>er</sup> nivel, Escazú

### Representatives

Ariel Szternberg

Luis Carlotti

### Products / Services

Telecommunications Systems.

## CITI

Tel.: +506 2201-0800

andrea.munozfernandez@citi.com

www.citi.co.cr

Location: Plaza Tempo, Escazú

### Representatives

Edward F. Sánchez, General Manager  
Cristina Alfaro, Legal Counselor  
German Heberling, Corporate Bank Head  
Felipe Pecchi, Transactional Bank Head  
Ramón Hasbun, Treasurer Head

### Products / Services

Corporate & Investment banking services,  
cash management and Trade solutions,  
treasury services and foreign exchange  
solutions.

## CITY MALL

Tel.: +506 4200-5100

www.corporacionladylee.com

Location: Alajuela, Centro Comercial City  
Mall, Parqueo 1, Oficinas Administrativas.  
Frente a la Radial Francisco J. Orlich,  
Alajuela



# LA COMPUTACIÓN COGNITIVA Y LA INTELIGENCIA ARTIFICIAL SON LAS NUEVAS **VENTAJAS COMPETITIVAS**



## Cognitiva

IBM Watson Strategic Partner

Empresa de consultoría de negocios y soluciones cognitivas que impulsa la adopción de la inteligencia artificial mediante IBM Watson.

Líder en 23 países de Latinoamérica de habla hispana.



## Representatives

Douglas Delgado, Legal Corporate Director

Marcela Vega, Country Manager

Felix Rivera, Corporate Director,

Marketing & Advertising

Lucía Rojas, Marketing Director

## Products / Services

Developer of shopping centers.

## CLARO

Tel.: +506 4400-7000 / 4400-7001

carlos.rios@claro.cr

www.claro.cr

Location: 300 m sur de Plaza Mayor, Torre Cordillera 5 piso, Rohrmoser, San José

## Representatives

Carlos Ríos, CEO

Óscar Chacón, Corporate Sales Manager

Emilio Barbieri, HR Manager

## Products / Services

Telecommunications.

## COCA-COLA



Tel.: +506 2299-3200

Location: La Uruca

## Representatives

Ileana Gamboa, Strategic Planning

Vice-President

Juan Arnabar, CAMCAR Franchise Unit

General Manager

John Pinto, Marketing Vice-President

Enrique Rapetti, Finance Vice-President

Juan Carlos Laclé, Commercial and

Customer Leadership Vice-President

Olga Reyes, Public Affairs and

Communication Vice-President

José Antonio Gómez, Human Resources

Vice-President

## Products / Services

Soft Drinks.

## COCA-COLA FEMSA



Tel.: +506 2247-2000

Kenlly.alfaro@kof.com.mx

www.femsa.com

Location: 200 m este de la Delegación de la Fuerza Pública en Calle Blancos, San José, 10803

## Representatives

José Pablo Montoya, Costa Rica

Commercial Manager

David González, Costa Rica Commercial and Project Manager

Maricel Alvarez, Corporate Affairs Manager

## Products / Services

Soft drinks bottler and distributor of The Coca-Cola Company in Costa Rica.

## COGNITIVA

Tel.: +506 2105-9850

info@cognitiva.la

www.cognitiva.la

Location: Plaza Roble, Edificio Los Balcones, 1er piso, Guachipelín, Escazú

## Representatives

Rolando Castro, CEO

Fernán Gallegos, Consulting Services

Director for Central America, the Caribbean and Mexico

Roberto René Picado, Commercial Director for Central America and the Caribbean

## Products / Services

Consulting Services utilizing IBM Watson technology.

## COLGATE-PALMOLIVE



Tel.: +506 2298-4600

juanita\_espinoza@colpal.com

Location: 400 m oeste y 400 m norte de la Plaza de Deportes de Barreal de Heredia

## Representatives

Alec Rogers, General Manager

Gerardo Massu, Administrative Manager

## Products / Services

Manufacturer of personal care, household, surface care and oral care products.

## COMPAÑÍA DE GALLETAS POZUELO DCR



Tel.: +506 2299-1234

www.pozuelo.com

Location: Calle 70, entre avenida 39 y 43, 300 m norte del Puente Juan Pablo II, La Uruca, San José, Costa Rica

### **Representatives**

Juan Felipe Macía, General Manager  
Carlos Aragón, Sales Director  
Santiago Builes, Operations Director  
Luis García, Shared Services Center  
General Director  
Patricia Alfaro, Human Resources  
Director  
Nisa Sanz, Marketing Director

### **Products / Services**

Food manufacturers.

## **CONFIA SOCIEDAD CORREDORA DE SEGUROS**

Tel.: +506 2505-3900  
ccastillo@confia.co.cr  
www.confia.co.cr  
Location: Avenida Escazú, edificio 202,  
piso 4, local 401

### **Representative**

Carlos Castillo, President

### **Products / Services**

One of the most innovative and active  
insurance brokerage firms in the country,  
authorized by the Regulating Entity  
(SUGESE). We represent all the insurance  
companies, and will offer you the best  
products available.

## **CONSORTIUM LEGAL - COSTA RICA**

Tel.: +506 2257-3553  
rlaclec@consortiumlegal.com  
www.consortiumlegal.com  
Location: Escazú, del Restaurante Tony  
Romas, 600 m oeste, Trejos Montealegre

### **Representatives**

Rolando Laclé C., Partner  
Rolando Laclé Z., Partner

### **Products / Services**

Legal services.

## **COOPERVISION**

Tel.: +506 2436-4429  
kcorrales@coopervision.com  
www.coopervision.com  
Location: Zona Franca Coyol, Edificio 53,  
Alajuela

### **Representatives**

Karen Corrales, EHS Sr Engineer  
Jorge Herrera, Facilities Manager  
Alvaro Solís, Facilities Sr Engineer  
Alba Figueroa, General Manager  
Guillermo Jiménez, Financial Manager  
Karolina Venegas, HR Manager  
Erick Elizondo, Sr Manufacturing Manager  
Damaris Santiago, EHS Leader

### **Products / Services**

Medical Industry.

## **CORDERO & CORDERO ABOGADOS**

Tel.: +506 2201-6640 / US: +305 600-5455  
rcb@corderoabogados.com  
www.corderoabogados.com  
Location: Escazú, San José, Edificio  
Terraforce, Segundo Piso.  
Liberia, Guanacaste, Plaza Futura, Oficina 8

### **Representatives**

Ricardo Cordero B., Lawyer - Partner  
Hernán Cordero M., Lawyer - Partner  
Hernán Cordero B., Lawyer - Partner

### **Products / Services**

Corporate Law Firm, Legal Services,  
Attorneys-at-law, Notary Public, Tax and  
Accounting Outsourcing, Trust Services.

## **CORPORACIÓN TC SERVICIOS INTERNACIONALES**

Tel.: +506 2290-7473  
ivanalpizar@cr-container.com  
www.cr-container.com  
Location: San José, La Uruca detrás de  
Envases Comeca

### **Representatives**

Iván Alpizar, General Manager  
Edgardo Alpizar, Operations Manager  
Juan Carlos Miranda, Financial Manager

### **Products / Services**

Sale of spare parts maintenance  
refrigerated containers. Carrier Transcold  
Refrigeration Containers Division  
Representatives for Costa Rica.

Creating trust through  
better business



## CORRALES AZUOLA, CARLOS

Tel.: +506 4034-0288

carlos@coreip.co.cr

Location: Oficentro La Sabana, Anex  
Torre 6, Piso 2, Sabana Sur, San José

### Products / Services

Legal and Notarial Services.

## CORRUGADOS ALTA VISTA



**Tels. Planta: 506 2716-9600**

**Mercadeo: 506 2280-2610**

carlos.sanchez@corrugadosaltavista.com

www.corrugadosaltavista.com

Location: La Perla de Guacimo,  
Limón

### Representatives

Carlos Sánchez, General Manager

Omar Duran, Plant Director

Gloriana Sánchez, Sales Manager

Alonso Calvo, Quality and Services Chief

Adrian Flores, Chief Administrative

### Products/Services

Corrugated cardboard boxes  
manufacturer

## COUNTRY DAY SCHOOL

Tel.: +506 2289-0919

patrick\_brown@cds.ed.cr

www.cds.ed.cr

Location: San Rafael, Alajuela

### Representatives

Woodson Brown, Emeritus

Patrick Brown, President

### Products / Services

American school serving the  
international community interest in a U.S.  
type college preparatory education  
in grades prekindergarten through 12th.

## CREDOMATIC DE COSTA RICA

Tel.: +506 2202-3027

mbaltodano@credomatic.com

Location: Edificio de Credomatic, del  
Edificio Domus 800 m norte, Cipreses de  
Curridabat

### Representatives

Rodolfo Tabash, CEO

José Ignacio Cordero, General Manager

Omar Jiménez, Affiliate Manager

### Products / Services

Payment methods.

## CREGANNA MEDICAL

Tel.: +506 2293-8912

mcastro@pwcwire.com

www.pwcwire.com

Location: Zona Franca Metro, Edificio 3-C

### Representatives

Marco Castro, General Manager

Elizabeth Acevedo, Director of

Operations CR

Katerina Semeraro, Quality Manager

### Products / Services

Manufacturing of medical wires.

## CROC'S CASINO RESORT

Tel.: (506) 2105-3200

info@crocscasinoresort.com

www.crocscasinoresort.com

Location: Jacó

### Representatives

Edwin Gómez, Sales & Marketing Manager

Gabriela Arias, Administration Executive

### Products / Services:

Hotel / Convention Center.

## CROPLIFE LATIN AMERICA

Tel.: +506 2288-6772

jfernandez@croplifela.org

www.croplifela.org

Location: Condominio Trilogía 1, Oficina 112,  
Escazú

### Representatives

Javier Fernández, Legal & Regulatory Affairs Director

Martín Zúñiga, Central America Director

Alejandro Hernandez, Biotechnology

Director Central America & Caribbean

**Products / Services**

Crop Protection, Industry Association.

**CROWE HORWATH CR, S.A.**

Tel.: +506 2221-4657

laudit@crowehorwath.cr

www.crowehorwath.cr

Location: Avenida 2, calles 24 y 26. De la entrada del Hospital Nacional de Niños 250 m oeste, #2442, San José

**Representatives**

José A. Lara P., Partner Management Consultant

Enrique Lara, Partner BPO Services

Francinne Sojo, Partner Audit and Financial Services

Fabian Zamora, Partner Audit and Financial Services

**Products / Services**

Audit, Consulting, Information

Technology, Performance, Transaction Services, Tax & Legal, Risk – Internal Audit.

**CROWLEY**

Tel.: +506 2212-9696

www.crowley.com

Location: La Uruca, San José

**Representatives**

Allan Gómez, Financial Analyst

Rolando Aguilar, Operations Manager

Flor Azofeifa, Manager Freight Services

Luis Vargas, Manager Finance & Administration

Juan Carlos Orozco, Sales Manager

**Products / Services**

International Container / Trailer Transportation.

**CROWN WORLDWIDE**

Tel.: +506 2431-4650

mcanales@crownww.com

www.crownrelo.com/intl/en-cr/page/home

Location: Contiguo a la Iglesia Católica de Río Segundo, Bodega 7, Río Segundo, Alajuela, 20109

**Representative**

Marian Canales, Country Manager

**Products / Services**

International moving, relocation services, immigration assistance, global mobility services, pet relocation & furniture storage.

**CSI LEASING**

Tel.: +506 2506-4900

jirleny.jimenez@csileasing.com

www.csileasing.com

Location: Centro Corporativo Plaza Roble, Edificio Terrazas, primer piso, Escazú

**Representatives**

Sergio Sáenz G., General Manager

Jirleny Jiménez, Sales Executive

Mariam Quirós, Vendor Manager

Elke Brandes, Sales Executive

Elba Chinchilla, Sales Assistant

**Products / Services**

Financial Services, Leasing. Lease of Technological Equipment. Asset Management.

**CUSHMAN & WAKEFIELD |  
AB ADVISORY**

Tel.: +506 4031-1040

daniel.alvarez@ab-latam.com

www.ab-latam.com

Location: Plaza Tempo, Modulo B, 5to piso, Escazú, San José

**Representatives**

Daniel Álvarez, Managing Partner & Senior VP

Juan Edgar Picado Q., Office Manager

Jorge Villalobos, Investment Sales

Alvaro Cortés, Tennant Representation

**Products / Services**

Commercial Real Estate Advisors.

**D&PL SEMILLAS**

Tel.: +506 2668-3800

adrian.vargas@monsanto.com

Location: 100 m norte de Arrocera Liborio, Cañas, Guanacaste

**Representatives**

Adrián Vargas, Site Manager

Osiris Ocampo, Government Affairs Manager

**Products / Services**

Agriculture.

## DAREMBLUM & HERRERA ABOGADOS

Tel.: +506 2201-7777  
herrera@daremblum.com  
www.daremblum.com  
Location: ATRIUM Centro Corporativo,  
costado sur de Multiplaza Escazú, San José  
**Representatives**  
Yuri Herrera, Doctor  
Jaime Daremblum, Doctor  
**Products / Services**  
Full Service International Law Firm.

## DATANET INTERNACIONAL

Tel.: +506 2257-5370  
oboraschi@datanetsite.com  
www.datanetsite.com  
Location: 100 m este, 50 m sur de la  
Iglesia Santa Teresita, Barrio Escalante  
**Representatives**  
Olman Boraschi, President  
Diana Boraschi D., General Manager  
**Products / Services**  
Interaction Management Software,  
computer telephony, contact center,  
unified communications and web  
services. CRM design and development.

## DAVIVIENDA

Tel.: +506 2287-1110 Call Center  
Empresarial / +506 2287-1111 Teléfono Rojo  
www.davivienda.cr  
App: Davivienda Costa Rica  
Facebook: Davivienda Costa Rica  
Location: Guachipelín, Escazú, San José  
**Representatives**  
Arturo Giacomín, General Manager  
Rodolfo Herrera, Head of Commercial  
Banking  
Amedeo Gaggion, Head of Global  
Markets  
Ramón Vargas, Head of Personal Banking  
Leticia Arguedas, Head of Marketing  
and Public Affairs  
**Products / Services**  
Banking Entity.

## DEL MONTE



Tel.: +506 2212-9000  
lgomez1@cr.freshdelmonte.com  
www.freshdelmonte.com  
Location: Barrio Tournón, Edificio Del Monte,  
frente al Hotel Villa Tournón, San José  
**Representatives**  
Jorge Peláez, General Manager BANDECO Division  
Rodrigo Jiménez, General Manager  
PINDECO Division  
Luis Gómez, Legal Director & Corporate  
Relations Manager  
Alejandro Sebianne, Finance Vicepresident  
Alfredo Apéstegui, Specialty Products Vicepresident  
**Products / Services**  
Banana, pineapple, melon, mango,  
vegetables and other tropical fruit  
production for export.

## DELOITTE

Tel.: +506 2246-5000  
informacioncr@deloitte.com  
www.deloitte.com/cr  
Location: Centro Corporativo El Cafetal,  
contiguo al Hotel Costa Rica Marriott, La  
Ribera, Belén, Heredia  
**Representatives**  
Alan Saborío, Country Managing Partner  
and Tax & Legal Partner Director  
Luis G. Rodríguez, Audit & Assurance Leader  
Partner  
Oscar Castro, Audit Partner  
Carla Coghi, Tax & Legal Partner  
Federico Chavarría, Consulting Partner  
Rocío Aguilar, Financial Advisory Partner  
Andrés Casas, Risk Advisory Partner  
**Products / Services**  
Audit & Assurance, Consulting, Financial  
Advisory, Tax & Legal, Outsourcing, Risk  
Advisory.

## DELTA AIR LINES

Tel.: +506 2257-5331  
karen.nanne@delta.com  
www.delta.com  
Location: Edificio Torre Mercedes, Segundo  
piso, Paseo Colón, San José  
**Representatives**  
Hector Rendon, Airport Station Manager  
Amparo Esquivel, Airport Station Manager  
Karen Nanne, Sales Manager



## **Products / Services**

Air Transportation.

