

**TRADE IN SERVICES AGREEMENT***(TISA)***COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS  
SECOND REVISED OFFER****NOTES**

1. Costa Rica reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Costa Rica further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies. This offer is also subject to the outcome of ongoing negotiations.
2. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. Each entry scheduled in the 'Other limitations' column includes a description setting out the scope of the sector, sub-sector or activity, for the measure for which the National Treatment and Localisation Obligations (Local Presence, Local Management and Boards of Directors, Local Content and Other Performance Requirements) do not apply. The conditions and qualifications on Local Management and Boards of Directors, Local Content and Other Performance Requirements are indicative, subject to the outcomes of ongoing negotiations. Where applicable, each entry also includes a citation identifying the source of the measure. A citation under the heading **Measures** at the bottom of an entry identifies a law, regulation or other measure, for which the entry is made. A measure cited under **Measures** means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and includes a subordinate measure adopted or maintained under the authority of and consistent with the measure. **Legal citations are included for transparency purposes only.** Costa Rica reserves the right to modify its legal citations on the basis of the Parties understanding and consensus on their legal interpretation.

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The extraction of natural resources, (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry and logging, and fishing shall not be considered as services for the purposes of this Schedule. Therefore Costa Rica does not undertake any commitment on such activities and reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation. Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with said principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. **Services incidental to fishing shall unconditionally abide by the mentioned conditions and principles.** The deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory shall not be permanently removed from State ownership. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.

The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the *Constitución Política de la República de Costa Rica*. Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws. Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country. The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State. The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation. The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State. The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited. In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and *coligallero*, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in *Código de Minería* and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small-scale mining cooperative. Additionally, to grant concessions for small-

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scale mining the State shall apply equality and proportionality criteria based on the number of affiliated workers and the applications for concession. Permits and concessions for exploration and exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes. Concessions for exploitation or permits for exploration of ores other than hydrocarbons, may be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions established in the granting decision or does not comply with the obligations established in the *Código de Minería* and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program of exploration or exploitation, to which it committed. **Services incidental to mining and to energy, shall unconditionally abide by the mentioned conditions and principles.**

1. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a Market Access, a National Treatment or a Localisation limitation within the meaning of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to service suppliers and service suppliers employees of the other Parties.
2. Costa Rica offer contains a list of Most-Favoured-Nation (MFN) exemptions, which may need to be updated pending the outcome of negotiations of the Most-Favoured-Nation obligation and related disciplines in the Core Text.
3. Costa Rica recognises that there is an ongoing discussion on how the agreement will apply to “new services” and thus reserves the right to include a reservation on this regard if other Parties undertake such an approach.
4. Costa Rica confirms its intention to adopt the Legal Services model schedule, however is awaiting confirmation from domestic consultations.
5. Costa Rica undertakes commitments on financial services to the extent that it has attributed as a proponent to the relevant obligations. Commitments for mode 1 and 2 are limited to the services in the short list in Articles X.3(1)(b) and X.3(1)(c).

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS**

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Other limitations	Additional commitments
<p><b>PART I. HORIZONTAL COMMITMENTS</b> Costa Rica undertakes its specific commitments in accordance with Part II of the Agreement.</p>			
<p>SECTION A.  RESERVATIONS pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments]</p>		<p>Pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments] , Costa Rica reserves the right to adopt or maintain any measure in the specific sectors, sub-sectors or activities listed below:</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1), 2), 3), 4)                      Social Services: any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p><u>I-4: National Treatment</u></p>	

		<p><u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1), 2), 3), 4)                      Minority Affairs and Native Groups: any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1)                      Air services: any measure with respect to traffic rights<sup>1</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:                      (i) aircraft repair and maintenance services;                      (ii) the selling and marketing of air transport services;                      (iii) computer reservation system (CRS) services;                      (iv) specialty air services;</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p>	
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<sup>1</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

		<p><u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>  1), 3)  Air services: any measure with respect to:  (i) airport operation services; and  (ii) ground handling services.</p> <p><u>I-4: National Treatment</u></p> <p><u>I-4: National Treatment</u>  All financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement]:  a. 1) Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (b) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>2</sup> [only if Costa Rica is a proponent]  b. 2) Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>3</sup>; and</p> <p>Financial Services referred to in subparagraphs 1 (b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]:  1), 2) Any amendment to a measure that</p>	
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<sup>2</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

<sup>3</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Subsidies or grants: Any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Taxation: Any measure with regard to taxation<sup>4</sup></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u></p>	
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<sup>4</sup> Costa Rica will review the drafting of this reservation once the Parties agree to the treatment of taxation measures in TiSA.

		<p>1), 2), 3), 4)</p> <p>Public utilities and public services: Services considered as public utilities or public services<sup>5</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from such obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u></p>	
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<sup>5</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

		<p><u>X.3 Local Content and Other Performance Requirements</u> 4) Movement of natural persons to supply a service: Supply of a service through presence in the territory of Costa Rica of natural persons of any other Party, except for the specific commitments explicitly provided for in the market access column.</p> <p><u>X.2 Local Management and Boards of Directors</u> 3) 4) Positions within public institutions and public enterprises: Measures that reserve to Costa Rican nationals the senior management, boards of directors and other related positions within public institutions and public enterprises.</p>	
<p><b>SECTION B</b>  RESERVATIONS pursuant to Part II, <i>Article II-2:2 and Part X, Article X.4:1</i></p>		<p>Costa Rica maintains conditions and qualifications in all sectors for:</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Maritime terrestrial zone and coastal urban zones: No activity shall be developed in the public zone of the maritime-terrestrial zone, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to: (a) foreigners that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad;</p>	

		<p>(d) enterprises incorporated in the country solely by foreigners; and</p> <p>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</p> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p><b>Measures:</b> Law No. 6043 of 02 March 1977 – <i>Ley sobre la Zona Marítimo Terrestre</i> Law No. 9221 of 27 March 2014 – <i>Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial.</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p>	
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		<p>1), 3) Associations located abroad and branches of foreign juridical persons: Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p> <p><b>Measures:</b> Law No. 3284 of 30 April 1964 – <i>Código de Comercio</i> Law No. 218 of 08 August 1939 – <i>Ley de Asociaciones</i> Executive Decree No. 29496-J of 17 April 2001 – <i>Reglamento a la Ley de Asociaciones</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Public works and public works with services: For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which</p>	
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		<p>the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p><b>Measures:</b> Law No. 7762 of 14 April 1998 – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) All local levels of government: This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p><u>X.3 Local Content and Other Performance Requirements</u> 3) Free Zones: An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent. A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and</p>	
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		<p>products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</p>	
<p>ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE</p>	<p>1), 2), 3), 4) Social Services: Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p>1), 2), 3), 4) Minority Affairs and Native Groups: Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p>1) Air services: Costa Rica reserves the right to adopt or maintain any measure with respect to traffic rights<sup>6</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than: (i) aircraft repair and maintenance</p>		

<sup>6</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

	<p>services;</p> <p>(ii) the selling and marketing of air transport services;</p> <p>(iii) computer reservation system (CRS) services;</p> <p>(iv) specialty air services;</p> <p>(v) airport operation services; and</p> <p>(vi) ground handling services.</p> <p>1), 2), 3), 4)</p> <p>Subsidies and grants: Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p>1), 2), 3), 4)</p> <p>Local level of government: Costa Rica maintains limitations on market access in all local levels of government. This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p>1), 3), 4)</p> <p>Activities in the maritime terrestrial zone and coastal urban zones: No activity shall be developed in the public zone of the maritime-terrestrial zone defined, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <p>(a) foreigners that have not resided in the country for at least five years;</p> <p>(b) enterprises with bearer shares;</p> <p>(c) enterprises domiciled abroad;</p>		
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	<p>(d) enterprises incorporated in the country solely by foreigners; and</p> <p>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</p> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>1), 3)</p> <p>Associations located abroad and branches of foreign juridical persons: Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to</p>		
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	<p>constitute and maintain in the country a power of attorney for the branch's business.</p> <p>1), 3) Public works and public works with services: For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p>1), 2), 3), 4) Unbound in sectors not listed in Part II of this schedule, below.</p> <p>1), 2), 3), 4) Public utilities and public services: Services considered as public utilities or public services<sup>7</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public</p>		
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<sup>7</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

	<p>or private.</p> <p>To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p>4)</p> <p>Unbound, except for measures concerning the entry and temporary stay of natural persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in the Costa Rican territory, including those necessary to ensure border security,</p>		
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	<p>the orderly movement of natural persons across its borders and to protect domestic labour force and permanent employment in its territory. The relevant national professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any terms, limitations and conditions scheduled for specific sectors and subsectors shall also apply.</p> <p>A- Business visitors: a natural person of another Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:</p> <p>(a) Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients.</p> <p>(b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in the territory of a TISA Member.</p> <p>(c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in the territory of a TISA Member.</p> <p>(d) Marketing: Market researchers and analysts conducting independent research</p>		
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	<p>or analysis or research or analysis for an enterprise located in the territory of a TISA Member. Trade-fair and promotional personnel attending a trade convention.</p> <p>(e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in the territory of a TISA Member but not delivering goods or providing services. Buyers purchasing for an enterprise located in the territory of a TISA Member.</p> <p>(f) Distribution: Customs brokers that provide advisory services in order to facilitate the import or export of goods.</p> <p>(g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of Costa Rica, during the warranty period or service agreement.</p> <p>(h) General Services:</p> <ul style="list-style-type: none"><li>- Managing and supervision personnel engaging in business operations for an enterprise located in the territory of a TISA Member.</li><li>- Public relations and advertising personnel that supply consulting services to clients or participating in conventions.</li></ul>		
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	<ul style="list-style-type: none"><li>- Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of a TISA member.</li><li>- Translators or interpreters that supply services as personnel of an enterprise located in the territory of a TISA Member, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators.</li><li>- Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies.</li><li>- Sellers and advisors in franchise development that wish to offer their services in the territory of Costa Rica.</li></ul> <p>For the category of business visitors, the periods of stay and sojourn, are limited to:</p> <ul style="list-style-type: none"><li>(a) An initial stay of one day to 30 days.</li><li>(b) Request for extension of the initial stay: from 30 days to 90 days.</li><li>(c) Request for sojourn: one year with the option to extend up to two additional years.</li></ul> <p>B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between a TISA Member and Costa Rica.</p> <p>For the category of traders, the periods of</p>		
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	<p>stay and sojourn, are limited to:</p> <ul style="list-style-type: none"><li>(a) An initial stay of one day to 30 days.</li><li>(b) Request for extension of the initial stay: from 30 days to 90 days.</li><li>(c) Request for sojourn: one year with the option to extend up to two additional years.</li></ul> <p>B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital. This amount is determined by domestic law.</p> <p>For the category of investors, the period of stay is limited to from 90 days to two years, with the option to extend up to two additional years.</p> <p>C- Intra-Corporate Transferees: A business person employed by an enterprise located in the territory of a TISA Member who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission.</p> <p>For the category of intra-corporate</p>		
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	transferees, the period of stay is limited to one year with the option to extend up to two additional years.		
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. Professional services</b>			
(a) Legal services (CPC 861)	1), 2), 3)      None  4)      Unbound except as indicated in horizontal commitments.	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3)      Lawyers exercising as lawyers or notaries must be incorporated to the Professional Association of Lawyers. Such incorporation is subject to residency requirements at the time of applying for membership. To exercise as a notary, it is required to have an office open in Costa Rica to the public.</p> <p><b>Measures:</b> Law No. 7764 of 17 April 1998 – <i>Código Notarial</i> Law No. 13 of 28 October 1941 – <i>Ley Orgánica del Colegio de Abogados</i> Executive Decree No. 20 of 17 July 1942 – <i>Reglamento Interior del Colegio de Abogados</i> Agreement No. 2008-45-034 of 09 December 2008 – <i>Manual de Incorporación de los Licenciados en Derecho al Colegio de Abogados</i> <i>Reglamento Autónomo del Colegio de</i></p>	

		<p><i>Abogados de Costa Rica del of 26 February 2004</i></p>	
<p>(b) Accounting, auditing and bookkeeping services (CPC 862)</p>	<p>1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.</p> <p>For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants.</p> <p>Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership.</p> <p>To provide consultancy services in economics, consultancy firms are required to register in the professional association and appoint among its staff an active member in the <i>Colegio de Ciencias Económicas</i>.</p> <p>In the case of audits of entities that are part of groups or financial</p>	

		<p>conglomerates domiciled abroad, the audit firm of the country in which the entity is domiciled shall meet the following requirements: a) it shall be registered and active in a professional registry counterpart to the <i>Colegio de Contadores Públicos de Costa Rica</i>, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be represented by a foreign firm, which in turn, has representation in Costa Rica.</p> <p>Foreign professionals that shall enter the country to carry out specific tasks for a specified period shall be temporary members of the Professional Board in Economic Sciences. In order to carry out their job, such professionals shall register in the professional association. The regulation shall determine their rights, duties and other conditions to practice in the country. These temporary members shall not engage in any occupation other than the one the association authorized them to practice.</p> <p><b>Measures:</b>          Law No. 1269 of 02 March 1951 – <i>Ley Orgánica del Colegio de Contadores Privados</i>          Executive Decree No. 3022 of 21 May 1973 – <i>Reglamento Ley Orgánica Colegio</i></p>	
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		<p><i>de Contadores Privados de Costa Rica</i> Regulation No. 90-1 of 18 May 2004 – <i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica</i> Law No. 1038 of 19 August 1947 – <i>Ley de Creación del Colegio de Contadores Públicos</i> Executive Decree No. 13606-E of 05 May 1982 – <i>Reglamento del Colegio de Contadores Públicos de Costa Rica</i> Regulation No. 9 of 25 May 2010 – <i>Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica</i> Law No. 7105 of 31 October 1988 – <i>Ley Orgánica del Colegio de Licenciados en Ciencias Económicas</i> Executive Decree No. 20014 - MEIC of 19 September 1990 – <i>Reglamento General de Profesionales en Ciencias Económicas de Costa Rica</i> Regulation No. 77 of 20 June 2009 – <i>Reglamento de Admisión del Colegio de Profesionales en Ciencias Económicas de Costa Rica</i> Executive Decree No. 24686 of 19 September 1995 – <i>Reglamento de Fiscalización Profesional de Entidades Consultoras</i></p>	
(c) Taxation services (CPC 863) <sup>8</sup>	1), 3) Partnerships with Costa Rican natural or juridical persons are required.	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Partnerships with Costa Rican</p>	

