

# Global Immigration alert

June 2025

## Costa Rica

Updated rules for remote workers and digital nomads

### Executive summary

On 18 June 2025, Costa Rica amended its rules governing foreign nationals who seek to enter Costa Rica as remote workers and digital nomads. The amendments aim to strengthen security controls, improve the operational capacity of the immigration authorities and promote rural tourism initiatives in Costa Rica.

### Background

In 2021, Costa Rica passed Law No. 10008, which created an immigration category for, and offered specific tax and customs benefits to, international remote workers providing services to clients abroad. However, since its implementation, several operational and legal challenges have been identified, including challenges with meeting stated application processing times, the lack of requirements around criminal records checks for applicants, the provision of tax exemptions that have since come to be viewed as inequitable, and a lack of integration of international remote workers with the rural tourism sector. The current reform seeks to address these issues and ensure safer, more efficient, and more inclusive conditions in connection with this immigration category.

### Key developments

The new amendments introduce the following changes:

- **Government processing times:** The Costa Rican immigration authorities are now required to process remote work visa applications within three months of submission (up from 15 business days previously). This brings the remote work visa category into alignment with the general timeframe for processing other immigration application types, as established by Article 200 of Law No. 8764 (i.e., Costa Rica's General Law on Migration and Foreigners).
- **Mandatory criminal background checks.** Applicants and their family members are now required to submit valid criminal record certificates issued in their country of citizenship or in any country where they have legally resided for the three years leading up to the application filing date. The criminal records certificates must be duly legalized, authenticated or apostilled.
- **Loss of beneficiary status.** The amendments introduce clear grounds for forfeiting remote work visas and losing lawful immigration status in Costa Rica. These include violations of environmental regulations, convictions for serious criminal offenses under local laws, and engaging in unauthorized work or services outside of the permitted scope of this immigration category.
- **Renewals conditioned on participation in Community-Based Rural Tourism (TRC) initiatives.** In order to be eligible to renew a remote work visa, visa holders must have resided in the country for at least 180 days (continuously or intermittently) during the initial validity period of their visa and they must provide proof that they used TRC services during their stay (e.g., lodges, rural inns). The full list of TRC can be found [online](#) (see the community rural tourism directory section).
- **Changes to income tax exemption.** The exemption from income tax for remote workers will now apply only to the fixed monthly income or average monthly income declared by the applicant. Any additional income earned above that threshold will be subject to regular taxation in accordance with Law No. 7092 (Income Tax Law).
- **Mandatory promotion of Community-Based Rural Tourism (TRC).** The Costa Rican tourism authorities (i.e., the Costan Rican Tourism Institute) will be responsible for



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ensuring that information on TRC services is accessible and available to the public, and developing targeted promotional campaigns directed at international digital nomads and remote workers.

### Impact

The new amendments are expected to increase the time and expenses associated with obtaining remote work visas in Costa Rica. Employers that support employees with obtaining these visas may communicate the changes to impacted individuals to mitigate delays.

### Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

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