## **DEMAIN FOUNDATION**

Tel.: +506 2267-1870

info@demainfoundation.org

www.demainfoundation.org

Location: Santo Domingo de Heredia.  
Edificio Demain, 500 m oeste de INBIO,  
en la bodega #34 de Ofibodegas Santa Rosa

### **Representative**

Daniel Samper, CEO

### **Products / Services**

Non -profit organization focuses on  
specific actions to promote education,  
environmental sustainability and culture  
to create a positive impact.

## **DENTONS MUÑOZ COSTA RICA LIMITADA**

Tel.: +506 2503-9800

www.dentons.com

Location: Centro Empresarial  
Forum 1, Edificio C, Oficina 1C1,  
Pozos de Santa Ana, San José

### **Representatives**

José Antonio Muñoz, Founding and

Regional Managing Partner

Anna Karina Jiménez, Partner

Daniel Araya, Partner

### **Products / Services**

With offices in Costa Rica, Panama  
and Guatemala, Dentons Muñoz offers  
rule of law based access to world-  
class expertise, capital, technology,  
best practices and decision makers.  
Dentons Muñoz is committed to  
improving the world for all by activating  
the rule of law in the pursuit of better  
institutions, equality, freedom and  
economic progress. Handling the most  
sophisticated and complex transactions  
in Central America and the Caribbean,  
Dentons Muñoz practices and sectors  
cover the full range of legal and business  
services; Banking and Finance, Anti-  
Corruption, Compliance, Corporate and  
Tax, Energy, Employment and Labor,  
Immigration, General Counsel Services,  
Infrastructure, Intellectual Property

and Technology, Litigation and Dispute  
Resolution, Mergers and Acquisitions, Public  
Law/Public International Law, Real Estate,  
Trust, Estates and Wealth Preservation.

## **DESCA**

Tel.: +506 2505-6000

hazel.mena@amper.es

www.amper.es

Location: Avenida Escazu, Torre 202AE, piso  
2 oficina 206 San Rafael , Escazú, San José

### **Representatives**

Hazel Mena, Legal Representative

Gelcar Arrieta, Financial Administrative  
Manager

María Antonia Gutiérrez, Commercial &  
Services Manager

### **Products / Services**

Telecommunications.

## **DETEKTOR COSTA RICA**



**Tel.: +506 2210-5700**

www.detektor.co.cr

Location: 400 m norte de la Embajada USA, Pavas

### **Representatives**

Luis Diego Trejos, General Manager

Oswaldo Rosales, Finance Coordinator

Marco Madrigal, Commercial Manager

Alonso Guevara, Infrastructure

### **Products/Services**

Celltracker is a global organization with extensive  
territorial coverage that designs, develops,  
manufactures and markets products, services  
andsolutions in security for assets and people.

## **DHL COSTA RICA**

### **DHL GLOBAL FORWARDING**

Tel.: +506 2209-0000

lineth.gomez@dhl.com

www.dhl.com

Location: La Aurora de Heredia. 300 m oeste de Zona Franca Global Park. Edificio DHL Global Forwarding

#### **Representative**

Rodrigo Jalil, CEO

Javier Jiménez, Commercial Manager

#### **Products / Services**

Total logistics for global shipments with innovative and customized transportation solutions from a single source.

## **DHL CUSTOMER SUPPORT**

Tel.: +506 2509-0192

evelyn.espinozacastillo@dhl.com

www.dhl.com

Location: 600 m norte Mall Real Cariari, sobre carretera paralela a la autopista, Zona Franca América Edificio C-11, 5to piso, San Francisco de Heredia

#### **Representatives**

Carla Carrillo, DHL FHS Head Americas

Juan Antonio Rojas, HR Director

Daniel López Head of Controlling

#### **Products / Services**

Finance and accounting services.

## **DIAGEO**

Tel.: +506 2245-3010

www.diageo.com

Location: Llorente de Tibás

#### **Representatives**

Felipe Soto, General Manager

Juan Ramón Pereira, Financial Manager

#### **Products / Services**

Alcoholic Beverages.

## **DMA**

Tel.: +506 2289-8840

gustavo.araya@dmalatam.com

Location: San Rafael de Escazú, San José

#### **Representative**

Gustavo Araya, Partner

## **Products / Services**

Marketing Consulting, Market and Social Research, Corporate Affairs, Business Consulting.

## **dotCMS**

Tel.: +1 305 900-2001

tim@dotcms.com

www.dotcms.com

Location: Eurocenter Diursa Primera Etapa, Piso 2, Oficina dotCMS, Barreal de Heredia, frente al CENADA

#### **Representative**

Timothy Brigham, CEO

#### **Products / Services**

Support, updates, hosting and everything in digital operation.

## **DWELLWORKS COSTA RICA**

Tel.: +506 2228-0551

www.dwellworks.com

Location: Centro Comercial Trejos Montealegre, #4, Escazú, San José

#### **Representative**

Pilar Plá, General Manager

#### **Products / Services**

Relocation and Corporate Housing Services.

## **EAP LATINA COSTA RICA**

Tel.: +506 2201-4936

eap@eaplatina.com

www.eaplatina.com

Location: Centro Corporativo Escazú, Piso 6, Oficina 655, costado este de Multiplaza, Escazú

#### **Representatives**

María Florencia Lambardi, Commercial Manager Headquarters

Lucía Silva, Operations Lead Costa Rica

#### **Products / Services**

Employee Assistance Program. Wellness & Work-Life Balance corporate services.

## **EATON ELECTRICAL**

Tel.: +506 2247-7600

ramiroalvarez@eaton.com

www.eatonelectrical.com

Location: De la Universidad Católica, 300 m

oeste, San Vicente de Moravia, 11401

#### **Representatives**

Ramiro Álvarez S., President Board of Directors

Roberto Yglesias, Secretary, Board of Directors

Charbel Zoghaib, General Manager

Jonson Andrade, Controller

Guiselle Granados, HR Manager

#### **Products / Services**

Manufacturer of power distribution and industrial control equipment, in low and medium voltage for residential, commercial and industrial segments.

Provide engineering services, field studies, start up and installed base reconditioning.

### **ECOLEGAL CONSULTORES**

Tel.: +506 2256-0959

info@eco-legal.com

www.eco-legal.com

Location: Oficentro Torres del Campo, Torre 1, Nivel 4, Barrio Tournón

#### **Representatives**

Lyana Alvarado, Partner

Javier Monge, Partner

#### **Products / Services**

Msc. in Environmental Legislation.

Environmental Audits and Compliance,

Environmental Due Diligence, Litigation and Environmental Procedures.

Databases of Laws and Regulations.

### **EDIFICAR**

Tel.: +506 2519-6900

jjcastro@edificaronline.com

www.edificaronline.com

Location: La Uruca, costado sur de la antigua Liga de La Caña, Bodega de Azúcar No.1

#### **Representatives**

Juan José Castro, Partner / Director

Román Salazar, Partner / Director

Luis Araya, Director

Mauricio Castro, Director

#### **Products / Services**

Construction.

### **EDWARDS LIFESCIENCES**

#### **COSTA RICA S.R.L.**

Tel.: +506 2103-7710

www.edwards.com

Location: Zona Franca La Lima, de la entrada de Pequeño Mundo 100 m oeste y 200 m sur, Cartago

#### **Representative**

Josué L. Campos, General Manager

#### **Products / Services**

Medical industry.

### **ENER-G TECH INVESTMENT**

Tel.: +506 2228-8310

harryf@ener-g-invest.com

www.ener-g-invest.com

Location: Escazú, San José

#### **Representatives**

Harry Friedlander, President

Orlando Ortiz, Chief Financial Officer

#### **Products / Services**

Energy Efficiency Projects.

### **ENJOY GROUP**

Tel.: +506 2296-6263

mhernandez@enjoygroup.net

www.enjoygroup.net

Location: Sabana Norte, del antiguo Restaurante El Chicote 100 m norte, 25 m este, 300 m norte y 25 m este

#### **Representatives**

Rubén Pacheco, Chairman

Javier Pacheco, Executive President

Manuel Hernández, Corporate Finance Director

Andrés Pacheco, Corporate Development Director

Orlando Pacheco, Project Manager

#### **Products / Services**

Hospitality (Hotels and Restaurants).

### **E-PROINT**

Tel.: +506 2256-4260

pchaves@eproint.com

www.eprint.com

Location: Ave. 2 y 4, Calle 15, N°260

### **Representatives**

Pedro Chaves, Lawyer  
Aarón Montero, Lawyer

### **Products / Services**

Law firm. Intellectual property,  
commercial law, foreign investment.

## **EQUIFAX**

Tel.: +506 2509-8600

jairo.quiros@equifax.com

www.equifax.com

Location: Zona Franca Metropolitana,  
Edificio 1F A y B, Barreal de Heredia

### **Representatives**

Jairo Quirós, Sr. Site Director  
Sergio Calderón, a.i. Finance Manager  
Gonzalo Solís, Senior Operations  
Manager

Gerardo Alpízar, Operations Manager

### **Products / Services**

Customer Services Support, Applications  
Development and Electronic data  
processing.

## **EUROCIENCIA COSTA RICA**

Tel.: +506 2582-0724

evelia.mercado@eurociencia.co.cr

www.eurociencia.co.cr

Location: Torre Eurociencia, 100 m norte  
de la Cruz Roja de Santa Ana, San José

### **Representatives**

Carlos Passuello, General Manager  
Jairo Alfaro, Post Sales Service Manager  
Marvin Rodríguez, Financial Manager

### **Products / Services**

Medical equipment distributor of brands  
like Olympus, Smith and Nephew, KLS  
Martin, Soring, Lawton, Ortophediatics,  
Bard, Donier, Trilux.

## **EY**

Tel.: +506 2208-9800

priscila.chaverri@cr.ey.com

www.ey.com

Location: Edificio Meridiano, 2do piso, 25  
m sur del Centro Comercial Multiplaza,  
Escazú, San José

### **Representatives**

Carlos E. Quirós, Chairman & CEO Central  
America

Rafael Sayagués, Tax & Law Managing  
Partner

Carlos Gallegos, Advisory Managing Partner

Luis Artavia, Transactions Managing Partner

Juan Rafael Campos, Assurance Managing  
Partner

### **Products / Services**

Consulting, Transactions, Tax, Law and Audit  
Services.

## **FACIO & CAÑAS**

Tel.: +506 2105-3600 / +506 2105-3720

info@fayca.com

www.fayca.com

Location: Sabana Business Center, piso 11,  
Calle 68 y Boulevard Rohmoser. Diagonal al  
Estadio Nacional. San José.  
Centro Comercial La Plaza. Playa Flamingo.  
Guanacaste

### **Representatives**

Carlos Valverde, Partner

Sergio Solera, Partner

### **Products / Services**

Legal solutions in different areas of business  
law: Antitrust, Arbitration & Mediation,  
Banking and Finance, Employment,  
Environmental, Corporate law, Government  
Affairs and Public Law, Immigration,  
Insurance, Intellectual Property, Litigation,  
Mergers & Acquisitions, International  
Business and Cross-Border Transactions, Real  
Estate, Tax and Technology, Media and  
Telecommunications.

## **FAST CLOUD CONSULTING**

Tel.: +506 2253-3001

info@fastcloudcrm.com

www.fastcloudconsulting.com

Location: Oficentro Dent Internacional,  
Oficina 2, de la Pops 100 m oeste, Barrio  
Dent, San Pedro

### **Representative**

Rogelio Martínez, President & CEO

### **Products / Services**

Business Process Consulting and Software  
Implementation, Salesforce.com partner.

## FEDEX EXPRESS

Tel.: Customer Service: 800.Go.  
FedEx (800 4633339)  
www.fedex.com/cr  
Location: Zona Franca Metropolitana,  
Local 1B, Barreal de Heredia

### Representatives

José Antonio de Obaldía, Manager  
Director of Operations  
Jorge Mendoza, Senior Manager

### Products / Services

Courier and Logistics.

## FEILO SYLVANIA



Tel.: +506 2210-7600  
servicioalcliente.cr@feilosylvania.com  
www.sylvania-americas.com  
Location: Zona Industrial de Pavas, San José

### Representatives

Tiago Pereira de Queiroz, Regional  
General Manager CAMEX  
Guillermo Guevara, Sales Manager  
Laurence Vega, Product Manager  
Oscar Monge, Fixtures Plant Manager  
Sergio Campos, Exports Manager

### Products / Services

Sylvania is a global company, leader  
in lighting design, manufacture and  
solutions for the professional and  
residential area.

## FIDUCIARIA SOLUCIONES AL INSTANTE S.A.

Tel.: +506 4080-0339 / 4080-0300 / 8803-0072  
alvaradobadilla@hotmail.com  
Location: Heredia

### Representatives

Jorge Luis Alvarado, Power of Attorney  
Jorge Alvarado, Secretary

### Products / Services

Financial Services.

## FIRESTONE INDUSTRIAL PRODUCTS DE COSTA RICA

Tel.: +506 2558-4200 / 2558-4281  
Location: 500 m noreste del cruce La  
Suiza y Turrialba, Cartago

## Representatives

Jose Joaquín Hernández, General Manager  
Adriana Quirós, HR Manager  
Alexander Monge, Production Manager  
Héctor Rojas, Finance Manager

### Products / Services

Manufacture of AirSprings® and  
Marshmellow® Springs mostly for the US  
market.

## FISERV

Tel.: +506 2509-0400  
francisco.alba@fiserv.com  
www.fiserv.com  
Location: Zona Franca Metropolitana,  
Edificio 1F, Barreal de Heredia, Heredia, 40104

### Representative

Francisco Alba, General Manager

### Products / Services

Software Engineering, Professional Services,  
Client Services, Managed Services.

## FLORIDA ICE & FARM CO.

Tel.: +506 2437-6700  
juliana.jimenez@fifco.com  
www.florida.co.cr  
Location: De la entrada noreste de la  
Cervecería Costa Rica 250 m sur, Llorente  
de Flores, Heredia

### Representatives

Ramón Mendiola, General Director  
Rolando Carvajal, Regional Commercial  
Director  
Adrián Lachowski, Beer Manager

### Products / Services

Production and commercialization of  
beverages, including beer, wine, spirits,  
bottled water and juices. Production of food  
and conserves.

## FRAGOMEN

Tel.: +506 4101-4900  
lar@fragomen.com  
www.fragomen.com  
Location: Centro Corporativo El Cedral,  
Edificio A, tercer piso, Escazú

### **Representatives**

Federico Solís, Partner  
León Zarnowski, Regional Director,  
Central America & Caribbean  
Leonor Echeverría, Partner  
José Rojas, Costa Rica Inbound Manager  
Fabiana Gutiérrez, Costa Rica Client  
Services Manager

### **Products / Services**

Immigration Legal Services.

## **FRANKLINCOVEY COSTA RICA**

Tel.: +506 2231-4184  
rarias@franklincoveyla.com  
www.franklincoveyla.com  
Location: Oficentro Plaza Mayor, 3er piso,  
Oficina: 18

### **Representatives**

Randall Arias, General Director  
Erick Liljenstolpe, Commercial Director  
Marvin Bravo, Finances

### **Products / Services**

Consulting and Training.

## **FUNDACION PROGRAMAS INTERCULTURALES AFS**

Tel.: +506 2234-0909  
rolando.araya@afs.org  
www.afs.or.cr  
Location: Barrio Francisco Peralta, 100 m  
sur, 200 m este de la Casa Italia, San José

### **Representative**

Rolando Araya, National Director

### **Products / Services**

International travel for all students'  
category and age.

## **FUNDEPOS**

Tel.: +506 2222-3179  
jack.chacon@gmail.com  
Location: Avenida 10 bis, calle 25, No.  
1075, Barrio González Lahmann, San José

### **Representatives**

José Angel Chacón M., MBA, President  
Antonio Monge S., MBA, Executive  
Director

### **Products / Services**

Conduct Postgrade Studies and Research  
in fields related to the Economical Sciences  
and to develop continued educational  
programs for professional and technical  
training in agreement with national and  
international universities.

## **GARRETT UNICEN CORREDORA DE SEGUROS**

Tel.: +506 2233-2455  
oficial@unicencorredora.com  
Location: Centro Comercial el Pueblo, Local  
125, San José

### **Representative**

Timothy Garrett, General Manager

### **Products / Services**

Logistic services for insurance agencies and  
brokers.