<sup>8</sup> Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

	<p>2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p>natural or juridical persons are required. Nationality or residency requirements.</p> <p><b>Measures:</b> Executive Decree No. 13606-E of 05 May 1982 – <i>Reglamento del Colegio de Contadores Públicos de Costa Rica</i> Law No. 1038 of 19 August 1947 – <i>Ley de Creación del Colegio de Contadores Públicos</i> Regulation No. 90-1 of 18 May 2004 – <i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica</i></p>	
<p>(d) Architectural services (CPC 8671)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento</i></p>	

		<i>Interior General Colegio Federado Ingenieros y Arquitectos</i>	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.  <b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i>	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members	

		<p>of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	
<p>(g) Urban planning services (except general urban planning) (part of CPC 8674)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>L4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	

<p>(h) Medical and dental services (CPC 9312)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. For incorporation to the Professional Association of Dental Surgeons, foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies. Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. All Physicians and Surgeons, and Dental Surgeons must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement.</p>	
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		<p>Applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to the social service requirement.</p> <p>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service requirement may be waived for temporary professional practice.</p> <p><b>Measures:</b>          Law No. 3019 of 09 August 1962 – <i>Ley Orgánica del Colegio de Médicos y Cirujanos</i>          Executive Decree No. 23110-S of 22 March 1991 – <i>Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos</i>          Executive Decree No. 2613-SPSS of 03 November 1972 – <i>Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas</i>          Law No. 5784 of 19 August 1975 – <i>Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica</i>          Law No. 7559 of 30 November 1995 – <i>Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i>          Law No. 9272 of 26 November 2014 – <i>Reforma Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i></p>	
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		<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>3) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p><b>Measures:</b> See above for Mode 1).</p>	
(i) Veterinary services (CPC 932)	<p>1) None</p> <p>2) None</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p>	

	<p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) For incorporation to the Professional Association of Veterinarians foreign veterinarians must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence.</p> <p><b>Measures:</b> Law No. 3455 of 14 November 1964 – <i>Ley Orgánica del Colegio de Médicos Veterinarios</i> Executive Decree No. 19184-MAG of 10 July 1989 – <i>Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios</i></p>	
<b>B. Computer and Related Services (CPC 84)<sup>9</sup></b>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>C. Research and Development Services (R&amp;D)<sup>10</sup></b>			
<p>(a) R&amp;D services on natural sciences (CPC 851 excluding organic resources)</p> <p>(c) Interdisciplinary R&amp;D services (CPC 853)</p>	<p>1), 3) Relevant terms, limitations, conditions and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>L4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. Foreign nationals or enterprises</p>	

<sup>9</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of subsection (k) Others apply.

<sup>10</sup> Relevant terms, imitations, conditions, qualifications and legal citations in the description of **A. Professional Services** apply.

		<p>domiciled abroad that supply scientific research and bioprospecting<sup>11</sup> services with regard to biodiversity<sup>12</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license.</p> <p><b>Measures:</b> Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i> Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i> Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
(b) R&D services on social sciences and humanities (CPC 852)	<p>1) None 2) None 3) None 4) Unbound except as indicated in</p>		

<sup>11</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>12</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	horizontal commitments.		
<b>D. Real Estate Services</b>			
(a) Involving own or leased property (CPC 821)	1) None		
	2) None		
	3) None		
(b) On a fee or contract basis (CPC 822)	4) Unbound except as indicated in horizontal commitments.		
<b>E. Rental/Leasing Services without Operators</b>			
(a) Relating to ships (CPC 83103)	<p>1), 3) Vessels must have Costa Rican flag and must be registered in Costa Rica. Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>3) Costa Rica limits the granting of</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p><b>Measures:</b> Law No. 12 of 22 October 1941 – <i>Ley de</i></p>	

	<p>tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><i>Abanderamiento de Barcos</i>          Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i>          Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>          Law No. 6990 of 05 July 1985 - <i>Ley de Incentivos para el Desarrollo Turístico</i>.          Executive Decree No. 16605 of 01 October 1985 - <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
<p>(c) Relating to other transport equipment</p>			

<p>(c) 1. Relating to private cars (CPC 83101)</p> <p>(c) 2. Relating to other land transport equipment (CPC 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>L4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b> Law No. 6990 of 05 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Executive Decree No. 16605 of 01 October 1985 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
<p>(c) 3. Relating to goods transport vehicles (CPC 83102)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(d) Relating to other machinery and equipment (CPC 83106-83109)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		

<p>(e) Other (CPC 832)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(f) Telecommunications equipment rental (CPC 7541)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>F. Other Business Services</b></p>			
<p>(a) Advertising services (CPC 871)</p>	<p>1), 3) Only natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks may exploit media and advertising agencies. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules: • If the commercials consist</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules: • If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</p>	

	<p>of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</p> <ul style="list-style-type: none"> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<ul style="list-style-type: none"> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Foreign broadcasters shall be residents in order to register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by</p>	
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		nationals.	
		<p><b>Measures:</b>            Law No. 6220 of 20 April 1978 - <i>Regula Medios de Difusión y Agencias de Publicidad</i>            Law No. 8642 of 04 July 2008 - <i>Ley General de Telecomunicaciones</i>            Executive Decree No. 34765-MINAET of September 2008 – <i>Reglamento a la Ley General de Telecomunicaciones</i>            Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión</i>            Executive Decree No. 38166-MICITT of 23 January 2014 – <i>Reglamento de organización del Viceministerio de Telecomunicaciones</i></p>	
(b) Market research and public opinion polling services (CPC 864) <sup>13</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(c) Management consulting services (CPC 865) <sup>14</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Services related to management consulting (CPC 866) <sup>15</sup>	1) None 2) None 3) None		

<sup>13</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (k) Others apply.

<sup>14</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (b) Accounting, auditing and bookkeeping services (CPC 862) and (k) Others apply.

<sup>15</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (a) Legal Services and (b) Accounting, auditing and bookkeeping services (CPC 862) apply.

	4) Unbound except as indicated in horizontal commitments.		
(e) Technical testing and analysis services (CPC 8676) <sup>16</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(f) <sup>17</sup> 1. Services incidental to agriculture (CPC 8811)  2. Services incidental to animal husbandry (CPC 8812)  3. Advisory and consulting services incidental to hunting (part of CPC 8813)  4. Advisory and consulting services incidental to forestry and logging (part of CPC 8814)	1), 3) None 2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting <sup>18</sup> services with regard to biodiversity <sup>19</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.  A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.	

<sup>16</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (e) Engineering services (CPC 8672), (h) Medical and dental services (CPC 9312), (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>17</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>18</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>19</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p><b>Measures:</b> Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i> Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i> Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
<p>(g) Services incidental to fishing (CPC 882)<sup>20 21</sup></p>	<p>1), 3)</p> <p>For services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECA and a concession to use and exploit water by MINAE must be obtained.</p> <p>The granting of a license, authorization or permit shall be subject to the availability and maintenance of the hydro-biological resource concerned and to the needs of development and sustainability of the fishing and aquaculture sector, which should be properly reasoned on the results of scientific, technical, economic or social studies.</p> <p>Fishing for study purposes, scientific research, experimentation, exploration,</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 3)</p> <p>All products fished by foreign flag vessel for tuna fishing with purse-seine net (<i>red de cerco</i>), chartered or leased by a Costa Rican company, to which a temporary national flag is granted; will be used to supply the national industry.</p> <p>In the commercialization of the unloaded tuna by foreign or national flag vessels, the ship-owner (<i>armador</i>) or the owner of the foreign flag vessel, shall give priority to processing companies operating in Costa Rica.</p> <p>For services incidental to fishing a license, authorization or permit is required. To develop aquaculture</p>	

<sup>20</sup> According to the explanatory note of this schedule, fishing is not considered a service, therefore Costa Rica does not undertake commitments regarding such activity under any mode of supply. For greater certainty, any service incidental to fishing shall comply with the domestic legal framework for fishing activities.

<sup>21</sup> Relevant limitations and legal citations in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

	<p>prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECSA, while for research in national vessels must have an observer only in the case of fishing prospecting. Permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the <i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and of a State character, and the <i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>INCOPECSA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or</p>	<p>projects, an authorization granted by INCOPECSA and a concession to use and exploit water by MINAE must be obtained. Nationality and residency requirements apply.</p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECSA, while for research in national vessels must have an observer only in the case of fishing prospecting. permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the <i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and of a State character, and the</p>	
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	<p>research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national and/or regional needs. Additionally, INCOPECA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, it determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>22</sup> services with regard to biodiversity<sup>23</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>Commercialization of fishing products caught by tourist or sports activities or for household consumption is prohibited.</p>	<p><i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>Foreign academic institutions must demonstrate to the INCOPECA that they have the required technical and financial support to conduct research.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>24</sup> services with regard to biodiversity<sup>25</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to</p>	
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<sup>22</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>23</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

<sup>24</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>25</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	<p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, purchase of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and purchase of fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>obtain this licence.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Foreign flag vessels are required to unload their fishing products into a smaller number of facilities than the national vessels.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, purchase of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and purchase of fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>The expenses for the acquisition of satellite tracking equipment to be installed in fishing vessels, shall be borne by each ship-owner (<i>armador</i>) or owner of the vessel. In the case of national flag vessels, INCOPECA shall endeavor to ensure that the implementation of the system has the logistical and financial support from other national state institutions.</p> <p>In the event that the satellite data transmission is interrupted by equipment malfunction, the ship-</p>	
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		<p>owner (<i>armador</i>) or his representative must inform INCOPECA in the immediate course of 48 hours. In the case of tuna purse-seine net vessels with foreign flag, the report of faults or damages must occur within 24 hours of the malfunction.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica of 08 November 1949</i>  <i>Law No. 8436 of 01 March 2005 – Ley de Pesca y Acuicultura.</i>  <i>Executive Decree No. 36782-MINAET-MAG-MOPT-TUR-SP-S-MTSS of 24 May 2011 – Reglamento a la Ley de Pesca y Acuicultura</i>  <i>Executive Decree No. 23943-MOPT-MAG of 05 January 1995 – Reglamento Regulador del Procedimiento para Otorgar Licencias de Pesca a Buques Extranjeros que Deseen Ejercer la Actividad de Pesca en Aguas Jurisdiccionales Costarricenses</i>  <i>Executive Decree No. 12737-A of 23 June 1981 – Reserva con Exclusividad la Pesca para Fines Comerciales a Costarricenses</i>  <i>Executive Decree No. 17658-MAG of 17 July 1987 – Clasifica Permisos para Pesca de Camarones en el Litoral Pacífico</i>  <i>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/042-2009 of 31 January 2009 – Reglamento para la Autorización de Desembarques de Productos Pesqueros Provenientes de las Embarcaciones</i></p>	
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		<p><i>Pertenecientes a la Flota Pesquera Comercial Nacional o Extranjera</i>                  Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/371-2010) of 19 October 2010 – <i>La descarga de productos pesqueros, provenientes de embarcaciones de palangre de bandera extranjera deberá de ser realizada en el Muelle de la Terminal de Multiservicios Pesqueros del Barrio del Carmen a partir del 01 de diciembre del año 2010</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/266-2011) of 01 July 2011 - <i>Reglamento para la suspensión del inicio de la descarga de productos pesqueros provenientes de embarcaciones de bandera extranjera en la Terminal Pesquera del Incopeca, Barrio El Carmen, Puntarenas</i></p> <p>Law No. 7384 of 16 March 1994 – <i>Ley de Creación del Instituto Costarricense de Pesca y Acuicultura (INCOPECA)</i></p> <p>Executive Decree No. 32527-MAG-MINAE of 3 June 2005 – <i>Reglamento a los artículos 45 de la Ley N° 7384 y 123 párrafo segundo de la Ley N° 8436 para el otorgamiento del combustible para el sector pesquero nacional no deportivo a precio competitivo con el precio internacional</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/085-2010) of 12 March 2010 – <i>Reglamento para la regulación,</i></p>	
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		<p><i>control uso eficiente combustible a precio competitivo nivel internacional, destinado flota pesquera nacional comercial no deportiva y flota pesquera nacional turística en aguas jurisdiccionales costarricenses o fuera de ella</i></p> <p>Executive Decree No. 37386-MAG of 09 July 2012 – <i>Reglamento para la Utilización de la Capacidad de Pesca de Atún de Cerco reconocida a Costa Rica en el seno de la Comisión Interamericana del Atún Tropical</i></p> <p>Agreement AJDIP/318-2014 of 05 September 2014 – <i>Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015</i></p> <p>Executive Decree No. 38327-MINAE 11 April 2014 – <i>Decreto de Oficialización del Plan de Manejo del Área Marina de Manejo Montes Submarinos</i></p> <p>Executive Decree No. 37354 -MINAET-MAG- SP-MOPT-H – <i>Prohibición de Aleteo de Tiburones, de importación de aletas y de transporte, trasiago y portación de aletas dentro de una embarcación en aguas jurisdiccionales</i></p> <p>Executive Decree No. 38027- MAG of 05 February 2015 – <i>Establecimiento de tallas de primera madurez para la captura y comercialización de elasmobranquios (tiburones y rayas) en Costa Rica</i></p>	
(h) Services incidental to mining (CPC 883 and CPC 5115) <sup>26 27</sup>	1), 3)  All commercial enterprises,	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u>	

<sup>26</sup> According to the explanatory note of this schedule, extraction or exploitation is not considered a service, therefore Costa Rica does not undertake commitments regarding such activities under any mode of supply. For greater certainty, any service incidental to mining shall comply with the domestic legal framework for mining activities.