## **GBM DE COSTA RICA**

Tel.: +506 2284-3999  
mfontana@gbm.net  
www.gbm.net  
Location: Paseo Colón, Calles 28 y 30, San José

### **Representatives**

Rubén Rivera M., General Manager  
Ricardo Herrera, Controller  
Roberto Mena, Customer Service Manager

### **Products / Services**

Information Technology (IT) products  
and services, including servers, personal  
computers, networking software and services.

## **GENSLER**

Tel.: +506 2505-3700  
samuel\_bermudez@gensler.com  
www.gensler.com  
Location: Avenida Escazú, Torre Lexus, Piso 7,  
San José 10203

### **Representatives**

Joseph Brancato, Managing Principal &  
Board Member  
Samuel Bermúdez, Co-Director Gensler CR  
Jessica García, Co-Director Gensler CR  
Christian Wolf, Regional Director for LA

### **Products / Services**

Architecture, Brand Design Consulting,  
Interior Design and Planning & Urban Design  
Worldwide.



## GEOPIER

Tel.: +506 2295-0299

hector.lee@edificadora.net

www.geopier.com

Location: Calle 22, Ave. 3 y 5, #325

### Representative

Héctor Lee, President

### Products / Services

Improvement of soils for deep foundations.

## GHORMLEY-HESSELL, THOMAS

Tel.: +506 2643-3356

tom@c21jaco.com

www.c21jaco.com

Location: Century 21 Jacó Beach Realty Office, Local 1, Centro Costa Azul, Playa Jacó

### Products / Services

Real Estate and Investment.

## GLAXOSMITHKLINE

Tel.: +506 2206-6000

Call Center: 800 772-7272

jorge.m.arevalo@gsk.com

www.gsk.com

Location: 300 m este Escuela Betania, carretera a Sabanilla, frente al Parque Betania

### Representatives

Jorge Arévalo, General Manager for CARICAM

Alejandro Canakis, Country Head Costa Rica

María Gabriela Mabo, Government Affairs and Communication Manager CARICAM

### Products / Services

Pharmaceutical and consumer products, research and development, manufacturing.

## GNC LIVE WELL

Tel.: +506 2253-4249

info@gnc.cr

www.gnc.cr

Location: Freses de Curridabat

## Representatives

Francisco Campabadal, General Manager

Ariel González, Operations and Logistics Manager

### Products / Services

Sales Vitamins and Nutritional Products.

## GOLÁN

Tel.: +506 2290-9292

luis.castillo@golanprotege.com

www.golanprotege.com

Location: Boulevard Rohrmoser, 225 m oeste Parque la Amistad

### Representative

Luis Carlos Castillo, General Manager

### Products / Services

Security solutions and vigilance services.

## GRANT THORNTON TAX COSTA RICA



Grant Thornton

An instinct for growth™

**Tel.: +506 4001-0401**

gtnotificaciones@cr.gt.com

www.grantthornton.cr

Location: Edificio Gibraltar, 250 m al oeste del Scotiabank, Rohrmoser, San José

### Representatives

German Antonio Morales, President

Rafael Ignacio Gonzalez, Treasurer

Mario Vincente Hidalgo, Secretary

### Products/Services

Leading business adviser that offers Audit, Tax & Legal, Customs & Foreign Trade, Consulting and Outsourcing solutions.

## **GREATER MIAMI CONVENTION & VISITORS BUREAU (GMCVB)**

Tel.: +305 539-3098

JDocal@GMCVB.com

www.MiamiandBeaches.com

Location: 701 Brickell Avenue, Suite 2700,  
Miami, FL 33131 USA

### **Representative**

Joe Docal, Director of Travel Industry  
Sales Latin America & the Caribbean

### **Products / Services**

GMCVB is the Official Destination  
Marketing Organization for Greater  
Miami and the Beaches. It is a private,  
not-for-profit sales and marketing  
organization.

## **GREEN BUILDING TECHNOLOGIES**

Tel.: +506 2290-8680

info@gbtcr.com

www.gbtcr.com

Location: 75 m este, 25 m sur de la  
Imprenta Nacional, La Uruca

### **Representative**

Mauricio Rojas, Director

### **Products / Services**

Energy Services.

## **GREEN RESIDENCES HOTEL & SUITES**

Tel.: +506 2222-2117

hotelmiradorvalle@ice.co.cr

Location: Avenida 1, Calles 1-3, Edificio  
Cristal, San José

### **Representatives**

Maurizio Micangeli, President

Mayleen Angulo, President Assistant

### **Products / Services**

Hotel and Tourism.

## **GREIF**

Tel.: +506 2251-1195 /

Ext. 103/108 Commercial Dept.

sergio.briglia@greif.com

www.greif.co.cr

Location: Zona Industrial Las Brisas, Nave  
8, detrás Esc. Manuel Ortuño, San Rafael  
Arriba Desamparados

## **Representatives**

Sergio Briglia, General Manager Costa Rica  
& Guatemala

Maritza Espinoza, Financial Manager

### **Products / Services**

Industrial Packing: Steel Containers.

## **GRUPO ANC**

Tel.: +506 2242-7707

alamocostarica@grupoanc.com

www.grupoanc.com

Location: 400 m este y 200 m sur del Hotel  
Costa Rica Marriott, Belén

### **Representative**

Maribel Quirós R., President

### **Products / Services**

GRUPO ANC: CR franchisee for Alamo Rent  
a Car / National Car Rental.

## **GRUPO COSALCO**

Tel.: +506 4032-1630

Ablopez@cosalco.Com

www.cosalco.com

Location: Logic Park # 25, Calle Potrerillos,  
San Rafael, Heredia

### **Representatives**

Alvaro I. López, President

Ana María Franco de López, Vice President

Ana Beatriz López, Marketing Manager

Jorge López, Project Manager

### **Products / services**

Agents in central america for raw materials,  
supplies, and equipment for the packaging  
industry, plastic and graphic arts.

## **GRUPO DAYTRON**

Tel.: +506 2296-9907

msiercke@daytron.co.cr

Location: 200 m oeste de Jack's, Pavas, San José

### **Representatives**

Felipe Zerkowics, President

Simón Roitman, General Manager

Diana Lechtman, VP

Javier Ramírez, Commercial Director

### **Products / Services**

Technology, electronics, home appliances.

## GRUPO INMOBILIARIA GENESIS

Tel.: +506 2204-7374

[www.genescostarica.com](http://www.genescostarica.com)

Location: Forum Santa Ana, oficinas sobre Boulevard Central, contiguo al lago

### Representatives

Margarita Herdocia, CEO

Jorge Herdocia, CFO

### Products / Services

Real Estate Developers.

## GRUPO PBS

Tel.: +506 2506-3000

[info.cr@grouppbs.com](mailto:info.cr@grouppbs.com)

[www.grouppbs.com](http://www.grouppbs.com)

Location: San Rafael de Escazú, contiguo a Jazz Café

### Representatives

Christian Sánchez, General Manager

Marjorie Bello, Sales Manager

Laura Chacón, HR Manager

Erick Umaña, Finance Manager

Walter Santiesteban, Sales Manager

Ana Álvarez, Sales Manager

Esteban Corrales, Sales Manager

David Gilbert, Technical Service Manager

### Products / Services

Technology integrator.

## GRUPO PURDY MOTOR

Tel.: +506 2519-7777

[grupopurdy@purdymo.com](mailto:grupopurdy@purdymo.com)

[www.toyotacr.com](http://www.toyotacr.com)

Location: San José, La Uruca, Ciudad Toyota

### Representative

Javier Quirós, President

### Products / Services

Our services include car sales, spare parts, repair and body shops.

## GRUPO ROBLE

Tel.: +506 2201-1300

[www.gruporoble.com](http://www.gruporoble.com)

P.O. Box 12699-1000 San José

Location: Centro Corporativo Plaza Roble, Edificio Los Balcones, primer nivel, Escazú

## Representatives

Mauricio Castro, General Manager

Danilo Pérez, Finance Manager

Carlos Villalobos, Legal Manager

Elisa Rojas, Marketing & Sales Manager

Roberto Carballo, Operations Manager

Alejandro Montero, Technical Manager

Gabriela Jara, Human Resources Manager

### Products / Services

Real Estate Developer of its own projects:

Shopping Malls, Hotels & Resorts and

Corporate Office Towers.

## GRUPO SAMA

Tel.: +506 2296-7070

[gruposama@sama.co.cr](mailto:gruposama@sama.co.cr)

[www.gruposama.com](http://www.gruposama.com)

Location: San José, Calles 50 y 54, Ave. 12, 65 m oeste de la Contraloría General de la República

### Representatives

Víctor Oconitrillo, President

Henry Zamora, Executive Vicepresident

Rolando Cervantes, General Manager

Gerardo Matamoros, Corporate Director

### Products / Services

Financial and investment services. Stock market consulting.

## GRUPO SERVICIA

Tel.: +506 2437-5800

[servica@gruposervica.com](mailto:servica@gruposervica.com)

[www.gruposervica.com](http://www.gruposervica.com)

Location: 200 metros al sur de Zona Franca Zeta, San Antonio de Tejar, Alajuela

### Representatives

Carlos Chavarría, President & General Manager

Oscar Chavarría, Operations VP

### Products / Services

Worldwide Integrated Logistics Services, including Custom Brokerage, IATA Air

Freight Forwarding, Ocean and Land

Freight Forwarding, Inventory Management

and Distribution, General and Bonded

Warehousing, Local Transportation and

Logistics Advisory.

## GRUPO TLA

Tel.: +506 2549-1000  
comercial@grupotla.com  
www.grupotla.com  
Location: Santa Rosa, Heredia

### Representatives

Eric Umaña, Chief Executive Officer  
Neftalí Segura, Chief Financial Officer  
Rafael Vega, WHS & Dist Director  
Cándido Collazo, Organizational  
Development Director  
Luis Morales, Customs Operations Director  
Gricelda Orellana, Freight Forwarding  
Director  
Marcela Bonilla, Commercial Manager

### Products / Services

Logistics integrator with Regional  
presence and worldwide network.  
International and local transportation,  
Inventory Management, Bonded  
Warehouse, Added-Value Services,  
Customs Brokerage and Tax Financing.

## GRUPO TRISAN

Tel.: +506 2290-0050  
ptrinler@grupotrisan.com  
www.trisan.com  
Location: 100 m sur de Bomba Uno, La  
Uruca. Oficinas en Centro América y  
Caribe

### Representatives

Patricia Trinler, President  
Charles L. Spalding, Director

### Products / Services

Crop Protection products, Fruits/  
vegetables Seeds, animal health  
solutions, raw materials and ingredients  
for food/other industries and waste  
water treatment solutions. Corporate  
Environmental Project, Responsible  
Recycling.

## HACIENDA PINILLA

Tel.: +506 2680-3000  
mestrada@haciendapinilla.com  
www.haciendapinilla.com  
Location: Santa Cruz, Guanacaste

## Representatives

Bree Pattillo, President and CEO  
Mauricio Estrada, Director of Operations

### Products / Services

Real Estate Development / Beach and Golf  
Resort / Vacation rentals / Horseback riding  
/ MTB trails.

## HAMBURG SÜD COSTA RICA

Tel.: +506 2519-3300  
info@cr.hamburgsud.com  
www.hamburgsud-line.com  
Location: Escazú Corporate Center - Piso 7,  
Costado Sur de Multiplaza, Escazú, San José

### Representatives

Norberto Kobelt, General Manager –  
Operations  
Nalina Sankar, General Manager -  
Commercial

### Products / Services

Transnational carrier dedicated to maritime  
transportation for over 100 years.

## H DUARTE-LEX

Tel.: +506 6182-6836  
herman@hduarte-lex.com  
www.hduarte-lex.com  
Location: Sabana, san José

### Representative

Herman Manuel Duarte, Founding Partner

### Products / Services

Boutique Dispute Resolution Law Firm  
specialized in arbitration and human rights.  
Ranked as OUTstanding top 50 LGBT future  
leaders by the Financial Times.

## HERBALIFE COSTA RICA

Tel.: +506 2010-5900 / 2010-5915  
www.herbalife.cr  
Location: Paseo Colón, Calles 34 y 32

### Representatives

Fernando Sandoval, Country Director  
Tatiana Zeledón, Legal Manager  
Enar Jiménez, HR Manager  
Yesenia Bonilla, Finance Manager  
Hugo Brenes, Operations Manager

### Products / Services

Nutricional Supplements- Direct Selling.

## HEWLETT PACKARD ENTERPRISE

Tel.: +506 2508-6000

adriana.mendez@hpe.com

www.hpe.com

Location: Zona Franca América,  
Ultrapark 1, Ultrapark 2 y Forum 1

### **Representatives**

Juan Martín Barrero, Managing Director,  
Hewlett Packard Enterprise, Central  
America

David Trabal, Human Resources  
Manager, Hewlett Packard Enterprise,  
Central America

### **Products / Services**

Hewlett Packard Enterprise offers industry-  
leading products: integrated systems,  
servers, storage, networking and software  
solutions. At HPE we are experts in Cloud,  
Cyber Security, Big Data, Mobility, Hybrid  
Infrastructure and Internet of Things.

## HILOS A&E DE COSTA RICA

Tel.: +506 2509-2200

hilosae.cr@amefird.co.cr

www.amefird.com

Location: Zona Franca Metropolitana,  
Barreal de Heredia

### **Representatives**

Rodrigo Elías, General Manager  
Fernando Fernández, Regional Controller  
Víctor Castro, Production Manager  
Mariela López, HR

### **Products / Services**

Industrial sewing threads.

## HORIZON REPRESENTACIONES

Tel.: +506 2547-2888

info@horizontravelcr.com

www.horizontravelcr.com

Location: Edificio Colón, 1 piso, oficina  
1-7 San José

### **Representatives**

Walter Valverde, President  
Vilma Rojas, Sales Manager  
Sary Valverde, Marketing Director

### **Products / Services**

International Travel industry. Carnival  
Cruise Line & Sixt Rent a Car  
representation. Visit USA Member.

## HOSPITAL CIMA SAN JOSE

Tel.: +506 2208-1500

cima@hospitalcima.com

www.hospitalcima.com

Location: 500 m oeste del peaje Autopista  
Próspero Fernández, contiguo a PriceSmart,  
Escazú, 10203

### **Representatives**

Randall Alfaro, Operation Manager

Minor Alfaro, Operation Manager

Alejandro Ayón, MD, Medical Director

Ana Cecilia Lemus, Regional Controller

José Ignacio Barrantes, Marketing Coordinator

### **Products / Services**

Hospital.

## HOSPITAL CLINICA BIBLICA

Tel.: +506 2522-1000

lmorera@clinicabiblica.com

www.clinicabiblica.com

Location: Avenidas 14-16, Calles 1-0, San José

### **Representatives**

Marco Pérez, President, Board of Directors

Bernal Aragón, Main Chief Director

Gerardo Sánchez, Financial Director

Jorge Cortés, Medical Director

Adela Argüello, Nurse Director

Lorena Morera, Marketing and  
Communication Director

### **Products / Services**

Health care services, hospital and  
ambulatory services.

## HOTEL COSTA RICA MARRIOTT

Tel.: +506 2298-0000

dennis.whitelaw@marriotthotels.com

www.marriott.com/sjocr

Location: 700 m oeste de Firestone, San  
Antonio de Belén, Heredia

### **Representatives**

Dennis Whitelaw, General Manager

Xenia Parra, Director of HR

Sarines Oliva, Market Director

### **Products / Services**

Full Service Hotel.

## **HOTEL COURTYARD BY MARRIOTT SAN JOSE ESCAZU**

Tel.: +506 2208-3000  
Carlos.Aya@courtyard.com  
www.marriott.com/sjocy  
Location: Autopista Próspero Fernández,  
contiguo a Plaza Itscatzú

### **Representative**

Carlos Aya, General Manager

### **Products / Services**

Hotel / Restaurant.

## **HOTEL CROWNE PLAZA COROBICI**

Tel.: +506 2543-6000 ext. 260  
info@corobicicp.co.cr  
www.crowneplaza.com  
Location: Costado Norte del Parque la  
Sabana, Autopista General Cañas

### **Representatives**

Giannina Madrigal, General Manager  
Oscar Elizondo, Director of Marketing  
and Sales

### **Products / Services**

Hotel.

## **HOTEL REAL INTERCONTINENTAL**

Tel.: +506 2208-2100  
inter.sjoha@r-hr.com  
www.intercontinental.com  
Location: Frente al Centro Comercial  
Multiplaza, Escazú

### **Representatives**

Ricardo Menéndez, General Manager  
María José Escudero, Director of  
Marketing and Sales

### **Products / Services**

Hotel and Tourism.