<sup>27</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>registered in Costa Rica, that conduct mining activities shall be constituted by nominative stocks or shares.</p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p>An indefinite moratorium on the activities with the purpose of developing the exploitation of oil deposits in the Costa Rican territory applies.</p> <p>A non-discriminatory indefinite moratorium on strip or open pit mining activities applies.</p> <p>An indefinite moratorium on gold metal mining activities declared in the national territory applies. Gold metal mining is defined as the exploration, exploitation, and the benefit of materials extracted using cyanide or mercury.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.</p> <p>Every recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons, is subject to national legislation and to the administrative jurisdiction of the Costa Rican courts. The acceptance of a contract involves implicitly waiving to opt, through diplomatic channels, for the claim or for the resolution of the disputes.</p> <p>In relation to mining or exploration of ores other than hydrocarbons, banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership.</p> <p>Only natural persons can constitute mining cooperatives, and 75 percent of the members must be Costa Rican nationals.</p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p>	
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		<p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica of 08 November 1949</i>  <i>Law No. 739 of 03 May 1994 – Ley de Hidrocarburos</i>  <i>Law 6797 of 04 August 1982 – Código de Minería</i>  <i>Executive Decree No. 37225-MINAET of 21 August 2012 – Reglamento de la actividad de la minería artesanal y en pequeña escala para subsistencia familiar por parte de Cooperativas Mineras</i>  <i>Executive Decree No. 36693 of 01 August 2011 – Declara Moratoria Nacional para la explotación petrolera</i>  <i>Executive Decree No. 35982 of 29 April 2010 – Se decreta Moratoria en Minería</i>  <i>Executive Decree No. 36019 of 08 May 2010 – Reforma decreto ejecutivo N° 35982-MINAET "Se decreta Moratoria en Minería", y decreto ejecutivo N° 34492 "Salvaguarda ambiental para la minería"</i></p>	
<p>(i) Services incidental to manufacturing (CPC 884 except for CPC 88442; and CPC 885)<sup>28 29</sup></p>	<p>1), 3) Unbound for CPC 8841. Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies. Relevant terms, limitations and conditions in the description of section (h) <i>services incidental to mining (CPC 883 and CPC 5115)</i> and (6) <i>environmental services</i></p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Relevant conditions, qualifications and legal citations in the description of section (h) <i>services incidental to mining (CPC 883 and CPC 5115)</i> and (6) <i>environmental services</i> apply.</p>	

<sup>28</sup> The commitments undertaken in these CPC classifications are assumed on the understanding that they only include services related to manufacture and not manufacture itself.

<sup>29</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>apply. 2) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(j) Services incidental to energy distribution (CPC 887)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions for the transmission, distribution, and trade of electric energy by legislation based on demand for the service. Priority will be given to concessionaires already supplying the service. For greater certainty, some of the enterprises that currently have concessions to supply these services include: <i>Instituto Costarricense de Electricidad (ICE)</i>; <i>Empresa de Servicios Públicos de Heredia</i>; <i>Junta Administrativa del Servicio Eléctrico Municipal de Cartago (JASEC)</i>; <i>Compañía Nacional de Fuerza y Luz</i>; and cooperative associations, cooperative consortiums, and public municipal service enterprises in accordance with the provisions of Law No. 8345. All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law. In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad (ICE)</i> shall be limited to 49 per cent. Private persons may invest in activities for the operation of limited capacity power plants<sup>31</sup> not exceeding 20,000 kW, provided they meet the following requirements: (a) <i>ICE</i> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals. (b) Enterprises organized under</p>	

<sup>31</sup> For greater certainty, *ICE* may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p>stipulated by law. In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 per cent. Private persons may invest in activities for the operation of limited capacity power plants<sup>30</sup> not exceeding 20,000 kW, provided they meet the following requirements:</p> <p>(a) <i>ICE</i> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</p> <p>(b) Enterprises organized under foreign law that sign a power purchase contract with <i>ICE</i> must establish a branch office in Costa Rica.</p> <p>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>Costa Rica reserves the right to</p>	<p>foreign law that sign a power purchase contract with <i>ICE</i> must establish a branch office in Costa Rica.</p> <p><b>Measures:</b></p> <p>Law No. 7789 of 30 April 1998 – <i>Transformación de la Empresa de Servicios Públicos de Heredia</i></p> <p>Law No. 7200 of 28 April 1990 – <i>Ley que Autoriza la Generación Eléctrica Autónoma o Paralela</i></p> <p>Law No. 7508 of 09 May 1995 – <i>Ley sobre Reforma a la Ley que Autoriza la Generación Autónoma o Paralela</i></p> <p>Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i></p> <p>Executive Decree No. 24866-MINAE of 12 December 1995 – <i>Reglamento al Capítulo II de la Ley de Generación Paralela: Régimen de Competencia</i></p> <p>Law No. 8345 of 20 February 2003 – <i>Ley de Participación de las Cooperativas de Electrificación Rural y de las Empresas de Servicios Públicos Municipales en el Desarrollo Nacional</i></p>	
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<sup>30</sup> For greater certainty, *ICE* may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p>limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) Placement and supply services of Personnel			
(k) 1. Executive search services (CPC 87201)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 3. Supply services of office support personnel (CPC 87203)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		

<p>(1.) Investigation and security (CPC 873)</p>	<p>1), 3) Juridical persons supplying investigation and security services shall designate a legal representative and must be constituted as corporations (<i>sociedades anónimas</i>) or associations. Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Natural persons supplying investigation and security services are subject to nationality and residency requirement. This requirement applies to all personnel responsible for the organization, operation, management and supervision regarding the security of the natural or juridical persons who supply investigation and security services. Natural or juridical persons supplying investigation and security services must have facilities in Costa Rica. Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes. Natural and juridical persons authorized to supply investigation and security services cannot maintain a number of security agents higher than ten percent (10%) of the total members of the</p>	
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		<p>Fuerza Pública by type of service, calculated according to the budget estimated for each year.</p> <p>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the Dirección de los Servicios de Seguridad Privados.</p> <p><b>Measures:</b> Law No. 8395 of 01 December 2003 – <i>Ley Reguladora de Servicios de Seguridad Privados</i> Executive Decree No. 38088-SP – of 19 December 2013 – <i>Reglamento a la ley de servicios de seguridad privados</i></p>	
(m) Related scientific and technical consulting services (CPC 8675) <sup>32</sup>	<p>1), 3) Relevant limitations and legal citations in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Relevant limitations and legal citations in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.</p>	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(o) Building-cleaning services (CPC 874)	<p>1) None</p> <p>2) None</p>		

<sup>32</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of subsections (d) Architectural services (CPC 8671), (e) Engineering services (CPC 8672) and (k) Others apply.

	3) None 4) Unbound except as indicated in horizontal commitments.		
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(q) Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(t) Other			
(t) 1. Credit reporting services (CPC 87901)  2. Collection agency services (CPC 87902)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<p>3. Telephone answering services (CPC 87903)</p> <p>4. Duplicating services (CPC 87904)<sup>33</sup></p> <p>5. Translation and interpretation services (CPC 87905, except for official translation and interpretation)</p> <p>6. Mailing list compilation and mailing services (CPC 87906)</p> <p>7. Interior design and other specialty design services (CPC 87907)</p> <p>8. Other business services n.e.c. (CPC 87909)</p> <p>9. Telecommunications consulting services (CPC 7544)<sup>34</sup></p>			
<p><b>2. COMMUNICATION SERVICES</b></p>			
<p><b>B. Courier services</b> (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		

<sup>33</sup> Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.(r).

<sup>34</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

<p><b>C. Telecommunications services</b></p> <p>All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting<sup>35 36</sup></p>	<p>1) Unbound 2) None 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits. A special concession granted by the Legislative Assembly to supply basic traditional telephony services is required. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 percent. The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law,</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital. Services must be supplied through a commercial presence. Residency requirements.</p> <p><b>Measure:</b> Law No. 7789 of 30 April 1998 – <i>Transformación de la Empresa de Servicios Públicos de Heredia</i></p>	
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<sup>35</sup> These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.

<sup>36</sup> Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

	<p>provided that the latter have a minimum of 51 percent of Costa Rican capital.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>D. Audiovisual services</b></p>			
<p>(a) Motion picture and video tape production and distribution services (CPC 9611)</p> <p>(b) Motion picture projection service (CPC 9612)</p> <p>(c) Radio and television services (CPC 9613)</p>	<p>1), 3) May only exploit media and advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> </ul>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100</li> </ul>	

	<ul style="list-style-type: none"> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>percent of its value.</p> <ul style="list-style-type: none"> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p>	
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<p>(d) 1. Radio and television transmission services (CPC 7524)</p> <p>2. Radio and television cable services (CPC 753)</p> <p>3. Combined programme making and broadcasting services (Combined services of both</p>	<p>1), 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Services must be supplied through a commercial presence. Residency requirements.  For integrated terrestrial television</p>	

<p>producing and transmitting radio and television programmes) (CPC 96133)</p>	<p>Concessions, authorisations and permits shall be required to supply radio and television transmission services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>All new concessionaire of a broadcasting station will have six months, from the date the concession was granted, to start operations of the radio station, with an extension of six months, when it can prove that it has made significant investments justifying this extension according to the <i>Ministerio de Ciencia Tecnología y Telecomunicaciones</i>. After this deadline the license will be canceled.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs</li> </ul>	<p>systems by subscription, concessionaries must include in its programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of transmitted national channels.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent</li> </ul>	
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	<p>and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</p> <ul style="list-style-type: none"> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>of the total number aired per radio station per day.</p> <ul style="list-style-type: none"> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b> Executive Decree No. 34765-MINAET of 22 September 2008 <i>Reglamento a la Ley General de Telecomunicaciones</i></p>	
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		Ley No. 8642 of 04 June 2008 – Ley General de Telecomunicaciones Law No. 1758 of 19 June 1954 – Ley de Radio y Televisión	
(e) Sound recording	1) None		
(f) Other	2) None		
	3) None		
	4) Unbound except as indicated in horizontal commitments.		
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES<sup>37</sup></b>			
A. General construction work for buildings (CPC 512)	1) None		
B. General construction work for civil engineering (CPC 513)	2) None		
C. Installation and assembly work (CPC 514 and 516)	3) None		
D. Building completion and finishing work (CPC 517)	4) Unbound except as indicated in horizontal commitments.		
E. Other (CPC 511, 515 and 518)			
<b>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</b>			

<sup>37</sup> In this sector the horizontal and specific terms, conditions, limitations, qualifications and legal citations in the following sectors related to construction works and the services supplied in them: services incidental to mining (CPC 883 and CPC 5115), transport services (section 11 including CPC 7131 and CPC 7139), services incidental to electric energy distribution (CPC 887), telecommunication services, distribution services and environmental services, apply.

<p><b>A. Commission agents' services</b> (CPC 621)</p>	<p>1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> (j) <i>Services incidental to energy distribution (CPC 887)</i> and 6. <i>Environmental services</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> and 6. <i>Environmental services</i> apply.</p>	
<p><b>B. Wholesale trade services</b> (CPC 622 except for CPC 62226)</p>	<p>1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> (j) <i>Services incidental to energy distribution (CPC 887)</i> and 6. <i>Environmental services</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> and 6. <i>Environmental services</i> apply.</p>	
<p><b>C. Retailing services</b></p>	<p>1), 3) Licences are required for retail</p>	<p><u>I-4: National Treatment</u></p>	

<p>(CPC 631, 632, 6111, 6113 and 6121)</p>	<p>commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>38</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p> <p>Licences shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"> <li>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</li> <li>(b) The provisions relative to the use of land.</li> <li>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the</li> </ul>	<p><u>X.1 Local Presence</u></p> <p>1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p>	
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<sup>38</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- Licenses A and B: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</p> <p>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (plan regulador) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and</p>		
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	<p>naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>D. Franchising</b> (CPC 8929)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>E. Other</b> (including CPC 613)	<p>1), 3) Relevant limitations and legal citations in the description of (j) <i>Services incidental to energy distribution (CPC 887)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>5. EDUCATIONAL SERVICES</b> (only services that are wholly privately funded)			
<b>A. Primary education services</b> (CPC 921)	<p>1) None</p> <p>2) None</p> <p>3) None</p>		
<b>B. Secondary education services</b> (CPC 922)	<p>4) Unbound except as indicated in horizontal commitments.</p>		

<p><b>C. Higher education services</b> (CPC 923)</p> <p><b>D. Adult education services</b> (CPC 924)</p>			
<p><b>6. ENVIRONMENTAL SERVICES</b></p>			
<p><b>B. Refuse disposal services</b> (CPC 9402)</p> <p><b>C. Sanitation and similar services</b> (CPC 9403)</p> <p><b>D. Other</b></p> <ul style="list-style-type: none"> <li>- Cleaning services of exhaust gases (CPC 9404)</li> <li>- Noise abatement services (CPC 9405)</li> <li>- Nature and landscape protection services (CPC 9406)</li> <li>- Other environmental protection services (CPC 9409)</li> <li>- Irrigation and Drainage Services</li> </ul>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply collection and treatment services of industrial and solid waste based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Construction and operation permits and licenses are required for the collection, processing, storage, recuperation, treatment, elimination or disposal of ordinary and dangerous waste materials.</p> <p>Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has</p>	<p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The <i>Ministerio de Salud</i> may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale-economy reasons, such importation</p>	

	<p>strategic value for Costa Rica. The importation and cross-border movement through Costa Rican territory of the following is prohibited:</p> <ul style="list-style-type: none"> <li>(a) dangerous, radioactive and bio-infectious waste;</li> <li>(b) expired, damaged and obsolete products and their parts; and</li> <li>(c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</li> </ul> <p>The Ministry of Health may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment.</p> <p>Costa Rica reserves the right to limit the number of concessions to supply irrigation services based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <ul style="list-style-type: none"> <li>2) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ul>	<p>allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</p> <p><b>Measures:</b>          Law No. 8839 of 24 June 2010- <i>Ley para la Gestión Integral de Residuos</i>          Executive Decree No.35906-S of 27 January 2010- <i>Reglamento de Centros de Recuperación de Residuos Valorizable</i>          Executive Decree No.35933-S of 12 February 2010- <i>Reglamento para la Gestión Integral de los Residuos Electrónicos</i>          Executive Decree No. 36093 of 15 July 2010- <i>Reglamento sobre el manejo de residuos sólidos ordinarios</i>          Executive Decree No. 37567-S-MINAET-H of 2 November 2012- <i>Reglamento General a la Ley para la Gestión Integral de Residuos-</i>          Law No. 7593 of 9 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>  <i>Moratoria nacional de las actividades de transformación térmica de residuos sólidos ordinarios</i> - Decreto N° 38500-S-MINAE</p>	
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**7. FINANCIAL SERVICES**

In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and

<p>other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
	<p>1), 2) The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the TISA Members to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2.</p> <p>1) Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the TISA Members and of financial instruments.</p> <p>3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	
<p><b>A. Insurance and insurance-related services</b></p>	<p>1) Unbound except none for: (a) insurance of risks relating to: (i) space launching and freight (including satellite), maritime</p>	<p><u>I-4: National Treatment</u> 3) The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i> (INS).</p>	

	<p>shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit;</p> <p>(b) retrocession and reinsurance;</p> <p>(c) services necessary to support global accounts;<sup>39</sup></p> <p>(d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of financial service;<sup>40</sup></p> <p>(e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service;<sup>41</sup> and</p> <p>(f) surplus lines.<sup>42</sup></p> <p>2) None, except for compulsory automobile insurance and occupational risk insurance.</p> <p>3) Incorporation is required except for insurance and reinsurance companies.</p>	<p><b>Measures:</b>          Law No.8653 of 22 July 2008 – <i>Ley Reguladora del Mercado de Seguros</i>          Law No.12 of 30 October 1924 – <i>Ley del Instituto Nacional de Seguros</i></p>	
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<sup>39</sup> For purposes of this subclause:

(a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and

(b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

<sup>40</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>41</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>42</sup> Surplus lines are defined as insurance coverage not available from an admitted company in the regular market.

	<p>On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Banking and other financial services (excluding insurance)</b></p>	<p>1) Unbound except none for:</p> <p>(a) the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (xv) of the definition of financial service, and</p> <p>(b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (xvi) of the definition of financial service.<sup>43</sup></p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities. Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers</p>	<p><u>I-4: National Treatment</u> <u>X.3 Local Content and Other Performance Requirements</u></p> <p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law. Private banks that operate current accounts and saving sections have to meet the following requirements:</p> <p>(a) To maintain permanently a minimum loan balance with the state bank that administers the <i>fondo de crédito para el desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic</p>	

<sup>43</sup> It is understood that advisory services includes portfolio management advice but not includes portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

	<p>and employees pursuant to respective legislation.          The financial entities authorised to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>currency, or the LIBOR rate at a one month term for foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the <i>Consejo Rector del Sistema de Banca para el Desarrollo</i>, with such funds to be placed at a rate not higher than the basic passive rate calculated by the <i>Banco Central de Costa Rica</i>, in its placements in domestic currency (colones), and the LIBOR rate at a one-month term, for resources in foreign currency.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State</p>	
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		<p>or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation.</p> <p>The fiduciary of the <i>Fideicomiso Nacional para el Desarrollo</i> (Finade) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.</p> <p>Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System.</p> <p>The issues of Costa Rican enterprises classified as small and medium ones, registered at the <i>Ministerio de Economía, Industria y Comercio</i>, may register for restricted public offer.</p>	
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		<p>The risk capital funds (<i>fondos de capital de riesgo</i>) can invest in stock securities of private offer of promoted Costa Rican enterprises, as in other financial instruments of private offer issued by these companies.</p> <p>Only can be a fiduciary of a trust of development of public works the banks subject to the supervision of SUGEF, and the international financial organisations with the participation of the Costa Rican State.</p> <p>The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-banking Costa Rican public institutions.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.</p> <p><b>Measures:</b>          Law No. 1644 of 26 September 1953 – <i>Ley Orgánica del Sistema Bancario Nacional</i>          Law No. 4646 of 20 October 1970 – <i>Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas</i></p>	
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		<p>Law No. 7558 of 03 November 1995 – <i>Ley Orgánica del Banco Central de Costa Rica</i>          Law No. 7732 of 17 December 1997 – <i>Ley Reguladora del Mercado de Valores</i>          Law No. 8187 of 18 December 2001 – <i>Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644</i>          Law No. 7107 of 04 November 1988 – <i>Ley de Modernización del Sistema Financiero de la República</i>          Law No. 7052 of 27 November 1986 – <i>Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda</i>          Law No. 4351 of 11 July 1969 – <i>Ley Orgánica del Banco Popular y de Desarrollo Comunal</i>          Executive Decree No. 28985 of 18 October 2000 – <i>Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional</i>          Law No. 8634 of 23 de April 200 – <i>Ley del Sistema de Banca para el Desarrollo</i>          Law No. 8642 of 04 June 2008 - <i>Ley General de Telecomunicaciones</i></p>	
<p><b>8. HEALTH AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)</b> (only privately funded services)</p>			
<p>A. Hospital services (CPC 9311)</p> <p>B. Ambulance services (CPC 93192)</p> <p>C. Residential health facilities services</p>	<p>1) Unbound          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>		

<p>other than hospital services (CPC 93193)</p>			
<p><b>9. TOURISM AND TRAVEL RELATED SERVICES</b></p>			
<p><b>A. Hotel and restaurants</b> (including catering) (CPC 641-643)<sup>44</sup></p>	<p>1) None 2) None 3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation. Economic needs tests are required. Main criteria: population and geographical density. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors. Licences are required for retail commercialisation of alcoholic beverages by natural and juridical</p>	<p><u>I-4: National Treatment</u> <u>X:3 Local Content and Other Performance Requirements</u> 1, 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.  <b>Measures:</b> Law No. 5339 of 24 August 1973 - <i>Ley Reguladora de las Agencias de Viajes</i> Law No. 6990 of 15 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Law No. 8724 of 17 July 2009 – <i>Fomento del Turismo Rural Comunitario</i> Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i> Executive Decree No. 25148-H-TUR of 20 March 1996 – <i>Regula Arrendamiento de</i></p>	

<sup>44</sup> The supply of services in train transport facilities is excluded.

	<p>persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>45</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p> <p>Licences shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"> <li>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</li> <li>(b) The provisions relative to the use of land.</li> <li>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the</li> </ul>	<p><i>Vehículos a Turistas Nacionales y Extranjeros</i></p>	
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<sup>45</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>Institute of Alcoholism and Drug-Dependency.</p> <p>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (plan regulador) or by other related regulations in force. For licenses class A and B, licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Travel agencies and tour operators services</b> (CPC 7471)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements.</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of</p>	

	<p>jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors. The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b> Law No. 5339 of 24 August 1973 – <i>Ley Reguladora de las Agencias de Viajes</i> Law No. 6990 of 15 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Law No. 8724 of 17 July 2009 – <i>Fomento del Turismo Rural Comunitario</i> Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i> Executive Decree No. 25148-H-TUR of 20 March 1996 – <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</i></p>	
<p><b>C. Tourist guides services</b> (CPC 7472)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> 1), 3), 4) Only Costa Rican nationals or residents shall apply for tourist guides licences.</p> <p><b>Measures:</b> Executive Decree No. 31030-MEIC-TUR of 17 January 2003 – <i>Reglamento de los Guías de Turismo</i> Law No. 6990 of 05 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Law No. 8724 of 17 July 2009 – <i>Fomento</i></p>	

		<p><i>del Turismo Rural Comunitario</i> Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
<p><b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b> <b>(other than audiovisual services)</b></p>			
<p><b>A. Entertainment services (including theatre, live bands and circus services)</b> (CPC 9619)</p>	<p>1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p>1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</p> <p><b>Measures:</b> Law No. 4325 of 17 February 1969 – <i>Ley Publicidad Programas Artísticos de Producción Nacional</i> Law No. 5812 of 10 October 1975 – <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i> Executive Decree No. 36774 of 06 September 2011 – <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica</i></p>	
<p><b>B. News agency services</b> (CPC 962)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Except as authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa</p>	

		<p>Rica.          The Board of Directors of the <i>Colegio de Periodistas</i> may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the <i>Colegio de Periodistas</i>.</p> <p>If the <i>Colegio de Periodistas</i> decides that an event of international importance will or has occurred in Costa Rica, the <i>Colegio de Periodistas</i> may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event</p> <p><b>Measures:</b>          Law No. 4420 of 22 September 1969 – <i>Ley Orgánica del Colegio de Periodistas de Costa Rica</i>          Executive Decree No. 32599 of 13 June 2005 – <i>Reglamento del Colegio de Periodistas de Costa Rica</i> of 13 June 2005</p>	
<p><b>C. Libraries, archives, museums and other cultural services</b>          (CPC 963 except for CPC 96332)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in</p>		

	horizontal commitments.		
<p><b>D. Sporting and other recreational services</b> (CPC 964 except for hunting)<sup>46</sup></p>	<p>1), 3) The granting of the concession to develop tourism marinas or docking facilities is subject to economic needs tests (technical feasibility).</p> <p>All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.</p> <p>All games, where the gain or loss depends on luck or chance and not on the skill or dexterity of the player, are prohibited. Games involving stake are also prohibited. Cockfights (<i>pelea de gallos</i>), horse-races (that includes betting) and the promotions of animal fights are prohibited.</p> <p>Games that depend on the skill, i.e. those where there is no stake and those that because of their nature contribute to the skill and body exercise are permitted.</p> <p>The installation and operation of</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica.</p> <p>Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.</p> <p>All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.</p> <p><b>Measures:</b> Law No. 7744 of 19 December 1997 – <i>Ley de Concesión y Operación de Marinas Turísticas</i> Executive Decree No. 38171-TUR-MINAE-S-MOPTT of October 17 2013 – <i>Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos</i></p>	

<sup>46</sup> In relation with sport fishing, relevant terms, conditions, limitations, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882) apply.

	<p>gaming machines, video games or games of skill and dexterity, both electronic and virtual, is prohibited in commercial establishments whose ordinary business is not such type of games. Additionally, they have to be installed in establishments equipped for this end. Municipalities will be responsible for granting the respective authorization, based on criteria of appropriateness and convenience.</p> <p>The location of game establishments, in places at less than fifty meters in provincial capitals and eighty meters in the rest of the country of religious temples or health and educational centers, is prohibited.</p> <p>Games and amusements that are made on machines, including slot machines or similar, in which the gain of the player depends only on an uncontrollable automatic mechanism or luck, are absolutely prohibited.</p> <p>Machines that simulate sports or skill games, in which the player participates with his skill and by paying coins or tokens, are allowed in a restricted form.</p> <p>The installation of gaming machines of any class in places that only dispense liquor is prohibited. Public billiards may not be</p>	<p><i>Turísticos</i>                  Executive Decree No. 27030-TUR-MINAE-S-MOPT of 20 May 1998 – <i>Reglamento a la Ley de Concesión y Funcionamiento de Marinas Turísticas</i>                  Agreement AJDIP/318-2014 of 05 September 2014 – <i>Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015</i></p>	
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	<p>authorized where there is no police that monitor, or if it is not in a centric location.</p> <p>Only casinos in first class hotels, rated with four stars or more by Costa Rican Tourism Board, may be authorized. The casino's activity should be a complement to the hosting service that is provided at the hotel. The premises for the casino shall be located on the same infrastructure where the hotel is located, in an area no greater than fifteen percent (15%) of the total area for that infrastructure. The casinos shall be located in hotels and will only be allowed one per premise. The hotel where the casino operates shall have a minimum of sixty rooms.</p> <p>Slot machines may be operated within the casinos. Ten game tables and 60 slot machines may operate for a minimum of 60 rooms. This ratio may be increased in proportion to the number of rooms of the hotel, at the rate of a game table for every ten additional rooms, and a machine for each additional room to the 60 rooms.</p> <p>The <i>Junta de Protección Social de San José</i> shall be the sole manager and distributor of lottery, except for the "<i>Juego Crea</i>". The distribution will be made in the conditions that better ensure its</p>		
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	<p>economic security and that provide share in the business to the greatest number of persons, in accordance with the terms of the <i>Ley de Loterías</i>, N° 7395.</p> <p>All lottery, “<i>tiempos</i>”, raffles, and clubs that award prizes consisting of payments in cash are prohibited, except for the “<i>Juego Crea</i>” and those issued by the <i>Junta de Protección Social de San José</i>.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>11. TRANSPORT SERVICES</b></p>	<p>1), 3)</p> <p>National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3)</p> <p>All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b> <i>Constitución Política de la República de Costa Rica of 08 November 1949</i> Law No. 7762 of 14 April 1998 – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i> Ordinary Session No. 046-2015 of 29 January 2015 – <i>Reglamento general para el otorgamiento de permisos y regulación de la operación de actividades privadas dentro del área portuaria de los puertos Gastón Kogan Kogan (Moín) y el puerto Hernán Garrón Salazar (Limón)</i></p>	

A. Maritime Transport Services <sup>47</sup>			
<p>(a) Passenger transportation (CPC 7211)</p> <p>(b) Freight transportation (CPC 7212)<sup>48</sup></p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under</p>	

<sup>47</sup> For the purpose of maritime transport services, cabotage is defined as the public transportation of passengers and cargo between two national (coastal or river) ports of the same coast.