## **HP**

Tel.: +506 2509-4000  
gary.fuchs@hp.com  
www.hp.com  
Location: Zona Franca Americana,  
Edificio C9, Llorente de Flores, Heredia

### **Representatives**

Rodolfo Pilipiak, Managing Director,  
Costa Rica  
Sergio Barahona, HP CR Site Leader

Nicolas Zuzenberg, HP CR Human Resources  
Manager

Karol Zeledón, HP CR Sustainability Manager

### **Products / Services**

HP is the leading printing and personal  
systems technology business in the world.

## **IBM COSTA RICA**

Tel.: +506 2509-6000 / 2509-7070

csilesky@cr.ibm.com

www.ibm.com/cr/es

Location: Zona Franca América, Edificios  
IBM (F30-F31) Calle La Rusia, San Joaquín de  
Flores, Heredia 40803

### **Representatives**

Adriana Gamboa, Director, Senior Project  
Executive

Alberto Mainieri, Director, Country  
Operations Manager

Pablo Duarte, Global Technology Services  
Leader

Angélica Esquivel, Cognitive Process  
Services Leader

Matías Haidbauer, IBM Security Leader

Diego Liñeiro, Cloud Country Leader

Johanna Fonseca, Human Resources Manager

### **Products / Services**

Center for Information Technology. IBM  
provides back office and IT services to its  
clients globally in four languages.

## **ICU MEDICAL COSTA RICA**

Tel.: +506 2209-5000

www.icumedical.com

Location: 1,5 Km al noreste del Mall Real  
Cariari, Zona Franca Global Park, La Aurora  
de Heredia

### **Representatives**

Isaías González, Site Director, Device Operations

Mario Monge, Site Quality Director

Gladys González, HR Director

Tania Fallas, Controller

### **Products / Services**

Medical devices.



## **iDeal COSTA RICA REAL ESTATE**

Tel.: +506 2228-6556

vanessa@idealcostarica.com

www.idealcostarica.com

Location: Centro Comercial Plaza  
Mundo, Local 14. Guachipelín, Escazú

### **Representative**

Vanessa Pardo, Owner / Director

### **Products / Services**

Real Estate and Marketing.

## **IGT**

Tel.: +506 4100-2323

kathya.zamora@igt.com

www.igt.com

Location: De la Escuela Benjamín Herrera  
Angulo, 300 m este, Calle Los Profesores.  
Edificio Gado Gado, San Miguel de Escazú

### **Representatives**

Ronald Bolaños, Country Manager

Marcell Calvo, Sales Manager

Raquel Vargas, HR Manager

Jesús Trujano, Operations Manager

José Castro, Finance Manager

### **Products / Services**

Lottery.

## **INCAE**

Tel.: +506 2437-2200

rectoria@incae.edu

www.incae.edu

Location: 2 Km oeste del Vivero Procesa  
1. La Garita, Alajuela. Costa Rica

### **Representatives**

Enrique Bolaños, Rector

Alberto Trejos, Dean

Antonio Acevedo, Library Director

### **Products / Services**

Masters programs in critical areas for  
Latin American development. Executive  
training programs and seminars.

Research projects on competitiveness in  
the Region.

## **INFOREST CONSULTORES AMBIENTALES**

Tel.: +506 2232-0888

jrodriguez@infoforest.co.cr

www.infoforest.co.cr

Location: Sabana Oeste, San José

### **Representative**

Christian Acosta, General Manager

### **Products / Services**

Environmental advisors.

## **INSTITUTO POLITÉCNICO INTERNACIONAL**

Tel.: +506 4060-1130 Ext. 1006

info@politecnico.cr

www.politecnico.cr

Location: 1 Km al norte de Fábrica Pozuelo,  
carretera Heredia

### **Representatives**

William J. Salom, President

Pedro Salom, Power of Attorney

Carlos Solís, Rector

### **Products / Services**

Education.

## **INTEL COSTA RICA**

Tel.: +506 2298-6000

timothy.j.scott.hall@intel.com

www.intel.com

Location: Calle 129, La Ribera de Belén,  
Heredia

### **Representative**

Vincent Guglielmetti, General Manager

### **Products / Services**

Research & Development and Shared

Services: Financial; Software development  
and IT support; Human Resources;

Procurement; Marketing.

## **INTENSA LANGUAGE INSTITUTE**

Tel.: +506 2281-1818

info@intensa.com

www.intensa.com

Location: 150 m norte de la esquina La Luz,  
Avenidas 1-3, Calle 33, Barrio Escalante, San  
José, 10101

### **Representatives**

Bernard J. Patterson, Operations Director

Robert A. Patterson, Commercial Director

Ana Cristina Patterson, Academic Director

### **Products / Services**

Structured intensive and semi-intensive

English and Spanish programs with emphasis  
on conversation. U.S.

University credits available, groups and  
individual.

## **INVERSIONES LUMAJO DE COSTA RICA**

Tel.: +506 2273-1750

alebravo@racsa.co.cr

www.no-ad.com

Location: 300 m este del Cristo de  
Sabanilla, San Pedro, San José

### **Representatives**

Alejandro Bravo, President

Carlos Bravo, Secretary

### **Products / Services**

NO-AD Sunscreen Lotion import &  
distribution. BULLFROG Sunscreen Lotion  
import & distribution.

## **JAPI (IBW Comunicaciones)**

Tel.: +506 2521-6300

Call Center: +506 4080-5000

dfilloy@ibw.com

www.japi.cr

Location: Lindora, Santa Ana,  
Ofibodegas Los Higuerones #15

### **Representatives**

David Filloy, CEO

Adrian Fernández, Operations Manager

Jaime Fernández, Sales Manager

### **Products / Services**

Telecommunications.

## **JUTURNA**

Tel.: +506 2282-0770 / 800-JUTURNA

bart@juturna.com

www.juturnawater.com

Location: Urbanización Río Oro, de Plaza  
Obelisco 200 m sur y 375 m este, Santa Ana

### **Representative**

Bart VanStekelenburg, President

### **Products / Services**

Juturna distributes, installs and services  
a complete line of water purification  
and filtration solutions for Residential and  
commercial clientele.

In order to provide our clients with  
accurate solutions, Juturna owns a  
full water testing laboratory. Juturna  
also distributes a complete line of PEX  
plumbing products.

## **JW MARRIOTT GUANACASTE RESORT & SPA**

Tel.: +506 2201-5318

Frederique.naffrichoux@R-HR.COM

www.marriott.com/sjojw

Location: Hacienda Pinilla

### **Representatives**

Frederique Naffrichoux, Director Sales &  
Marketing

Miguel Belloni, General Manager

Andrea Segura, Sales Manager

Grettel Obando, Sales Manager

Melissa Benach, Sales Manager

Andrea Ulloa, Sales Manager

### **Products / Services**

Hotels.

## **K-9 INTERNACIONAL**

Tel.: +506 2263-9093

info@K-9corporation.us

www.K-9corporation.us

Location: Dos cuadras al sur de la Basílica  
de Santo Domingo, Heredia

### **Representative**

Ronald Sancho E., President & Founder

### **Products / Services**

Security Services.

## **KIMBERLY-CLARK**

Tel.: +506 2298-3100

Karol.p.villalobos@kcc.com

Location: Plaza Tempo, 5 piso, Lobby A, San  
Rafael de Escazú, San José, 10203

### **Representatives**

Ricardo Yoshino, Country Manager

Gulen Bengi, VP LAO CA&C

Jorge Bayona, Finance Director

Nabil Hitt, Supply Chain Director

### **Products / Services**

Manufacturer of facial and toilet tissue,  
napkins, paper towels, disposable diapers,  
feminine pads and Adult care.

Creating trust through  
better business



## KPMG



Tel.: +506 2201-4100  
cr-fmkpmg@kpmg.com  
www.kpmg.co.cr  
P.O. Box 10208-1000 San José  
Location: Edificio KPMG, Boulevard  
Multiplaza, San Rafael de Escazú

### Representatives

Alfonso Amén, Senior Partner CR  
Armín Campos, Audit Partner  
Juan José Azofeifa, Audit Partner  
Sergio García, Tax & Legal Partner  
José Mariano Bermúdez, Advisory Partner

### Products / services

Audit, Tax Advisory (Costa Rican taxation and customs), Legal Services (Business Law, Government Contracting & Infrastructure, Conflict Management), Transactions and Restructuring, Deal Advisory, Risk Consulting, Management Consulting, Accounting Advisory, Bookkeeping and Payroll Services.

## LANG & ASOCIADOS

Tel.: +506 2204-7871  
hlang@langcr.com  
www.langcr.com  
Location: Forum 1, Torre G, piso 3, Pozos de Santa Ana, San José

### Representatives

Henry Lang, Manager Partner  
Milena Jaikel, Junior Partner

### Products / Services

Full service law firm; legal services.

## LATAM LOGISTIC PROPERTIES

Tel.: +506 2204-7020  
info@latamlp.com  
www.latamlogisticproperties.com  
Location: Complejo Empresarial Fórum I, Santa Ana

### Representatives

Michael P. Fangman, CEO  
Aris Stamatiadis, Manager Panama & Costa Rica  
Annette Fernández, CFO  
Juan Pablo Rojas, Development Director

### Products / Services

Real Estate Development.

## LATIN TOP JOBS COSTA RICA

Tel.: +506 8352-3183  
querube@latintopjobs.com  
www.latintopjobs.com  
Location: Edificio Llararay, Calle 21/23 Ave. 7 Bis, Barrio Aranjuez. De la Iglesia de Santa Teresita, 50 m sur y 50 m oeste, San José

### Representatives

Regina Andreu, President  
Querube Alexandropulos, Country Manager  
**Products / Services**  
Human Resources and Talent Management.

## LATINALLIANCE COSTA RICA

Tel.: +506 4052-6070  
botho@latinalliancecr.com  
www.latinalliance.co  
Location: Edificio Torre Cordillera, 9° piso, Rohrmoser, 50 m al norte de AYA, San José

### Representative

Botho Steinvorth, Partner

### Products / Services

Corporate Law, Intellectual Property, Sanitary Registers, International Commercial Arbitration and Notary Services in Central America.

## LEX COUNSEL

Tel.: +506 2201-0300  
info@lexcounsel.com  
www.lexcounsel.com  
Location: Escazú, Edificio Terraforte, 4to piso, San José

### Representatives

Miguel Ruíz, Senior Partner  
Claudio Quirós, Senior Partner  
Mario Gutiérrez, Labor

### Products / Services

Law office. Intellectual Property and Labor.

## LEXINCORP

Central American Law Firm  
Tel.: +506 2283-3070  
andre@lexincorp.com  
www.lexincorp.com  
Location: Los Yoses, Avenida 10, calle 37, San José

### **Representatives**

Arnoldo André, Managing Partner

Alonso Vargas, Partner

Eugenio Vargas, Lawyer

### **Products / Services**

Bilingual full service Law Firm.

## **LHS (Latam Health Solution)**

Tel.: +506 2508-2060 / 4032- 2060

aguillen@lhscr.com

www.lhscr.com

Location: Edificio Altos de la Ribera, 1 Km oeste del Hotel Marriott, Ribera de Belén, Heredia

### **Representatives**

Angel Guillén, General Manager

Javier Marín, Marketing Regional Director

### **Products / Services**

Self Funded Medical Plan, Primary Care & Diagnosis Medical Center, Company Medical Services, Medical House Call, Pharmacy, Dental Plan, Ophtalmological Unit, Rehabilitation and Physical Therapy Unit, Ambulatory Surgery.

## **LINCOLN SCHOOL**

Tel.: +506 2247-6600

Lincoln@lincoln.ed.cr

www.lincoln.ed.cr

Location: Barrio Socorro, San Miguel, Santo Domingo, Heredia

### **Representatives**

Robert Rinaldo, General Director

Sandra Mora, Development and

Admissions Coordinator

### **Products / Services**

Education.

## **LIZANO, MARIETTA**

Tel.: +506 4080-3274

priscilla.vargas@sielsielcr.com

www.sielsielcr.com

Location: La Guácima, Alajuela

### **Products / Services**

Environmental permitting. Regulatory Compliance. Environmental Management Systems.

## **LOGITSA CARGO SERVICE**

Tel.: +506 2441-3700

rvillalobos@logitsa.com

www.logitsa.com

Location: 50 m oeste de Rostipollos, edificio de 3 pisos, Río Segundo, Alajuela

### **Representatives**

Marvin Villalobos, General Manager & Owner

Raquel Villalobos, Administrative Manager

### **Products / Services**

Logistics Provider.

## **LOS SUEÑOS MARRIOTT OCEAN & GOLF RESORT**

Tel.: +506 2630-9000

mhrs.sjols.ays@marriott.com

www.lossuenosmarriott.com

Location: 800 m oeste de la entrada a Herradura, Herradura, Costa Rica

### **Representatives**

Dennis Whitelaw, Country Manger

Marcela Rodríguez, Sales Director

José M. Torres, General Manager

### **Products / Services**

Hotel.

## **LOS SUEÑOS RESORT AND MARINA**

Tel.: +506 2630-4000

info@lossuenos.com

www.lossuenos.com

Location: Oficinas Corporativas Los Sueños Resort & Marina, Playa Herradura, Puntarenas

### **Representatives**

William Royster, President & CEO

Manuel Cordero, CCO

Ashley Bretecher, Executive Director of Marketing & Communications

James Felhofer, Controller

Bill Kirby, Marina Director

### **Products / Services**

Real Estate Developer, Resort Marina.

## **MAGNALEX ABOGADOS**

Tel.: +506 2224-8000

info@magnalexabogados.com

www.magnalexabogados.com

Location: 75 m oeste del Edificio Equus, Barrio Dent, San Pedro, 11501

## **Representative**

Víctor Mora, Commercial Director

## **Products / Services**

Immigration, Corporate and Banking Law and Intellectual Property.

## **MANPOWER**

Tel.: +506 2522-0150

[www.manpowergroup.com.mx](http://www.manpowergroup.com.mx)

Location: Torre Mercedes, primer piso, Paseo Colón. Torre Cordillera, primer y cuarto piso, Pavas

## **Representative**

Ana Gabriela Chaverri, Country Manager

## **Products / Services**

Human Resources services. Outsourcing, Temporary services, staffing, screening, payrolling, consulting, RPO.

## **MARIN-SCHUMACHER, FEDERICO A.**

Tel.: +506 2280-8353

[realty@costaricauniqueproperties.com](mailto:realty@costaricauniqueproperties.com)

Location: Ave. 12, Calle 39, Casa #1959, Los Yoses, San Pedro

## **Products / Services**

Real Estate. Tourist Projects. Architectural Design. Engineering Services.

## **MASCO**

Tel.: +506 2223-2201

[info@masco.la](mailto:info@masco.la)

[www.masco.la](http://www.masco.la)

Location: Avenida 10, calle 24, frente a Cementerio Obrero, San José

## **Representatives**

Gilberto Chaves, General Manager  
Maricruz Herrera, Project Department

## **Products / Services**

Help the world's leading brands build meaningful relationships with customers through memorable events. Full-service solution for clients of all sizes. Executive production, strategy, creative, logistics and technology for corporate events and audiovisual equipment rental.

Ensure face-to-face marketing delivers for thousands of clients by tailoring each live experience to their unique goals.

## **MASTERCARD COSTA RICA**

Tel.: +506 2588 7500

[www.mastercard.com](http://www.mastercard.com)

Location: Avenida Escazú, edificio AE 101, sexto piso, oficina Mastercard. Escazú, San José

## **Representatives**

Jonathan Alvarado, Country Manager CR, HN, GT

Gabriel Balzaretti, Director for CA  
Jorge Fernández, Acceptance Director  
Eduardo Santos, VP Public Policy LAC  
Flavio Torres, VP Public Policy Mexico & CA  
Antonio Junco, President Mexico & CA

## **Products / Services**

Financial Advisors, Authorized Stockbrokers.

## **MATRA**

Tel.: +506 2205-0000

[servicioalcliente@matra.co.cr](mailto:servicioalcliente@matra.co.cr)

[www.matra.co.cr](http://www.matra.co.cr)

Location: 500 m norte de la intersección Radial Santa Ana, San Antonio de Belén

## **Representatives**

Alonso Bogantes, General Manager  
Michael Quesada, Marketing Manager  
Silvia Barrantes, Marketing Assistant

## **Products / Services**

Trucks, Agricultural, Construction and Industrial equipment and Machinery.

## **MEDITERRANEAN SHIPPING COMPANY COSTA RICA SRL.**

Tel.: +506 2291-5535 / 2105-5700

[cr395-msccr@msc.com](mailto:cr395-msccr@msc.com)

[www.msc.com](http://www.msc.com)

Location: Edificio Cerro Urrek, La Uruca, de Autos Kia 200 m sur, 100 m este y 50 m sur, San José

## **Representatives**

Marcos Nascimento, General Manager  
Daniel Caicedo, Finance Manager  
Luis Cabezas, Commercial Manager

## **Products / Services**

Maritime cargo transportation from and to Costa Rica.

## MERCADO DE VALORES DE COSTA RICA - PUESTO DE BOLSA

Tel.: +506 2201-2400

cmasis@mvalores.fi.cr

Location: Plaza Roble, Edificio Los  
Balcones, Segundo piso, Escazú, San José

### **Representatives**

Cristina Masís, CEO

Antonio Pérez, Commercial Director

Hazel Valverde, Chief Financial Officer

Eddy Arguedas, Chief Operating Officer

### **Products / Services**

Financial Advisors, Authorized Stockbrokers.

## MESOAMERICA

Tel.: +506 4101-8100

jas@mesoamerica.com

www.mesoamerica.com

Location: Plaza Tempo, Lobby B, Piso 4,  
Escazú

### **Representatives**

José Antonio Sauma, Managing Director

Luis Javier Castro, Managing Director

Reynaldo González, Managing Director

Leonardo Najmias, Managing Director

### **Products / Services**

Private Equity Fund Management.

## METALCO

Tel.: +506 2247-1200

sdapena@metalco.net

www.metalco.net

Location: Colima de Tibás, 200 m norte  
de la Escuela Rafael Vargas, 11305

### **Representatives**

Santiago Dapena, General Manager

Santiago Mejía, Subgeneral Manager

Miguel Angel Guillén, Production  
Manager

Nelson Botero, Administrative Manager

Asdrúbal Gamboa, Production Manager  
Structural Products

Juan Carlos Jiménez, Sales Manager  
(Long Products)

Geovanni González, Sales Manager (Flat  
Products)

### **Products / Services**

Roofing and siding panels, C shape  
perlins and square tubes.

## METALUB

Tel.: +506 4701-9683

bill.abraham@metalub.net

www.metalub.net

Location: 100 m sur de las oficinas de  
Musmanni, La Uruca, San José

### **Representatives**

Bill Abraham, CEO

Richard Feldmann, CTO

Francis Vincent, CMO

### **Products / Services**

Lubricants.

## MICROSOFT COSTA RICA

Tel.: +506 2201-1100

www.microsoft.com/costarica

Location: Escazú, San José

### **Representatives**

Carlos Flores, General Manager

Carlos Bermúdez, Sales Public Sector

Carlos Meléndez, Sales Commercial

Zaida Plácido, Consumer Channels

Marcela Vargas, Marketing

### **Products / Services**

Software Devices and Cloud Computing  
Solutions.

## MICROVENTION COSTA RICA

Tel.: +506 4052-8600

charlie.noel@microvention.com www.  
microvention.com

Location: Zona Franca Coyoil, Alajuela

### **Representative**

Charlie Noel, Vice President of Operations

### **Products / Services**

Manufacturing of neurovascular medical  
devices.

## MILEY ROJAS, GEORGE

Tel.: +506 8709-0022 / +1 770 919 8144

george.miley@gmail.com

### **Products / Services**

Telecommunications Consultant.



## MOODYS ANALYTICS KNOWLEDGE SERVICES

Tel.: +506 2509-2700  
vivian.Taylor@moodys.com  
maknowledgeservices.com  
Location: Eurocenter, Torre Oeste, tercer piso, Barreal de Heredia

### Representatives

Miriam Manrique, Country Manager  
Vivian Taylor, Administrative Manager

### Products / Services

Investment research.

## MOOG MEDICAL

Tel.: +506 2429-1500  
www.moog.com/medical  
Location: Zona Franca Coyol, calle 82

### Representatives

Mario Barquero, Site Manager  
Rodolfo Aguirre, Finance Manager  
Julio Aguilar, Quality Manager  
Raquel Pérez, Production Manager  
Juan Bruzaferri, Engineering Manager  
Ileana Rodríguez, HR Manager  
Arlette Víquez, Supply Chain Manager

### Products / Services

Medical devices sets manufacturing.

## MULTIVEX

Tel.: +506 2231-7014  
johnny@multivex.com  
www.multivex.com  
Location: 250 m sur de POP'S, Sabana Sur

### Representatives

Johnny Tarcica, President  
Rosemary Galindo, General Manager  
Diana Tarcica, Quality Control Manager  
Mauricio Galindo, Operations Manager

### Products / Services

Human resources and marketing consultants. Recruiting, staffing, payroll, training.

## NACIONAL AUTOMOTRIZ NASA

Tel.: +506 2523-5000  
mguardiac@automotriz.co.cr  
www.ford.co.cr  
Location: Contiguo al Puente del Río Torres, La Uruca

### Representatives

Mariano Guardia C., President, General Manager  
Ernesto Rodríguez, Sales Manager  
Ronald Vincent, Sales Manager Volkswagen  
Randall Piedra, Finance Manager  
Miguel Gorrias, Marketing Manager

### Products / Services

Import of FORD & VOLKSWAGEN vehicles, exclusive representative in Costa Rica.

## NEON NIETO

Tel.: +506 2545-3100  
arnoldo.nieto@neonnieto.com  
www.neonnieto.com  
Location: San Juan de Tibás, San José

### Representatives

Arnoldo Nieto, CEO  
Emiliano Soto, Corporate Manager

### Products / Services

Visual Identity, on premise signage / branding, corporate re-brandings programs and way finding systems.  
Architectural Division specialized in ACM building cladding, polycarbonate skylights and TMC roofing.  
Point of Purchase Division specialized in visual merchandising, store fixtures and on site branding.

## NEWMARK GRUBB CENTRAL AMERICA

Tel.: +506 4000-5171  
info@ngcentralamerica.com  
www.ngcentralamerica.com  
Location: City Place Santa Ana, Edificio B, 4to piso, San José

### Representatives

Carlos Roberto Robles, President  
David Behar, Commercial Manager  
Frank Quirós, Marketing Analyst/ Real Estate Consultant  
Pedro Sánchez, VIP Marketing Analyst/Real Estate Consultant

Creating trust through  
better business



## **Products / Services**

Real Estate Advisory Firm.

## **NIELSEN**

Tel.: +506 2543-4300

alvaro.navarro@nielsen.com

www.nielsen.com

Location: De la Contraloría General de la República, 300 m este y 25 m sur, Sabana Sur, San José

### **Representative**

Álvaro Navarro, Market Leader, Central America & Caribbean

### **Products / Services**

Marketing Investigations, Market and Public Opinion Research.

## **NOKIA**

Tel.: +506 2242-1800

juan-carlos.blanco-infante@nokia.com

www.nokia.com

Location: Oficentro Ejecutivo La Sabana, Torre 7, Piso 8, Sabana Sur, San José - 10108

### **Representatives**

Juan Carlos Blanco, Sales Channels Director, Latin America

Luis Antonio Arce, Financial Director, Caribbean & Central America

### **Products / Services**

Nokia is a global leader in the technologies that connect people and things. Powered by the pioneering work of Nokia Bell Labs, our research and innovation division, and Nokia Technologies, we are at the forefront of creating and licensing the technologies that are increasingly at the heart of our connected lives.

## **NORTH ATLANTIC INTERNATIONAL OCEAN CARRIER**

Tel.: +506 2261-3092 / 2261-3583 /

INT: (786) 275 5347

customer.servicecr@naocean.com

www.gruponorthatlantic.com

Location: San Francisco de Heredia, detrás de Walmart, 400 m oeste, Heredia

### **Representatives**

Alex García, CEO

Xinia Jiménez CFO

Jeison Bennett, Senior Vice President

Maricela Zúñiga, Country Manager

### **Products / Services**

Maritime cargo transportation, ocean transport, maritime, air and freight forwarding services from the United States and Canada to Central America & Panama.

## **NTT DATA COSTA RICA**

Tel.: +506 2508-8001

xiomara.paniagua@nttdata.com

www.americas.nttdata.com

Location: Zona Franca América, Edificio E25. 600 m norte de plaza Real Cariari, sobre la calle paralela Autopista General Cañas

### **Representatives**

Franklin Apuy, Vicepresident

Alex Watson, Finance Senior Manager

Prindi Venegas, Human Resources Senior Manager

### **Products / Services**

Information technology services and technical support.

## **OBELISKO MAYORISTA DE VIAJES**

Tel.: +506 2248-1818

miriam@obelisko.com

www.obelisko.com

Location: Calles 34 y 36. Avenida 6 San José

### **Representative**

Miriam Martínez, General Manager

### **Products / Services**

Tourism. Visit USA Member.

## OBERG COSTA RICA

Tel.: +506 2239-8050  
rob.revaz@oberg.com  
www.oberg.com

Location: Zona Franca Metropolitana,  
Edificio B3, Barreal de Heredia, 40104

### Representatives

Robert A. Revaz, General Manager  
Jorge Gomezfello, Finance Manager  
Hellen Loría, HR

### Products / Services

Medical Instruments, precision  
machining, tooling components.

## OCTAMETRO

Tel.: +506 2249-0074  
rgascue@octametro.com  
www.octametro.com

Location: De la escuela de Brasil de  
Mora, 300 m oeste y 50 m norte, antiguo  
Fútbol 5, Brasil de Mora, Ciudad Colón,  
San José

### Representative

Ramón Gascue, Power of Attorney

### Products / Services

Exhibits & Trade Shows.

## OFIHOTEL

Tel.: +506 2271-0404  
info@ofihotelcr.com  
www.ofihotelcr.com

Location: Curridabat, 200 m norte, 25 m  
este de Rockolas, diagonal al Ebais de  
Cipreses, Guayabos

### Representatives

Ana Mari Bordallo, President  
Sofía Pérez, Sales  
Mariana Navarro, Sales  
Karla Cordero, Sales

### Products / Services

Tourism. Visit USA Member.

## OPB ARQUITECTOS

Tel.: +506 2253-6596  
rpendones@opbarquitectos.com  
www.opbarquitectos.com

Location: San Pedro, Ofiplaza del  
Este, Edificio A, 2do piso

## Representatives

Carlos Ossenbach, Partner  
Ramón Pendones, Vice-President  
Sebastian Klus, Vice-President

### Product/Services

Design and supervision of building.

## ORACLE DE CENTROAMERICA

Tel.: +506 2205-5500  
leandro.ramirez@oracle.com  
www.oracle.com/cr

Location: Parque Empresarial Fórum II,  
Edificio J, Piso 4, Santa Ana, Lindora

### Representatives

Leandro Ramírez, Managing Director  
Roy Guzmán, Sales Manager  
Fabián Boente, Finance Manager  
Oreana Rodríguez, HR Manager  
Carlos Calderón, Alliance and Channels  
Director

### Products / Services

Software distribution.

## ORBELIO

**Orbelio** 

**Tel.: +506 2547-2626**

info@orbelio.com  
www.orbelio.com

P.O. Box 244-1007 Centro Colón

Location: Paseo Colón, de la Toyota, 100 metros  
norte. Calle 36, Avenida 3, San José

### Representatives

Walter Valverde, President  
Efraín Navarro, General Manager  
Oscar Mata, Operations Manager  
Thelma Murillo, Sales Manager

### Products/Services

Wholesaler travel agency. Visit USA Member.

## ORGANIZACIÓN PARA ESTUDIOS TROPICALES

Tel.: +506 2524-0607  
andrea.amighetti@tropicalstudies.org  
www.tropicalstudies.org  
Location: Dentro de la Ciudad de la Investigación de la Universidad de Costa Rica, San Pedro, Montes de Oca

### Representatives

Liana Babbar, Director  
Andrea Amighetti, Head of Development & Communication

### Products / Services

Non-profit organization.

## OSTERMAN & COMPANY

Tel.: +506 2289-0113 Ext 404  
federico.montealegre@osterman-co.com  
www.osterman-co.com

Location: De Plaza Mundo 75 m noreste, Edificio Brownstone, Guachipelín Escazú

### Representative

Federico Montealegre, International Business Development Manager

### Products / Services

Polyethylene Resins distributor.

## OUTSOURCE

Tel.: +506 2231-4322  
susy.charpantier@outsourcel.com  
www.outsourcel.com  
Location: Centro Corporativo Nunziatura, 4° Piso, Pavas, Rohrmoser, San José

### Representatives

Susy Charpantier, Country Manager  
Blanca Molina, Executive Director

### Products / Services

HR Consulting.

## PACHECO ALPIZAR, HUMBERTO



Tels: +506 8836 1737 / +41 79 738 0259  
h.pacheco@bluewin.ch  
Location: Escazú, Costa Rica & Zurich, Switzerland

### Products / Services

Transnational Legal & Trade Services.

## PAN AMERICAN LIFE DE COSTA RICA

Tel.: +506 2204-6300  
aramirez@palig.com  
www.palig.com  
Location: Lindora, de Momemtun 250 m oeste, Centro Corporativo Lindora, 2do. piso  
**Representative**  
Alfredo Ramírez  
**Products / Services**  
Insurance.

## PAYLESS SHOESOURCE

Tel.: +506 2288-0725  
deyma.zamora@payless.com  
www.paylesscostarica.com  
Location: 600 m Oeste del Peaje de la Próspero Fernández, Centro de Negocios Trilogía, Edificio N° 1, 2do piso, 10203  
**Representatives**  
Ana Cristina Corrales, Country Manager  
Beverly Yglesias, HR Manager Caribbean & Central America  
**Products / Services**  
Shoe Retailer.

## PEGASUS LOGISTICS GROUP

Tel.: +506 2293-1210  
garaya@pegasuslogistics.com  
www.pegasuslogistics.com  
Location: Zona Franca Metropolitana, Barreal de Heredia, Local 3 ED  
**Representatives**  
Guillermo Araya, Manager Director Central America  
Waleska Verdesia, Business Development Manager  
**Products / Services**  
Logistics & Supply chain.

## PENÍNSULA PAPAGAYO

Tel.: +506 2201-3000  
manuel.ardon@ppgy.net  
www.peninsulapapagayo.com  
Location: Escazú, 250 m este de la entrada a Jugueton de Cemaco en Multiplaza, Edificio Terraforte, tercer piso

### **Representatives**

Alan Kelso, Executive President  
Manuel Ardón, Senior Vice-President  
and Chief Operating Officer Peninsula  
Papagayo

Marielos Saravia, Environmental  
Consultant

Elsa Bonilla, Creciendo Juntos

### **Products / Services**

Tourism and Real Estate development.

## **PEOPLE WORKING CORP.**

Tel.: +506 2260-1521

ghernandez@pworking.com

www.pworking.com

Location: Heredia, Oficentro de Paseo  
de las Flores, piso 5

### **Representatives**

Guillermo Hernández, Administrative  
Manager

Hans Velásquez, CFO

### **Products / Services**

Recruitment, Headhunting, personnel  
outsourcing, payroll, wellness programs  
and HR consulting.

## **PETERS, DORIS**

Tel.: +506 2289-3444

doris.peters@dorispeters.com

www.dorispeters.com

Location: Del cruce Escazú-Santa Ana  
por la carretera vieja, 600 m oeste, Plaza  
Fuentes del Obelisco Oficina 11, piso  
principal (contiguo Almacén Urgelles)

### **Products / Services**

Executive search, personnel recruitment,  
out placement, HR consulting, out-  
sourcing and payroll administration.

## **PETROGAS (3101622925 S.A.)**

Tel.: +506 2573-7212

gerentegeneral@petrogas.co.cr

Location: La Lima de Cartago, 300 m  
oeste, 300 m norte de Pequeño Mundo

### **Representatives**

Lafitte Julián Fernández, General Manager

José Vitelio Esquivel, Operations Manager

Hugo Levy, Attorney

### **Products / Services**

Gas Sales, Marketing & Distribution.