<sup>48</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

		<p>his/her command. At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i> Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i> Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i> Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i> Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p>	
<p><b>Services auxiliary to maritime transport services</b>  (a) Maritime cargo handling services (part of CPC 741)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company</p>	

<p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p> <p>(d) Customs clearance services</p> <p>(e) Container station and depot services</p> <p>(f) Maritime agency services</p> <p>(g) Maritime freight forwarding services</p> <p>(h) Rental of vessels with crew (CPC 7213)</p> <p>(i) Pushing and towing services (CPC 7214)</p> <p>(j) Supporting services for maritime transport (part of CPC 745)</p> <p>(k) Other supporting and auxiliary services (part of CPC 749)</p> <p>(l) Maintenance and repair of vessels (part of CPC 8868)</p>	<p>supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depository, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica. Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command. At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs</p>	
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		<p>transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p>In the port area of Gastón Kogan Kogan (Moín) and Hernán Garrón Salazar (Limón), vehicle drivers from shipping, customs or stowage agencies must have national identification number to provide such services. In JAPDEVA's (Junta de Administración Portuaria y de Desarrollo Económico de la Vertiente Atlántica) facilities only national juridical or natural persons are able to provide the following services: sale of drinkable water to ships, ship Chandler services, sludge, extraction of ship's solid waste of ships, private security services, shuttle fuel, maintenance and painting of ships inspection and checking of goods within port facilities.</p> <p><b>Measures:</b></p> <p>Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i></p> <p>Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i></p> <p>Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i></p> <p>Law No. 2220 of 20 June 1958 – <i>Ley de</i></p>	
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<p><b>B. Internal Waterways Transport</b></p>			
<p>(a) Passenger transportation (CPC 7221)</p> <p>(b) Freight transportation</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises</p>	

<p>(CPC 7222)<sup>49</sup></p>	<p>Priority will be given to concessionaires already supplying the service.</p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p>	
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<sup>49</sup>Relevant terms, limitations, conditions and qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

		<p><b>Measures:</b>                  Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>                  Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i>                  Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>                  Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>                  Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>                  Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i>                  Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p>	
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<p>(c) Rental of vessels with crew (CPC 7223)</p> <p>(d) Maintenance and repair of vessels (part of CPC 8868)</p> <p>(e) Pushing and towing services (CPC 7224)</p> <p>(f) Supporting services for internal waterway transport (CPC 745)</p> <p>(g) Maritime cargo handling services (part of CPC 741)</p> <p>(h) Storage and warehouse services (part of CPC 742)</p> <p>(i) Freight transport agency services (part of CPC 748)</p> <p>(j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in</p>	<p><u>L4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such</p>	
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	<p>horizontal commitments.</p>	<p>trained personnel are available domestically. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary. Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i> Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i> Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i> Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i> Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i> Executive Decree No. 31536 of 17 December 2003 – <i>Reglamento del Código Aduanero Uniforme Centroamericano</i></p>	
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		(RECAUCA) Law No. 7557 of 20 October 1995 – <i>Ley General de Aduanas y sus reformas</i> Executive Decree No. 25270-H of 14 June 1996 – <i>Reglamento a la Ley General de Aduanas</i>	
<b>C. Air Transport Services</b>			
(a) Passenger transportation (CPC 731)  (b) Freight transportation (CPC 732) <sup>50</sup>  (c) Rental of aircraft with crew (CPC 734)	1) Unbound 2) None 3) Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs.  Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 3) In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity. Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law,	

<sup>50</sup>Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>based on the principle of reciprocity.</p> <p>Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.</p> <p>Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.</p> <p>Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.</p> <p>For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 3326-T of 25 October 1973 – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i></p>	
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<p>(d) Maintenance and repair of aircraft (part of CPC 8868)</p>	<p>Unbound*2) None          1), 3) Costa Rica reserves the right to limit the number of concessions to supply air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.          Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.          2) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Subject to residency.          Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.          For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event</p>	

		<p>of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 3326-T of 25 October 1973 – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i>          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>          Executive Decree No. 32420– RAC-LPTA of 15 April 2005 – <i>Regulaciones Aeronáuticas Costarricenses Licencias al Personal Técnico Aeronáutico</i>          Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 – <i>Reglamento para las Actividades de Aviación Agrícola</i>          Executive Decree No. 37972 of 16 August 2013 – <i>Reglamento para el otorgamiento de certificados de explotación</i></p>	
(e) Computer reservation system (CRS) services	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>		

<p>(f) Sales and marketing</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(g) Specialty air services<sup>51</sup>: any non-transportation air services, such as aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply specialty air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. Only persons or enterprises that</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or</p>	

<sup>51</sup> Costa Rica takes a technological neutral approach, the list of services included is intended to be illustrative.

	<p>have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 37972 of 16 August 2013 – <i>Reglamento para el otorgamiento de certificados de explotación</i>          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>          Executive Decree No. 33008-MOPT of 02 January 2006 – <i>Certificados Operativos para Escuelas de Enseñanza Aeronáutica, Trabajos Aéreos, Servicios de Naturaleza Técnica Aeronáutica y Autorizaciones para Operaciones Aéreos Extranjeros (RAC 119)</i>          Executive Decree No. 31536 of 17 December 2003 – <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i>          Law No. 7557 of 20 October 1995 – <i>Ley</i></p>	
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		<i>General de Aduanas y sus reformas Executive Decree No. 25270-H of 14 June 1996 – Reglamento a la Ley General de Aduanas</i>	
(h) Airport operation services	1), 3) National airports –while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. International airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation.  2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) All enterprises holding airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.  <b>Measures:</b> <i>Constitución Política de la República de Costa Rica of 08 November 1949</i> Law No. 7762 of 14 April 1998 – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i>	
(i) Ground handling services <sup>52</sup>  Fueling of an aircraft <sup>53</sup>	1), 3) Unbound. Importation, refining and wholesale and retail distribution and fueling of aircrafts of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.  2) None 4) Unbound except as indicated in horizontal commitments.		
<b>E. Rail Transport Services</b>			
(a) Passenger transportation	1), 3) Costa Rica reserves the right to		

<sup>52</sup> Relevant limitations and legal citations in the description of sectors involved in the supply of ground handling services apply.

<sup>53</sup> Costa Rica reserves the right to further develop the section on Air Services, as negotiations develop and subject to domestic consultations.

(CPC 7111)	<p>maintain a monopoly over the supply of railroad transportation. However, Costa Rica can grant concessions to private persons. Concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		
(b) Freight transportation (CPC 7112) <sup>54</sup>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply railroad freight transportation services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(c) Pushing and towing services (CPC 7113)</p> <p>(d) Maintenance and repair of rail transport equipment (part of 8868)</p> <p>(e) Supporting services for rail transport services (CPC 743)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		

<sup>54</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

<b>F. Road Transport Services</b>			
(a) Passenger transportation (CPC 7121 and CPC 7122)	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to operate domestic remunerated passenger transportation routes in automotive vehicles (including special passenger transportation services as defined in Articles 2 and 3 of Executive Decree No. 15203-MOPT of 22 February 1984 – <i>Reglamento para la Explotación de Servicios Especiales de Transporte Automotor Remunerado de Personas</i>). Such concessions shall be awarded through bidding, which shall only be opened if the <i>Ministerio de Obras Públicas y Transportes</i> has previously determined the need to supply the service according to the proper technical studies.</p> <p>Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply</p>	

	<p>or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>A permit is required in order to supply international remunerated passenger land transportation services. New concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Costa Rica reserves the right to limit the number of permits or concessions to supply domestic remunerated passenger land transportation services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>The <i>Ministerio de Obras Públicas y Transportes</i> reserves the right to set annual limits on the number of concessions for taxi cab services to be granted in each district, county (<i>cantón</i>), and province. Only one taxi cab concession may be granted</p>	<p>for these concessions.</p> <p><b>Measures:</b></p> <p>Law No. 3503 of 10 May 1965 – <i>Ley Reguladora del Transporte Remunerado de Personas en Vehículos Automotores</i></p> <p>Executive Decree No. 26 of 10 November 1965 – <i>Reglamento del Transporte Internacional de Personas</i></p> <p>Executive Decree No. 35985 of 16 April 2010 - <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i></p> <p>Executive Decree No. 36223-MOPT-TUR of 06 September 2010 - <i>Reglamento para la Regulación y Explotación de Servicios de Transporte Terrestre de Turismo</i></p>	
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	<p>to each natural person, and each concession grants the right to operate only one vehicle. Bids for taxi concessions are awarded based on a point system that gives an advantage to existing suppliers. Each concession to supply regular public remunerated passenger transportation services in automotive vehicles, excluding taxi cabs, may be granted only to one person, unless an economic needs test evidences the need to have additional suppliers. In addition, one natural person may not own more than two enterprises nor be a majority shareholder in more than three enterprises operating different routes.</p> <p>A permit is required to exploit the service of paid motor vehicle passenger transport in the special stable taxi service (<i>servicio especial estable de taxi</i>) category, where the service is supplied from door to door, to satisfy limited and residual service directed to a closed group of people. Permits are issued by the <i>Consejo de Transporte Público</i>, subject to an economic needs test and the demand for the service. Permit holders shall be limited to supplying the service within the geographic area determined by the authorization license. Based on the principles of</p>		
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	<p>proportionality, reasonableness and necessity, the percentage of authorized stable special taxi services shall not exceed 3 percent of the authorized concessions per base of operation. By issuing the number of permits it deems necessary, Costa Rica is obliged to guarantee the economic and financial balance of a concession, avoiding potentially ruinous competition due to the concurrence of operators in a particular zone that may exceed the residual demand of the operational zone where the service has been authorized, given that the operational zones present different characteristics from one another.</p> <p>Permission to supply non-tour bus passenger transportation services in the greater metropolitan area of the Central Valley of Costa Rica shall only be granted once it has been demonstrated that regular public bus services cannot satisfy the demand.</p> <p>Permits for tourism land transportation shall be granted in case it is technically determine the necessity of increasing the number of units dedicated to this type of service.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to</p>		
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	<p>concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(b) Freight transportation (CPC 7123)<sup>55</sup></p>	<p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p> <p>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p> <p>Foreign enterprises involved in international multi-modal freight transportation must contract</p>	

<sup>55</sup>Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	2) None 4) Unbound except as indicated in horizontal commitments.	enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.  <b>Measures:</b> Executive Decree No. 15624-MOPT of 28 August 1984 – <i>Reglamento del Transporte Automotor de Carga Local</i> Executive Decree No. 35985 of 16 April 2010 – <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i> Executive Decree No. 31363-MOPT of 02 June 2003 – <i>Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga</i>	
(c) Rental of commercial vehicles with operator (CPC 7124)  (e) Supporting services for road transport services (CPC 744)	1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.  2) None 4) Unbound except as indicated in horizontal commitments.		
(d) Maintenance and repair of road transport equipment (CPC 6112 and 8867)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>G. Pipeline Transport</b>	1), 3) Importation, refining and		

<p>(a) Transportation of fuels (CPC 7131)</p> <p>(b) Transportation of other goods (CPC 7139)</p>	<p>wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>H. Services auxiliary to all modes of transport except for air, maritime and internal waterways transport services</b></p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p>	

<p>(d) Other supporting and auxiliary services (part of CPC 749)</p>	<p>2) auxiliary. None 4) Unbound except as indicated in horizontal commitments.</p>	<p><b>Measures:</b> Law No. 7557 of 20 October 1995 – <i>Ley General de Aduanas y sus reformas</i> Executive Decree No. 25270-H of 14 June 1996 – <i>Reglamento a la Ley General de Aduanas</i> Executive Decree No. 31536 of 17 December 2003 – <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i></p>	
<p><b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b></p>			
<p>A. Washing, cleaning and dyeing services (CPC 9701)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>B. Hairdressing services (CPC 97021)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>D. Other beauty treatment services n.e.c (CPC 97029)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		

E. Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (CPC ver. 1.0 97230)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
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**COSTA RICA – FINAL LIST OF MFN ARTICLE [...] EXEMPTIONS**

<b>Sector or subsector</b>	<b>Description of measure indicating its inconsistency with Article [...]</b>	<b>Countries to which the measure applies</b>	<b>Intended duration</b>	<b>Conditions creating the need for the exemption</b>
PROFESSIONAL SERVICES	A foreign professional may become a member of the corresponding professional association only if there is a reciprocal agreement in force with his or her country of origin and/or in certain cases if Costa Rican nationals may exercise the profession in similar circumstances in his or her country of origin.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Need to ensure minimum standards of quality for professional services.
ADVERTISING SERVICES AUDIOVISUAL SERVICES	Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value. Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.

<p>CULTURAL INDUSTRIES<sup>56</sup></p>	<p>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements. For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Cultural policy.</p>
<p>FINANCIAL SERVICES Securities</p>	<p>The public offer by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions. The <i>Superintendencia General de Valores</i> (SUGEVAL) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Bilateral and multilateral agreements.</p>

<sup>56</sup> Cultural industries means persons engaged in any of the following activities:

- (a) Publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;
- (b) Production, distribution, sale, or display of recordings of movies or videos;
- (c) Production, distribution, sale, or display of music recordings in audio or video format;
- (d) Production, distribution, or sale of printed music scores or scores readable by machines; or
- (e) Radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks.

	the securities market.			
<b>LAND TRANSPORTATION SERVICES</b>				
Passenger transportation	<p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>When granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p>	<p>El Salvador, Guatemala, Honduras and Nicaragua</p> <p>All countries</p>	<p>Indefinite</p> <p>Indefinite</p>	<p>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</p>
Freight transportation	<p>Foreign vehicles, trailers, containers and chassis from outside the Central American region shall not transport goods within the territory of Costa Rica.</p>	<p>El Salvador, Guatemala, Honduras and Nicaragua</p>	<p>Indefinite</p>	<p>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</p>
<b>AIR TRANSPORTATION SERVICES</b>	<p>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</p> <p>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Reciprocity.</p>

	reciprocity.			
SERVICES AUXILIARY TO ALL MODES OF TRANSPORT	Only Central Americans can act as custom brokers.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.
ALL SECTORS Taxation	Measures aimed at ensuring the effective and equitable imposition and collection of direct taxes or that are aimed at preventing tax avoidance or evasion, including measures regarding tax havens.	All countries	Indefinite	Ensure effective and equitable tax collection.
ALL SECTORS	Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries in accordance with: (a) any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. (b) any bilateral or multilateral agreement in force or signed after the date of entry into force of this Agreement involving: (i) the promotion and protection of investment designed to encourage in a preferential manner the investments of certain countries covered by such agreements;	All countries	Indefinite	National policies aimed at ensuring that preferential treatment of investments and specific sectors is granted on the basis of reciprocity.