## **PFIZER**

Tel.: +506 2208-9400

www.pfizer.com

Location: Edificio Meridiano, piso 7, contiguo  
a Plaza Roble, Escazú

### **Representatives**

Roberto Rocha, General Manager and  
Global Established Products Lead Central  
America & Caribbean

Sebastián Sas, Finance Director

Olena Ternova, HR Director

Ana María Valderrama, Medical Director

### **Products / Services**

Distributor of pharmaceutical and consumer  
products. Global Shared Service.

## **PORTAFOLIO INMOBILIARIO**

Tel.: +506 2288-0101

mcalvo@portafolio.cr

www.portafolio.cr

Location: Avenida Escazú, Torre 1, 5to piso

### **Representatives**

Andrew Vickers, General Manager

Marianella Calvo, Sales Director

Alejandra Pérez, Sales Executive

Adriana Acosta, Marketing Manager

### **Products / Services**

Real Estate Developer.

## **PRAGMA LEGAL**

Tel.: +506 2282-3300

info@pragma.legal

www.pragma.legal

Location: Parque Empresarial Forum 2.  
Edificio N, Piso 5

### **Representatives**

Federico Rucavado, Partner

Francisco Rucavado, Partner

Fernando Alfaro, Partner

Edgar Odio, Partner

Carlos Hernández, Partner

Ivette Hoffman, Partner

Melissa Mora, Partner

Mario Pacheco, Partner

### **Products / Services**

Legal Firm.

## PRAXAIR COSTA RICA

Tel.: +506 2482-8600

praxair\_costa\_rica@praxair.com

www.praxair.com

Location: Parque Industrial Pro Park,  
Coyol de Alajuela

### Representatives

Christian Sauter, General Manager

Enrique Mar, Finance Manager

### Products / Services

Industrial and medical gases.

## PRECISION CONCEPTS MEDICAL TECHNOLOGIES

Tel.: +506 2443-7779 / U.S.: 866-907-7227

enrique.arguelles@pc-cr.com

www.pc-mt.com

Location: Zona Franca Saret, Edificio C7,  
D3, Alajuela, 20109

### Representatives

Enrique Argüelles, VP Operations

Eddie Villalobos, Company Controller

Christian Sterling, Quality Manager

Vanessa Rodríguez, Business

Development Manager

Marlon Urbina, Operations Manager

### Products / Services

Medical Devices.

## PRICESMART

Tel.: +506 4035-1600

efernandez@pricesmart.com

www.pricesmart.com

Location: Frente al Registro Nacional,  
Curridabat

### Representatives

Marco Torres, Country Manager

Ana Lía Vásquez, Controller

Esteban Fernández, Marketing Manager

Karol Carranza, In-Country Buyer

### Products / Services

Membership Warehouse Retail.

## PRISMA CORREDORA DE SEGUROS

Tel.: +506 2281-3368

info@segurosprismacr.com

www.segurosprismacr.com

Location: Barrio Dent, San Pedro

## Representatives

Juan Carlos Quesada, General Manager

Ricardo Schaechter, Director

### Products / Services

Insurance Brokers (all registered insurance  
lines and companies in CR).

## PROCTER & GAMBLE (P&G)

Tel.: +506 2204-1000 Global Business Services

/ 2204-7060 Sales Office

calderon.f.9@pg.com

www.us.pg.com

Location: Parque Empresarial FORUM 1,  
Santa Ana

### Representatives

Robert Pettibone, Site Leader

Fernando Calderón, Communications and

Government Relations Manager

Fernando Bonaduce, HR Associate Director

### Products / Services

P&G provides branded consumer goods  
products worldwide. P&G Global Business  
Services (GBS)

operation for the Americas is  
Headquartered in Costa Rica. GBS develops  
and delivers financial, human  
resource, cash administration, supply chain  
planning, infrastructure, IT and e-business  
services and solutions for the Company.

## PROPICA

Tel.: +506 2296-0665 / 2296-1875

aychacon@propica.com

Location: Sabana Oeste, de la Pop's 300 m  
oeste, 25 m sur, edificio Nexia Costa Rica,  
mano izquierda 2 piso

### Representatives

Juan Carlos Eisen, President

Mitry Breedy, Advisor

### Products / Services

Vegetables exporters. Private Label-Food Service.

## PROTECTO / PINTUCO

Tel.: +506 2216-6100

servicioalclienteCR@pintuco.com

www.pintucocentroamerica.com

Location: 1 Km al oeste de la Refinadora  
Costarricense de Petróleo (RECOPE), el Alto  
de Ochomogo, San Nicolás, Cartago



### **Representative**

Nelson Mejía López, Finance Director/  
Pintuco Costa Rica PCR, S.A. / Pintuco  
Centroamérica / Protecto

### **Products / Service**

Paints.

## **PwC COSTA RICA**



Tel.: +506 2224-1555

oscar.piedra@cr.pwc.com

www.pwc.com/ia

Location: Edificio PwC, 125 m oeste de  
la Cámara de Industrias de Costa Rica,  
Barrio Los Yoses, San Pedro

### **Representatives**

Oscar Piedra, Partner, Assurance Services

José Francisco Naranjo, Partner,

Assurance Services

William Menjivar Bernal, Partner,

Assurance Services

Carlos Barrantes, Partner, Tax & Legal  
Services

Ignacio Pérez, Partner, Technology &  
Risk Advisory Services, Advisory Services  
Regional Leader

Luis Garrido, Partner, Deals, Human  
Resources & Management Consulting  
Services

### **Products / Services**

Assurance & Business Advisory, Tax &  
Legal, Business Process Outsourcing,  
Management Consulting.

## **QUIMICOS HOLANDA COSTA RICA (Parte del Grupo Brenntag AG)**

Tel.: +506 2508-5300

infocostarica@brenntagla.com

www.brenntagla.com

Location: De la entrada principal  
del Cenada, 200 m norte, Barreal de  
Heredia, 40104

### **Representatives**

Jose Trejos, Country Manager

Mauricio Kaim, Financial Manager

### **Products / Services**

Import and distribution of industrial and  
specialty chemicals as well as production  
of liquid fertilizers.

## **RENTAS INTERNACIONALES**

Tel.: +506 2222-6252

alamointernacional@grupoanc.com

www.grupoanc.com

Location: Frente a Purdy Motor, Paseo Colón

### **Representative**

Francisco Montero, Brand Manager

### **Products / Services**

Rent a Car. Visit USA Member.

## **REPUBLICA MEDIA GROUP**

Tel.: +506 2522-3300

rosemaryengels@larepublica.net

www.larepublica.net

Location: Barrio Tournón, contiguo al Hotel  
Radisson

### **Representatives**

Rosemary Engels, Co Chair, Board of  
Directors

Marco Alvarado, General Manager

Rogelio Matamoros, Finance Manager

### **Products / Services**

Daily Newspaper.

## **REVISTA FIRMA**

Tel.: +506 4702-8811

andrescorrales@revistafirma.com

www.revistafirma.com

Location: Sabana Oeste, de la Ladrillera 100  
m sur. Número 12

### **Representatives**

Andrés Corrales, Director

Margarita Guzmán, General Manager

### **Products / Services**

Magazine.

## **RGF TRADUCCIONES**

Tel.: +506 2241-3662 / 8876-6776

roxana@rgfglobal.com

www.rgfglobal.com

Location: Barrio Escalante, de la iglesia  
Santa Teresita, 300 m norte y 250 m este,  
casa #2598

### **Representatives**

Roxana Gutiérrez, Director

Mary Ann Guier, Marketing & Customer  
Service

## **Products / Services**

Simultaneous translation services and equipment rental; Official and technical translation in English, Spanish, Portuguese, French and German in banking and finance, legal, taxes, tourism and hospitality and IT.

## **RIGHETTI DE COSTA RICA**

Tel.: +506 2203-8271

a.righetti@righetti.com

www.righetti.com

Location: Plaza Murano, 4 piso, oficina 7; 150 m norte de la Cruz Roja en Santa Ana

### **Representatives**

Alexander Righetti, Director

Diego Rojas, General Manager

Lina Rosas, Commercial Manager

Hilda Martínez, Project Manager

Alonso Porras, Operations and

Construction Manager

Melissa García, Design - Planning and Office Layout

### **Products / Services**

Office furniture, interior architecture, interior design, turn-key projects – refurbishments and construction.

## **ROBERT BOSCH SERVICE SOLUTIONS COSTA RICA**

Tel.: +506 4052-5720 / 4052-5722

paulo.maia2@es.bosch.com

www.boschservicesolutions.com

Location: Zona Franca América, Edificio C12, piso 5

### **Representatives**

Paulo Maia, General Manager

Vivian Luthmer, ORG Manager

Marco Sevilla, SHS Operations Manager

Marianela Vargas, HR Manager

Hernán Quesada, IT Manager

Joao Neto, Financial Manager

### **Products / Services**

Share services and outsourcing for: Mobility Services, Customer Interaction Services, Building and Infrastructure Services, Business Support Services.

## **ROYAL CARIBBEAN INTERNATIONAL**

Tel.: +506 2234-1818

aarias@royalcari.com

www.viajecrucero.com

Location: 100 m este, 25 m sur del Banco Popular Contiguo Banco Cathay, San Pedro de Montes de Oca, San José

### **Representatives**

Raymond Tang, General Manager

Alex Arias, Operations Manager

### **Products / Services**

Airline and Cruise General Sales Agent (GSA). Visit USA Member.

## **RS SOSTENIBLE**

Tel.: +506 8375-4019 / 8830-6509 / 4033-9227

cmora@rs-sostenible.com

www.rs-sostenible.com

Location: San José, Costa Rica

### **Representative**

Cecilia Mora, Partner & Director

### **Products / Services**

Social Responsibility and Sustainability Consulting. Design and Strategy for Social projects, Services for NGOs.

## **S.C. JOHNSON DE CENTROAMERICA**

Tel.: +506 2506-4700

cduran2@scj.com

www.scjohnson.com

Location: 102 Avenida Escazú, Torre 1, Piso 3, Oficina 301

### **Representatives**

Miguel Angel Esparza, General Manager

Central America, Panama & Bolivia

Renato Montero, Customer Marketing Manager

Edgar Gálvez, Sales Manager Central America, Panama & Bolivia

Alex André, Sales-Operation Manager

### **Products / Services**

Commercialization of insecticides and home cleaning goods for households: RAID, OFF!, KLARO, GENIE, GLADE, PATO, PLEDGE, KIT, WINDEX, ZIPLOC, MR. MUSCULO, BAYGON, OKO and AUTAN.

## SAMTEC COSTA RICA



**Tel.: +506 2440-9833**

jose.sanchez@samtec.com

www.samtec.com

Location: Parque Industrial Zeta Montecillos, 500 m oeste y 500 m sur de Coopemontecillos R.L.

### **Representatives**

José Manuel Sánchez, General Manager

Fressy Cruz, HR Manager

Héctor Valenciano, Finance Manager

Jorge Chaves, Production Manager

Walner Porras, Logistic Manager

### **Products/Services**

Export processing industry of electrical connectors.

## SAV – SUPERIOR AUDIOVISUAL

Tel.: +506 2280-4780

ljimenez@av.cr

www.av.cr

Location: Curridabat, San José

### **Representative**

Lenín Jiménez, General Manager

### **Products / Services**

Audiovisual Equipment Rentals, LED screen, language translation services, Audience Response Systems ARS, Lighting and Staging.

Creating trust through  
better business



## SBA TORRES COSTA RICA

Tel.: +506 2288-3232

nvanslyck@sbasite.com

www.sbasite.com

Location: Centro Comercial Plaza Country Anexo 2, Local 1y2, diagonal al Costa Rica Country Club, San Rafael Escazú

### **Representative**

Nicholas Van Slyck, Executive Director, General Manager

### **Products / Services**

Telecommunications, wireless communications infrastructure.

## SCHNEIDER ELECTRIC CENTROAMERICA LTDA.

Tel.: +506 2210-9400

marcela.monge@schneider-electric.com

www.schneider-electric.co.cr

Location: Centro Corporativo El Cedral, Torre 4, Piso 1 y 2, Escazú

### **Representatives**

Carlos León de Garay, Vice President Central America

Cristian Córdoba, Central America Controller

Juan José Ugalde, Business Development Director

José Rafael Barrantes, Central America Sales Director Systems

Marco Ortega, Human Resources Director

María José Bazo, Channels Director

Carlos Herrera, Central America Sales

Director Field Services

Alexander Moreira, Application Center CA Director

### **Products / Services**

Manufacturer of products and solutions for the efficient use of electricity at industrial, commercial and residential segments.

## SCOTIABANK DE COSTA RICA

Tel.: 8001-SCOTIA (726842)

www.scotiabankcr.com

Facebook: Scotiabank Costa Rica

Location: Ave. Las Américas Sabana Norte, Edificio Scotiabank CR, San José

### **Representative**

Diego Masola, Senior VP and General Manager

## Products / Services

Complete personal and corporate banking services.

### SEABOARD MARINE CO. LTD.



**Tel.: +506 2233-6122**

Helmut.dorsam@seaboard.co.cr

www.seaboardmarine.com

Location: Barrio La California, de Pizza Hut 150 m este y 100 m norte, Avenida 1ª, Calle 29, San José

#### Representatives

Helmut Dörsam, General Manager

Guillermo Miranda, Comptroller

#### Products/Services

Intermodal and maritime cargo transportation.

## Representatives

Eric Scharf T., Partner

Rafael E. Cañas, Partner

## Products / Services

Law Firm.

### SIEMENS

Tel.: +506 2287-5050

Marco.cosio@siemens.com

www.siemens-centram.com

Location: 200 m este de la Plaza de Deportes, La Uruca

#### Representatives

Marco Cosio, CEO CAM & CAR – Energy Management

Jonathan Salas, Industry Division Manager

#### Products / Services

Energy, Industry & Infrastructure.

### SILEX

Tel.: +506 4001-6260

info@silexcr.com

www.silexcr.com

Location: 200 m Oeste, 400 m norte y 50 m este del Banco Nacional de Costa Rica, Moravia

#### Representatives

Carlos Troyo, President

Mauricio Pacheco, Secretary

#### Products / Services

Industrial equipment distributor and engineering solutions.

### SOFTLAND

Tel.: +506 2509-3800

informes@softland.cr

www.softland.cr

Location: Eurocenter II, sexto piso, Barreal de Heredia

#### Representatives

Hubert Arias, General Manager

Alexandra Solís, Business Consultant

Mario Silesky, Marketing Manager CR

Angela Jiménez, Marketing Executive CR

#### Products / Services

ERP Software systems for business solutions.

### SECURE

Tel.: +506 2257-1515

gdavis@securecostarica.com

www.securecostarica.com

Location: 300 m oeste y 150 m sur de La Contraloría, Sabana Sur, San José

#### Representative

Geoffrey Davis, President

#### Products / Services

Security.

### SFERA LEGAL

Tel.: +506 2201-0000

info@sferalegal.com

www.sferalegal.com

Location: Centro Corporativo Plaza Roble, Edificio El Pórtico, Piso #3. Escazú, San José. Costa Rica

## SOIN SOLUCIONES INTEGRALES

Tel.: +506 2296-9610

ventas@soin.co.cr

www.soin.co.cr

Location: Torre Sabana, piso 3, Sabana Norte

### **Representatives**

Eladio Villalta, President

Mauricio Esquivel, Technology Vicepresident

Juan Diego Castro, Sales Manager

Alejandra Barrientos, Manager Telco Division

### **Products / Services**

Information systems integrators and development.

## SOLAR, LYND A

Tel.: +506 2228-1194 / 8828-6391

lyndasolar@gmail.com

Location: 6703 NW 7th St.

SJO-112107

Miami, FL

33126-6007

### **Products / Services**

Consultant.

## SOLEY, SABORIO & ASOCIADOS Member of MSI Global Alliance

Tel.: +506 2290-7220

esoley@soley-saborio.com

www.soley-saborio.com

Location: Edificio Torre La Sabana, Pisos 7 y 2. Sabana Norte, del edificio del ICE en La Sabana 300 m oeste

### **Representatives**

Elías Soley, Partner

Emilia Saborío, Partner

### **Products / Services**

Corporate Law- Free Zones, Health, Labor, Immigration, Regulatory & Telecommunications Law- Intellectual Property.