	(ii) aviation; (iii) fisheries; or (iv) maritime matters, including salvage.			
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**TRADE IN SERVICES AGREEMENT**  
*(TISA)*

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS**  
**SECOND REVISED OFFER**

**NOTES**

1. Costa Rica reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Costa Rica further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies. This offer is also subject to the outcome of ongoing negotiations.
2. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. Each entry scheduled in the 'Other limitations' column includes a description setting out the scope of the sector, sub-sector or activity, for the measure for which the National Treatment and Localisation Obligations (Local Presence, Local Management and Boards of Directors, Local Content and Other Performance Requirements) do not apply. The conditions and qualifications on Local Management and Boards of Directors, Local Content and Other Performance Requirements are indicative, subject to the outcomes of ongoing negotiations. Where applicable, each entry also includes a citation identifying the source of the measure. A citation under the heading **Measures** at the bottom of an entry identifies a law, regulation or other measure, for which the entry is made. A measure cited under **Measures** means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and includes a subordinate measure adopted or maintained under the authority of and consistent with the measure. **Legal citations are included for transparency purposes only.** Costa Rica reserves the right to modify its legal citations on the basis of the Parties understanding and consensus on their legal interpretation.

The extraction of natural resources, (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry and logging, and fishing shall not be considered as services for the purposes of this Schedule. Therefore Costa Rica does not undertake any commitment on such activities and reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation. Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with said principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. **Services incidental to fishing shall unconditionally abide by the mentioned conditions and principles.** The deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory shall not be permanently removed from State ownership. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the *Constitución Política de la República de Costa Rica*. Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws. Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country. The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State. The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation. The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State. The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited. In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and *coligallero*, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in *Código de Minería* and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small-scale mining cooperative. Additionally, to grant concessions for small-scale mining the State shall apply equality and proportionality criteria based on the number of affiliated workers and the applications for concession. Permits and concessions for exploration and exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes. Concessions for exploitation or permits for exploration of ores other than

hydrocarbons, may be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions established in the granting decision or does not comply with the obligations established in the *Código de Minería* and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program of exploration or exploitation, to which it committed. **Services incidental to mining and to energy, shall unconditionally abide by the mentioned conditions and principles.**

1. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a Market Access, a National Treatment or a Localisation limitation within the meaning of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to service suppliers and service suppliers employees of the other Parties.
2. Costa Rica offer contains a list of Most-Favoured-Nation (MFN) exemptions, which may need to be updated pending the outcome of negotiations of the Most-Favoured-Nation obligation and related disciplines in the Core Text.
3. Costa Rica recognises that there is an ongoing discussion on how the agreement will apply to “new services” and thus reserves the right to include a reservation on this regard if other Parties undertake such an approach.
4. Costa Rica confirms its intention to adopt the Legal Services model schedule, however is awaiting confirmation from domestic consultations.
5. Costa Rica undertakes commitments on financial services to the extent that it has attributed as a proponent to the relevant obligations. Commitments for mode 1 and 2 are limited to the services in the short list in Articles X.3(1)(b) and X.3(1)(c).

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS**

Modes of supply:      1) Cross-border supply      2) Consumption abroad      3) Commercial presence      4) Presence of natural persons

Sector or subsector	Limitations on market access	Other limitations	Additional commitments
<b>PART I. HORIZONTAL COMMITMENTS</b>			
Costa Rica undertakes its specific commitments in accordance with Part II of the Agreement.			
SECTION A.  RESERVATIONS pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments]		Pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments], Costa Rica reserves the right to adopt or maintain any measure in the specific sectors, sub-sectors or activities listed below:  <u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Social Services: any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.  <u>I-4: National Treatment</u> <u>X.1 Local Presence</u>	

		<p><u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>            1), 2), 3), 4)            Minority Affairs and Native Groups: any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>            1)            Air services: any measure with respect to traffic rights<sup>1</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:            (i) aircraft repair and maintenance services;            (ii) the selling and marketing of air transport services;            (iii) computer reservation system (CRS) services;            (iv) specialty air services;</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u></p>	
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<sup>1</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

		<p><u>X.3 Local Content and Other Performance Requirements</u>            1), 3)            Air services: any measure with respect to:            (i) airport operation services; and            (ii) ground handling services.</p> <p><u>I-4: National Treatment</u></p> <p><u>I-4: National Treatment</u>            All financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement]:            a. 1) Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (b) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>2</sup> [only if Costa Rica is a proponent]            b. 2) Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>3</sup>; and</p> <p>Financial Services referred to in subparagraphs 1 (b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]:            1), 2) Any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed</p>	
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<sup>2</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

<sup>3</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>on the date of entry into force of this Agreement.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Subsidies or grants: Any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Taxation: Any measure with regard to taxation<sup>4</sup></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Public utilities and public services: Services considered as public utilities or public</p>	
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<sup>4</sup> Costa Rica will review the drafting of this reservation once the Parties agree to the treatment of taxation measures in TiSA.

		<p>services<sup>5</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from such obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>4)  Movement of natural persons to supply a service: Supply of a service through presence</p>	
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<sup>5</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

		<p>in the territory of Costa Rica of natural persons of any other Party, except for the specific commitments explicitly provided for in the market access column.</p> <p><u>X.2 Local Management and Boards of Directors</u> 3) 4) Positions within public institutions and public enterprises: Measures that reserve to Costa Rican nationals the senior management, boards of directors and other related positions within public institutions and public enterprises.</p>	
<p><b>SECTION B</b></p> <p>RESERVATIONS pursuant to Part II, Article II-2:2 and Part X, Article X.4:1</p>		<p>Costa Rica maintains conditions and qualifications in all sectors for:</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Maritime terrestrial zone and coastal urban zones: No activity shall be developed in the public zone of the maritime-terrestrial zone, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"> <li>(a) foreigners that have not resided in the country for at least five years;</li> <li>(b) enterprises with bearer shares;</li> <li>(c) enterprises domiciled abroad;</li> <li>(d) enterprises incorporated in the country solely by foreigners; and</li> <li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li> </ul> <p>The entities or its partners that have</p>	

		<p>concessions shall not yield or transfer quotas or shares to foreigners.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p><b>Measures:</b> Law No. 6043 of 02 March 1977 – <i>Ley sobre la Zona Marítimo Terrestre</i> Law No. 9221 of 27 March 2014 – <i>Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial.</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Associations located abroad and branches of foreign juridical persons: Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of</p>	
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		<p>Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p> <p><b>Measures:</b> Law No. 3284 of 30 April 1964 – <i>Código de Comercio</i> Law No. 218 of 08 August 1939 – <i>Ley de Asociaciones</i> Executive Decree No. 29496-J of 17 April 2001 – <i>Reglamento a la Ley de Asociaciones</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Public works and public works with services: For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p><b>Measures:</b> Law No. 7762 of 14 April 1998 – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p>	
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		<p><u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>            1), 2), 3), 4)            All local levels of government: This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p><u>X.3 Local Content and Other Performance Requirements</u>            3)            Free Zones: An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent.            A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</p>	
<p>ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE</p>	<p>1), 2), 3), 4)            Social Services: Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare,</p>		

	<p>public education, public training, health, child care, public sewage services, and water supply services.</p> <p>1), 2), 3), 4)          Minority Affairs and Native Groups: Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p>1)          Air services: Costa Rica reserves the right to adopt or maintain any measure with respect to traffic rights<sup>6</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:          (i) aircraft repair and maintenance services;          (ii) the selling and marketing of air transport services;          (iii) computer reservation system (CRS) services;          (iv) specialty air services;          (v) airport operation services; and          (vi) ground handling services.</p> <p>1), 2), 3), 4)          Subsidies and grants: Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p>		
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<sup>6</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

	<p>1), 2), 3), 4) Local level of government: Costa Rica maintains limitations on market access in all local levels of government. This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p>1), 3), 4) Activities in the maritime terrestrial zone and coastal urban zones: No activity shall be developed in the public zone of the maritime-terrestrial zone defined, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"><li>(a) foreigners that have not resided in the country for at least five years;</li><li>(b) enterprises with bearer shares;</li><li>(c) enterprises domiciled abroad;</li><li>(d) enterprises incorporated in the country solely by foreigners; and</li><li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li></ul> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</p>		
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	<p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>1), 3) Associations located abroad and branches of foreign juridical persons: Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p> <p>1), 3) Public works and public works with services: For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p>1), 2), 3), 4)</p>		
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	<p>Unbound in sectors not listed in Part II of this schedule, below.</p> <p>1), 2), 3), 4)          Public utilities and public services: Services considered as public utilities or public services<sup>7</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.</p> <p>To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p>4)          Unbound, except for measures concerning the entry and temporary stay of natural</p>		
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<sup>7</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

	<p>persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in the Costa Rican territory, including those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect domestic labour force and permanent employment in its territory. The relevant national professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any terms, limitations and conditions scheduled for specific sectors and subsectors shall also apply.</p> <p>A- Business visitors: a natural person of another Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:</p> <p>(a) Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients.</p> <p>(b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research</p>		
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	<p>for an enterprise located in the territory of a TISA Member.</p> <p>(c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in the territory of a TISA Member.</p> <p>(d) Marketing: Market researchers and analysts conducting independent research or analysis or research or analysis for an enterprise located in the territory of a TISA Member. Trade-fair and promotional personnel attending a trade convention.</p> <p>(e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in the territory of a TISA Member but not delivering goods or providing services. Buyers purchasing for an enterprise located in the territory of a TISA Member.</p> <p>(f) Distribution: Customs brokers that provide advisory services in order to facilitate the import or export of goods.</p> <p>(g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of Costa Rica, during the warranty period or service agreement.</p> <p>(h) General Services:</p> <ul style="list-style-type: none"><li>- Managing and supervision personnel</li></ul>		
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	<p>engaging in business operations for an enterprise located in the territory of a TISA Member.</p> <ul style="list-style-type: none"> <li>- Public relations and advertising personnel that supply consulting services to clients or participating in conventions.</li> <li>- Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of a TISA member.</li> <li>- Translators or interpreters that supply services as personnel of an enterprise located in the territory of a TISA Member, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators.</li> <li>- Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies.</li> <li>- Sellers and advisors in franchise development that wish to offer their services in the territory of Costa Rica.</li> </ul> <p>For the category of business visitors, the periods of stay and sojourn, are limited to:</p> <ul style="list-style-type: none"> <li>(a) An initial stay of one day to 30 days.</li> <li>(b) Request for extension of the initial stay: from 30 days to 90 days.</li> <li>(c) Request for sojourn: one year with the option to extend up to two additional years.</li> </ul> <p>B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to</p>		
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	<p>carry on substantial trade in goods or services principally between a TISA Member and Costa Rica.</p> <p>For the category of traders, the periods of stay and sojourn, are limited to:</p> <ul style="list-style-type: none"><li>(a) An initial stay of one day to 30 days.</li><li>(b) Request for extension of the initial stay: from 30 days to 90 days.</li><li>(c) Request for sojourn: one year with the option to extend up to two additional years.</li></ul> <p>B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital. This amount is determined by domestic law. For the category of investors, the period of stay is limited to from 90 days to two years, with the option to extend up to two additional years.</p> <p>C- Intra-Corporate Transferees: A business person employed by an enterprise located in the territory of a TISA Member who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission.</p>		
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	For the category of intra-corporate transferees, the period of stay is limited to one year with the option to extend up to two additional years.		
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. Professional services</b>			
(a) Legal services (CPC 861)	<p>1), 2), 3)      None</p> <p>4)      Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3)      Lawyers exercising as lawyers or notaries must be incorporated to the Professional Association of Lawyers. Such incorporation is subject to residency requirements at the time of applying for membership.          To exercise as a notary, it is required to have an office open in Costa Rica to the public.</p> <p><b>Measures:</b>          Law No. 7764 of 17 April 1998 – <i>Código Notarial</i>          Law No. 13 of 28 October 1941 – <i>Ley Orgánica del Colegio de Abogados</i>          Executive Decree No. 20 of 17 July 1942 – <i>Reglamento Interior del Colegio de Abogados</i>          Agreement No. 2008-45-034 of 09 December 2008 – <i>Manual de Incorporación de los Licenciados en Derecho al Colegio de Abogados</i></p>	

		<p><i>Reglamento Autónomo del Colegio de Abogados de Costa Rica del of 26 February 2004</i></p>	
<p>(b) Accounting, auditing and bookkeeping services (CPC 862)</p>	<p>1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices. 2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices. For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants. Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership. To provide consultancy services in economics, consultancy firms are required to register in the professional association and appoint among its staff an active member in the <i>Colegio de Ciencias Económicas</i>. In the case of audits of entities that are part of groups or financial conglomerates domiciled abroad,</p>	

		<p>the audit firm of the country in which the entity is domiciled shall meet the following requirements: a) it shall be registered and active in a professional registry counterpart to the <i>Colegio de Contadores Públicos de Costa Rica</i>, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be represented by a foreign firm, which in turn, has representation in Costa Rica.</p> <p>Foreign professionals that shall enter the country to carry out specific tasks for a specified period shall be temporary members of the Professional Board in Economic Sciences. In order to carry out their job, such professionals shall register in the professional association. The regulation shall determine their rights, duties and other conditions to practice in the country. These temporary members shall not engage in any occupation other than the one the association authorized them to practice.</p> <p><b>Measures:</b> Law No. 1269 of 02 March 1951 – <i>Ley Orgánica del Colegio de Contadores Privados</i> Executive Decree No. 3022 of 21 May 1973 – <i>Reglamento Ley Orgánica Colegio de Contadores Privados de Costa Rica</i> Regulation No. 90-1 of 18 May 2004 – <i>Reglamento para el Trámite y Requisitos de</i></p>	
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		<p><i>Incorporación al Colegio de Contadores Privados de Costa Rica</i>  <i>Law No. 1038 of 19 August 1947 – Ley de Creación del Colegio de Contadores Públicos</i>  <i>Executive Decree No. 13606-E of 05 May 1982 – Reglamento del Colegio de Contadores Públicos de Costa Rica</i>  <i>Regulation No. 9 of 25 May 2010 – Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica</i>  <i>Law No. 7105 of 31 October 1988 – Ley Orgánica del Colegio de Licenciados en Ciencias Económicas</i>  <i>Executive Decree No. 20014 - MEIC of 19 September 1990 – Reglamento General de Profesionales en Ciencias Económicas de Costa Rica</i>  <i>Regulation No. 77 of 20 June 2009 – Reglamento de Admisión del Colegio de Profesionales en Ciencias Económicas de Costa Rica</i>  <i>Executive Decree No. 24686 of 19 September 1995 – Reglamento de Fiscalización Profesional de Entidades Consultoras</i></p>	
<p>(c) Taxation services (CPC 863)<sup>8</sup></p>	<p>1), 3) Partnerships with Costa Rican natural or juridical persons are required.                  2) None                  4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>                  1), 3) Partnerships with Costa Rican natural or juridical persons are required. Nationality or residency requirements.</p>	

<sup>8</sup> Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

		<p><b>Measures:</b>          Executive Decree No. 13606-E of 05 May 1982 – <i>Reglamento del Colegio de Contadores Públicos de Costa Rica</i>          Law No. 1038 of 19 August 1947 – <i>Ley de Creación del Colegio de Contadores Públicos</i>          Regulation No. 90-1 of 18 May 2004 – <i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica</i></p>	
(d) Architectural services (CPC 8671)	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i>          Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	
(e) Engineering services (CPC 8672)	<p>1) None          2) None          3) None</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p>	

	<p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	
<p>(f) Integrated engineering services (CPC 8673)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b></p>	

		<p>Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i></p> <p>Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	
<p>(g) Urban planning services (except general urban planning) (part of CPC 8674)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 – <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i> Executive Decree No. 3414-T of 03 December 1973 – <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></p>	
<p>(h) Medical and dental services (CPC 9312)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership.</p>	

		<p>Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental Surgeons, foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>All Physicians and Surgeons, and Dental Surgeons must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement.</p> <p>Applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to the social service requirement.</p> <p>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service</p>	
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		<p>requirement may be waived for temporary professional practice.</p> <p><b>Measures:</b> Law No. 3019 of 09 August 1962 – <i>Ley Orgánica del Colegio de Médicos y Cirujanos</i> Executive Decree No. 23110-S of 22 March 1991 – <i>Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos</i> Executive Decree No. 2613-SPSS of 03 November 1972 – <i>Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas</i> Law No. 5784 of 19 August 1975 – <i>Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica</i> Law No. 7559 of 30 November 1995 – <i>Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i> Law No. 9272 of 26 November 2014 – <i>Reforma Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 3) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to</p>	
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		<p>provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p><b>Measures:</b> See above for Mode 1).</p>	
<p>(i) Veterinary services (CPC 932)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) For incorporation to the Professional Association of Veterinarians foreign veterinarians must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence.</p> <p><b>Measures:</b> Law No. 3455 of 14 November 1964 – <i>Ley Orgánica del Colegio de Médicos Veterinarios</i> Executive Decree No. 19184-MAG of 10</p>	

		July 1989 – <i>Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios</i>	
<b>B. Computer and Related Services (CPC 84)<sup>9</sup></b>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>C. Research and Development Services (R&amp;D)<sup>10</sup></b>			
(a) R&D services on natural sciences (CPC 851 excluding organic resources)  (c) Interdisciplinary R&D services (CPC 853)	1), 3) Relevant terms, limitations, conditions and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. 2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting <sup>11</sup> services with regard to biodiversity <sup>12</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a	

<sup>9</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of subsection (k) Others apply.

<sup>10</sup> Relevant terms, imitations, conditions, qualifications and legal citations in the description of **A. Professional Services** apply.

<sup>11</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>12</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p>maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license.</p> <p><b>Measures:</b> Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i> Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i> Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
(b) R&D services on social sciences and humanities (CPC 852)	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<b>D. Real Estate Services</b>			
(a) Involving own or leased property (CPC 821)	<p>1) None 2) None 3) None</p>		
(b) On a fee or contract basis (CPC 822)	<p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>E. Rental/Leasing Services without Operators</b>			
(a) Relating to ships (CPC 83103)	<p>1), 3) Vessels must have Costa Rican flag and must be registered in Costa Rica. Only Costa Rican nationals, national public entities, enterprises</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa</p>	

	<p>constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p><b>Measures:</b></p> <p>Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i></p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i></p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p> <p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs,</p>	
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		<p>the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b> Law No. 6990 of 05 July 1985 - <i>Ley de Incentivos para el Desarrollo Turístico</i>. Executive Decree No. 16605 of 01 October 1985 - <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
(c) Relating to other transport equipment			
<p>(c) 1. Relating to private cars (CPC 83101)</p> <p>(c) 2. Relating to other land transport equipment (CPC 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b> Law No. 6990 of 05 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i></p>	

		Executive Decree No. 16605 of 01 October 1985 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>	
(c) 3. Relating to goods transport vehicles (CPC 83102)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(e) Other (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(f) Telecommunications equipment rental (CPC 7541)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>F. Other Business Services</b>			
(a) Advertising services (CPC 871)	1), 3) Only natural persons or enterprises in the form of sole proprietorship/personal companies ( <i>sociedades personales</i> ) or enterprises of capital with nominative stocks may exploit media and advertising agencies.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u>	

	<p>Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>.</p> <p>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Foreign broadcasters shall be residents in order to register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. The</p>	
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		<p>broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>          Law No. 6220 of 20 April 1978 - <i>Regula Medios de Difusión y Agencias de Publicidad</i>          Law No. 8642 of 04 July 2008 - <i>Ley General de Telecomunicaciones</i>          Executive Decree No. 34765-MINAET of September 2008 – <i>Reglamento a la Ley General de Telecomunicaciones</i>          Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión</i>          Executive Decree No. 38166-MICITT of 23 January 2014 – <i>Reglamento de organización del Viceministerio de Telecomunicaciones</i></p>	
(b) Market research and public opinion polling services (CPC 864) <sup>13</sup>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>		

<sup>13</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (k) Others apply.

(c) Management consulting services (CPC 865) <sup>14</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Services related to management consulting (CPC 866) <sup>15</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(e) Technical testing and analysis services (CPC 8676) <sup>16</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(f) <sup>17</sup> 1. Services incidental to agriculture (CPC 8811)  2. Services incidental to animal husbandry (CPC 8812)	1), 3) None 2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting <sup>18</sup> services with regard to biodiversity <sup>19</sup> in Costa Rica shall designate a legal	

<sup>14</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (b) Accounting, auditing and bookkeeping services (CPC 862) and (k) Others apply.

<sup>15</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (a) Legal Services and (b) Accounting, auditing and bookkeeping services (CPC 862) apply.

<sup>16</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (e) Engineering services (CPC 8672), (h) Medical and dental services (CPC 9312), (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>17</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>18</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>19</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

<p>3. Advisory and consulting services incidental to hunting (part of CPC 8813)</p> <p>4. Advisory and consulting services incidental to forestry and logging (part of CPC 8814)</p>		<p>representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p><b>Measures:</b> Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i> Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i> Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
<p>(g) Services incidental to fishing (CPC 882)<sup>20 21</sup></p>	<p>1), 3)</p> <p>For services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECA and a concession to use and exploit water by MINAE must be obtained.</p> <p>The granting of a license, authorization or permit shall be subject to the availability and</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 3)</p> <p>All products fished by foreign flag vessel for tuna fishing with purse-seine net (<i>red de cerco</i>), chartered or leased by a Costa Rican company, to which a temporary national flag is granted; will be used to supply the national industry.</p>	

<sup>20</sup> According to the explanatory note of this schedule, fishing is not considered a service, therefore Costa Rica does not undertake commitments regarding such activity under any mode of supply. For greater certainty, any service incidental to fishing shall comply with the domestic legal framework for fishing activities.

<sup>21</sup> Relevant limitations and legal citations in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

	<p>maintenance of the hydro-biological resource concerned and to the needs of development and sustainability of the fishing and aquaculture sector, which should be properly reasoned on the results of scientific, technical, economic or social studies.</p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECA, while for research in national vessels must have an observer only in the case of fishing prospecting. Permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the <i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and of a State character, and the <i>Instituto</i></p>	<p>In the commercialization of the unloaded tuna by foreign or national flag vessels, the ship-owner (<i>armador</i>) or the owner of the foreign flag vessel, shall give priority to processing companies operating in Costa Rica.</p> <p>For services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECA and a concession to use and exploit water by MINAE must be obtained. Nationality and residency requirements apply.</p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECA, while for research in national vessels must have an observer only in the case of fishing prospecting. permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the</p>	
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	<p><i>Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>INCOPESCA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national and/or regional needs. Additionally, INCOPESCA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, it determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>22</sup> services with regard to biodiversity<sup>23</sup> in Costa Rica shall designate a legal</p>	<p><i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and of a State character, and the <i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>Foreign academic institutions must demonstrate to the INCOPESCA that they have the required technical and financial support to conduct research.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>24</sup> services with regard to biodiversity<sup>25</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a</p>	
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<sup>22</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>23</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

<sup>24</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>25</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	<p>representative that resides in Costa Rica.</p> <p>Commercialization of fishing products caught by tourist or sports activities or for household consumption is prohibited.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, purchase of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and purchase of fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Foreign flag vessels are required to unload their fishing products into a smaller number of facilities than the national vessels.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, purchase of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and purchase of fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>The expenses for the acquisition of satellite tracking equipment to be installed in fishing vessels, shall be borne by each ship-owner (<i>armador</i>) or owner of the vessel. In the case of national flag vessels, INCOPECA shall endeavor to ensure that the implementation of the system has the logistical and financial support from other national state institutions.</p>	
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		<p>In the event that the satellite data transmission is interrupted by equipment malfunction, the ship-owner (<i>armador</i>) or his representative must inform INCOPECA in the immediate course of 48 hours. In the case of tuna purse-seine net vessels with foreign flag, the report of faults or damages must occur within 24 hours of the malfunction.</p> <p><b>Measures:</b> <i>Constitución Política de la República de Costa Rica of 08 November 1949</i> Law No. 8436 of 01 March 2005 – <i>Ley de Pesca y Acuicultura</i>. Executive Decree No. 36782-MINAET-MAG-MOPT-TUR-SP-S-MTSS of 24 May 2011 – <i>Reglamento a la Ley de Pesca y Acuicultura</i> Executive Decree No. 23943-MOPT-MAG of 05 January 1995 – <i>Reglamento Regulador del Procedimiento para Otorgar Licencias de Pesca a Buques Extranjeros que Deseen Ejercer la Actividad de Pesca en Aguas Jurisdiccionales Costarricenses</i> Executive Decree No. 12737-A of 23 June 1981 – <i>Reserva con Exclusividad la Pesca para Fines Comerciales a Costarricenses</i> Executive Decree No. 17658-MAG of 17 July 1987 – <i>Clasifica Permisos para Pesca de Camarones en el Litoral Pacífico</i> Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/042-2009 of 31 January 2009 – <i>Reglamento para la Autorización de Desembarques de Productos Pesqueros</i></p>	
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		<p><i>Provenientes de las Embarcaciones Pertencientes a la Flota Pesquera Comercial Nacional o Extranjera</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/371-2010) of 19 October 2010 – <i>La descarga de productos pesqueros, provenientes de embarcaciones de palangre de bandera extranjera deberá de ser realizada en el Muelle de la Terminal de Multiservicios Pesqueros del Barrio del Carmen a partir del 01 de diciembre del año 2010</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/266-2011) of 01 July 2011 - <i>Reglamento para la suspensión del inicio de la descarga de productos pesqueros provenientes de embarcaciones de bandera extranjera en la Terminal Pesquera del Incopeca, Barrio El Carmen, Puntarenas</i></p> <p>Law No. 7384 of 16 March 1994 – <i>Ley de Creación del Instituto Costarricense de Pesca y Acuicultura (INCOPECA)</i></p> <p>Executive Decree No. 32527-MAG-MINAE of 3 June 2005 – <i>Reglamento a los artículos 45 de la Ley N° 7384 y 123 párrafo segundo de la Ley N° 8436 para el otorgamiento del combustible para el sector pesquero nacional no deportivo a precio competitivo con el precio internacional</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/085-2010) of 12 March 2010 – <i>Reglamento para la regulación, control uso eficiente combustible a precio competitivo nivel internacional, destinado</i></p>	
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		<p><i>flota pesquera nacional comercial no deportiva y flota pesquera nacional turística en aguas jurisdiccionales costarricenses o fuera de ella</i></p> <p>Executive Decree No. 37386-MAG of 09 July 2012 – <i>Reglamento para la Utilización de la Capacidad de Pesca de Atún de Cerco reconocida a Costa Rica en el seno de la Comisión Interamericana del Atún Tropical Agreement AJDIP/318-2014 of 05 September 2014 – Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015</i></p> <p>Executive Decree No. 38327-MINAE 11 April 2014 – <i>Decreto de Oficialización del Plan de Manejo del Área Marina de Manejo Montes Submarinos</i></p> <p>Executive Decree No. 37354 -MINAET-MAG- SP-MOPT-H – <i>Prohibición de Aleteo de Tiburones, de importación de aletas y de transporte, trasiego y portación de aletas dentro de una embarcación en aguas jurisdiccionales</i></p> <p>Executive Decree No. 38027- MAG of 05 February 2015 – <i>Establecimiento de tallas de primera madurez para la captura y comercialización de elasmobranquios (tiburones y rayas) en Costa Rica</i></p>	
(h) Services incidental to mining (CPC 883 and CPC 5115) <sup>26 27</sup>	<p>1), 3)</p> <p>All commercial enterprises, registered in Costa Rica, that conduct mining activities shall be constituted by nominative stocks or</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of</p>	

<sup>26</sup> According to the explanatory note of this schedule, extraction or exploitation is not considered a service, therefore Costa Rica does not undertake commitments regarding such activities under any mode of supply. For greater certainty, any service incidental to mining shall comply with the domestic legal framework for mining activities.