## SOMIT CORREDORES DE SEGUROS

Tel.: +506 2289-2050

urudelman@somit.com

www.somit.com

Location: Edificio Fuentes del Obelisco, tercer Piso, San Rafael de Escazú, San José

### **Representative**

Uri Rudelman, General Manager

### **Products / Services**

Regional Insurance Brokers.

## SOMMERUS S.A.

Tel.: +506 2240-6804

sommerus@grupo-sg.com

www.sgcentroamerica.com

Location: Del Restaurante Los Antojitos de Tibás, 25 m norte, entrada a mano derecha, calle sin salida, San José

### **Representatives**

Thomas Lange, General Manager

Werner Tobe, Manager

Karley Fu, Regional Manager

Ronald Fernández, Manager Assistant

Mariamalia Jiménez, Software Manager

### **Products / Services**

Grupo SG – Sommerus is a well-known company offering a wide range of high quality products and services for industrial printing and processing in Central America, Mexico, the Caribbean and Venezuela. Our portfolio ranges from preconfigured printing machines to individually configured special machines for maximum productivity and the most demanding applications. With solutions in the areas offset, digital, textile, software and 3D we provide our clients with access to the latest technology available on the market. Our technical service, 3D printing and scanning service and professional consulting services make us a reliable and innovative partner for our clients.

## SOUTHWEST AIRLINES

www.southwest.com

Dallas, Texas

### **Representatives**

Jeff Sigmon, Director

Kevin Sullivan, Manager

Tony Torres, International Business Consultant

Rhonda Hanson, Assistant Manager

Manuel De Oyarzabal, Advisor International Marketing Strategy

### **Products / Services**

Air transportation.

## STANDARD FRUIT COMPANY

Tel.: +506 2287-3000

rocio.delgado@dole.com

Location: Plaza Roble, Edificio Terrazas B,  
Nivel 7, Guachipelin, Escazú

### Representatives

Raúl Martínez, General Manager

Manrique Kopper, General Controller

Juan Carlos Rojas, External Relations &  
Legal Director

Marco Tulio Escobedo, HR Manager

German Solano, Commercial Cargo  
General Manager

### Products / Services

Banana and Pineapple grower and  
exporter.

## STANLEY LINDWALL, JAMES C.

Tel.: +506 2289-6383 / 8393-4202

jamesstanley1@hotmail.com

### Products / Services

Investment consultant.

## STERICLEAN DE CENTROAMERICA

Tel.: +506 2432-5414

info@stericlean.co.cr

www.stericlean.co.cr

Location: Montecillos, Alajuela 200 m  
norte del Parque Industrial Zeta

### Representatives

Alfredo Villa, General Manager

Juan Carlos Obando, Director

Ralph Velocci, Director

### Products / Services

Waste Services (waste transportation  
and disposal solutions for specialized  
regulated waste streams).

## SUVIA REPRESENTACIONES

Tel.: +506 2296-7031

suvia.reps@supervia.co.cr

www.suvia.reps.com

Location: Sabana Sur, 75 m oeste de la  
Contraloría, Edificio MATEX, primer piso

### Representatives

Hannia Corella, President

William Ortiz, Operations

Ginette Romero, Operations,

Administrative & Finances

## Products / Services

Travel Agency. Visit USA Member.

## SYKES

Tel.: +506 2298-2222

www.sykes.com

Location: Zona Franca Global Park, La  
Aurora, Heredia

### Representatives

Flora Solera, Regional Senior Vice President,  
Operations Latin America

Alejandro Arciniegas, General Manager,  
Costa Rica

Roy Alberto Mena, Corporate Affairs  
Director

Carmen Incera, Human Capital Director

Gustavo Esquivel, Regional IT Manager

### Products / Services

Sykes is a global leader in providing  
vertically integrated technology-based  
outsourcing solutions worldwide.

## T&L CONSULTORES®

Tel.: +506 2280-0580

info@tlconsultores.net

www.tlconsultores.net

Location: San José, Oficentro Ejecutivo La  
Sabana, Edificio 7, Primer Piso, Oficinas de  
T&L Consultores

### Representatives

Alejandro Campos S.

Javier Herrera C.

Javier Nieto A.

Fernando Salazar P.

Waldyn Salazar A.

### Products / Services

Tax, Legal and Audit services.

## TABACALERA COSTARRICENSE MENDIOLA & COMPAÑIA

Tel.: +506 2298-3400

Location: costado norte de Firestone, La  
Ribera de Belén, Heredia

### Products / Services

Tabacalera Costarricense, S.A.:

Manufacture of cigarettes.

Mendiola & Compañía, S.A.: Distribution of  
cigarettes and others.



## TECNODATA IMPROVEMENT

Tel.: +506 4030-1882

mchaves@tdservices.cr

Location: Plaza Mayor, 2da etapa, 3er piso, Oficina #17

### Representatives

Mario Jorge Chaves, President and Legal Rep.  
Jorge Chaves, Administrative & Finance Assistant

Grettel Fernández, Human Resources

### Products / Services

Shared Services Center for International Users.

## TECNOSOLUCIONES INTEGRALES

Tel.: +506 2231-1440

pleiva@tecnosolucionescr.net

www.tecnosolucionescr.net

Location: Santa Catalina, Pavas

### Representatives

Pablo E. Leiva, General Manager  
Gloriana Fallas, Finance Manager

### Products / Services

Analytical and Environmental Laboratory.

## TEGRA MEDICAL COSTA RICA

Tel.: +617 778-7132

smikus@tegamedical.com

www.tegamedical.com

Location: 602 Global Park, La Aurora de Heredia, 40104

### Representative

Sean Mikus, General Manager

### Products / Services

Manufacture of medical devices under strict quality standards.

## TELEFONICA / MOVISTAR COSTA RICA TELEFONICA DE COSTA RICA TC

Tel.: +506 4100-9737 / 6040-0866

gabriela.gonzalezarce@telefonica.com

www.business-solutions.telefonica.com

Location: Edificio Telefónica, Centro Corporativo El Cedral, San Rafael de Escazú

### Representatives

Johanna Escobar, CEO

Gabriela González, Telefónica Business Solutions

Róger Álvarez, Customer Service

Karla Espinoza, Communications

Mario Pacheco L., Legal

### Products / Services

Telecommunications.

## TELETICA / CABLETICA

Tel.: +506 2232-2222 / 2210-1217

r.fallas@teletica.com

www.teletica.com

Location: Sabana Oeste, frente al Estadio Nacional

### Representatives

Olga Cozza, Founder President

René Picado, General Manager

Paula Picado, Director

Jorge Garro, Deputy Manager

Andres Nicolas, General Manager- Cabletica

### Products / Services

Broadcasting television and telecommunications services.

## TEMENOS

Tel.: +506 2543-1200

rarguello@temenos.com

www.temenos.com

Location: Ave. 5, Calle 46, #20, Mata Redonda, San José

### Representative

Rodolfo Argüello, Project Manager

### Products / Services

Banking Software.

## TERRAMIX

Tel.: +506 2205-1800

bgc@hulteccr.com

www.hulteccr.com

Location: Santa Ana, San José

### Representatives

Bradford G. Corbett Jr., President

Gerardo Darce, General Manager

Alvaro Gutiérrez, Financial Vicepresident

### Products / Services

Manufactures of rubber gaskets and other rubber products.

## TERRANOVA DISEÑO DE VIAJES

Tel.: +506 4032-4200

carmen.torres@terranova.co.cr

www.terranova.co.cr

Location: Centro Comercial Plaza

Country, San Rafael de Escazú, San José

### Representatives

Carmen Torres, Commercial Director

Luis Diego Brenes, New Accounts

Manager

Caroline Coleman, Accounts

Development Manager

Marco Paniagua, Accounts

Development Manager

### Products / Services

Corporate and personal travel agency  
global services.

## TESSEM, SUSAN JANE

Tel.: +506 2228-9167 / 8302-2341

holasusana@racsa.co.cr

Location: San Rafael de Escazú,

Residencial Las Embajadas, 150 m oeste

del Costa Rica Country Club

### Products / Services

Susan Tessem, President of The Anderson

Foundation, Cultural Programs in

Costa Rica.

## THE TICO TIMES

Tel.: +506 2258-1558

jharris@ticotimes.net

www.ticotimes.net

Location: Ave. 11, calles 5 y 7, Barrio

Amón

### Products / Services

On-line newspaper, The Tico Times

Publications Group, and The Tico Times

Store.

## THOMSON REUTERS

Tel.: +506 2277-9427

mary.floeder@thomsonreuters.com

www.thomsonreuters.com

Location: Zona Franca Ultrapark,

Lagunilla, Edificio #5, piso 3 y 4

## Representatives

Jairo Ureña, Site Leader & Head of

Operations

Maria Laura Arias, Human Resources

Regional

### Products / Services

Service center.

## TIGO COSTA RICA

Tel.: +506 800-TIGOBUS / 4030-9000

serviciocorporativo@tigo.co.cr

www.tigobusiness.cr

Location: Forum II, Pozos de Santa Ana

### Representatives

Angelo Iannuzzelli, Country Manager

Ramón Gené Mateau, Business Unit

Manager

Norman Chaves, Corporate Affairs Manager

### Products / Services

Cable Television Service, Residential

telephony and Corporate Services.

## TMF COSTA RICA (TMFCR) LTDA

Tel.: +506 2204-9479

reception.midamerica@tmf-group.com

www.tmf-group.com

Location: Santa Ana, Parque Empresarial

Forum I, Torre G, segundo piso

### Representative

Lyndsey Nicole Wheeler, Managing Director

### Products / Services

Payroll and accounting outsourcing services.

## TOMMY HILFIGER

Tel.: +506 4001-1500

jmilgram@omucr.com

Location: 100 m norte de la Agencia

Mazda, Edificio SIME, La Uruca

### Representatives

Jacobo Milgram, President & CEO

Rebeca Milgram, Vicepresident

José Milgram, Treasurer

Vivianne Milgram, Assistant to CEO

### Products / Services

Tommy Hilfiger's Licensee.

## TOYOTA RENT A CAR

Tel.: +506 2105-3400

sales@toyotarent.com

www.toyotarent.com

Location: Plaza Mayor, segunda etapa, segundo piso, local 8 y 9, Rohmoser, San José

### Representatives

Andrés Echeverría, Sales & Marketing Manager

María José Ledezma, Sales Executive

Fabrizio Chacón, Sales Executive

### Products / Services

Rent a car.

## TRANSUNION

Tel.: +506 2291-4303

aquiros@transunion.com

www.transunioncentroamerica.com

Location: Montes de Oca, Mercedes, de la Rotonda de la Bandera 150 Oeste, Ofiplaza del este, Edif B, piso 1, oficina 6

### Representative

Ana Quirós V., General Manager

### Products / Services

Credit bureau.

## 3M COSTA RICA

Tel.: +506 2277-1000

rperez3@mmm.com

www.mmm.com

Location: Carretera a Heredia, de la Antigua Estación de Pesaje La Valencia, 1 Km al este carretera a Santa Rosa de Santo Domingo de Heredia

### Representatives

Enrique Aguirre, Managing Director - 3M CA & Caribbean Region

Ismael Mena, Director Electronics & Energy

### Products / Services

Industry solutions.

## TRIMPOT ELECTRONICAS

Tel.: +506 2298-3800

Jose.salazar@bourns.com

www.bourns.com

Location: 150 m oeste del cruce a San Antonio de Belén, Autopista General Cañas

## Representatives

Luis Valecillo, Plant Controller

José Rafael Salazar, Operation Manager

Rodoy Muñoz, Manufacturing Manager

Lázaro Solís, Q.A. Manager-ISO Rep.

### Products / Services

Manufacturer of trimming potentiometers, resistor / capacitor networks and communications protection products.

## TYCO / ADT

Tel.: +506 2295-6500

rmonestel@tycoint.com

www.adt.co.cr

Location: Pavas, 100 m sur de la Embajada Americana, Oficentro 104, 2do Piso, San José, Costa Rica

### Representatives

Richard Monestel, General Manager

Mariánela Hernández, Customer Service & Quality Manager

Julio Cordero, Operation Manager

### Products / Services

Security Services.

## U.S. EMBASSY (U.S. COMMERCIAL SERVICE)

Tel.: +506 2519-2000

www.export.gov/costarica

Location: Frente al Centro Comercial del Oeste, Pavas

### Products / Services

Assistance to U.S. companies seeking export and other business opportunities in Costa Rica (videoconferencing, trade missions to the U.S., identification of local representatives, arrangement of appointments with local importers and customers, counseling, market research). Serves as source for CAFTA information.

## UBER

Tel.: +506 4001-8952

apoyocr@uber.com

www.uber.com

Location: Edificio Meridiano, 4to Piso, Escazú

## **Representatives**

Andrés Echandi, General Manager  
Esteban Roberts, Operations & Logistics Manager  
Melissa Ouellette, Marketing Manager  
Cristina de la Espriella, Marketing Manager  
Alfredo Monge, Operations & Logistics Manager

## **Products / Services**

Technology SAAS, Marketing.

## **ULACIT**

Tel.: +506 2523-4027

scastro@ulacit.ac.cr

www.ulacit.ac.cr

Location: 100 m sur del Periódico La República, Barrio Tournón

## **Representatives**

Silvia Castro, President and Provost  
Alejandra Quirós, Associate Provost for External Affairs  
Marianela Núñez, Associate Provost for Academic Programs  
Iván Solís, Associate Provost for Administrative Affairs

## **Products / Services**

Education.

## **UNISYS DE CENTRO AMÉRICA LLC**

Tel.: +506 2204-3500

hernan.rojas@unisys.com

www.unisys.com

Location: Plaza Tempo, Lobby B, Piso 2, oficina 5



## **Representatives**

Hernán Rojas, Sales Director  
William Hernández, Client Executive Director

## **Products / Services**

Computer based information systems, hardware, software and consulting.

## **UNITY CORREDORES DE SEGUROS**

Tel.: +506 2582-2020

msandi@unity.co.cr

www.unity.co.cr

Location: 1 Km oeste de Forum 1, Edificio Orión, Santa Ana

## **Representatives**

Luis Guillén, President  
Marcela Sandí, General Manager

## **Products / Services**

Insurance Broker.

## **UNIVERSIDAD LATINA DE COSTA RICA**

Tel.: +506 2207-6120

alex.fernandez@laureate.cr

www.ulatina.ac.cr

Location: 300 m norte, 175 m oeste de Muñoz & Nanne, San Pedro de Montes de Oca, San José

## **Representatives**

Alex Fernández, CEO Laureate Costa Rica  
Rosa Monge, Chancellor Universidad Latina  
Hansel Ortiz, CFO Laureate CR

## **Products / Services**

Accredited higher education institution.

## **UNIVERSIDAD SAN MARCOS**

Miembro de la Red Ilumno

Tel.: +506 2257-8715

gustavo.coronel@ilumno.com

www.usam.ac.cr

Location: Entre avenidas 1 y 3, calle 11, San José

## **Representatives**

Gustavo Coronel, President  
Henry Rodríguez, Rector  
Héctor Delgado, Marketing Regional Director

## **Products / Services**

Private Superior Education.

## **VEDOVA & OBANDO**

Tel.: +506 2221-9844

info@vyo.co.cr

www.vyo.co.cr

Location: Calle 14, Avenidas 8-10

**Representatives**

Luis Gamboa, President  
Allan Montero, General Manager  
David Sanabria, Financial Manager  
Ronny Nuñez, Head Service and Quality

**Products / Services**

Importer / distributor lawn and garden equipment and agricultural equipment.  
50 plus stores in all of Costa Rica.

**VENISYS**

Tel.: +506 2201-8001

conlugo@racsa.co.cr

Location: Del Costado Sur de Multiplaza  
Escazú, 125 m sur, Edificio Terraforte. Piso #4

**Representatives**

Constantino Lugo, President  
Ilena de Lugo, Secretary

**Products / Services**

Investment Company.

**VENTANA DEL PACIFICO**

Tel.: +506 2786-5032

jeanmarc@windowtothepacific.com

www.windowtothepacific.com

Location: Ojochal de Osa, Puntarenas,  
60501

**Representatives**

Sylvaine Pilault, President  
Jean-Marc Levesque, General Manager

**Products / Services**

Real Estate, construction.

**VOLAR HELICOPTERS S.A.**

**Tel.: +506 2290-9741  
/ 8394-5904**

reservations@volarcr.com

www.volarcr.com

Location: Hangar #36, Aeropuerto

Tobías Bolaños, Pavas

**Representatives**

Jorge Aguilar, President  
Christian Cerdas, Administrator

**Products/Services**

Aviation. Helicopter charter. Aerial Films. VIP  
Services. Helicopter Tours. Lidar Services. Cineflex  
Films. Turboprop and jet airplanes charters.  
Aircraft administration.

**VOLCARICA**

Tel.: +506 2429-2210

avargasc@volcanocorp.com

www.volcanocorp.com

Location: Edificio B37, Calle 2, Zona Franca  
Coyol, Coyol, Alajuela

**Representatives**

Natalia Méndez de Briones, Head of Costa  
Rica Operations

Reynaldo Restrepo, Quality Assurance  
Coordinator

Doug Simpson, Lean Master  
Elián Fonseca, Lean Manufacturing  
Steve Cunningham, IT Manager

**Products / Services**

Imaging medical catheters.

## WALMART DE MÉXICO Y CENTROAMÉRICA

Tel.: +506 2582-8400

[www.walmartmexicoycam.com](http://www.walmartmexicoycam.com)

Location: FORUM II, edificio L - primer piso, Santa Ana

### **Representatives**

Yolanda Fernández, Corporate Affairs Manager Walmart de México y Centroamérica en Costa Rica

Ana Lupita Mora, Corporate Relations Walmart de México y Centroamérica  
Mariela Pacheco, Corporate Relations Walmart de México y Centroamérica

### **Products / Services**

Retail / Agribusiness.

## WALMART GLOBAL BUSINESS SERVICES

Tel.: +506 2562-1700 / 2562-1634

[CAMGSSLA11@wal-mart.com](mailto:CAMGSSLA11@wal-mart.com)

[www.facebook.com/walmartgssla](http://www.facebook.com/walmartgssla)

Location: Ultrapark II, Lagunilla, Heredia

### **Representative**

Danniza González, Vice President

### **Products / Services**

Shared services.

## WESTERN UNION

Tel.: +506 2506-1010

[Milena.conejosibaja@westernunion.com](mailto:Milena.conejosibaja@westernunion.com)

[www.westernunion.com](http://www.westernunion.com)

Location: Parque Empresarial Forum II, Edificio B (recepción principal)

### **Representatives**

Erick van der Laat, VP of Operations & Site Leader

Lizbeth Cardona, HR Director

Caroline Mata, Talent Acquisition

Chris Dieckmann, Director AML Compliance

Brayam García, Manager Corporate Real Estate

Fabián Hernández, Director Operations, Agent Information Management

Richard Cotter, IT Director

### **Products / Services**

Shared Service.

## WHIRLPOOL CENTROAMÉRICA

Tel.: +502 2226-7272

[james\\_mazariegos@whirlpool.com](mailto:james_mazariegos@whirlpool.com)

[www.whirlpool-cd.com](http://www.whirlpool-cd.com)

Location: 18 calle 24-69 zona 10, Zona Pradera, Torre 3, Nivel 14

### **Representatives**

Juan Carlos Arriaga, CCO Director

Gerardo Lizarzabal, Finance Manager

Natalia Patiño, Legal Leader

Jaime Mazariegos, Procurement

### **Products / Services**

Home appliances.

## WIZARD INSTITUTO DE IDIOMAS

Tel.: +506 2222-6080

[laura.rodriguez@wizardcostarica.com](mailto:laura.rodriguez@wizardcostarica.com)

[www.wizardcostarica.com](http://www.wizardcostarica.com)

Location: Paseo Colón, diagonal a Torre Mercedes

### **Representative**

Laura Rodríguez, General Director

### **Products / Services**

Education.

## WOLF E., VICTOR

Tel.: +506 2573-9100

[vwolf@pridefamilybrands.com](mailto:vwolf@pridefamilybrands.com)

[www.pridefamilybrands.com](http://www.pridefamilybrands.com)

Location: 600 m oeste de El Quijongo, Tejar de Cartago, 30801

### **Products / Services**

Outdoor furniture exporters. (Aluminum).

## YOUNG, IAN R.

Tel.: +506 2282-4717

[youngir@hotmail.com](mailto:youngir@hotmail.com)

Location: Santa Ana

### **Products / Services**

Consultant.



## Z GROUP

Tel.: +506 2224-3333

egonzalez@zetaonline.com

www.zetaparks.com

Location: Edificio Adriático, 3º piso. De Grupo Q Los Yoses (antigua Subaru) 200 m norte, Barrio Dent, San Pedro, San José

### **Representatives**

Donatella Zingone, President

Edgar González, Marketing Manager

### **Products / Services**

Planning, development and administration of Industrial Parks and Free Zones.

Building developers for office and housing.

## ZONA FRANCA COYOL



**Tel.: +506 2435-6000**

info@coyolfz.com

www.coyolfz.com

Location: 50 m sur de RITEVE, Coyol de Alajuela.

### **Representatives**

Alvaro Carballo, Chairman of the Board

Jorge Monge, Board Member

Carlos Wong, General Director

María José Crespo, Business Development Director

### **Products/Services**

Free Zone Park.

## ZONA FRANCA LA LIMA

Tel.: +506 2205-3600

info@lalimafreezone.com

www.lalimafreezone.com

Location: 100 m oeste del Depósito Bancrédito, La Lima, Cartago

### **Representatives**

André Garnier, President

Philippe Garnier, Vice President

Fernando Carazo, General Manager

Carolina Umaña, Commercial Manager

David Rivas, Project Manager

### **Products / Services**

Industrial and Services Free Zone Park.

## ZONA FRANCA METROPOLITANA

Tel.: +506 2239-5000

info@metrofz.com

www.metrofz.com

Location: Barreal de Heredia

### **Representatives**

Iván Lizano, General Manager

Priscilla Alvarado, Marketing Manager

### **Products / Services**

Free Zone & Business Park.

## ZÜRCHER ODIO & RAVEN

Tel.: +506 2201-3800 / 4031-9100

info@zurcherodioraven.com

www.zurcherodioraven.com

Location: Edificio Los Balcones, Plaza Roble, Escazú

### **Representatives**

Claudio Donato, Attorney-at-Law

Harry Zurcher, Attorney-at-Law

### **Products / Services**

Legal services.

# ASSOCIATION OF AMERICAN CHAMBERS OF COMMERCE IN LATIN AMERICA AND THE CARIBBEAN



AACCLA's 24 American Chambers of Commerce (AmChams) are independent, non-profit, business organizations based in 28 countries in Latin America and the Caribbean. Their primary objective is to promote trade and investment between their countries and the United States. Collectively, AmChams represent over 20,000 U.S. and local companies and executives managing the bulk of U.S. investment in the region. As members of AACCLA, AmChams are affiliated with the U.S. Chamber of Commerce, the largest business federation in the world.

AmChams play an important role as links between the private sector and the governments in their host countries and in the United States. Their unique positioning enables them to effectively lobby for the interests and needs of their members. Their extensive experience and knowledge of doing business in the region make them a key resource for any U.S. company seeking to expand its operations into the Latin American and Caribbean markets.

## **AmCham Argentina**

Alejandro Diaz, Chief Executive Officer  
American Chamber of Commerce in  
Argentina

Viamonte 1133, 8 Piso  
(1053) Buenos Aires, Argentina  
(54-11) 4371-4500 ext. 133  
(54-11) 4371-8400  
adiaz@amchamar.com.ar  
www.amchamar.com.ar

## **AmCham Barbados and Eastern Caribbean**

Sasha Sheehy, Executive Director  
American Chamber of Commerce for  
Barbados and the Eastern Caribbean  
Burnham Court  
Bishop's Court Hill  
Upper Collymore Rock  
St. Michael BB11115  
Barbados, West Indies  
executivedirector@amchambec.com  
www.amchambec.com

## **AmCham Bolivia**

Fernando Aramayo Arze, General Manager  
American Chamber of Commerce of Bolivia  
Avenida 6 de Agosto N° 2455, Edificio Hilda,  
Entre Bellisaria Salinas y Pedro Zalazar, Piso 2,  
Of. 204  
P.O. Box 8268, Of. 3  
La Paz, Bolivia  
(591-2) 244-3939  
(591-2) 244-3972  
faramayo@amchambolivia.com  
www.amchambolivia.com

## **AmCham Brazil – Rio De Janeiro**

Steven Bipes, Executive Officer  
American Chamber of Commerce for Brazil  
– Rio de Janeiro  
Praça Pio X-15, 5th Floor  
Rio de Janeiro – RJ, Brazil 20040-020  
(55-21) 3213-9205  
(55-021) 3213-9201  
sbipes@amchamrio.com  
www.amchamrio.com.br

### **AmCham Brazil – Sao Paulo**

Deborah Vieitas, Executive Director  
American Chamber of Commerce for  
Brazil – Sao Paulo  
Rua da Paz, no 1431  
04713-001 – Chácara Santo Antonio  
São Paulo – SP, Brazil  
(55-11) 3324-0194  
(55-11) 5180-3911  
(55-11) 5180-3777  
deborah.vieitas@amchambrasil.com.br  
www.amcham.com.br

### **AmCham Chile**

Roberto Matus, General Manager  
Chilean-American Chamber of Commerce  
Av. Pdte. Kennedy 5735, Of. 201, Piso 2  
Torre Poniente, Las Condes,  
Santiago de Chile, Chile  
P.O. Box Casilla 82, Santiago 34  
(562) 2290-9700  
(562) 2212-0515  
roberto.matus@amchamchile.cl  
www.amchamchile.cl

### **AmCham Colombia**

Camilo Reyes Rodríguez, Executive  
Director  
Colombian-American Chamber of  
Commerce  
Calle 98, #22-64, Oficina 1209  
Apartado Aereo 8008  
Bogotá, Colombia  
(571) 587-7828 ext. 103  
(571) 587-7828  
director@amchamcolombia.com.co  
www.amchamcolombia.com.co

### **AmCham Costa Rica**

Alberto Arguedas, Executive Director  
Costa Rican-American Chamber of  
Commerce  
P.O. Box 4946  
1000 San Jose, Costa Rica  
(506) 2220-2200  
(506) 2220-2300  
aarguedas@amcham.cr  
www.amcham.cr

### **AmCham Dominican Republic**

William Malamud, Executive Vice President  
American Chamber of Commerce of the  
Dominican Republic  
Av. Sarasota No. 25,  
Torre Empresarial 6to. Piso  
Santo Domingo, Dominican Republic  
(809) 332-7240  
(809) 381-0286  
wmalamud@amcham.org.do  
www.amcham.org.do

### **AmCham Ecuador – Guayaquil**

Carla Rossignoli, Executive Director  
Ecuadorian-American Chamber of  
Commerce – Guayaquil  
Ave. Francisco de Orellana y Alberto Borges,  
Edificio Centrum, Piso 6, Of. 5,  
Guayaquil, Ecuador  
(59-34) 263-4270 ext. 101  
(59-34) 269-3465  
director@amchamecuador.org  
www.amchamecuador.org

### **AmCham Ecuador – Quito**

Felipe Espinosa, Executive Director  
Ecuadorian-American Chamber of  
Commerce – Quito  
Edificio Multicentro, Piso 4  
La Niña y Avda. 6 de Diciembre  
Quito, Ecuador  
(59-32) 250-7450  
(59-32) 250-4571  
fespinos@ecamcham.com  
www.ecamcham.com

### **AmCham El Salvador**

Carmen Aida Muñoz, Executive Director  
American Chamber of Commerce of El  
Salvador  
Edificio World Trade Center Torre II  
Local 308, 89 Avenida Norte,  
Col. Escalón  
San Salvador, El Salvador  
(503) 2263-9494  
(503) 2263-9393  
camunoz@amchamsal.com  
www.amchamsal.com

### **AmCham Guatemala**

Waleska Sterkel, Director  
American Chamber of Commerce in  
Guatemala  
5a Avenida 5-55, Zona 14  
Torre I, Nivel 5, Europlaza,  
Guatemala City 01014, Guatemala  
(502) 2417-0800  
(502) 2417-0777  
director@amchamguate.com  
www.amchamguate.com

### **AmCham Haiti**

Guy-Olivier Jeanty, Executive Director  
American Chamber of Commerce in  
Haiti  
18 Rue Moise  
Petion-Ville, Haiti  
(509) 2940-3024  
gojeanty@amchamhaiti.com  
www.amchamhaiti.com

### **AmCham Honduras**

Eyby Aguirre, Executive Officer  
Honduran-American Chamber of  
Commerce  
Edificio Torre Alianza, Septimo Piso  
Colonia Lomas del Guijarro Sur  
Tegucigalpa, Honduras  
(504) 271-0094/0095/0096  
(504) 271-0097  
eaguirre@amchamhonduras.org  
www.amchamhonduras.org

### **AmCham Jamaica**

Gail Abrahams, Executive Director  
American Chamber of Commerce of  
Jamaica  
Jamaica Pegasus Hotel, Rm. #106  
81 Knutsford Blvd.  
Kingston 5, Jamaica  
(876) 929-7866/7867  
(876) 929-8597  
amchamja.ceo@gmail.com  
www.amchamjamaica.org

### **AmCham Mexico**

Ana López Mestre, Executive Vice President  
and Chief Executive Officer  
American Chamber of Commerce of  
Mexico, A.C.  
Blas Pascal No. 205, Piso 3  
Col. Los Morales  
11510 Mexico, D.F., Mexico  
(52-55) 5141-3820  
(52-55) 5141-3836  
alopezmestre@amcham.org.mx  
www.amcham.org.mx

### **AmCham Nicaragua**

Avil Ramírez, Executive Director  
American Chamber of Commerce of  
Nicaragua  
Apartado Postal 2720  
Managua, Nicaragua  
(505) 2266-2758 ext. 116  
(505) 2266-2758 ext. 103  
avil.ramirez@amcham.org.ni  
www.amcham.org.ni

### **AmCham Panama**

C.E. Maurice Belanger, Executive Director  
American Chamber of Commerce &  
Industry of Panama  
Apartado Postal 0843-00152  
Panama, Rep. de Panama  
(507) 301-3881  
(507) 301-3882  
executivedirector@panamcham.com  
www.panamcham.com

### **AmCham Paraguay**

Jose Luis Salomon, Executive Director  
Paraguayan-American Chamber of  
Commerce  
25 de mayo 2090 esq. Mayor Bullo  
Asunción, Paraguay  
(595-21) 222-160  
(595-21) 222-265  
info@pamcham.com.py  
www.pamcham.com.py

**AmCham Peru**

Aldo Defilippi, Executive Director  
American Chamber of Commerce of  
Peru  
Av. Víctor Andrés Belaúnde N° 157,  
San Isidro  
Lima 27, Peru  
(511) 705-8000  
(511) 705-8026  
adefilippi@amcham.org.pe  
www.amcham.org.pe

**AmCham Trinidad & Tobago**

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# WELCOME NEW MEMBERS

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Jorge Eduardo Tiburcio, Business

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## GENE-TICA, S.A.

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contacto@impulsopecuario.com

www.impulsopecuario.com

Location: Urb. La Trinidad, San José de  
Alajuela, 450 m oeste del salón comunal,  
casa 19G

## Representative

Juan Manuel Villalobos, General Manager

### Products / Services

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## HOLOGIC

Tel.: +506 2436-2600

nilo.caravaca@hologic.com

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Location: Zona Franca Coyol, Avenida 562,

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### Representatives

Nilo Caravaca, Operations Director

Magin Jose Mora, Finance Director

Ana Catalina Fernández, Quality

Assurance & Regulatory Affairs Director

Elidieth González, Human Resources  
Director

### Products / Services

Manufacture of medical devices.

## KORN FERRY HAY GROUP

Tel.: +506 2295-6630 / 4800-1230

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Location: Torre Lexus, Edificio 101, Piso 6,  
Avenida Escazú, San José

### Representative

Alejandro Domínguez, Director

### Products / Services

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development, salary scales and Human  
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## ROCHE SERVICIOS S.A.

Tel.: +506 2298-1500

[ruby.parada@roche.com](mailto:ruby.parada@roche.com)

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Location: Heredia, La Aurora, Zona

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Location: Oficina #36, Oficentro Momentum

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