<sup>27</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>shares. Research in mining reserve areas may only be carried out by the State through its institutions and State Universities. An indefinite moratorium on the activities with the purpose of developing the exploitation of oil deposits in the Costa Rican territory applies. A non-discriminatory indefinite moratorium on strip or open pit mining activities applies. An indefinite moratorium on gold metal mining activities declared in the national territory applies. Gold metal mining is defined as the exploration, exploitation, and the benefit of materials extracted using cyanide or mercury.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p>hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica. Every recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons, is subject to national legislation and to the administrative jurisdiction of the Costa Rican courts. The acceptance of a contract involves implicitly waiving to opt, through diplomatic channels, for the claim or for the resolution of the disputes. In relation to mining or exploration of ores other than hydrocarbons, banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership. Only natural persons can constitute mining cooperatives, and 75 percent of the members must be Costa Rican nationals. Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p><b>Measures:</b> <i>Constitución Política de la República de Costa Rica of 08 November 1949</i> Law No. 739 of 03 May 1994 – <i>Ley de Hidrocarburos</i></p>	
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		<p>Law 6797 of 04 August 1982 – Código de Minería</p> <p>Executive Decree No. 37225-MINAET of 21 August 2012 – <i>Reglamento de la actividad de la minería artesanal y en pequeña escala para subsistencia familiar por parte de Cooperativas Mineras</i></p> <p>Executive Decree No. 36693 of 01 August 2011 – <i>Declara Moratoria Nacional para la explotación petrolera</i></p> <p>Executive Decree No. 35982 of 29 April 2010 – <i>Se decreta Moratoria en Minería</i></p> <p>Executive Decree No. 36019 of 08 May 2010 – <i>Reforma decreto ejecutivo N° 35982-MINAET "Se decreta Moratoria en Minería", y decreto ejecutivo N° 34492 "Salvaguarda ambiental para la minería"</i></p>	
<p>(i) Services incidental to manufacturing (CPC 884 except for CPC 88442; and CPC 885)<sup>28 29</sup></p>	<p>1), 3) Unbound for CPC 8841. Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies. Relevant terms, limitations and conditions in the description of section (h) services incidental to mining (CPC 883 and CPC 5115) and (6) environmental services apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Relevant conditions, qualifications and legal citations in the description of section (h) services incidental to mining (CPC 883 and CPC 5115) and (6) environmental services apply.</p>	
<p>(j) Services incidental to energy distribution (CPC 887)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions for the</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p>	

<sup>28</sup> The commitments undertaken in these CPC classifications are assumed on the understanding that they only include services related to manufacture and not manufacture itself.

<sup>29</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>transmission, distribution, and trade of electric energy by legislation based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>For greater certainty, some of the enterprises that currently have concessions to supply these services include: <i>Instituto Costarricense de Electricidad (ICE)</i>; <i>Empresa de Servicios Públicos de Heredia</i>; <i>Junta Administrativa del Servicio Eléctrico Municipal de Cartago (JASEC)</i>; <i>Compañía Nacional de Fuerza y Luz</i>; and cooperative associations, cooperative consortiums, and public municipal service enterprises in accordance with the provisions of Law No. 8345.</p> <p>All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law. In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto</i></p>	<p>1), 3) All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law. In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad (ICE)</i> shall be limited to 49 per cent. Private persons may invest in activities for the operation of limited capacity power plants<sup>31</sup> not exceeding 20,000 kW, provided they meet the following requirements:</p> <p>(a) <i>ICE</i> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</p> <p>(b) Enterprises organized under foreign law that sign a power purchase contract with <i>ICE</i> must establish a branch office in Costa Rica.</p> <p><b>Measures:</b></p>	
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<sup>31</sup> For greater certainty, *ICE* may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p><i>Costarricense de Electricidad</i> shall be limited to 49 per cent.</p> <p>Private persons may invest in activities for the operation of limited capacity power plants<sup>30</sup> not exceeding 20,000 kW, provided they meet the following requirements:</p> <p>(a) <i>ICE</i> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</p> <p>(b) Enterprises organized under foreign law that sign a power purchase contract with <i>ICE</i> must establish a branch office in Costa Rica.</p> <p>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for</p>	<p>Law No. 7789 of 30 April 1998 – <i>Transformación de la Empresa de Servicios Públicos de Heredia</i></p> <p>Law No. 7200 of 28 April 1990 – <i>Ley que Autoriza la Generación Eléctrica Autónoma o Paralela</i></p> <p>Law No. 7508 of 09 May 1995 – <i>Ley sobre Reforma a la Ley que Autoriza la Generación Autónoma o Paralela</i></p> <p>Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i></p> <p>Executive Decree No. 24866-MINAE of 12 December 1995 – <i>Reglamento al Capítulo II de la Ley de Generación Paralela: Régimen de Competencia</i></p> <p>Law No. 8345 of 20 February 2003 – <i>Ley de Participación de las Cooperativas de Electrificación Rural y de las Empresas de Servicios Públicos Municipales en el Desarrollo Nacional</i></p>	
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<sup>30</sup> For greater certainty, *ICE* may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p>the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>(k) Placement and supply services of Personnel</b>			
(k) 1. Executive search services (CPC 87201)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 3. Supply services of office support personnel (CPC 87203)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(l.) Investigation and security (CPC 873)	<p>1), 3) Juridical persons supplying investigation and security services shall designate a legal representative and must be constituted as corporations (<i>sociedades anónimas</i>) or associations. Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Natural persons supplying investigation and security services are subject to nationality and residency requirement. This</p>	

	<p>private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>requirement applies to all personnel responsible for the organization, operation, management and supervision regarding the security of the natural or juridical persons who supply investigation and security services.</p> <p>Natural or juridical persons supplying investigation and security services must have facilities in Costa Rica.</p> <p>Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p>Natural and juridical persons authorized to supply investigation and security services cannot maintain a number of security agents higher than ten percent (10%) of the total members of the Fuerza Pública by type of service, calculated according to the budget estimated for each year.</p> <p>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the Dirección de los Servicios de Seguridad Privados.</p> <p><b>Measures:</b> Law No. 8395 of 01 December 2003 – <i>Ley Reguladora de Servicios de Seguridad</i></p>	
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		<i>Privados</i> Executive Decree No. 38088-SP – of 19 December 2013 – <i>Reglamento a la ley de servicios de seguridad privados</i>	
(m) Related scientific and technical consulting services (CPC 8675) <sup>32</sup>	1), 3) Relevant limitations and legal citations in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. 2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Relevant limitations and legal citations in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(o) Building-cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(q) Packaging services (CPC 876)	1) None 2) None 3) None		

<sup>32</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of subsections (d) Architectural services (CPC 8671), (e) Engineering services (CPC 8672) and (k) Others apply.

	4) Unbound except as indicated in horizontal commitments.		
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(t) Other			
(t) 1. Credit reporting services (CPC 87901)  2. Collection agency services (CPC 87902)  3. Telephone answering services (CPC 87903)  4. Duplicating services (CPC 87904) <sup>33</sup>  5. Translation and interpretation services (CPC 87905, except for official translation and interpretation)  6. Mailing list compilation and mailing services	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<sup>33</sup> Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.(r).

<p>(CPC 87906)</p> <p>7. Interior design and other specialty design services (CPC 87907)</p> <p>8. Other business services n.e.c. (CPC 87909)</p> <p>9. Telecommunications consulting services (CPC 7544)<sup>34</sup></p>			
<b>2. COMMUNICATION SERVICES</b>			
<p><b>B. Courier services</b> (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Telecommunications services</b></p> <p>All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting<sup>35 36</sup></p>	<p>1) Unbound 2) None 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital. Services must be supplied through a commercial presence. Residency requirements.</p>	

<sup>34</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

<sup>35</sup> These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.

<sup>36</sup> Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

	<p>established by the Legislative Assembly.          Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.          A special concession granted by the Legislative Assembly to supply basic traditional telephony services is required.          Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 percent.          The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><b>Measure:</b>          Law No. 7789 of 30 April 1998 – <i>Transformación de la Empresa de Servicios Públicos de Heredia</i></p>	
<b>D. Audiovisual services</b>			
<p>(a) Motion picture and video tape production and distribution services (CPC 9611)</p> <p>(b) Motion picture projection service (CPC 9612)</p> <p>(c) Radio and television services</p>	<p>1), 3) May only exploit media and advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>          1), 3) It is absolutely forbidden to encumber shares and quotas of a</p>	

<p>(CPC 9613)</p>	<p><i>sociedades</i> shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p>company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in</p>	
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		<p>order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b> Ley No. 8642 del 04 de junio de 2008 – <i>Ley General de Telecomunicaciones</i> Law No. 6220 of 20 April 1978 – <i>Ley que Regula Medios de Difusión y las Agencias de Publicidad</i> Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión</i> Law No. 4325 of 17 February 1969 - <i>Ley Publicidad Programas Artísticos de Producción Nacional</i> Law No. 5812 of 10 October 1975 – <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i> Executive Decree No. 34765-MINAET of 22 September 2008 – <i>Reglamento a la Ley General de Telecomunicaciones</i> Executive Decree No. 36774 of 06 September 2011 – <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica</i></p>	
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		Executive Decree No. 38166-MICITT of 23 January 2014 – <i>Reglamento de organización del Viceministerio de Telecomunicaciones</i>	
<p>(d) 1. Radio and television transmission services (CPC 7524)</p> <p>2. Radio and television cable services (CPC 753)</p> <p>3. Combined programme making and broadcasting services (Combined services of both producing and transmitting radio and television programmes) (CPC 96133)</p>	<p>1), 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. Concessions, authorisations and permits shall be required to supply radio and television transmission services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>All new concessionaire of a broadcasting station will have six months, from the date the concession was granted, to start operations of the radio station, with an extension of six months, when it can prove that it has made significant investments justifying this extension according to the <i>Ministerio de Ciencia Tecnología y Telecomunicaciones</i>. After this deadline the license will be canceled.</p> <p>Radio, television and cinema programs must observe the following rules:</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Services must be supplied through a commercial presence. Residency requirements.</p> <p>For integrated terrestrial television systems by subscription, concessionaries must include in its programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of transmitted national channels.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum</li> </ul>	

	<ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>must be paid every time the commercial is aired transmitted.</p> <ul style="list-style-type: none"> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's</p>	
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		<p>autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b> Executive Decree No. 34765-MINAET of 22 September 2008 <i>Reglamento a la Ley General de Telecomunicaciones</i> Ley No. 8642 of 04 June 2008 – <i>Ley General de Telecomunicaciones</i> Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión</i></p>	
(e) Sound recording	1) None		
(f) Other	2) None		
	3) None		
	4) Unbound except as indicated in horizontal commitments.		
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES<sup>37</sup></b>			
A. General construction work for buildings (CPC 512)	1) None		
	2) None		
	3) None		
B. General construction work for civil engineering (CPC 513)	4) Unbound except as indicated in horizontal commitments.		
C. Installation and assembly work (CPC 514 and 516)			

<sup>37</sup> In this sector the horizontal and specific terms, conditions, limitations, qualifications and legal citations in the following sectors related to construction works and the services supplied in them: services incidental to mining (CPC 883 and CPC 5115), transport services (section 11 including CPC 7131 and CPC 7139), services incidental to electric energy distribution (CPC 887), telecommunication services, distribution services and environmental services, apply.

<p>D. Building completion and finishing work (CPC 517)</p> <p>E. Other (CPC 511, 515 and 518)</p>			
<p><b>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</b></p>			
<p><b>A. Commission agents' services</b> (CPC 621)</p>	<p>1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> (j) <i>Services incidental to energy distribution (CPC 887)</i> and 6. <i>Environmental services</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> and 6. <i>Environmental services</i> apply.</p>	
<p><b>B. Wholesale trade services</b> (CPC 622 except for CPC 62226)</p>	<p>1), 3) Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> (j) <i>Services incidental to energy distribution (CPC 887)</i> and 6. <i>Environmental services</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> and 6. <i>Environmental services</i> apply.</p>	

<p><b>C. Retailing services</b> (CPC 631, 632, 6111, 6113 and 6121)</p>	<p>1), 3) Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>38</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way. Licences shall be granted subject to the following criteria: (a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force. (b) The provisions relative to the use of land. (c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Relevant conditions, qualifications and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p>	
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<sup>38</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- Licenses A and B: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</p> <p>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (plan regulador) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to</p>		
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	<p>concessionaires already supplying the service.  Relevant limitations and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p> <p>2) None  4) Unbound except as indicated in horizontal commitments.</p>		
<b>D. Franchising</b> (CPC 8929)	<p>1) None  2) None  3) None  4) Unbound except as indicated in horizontal commitments.</p>		
<b>E. Other</b> (including CPC 613)	<p>1), 3)  Relevant limitations and legal citations in the description of (j) <i>Services incidental to energy distribution (CPC 887)</i> apply.</p> <p>2) None  4) Unbound except as indicated in horizontal commitments.</p>		
<b>5. EDUCATIONAL SERVICES</b> (only services that are wholly privately funded)			
<b>A. Primary education services</b> (CPC 921)	<p>1) None  2) None  3) None  4) Unbound except as indicated in horizontal commitments.</p>		
<b>B. Secondary education services</b> (CPC 922)			
<b>C. Higher education services</b> (CPC 923)			

<p><b>D. Adult education services</b> (CPC 924)</p>			
<p><b>6. ENVIRONMENTAL SERVICES</b></p>			
<p><b>B. Refuse disposal services</b> (CPC 9402)</p> <p><b>C. Sanitation and similar services</b> (CPC 9403)</p> <p><b>D. Other</b></p> <ul style="list-style-type: none"> <li>- Cleaning services of exhaust gases (CPC 9404)</li> <li>- Noise abatement services (CPC 9405)</li> <li>- Nature and landscape protection services (CPC 9406)</li> <li>- Other environmental protection services (CPC 9409)</li> <li>- Irrigation and Drainage Services</li> </ul>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply collection and treatment services of industrial and solid waste based on demand for those services. Priority will be given to concessionaires already supplying the service. Construction and operation permits and licenses are required for the collection, processing, storage, recuperation, treatment, elimination or disposal of ordinary and dangerous waste materials. Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The importation and cross-border movement through Costa Rican territory of the following is prohibited:</p> <p>(a) dangerous, radioactive and bio-infectious waste;</p>	<p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The <i>Ministerio de Salud</i> may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale-economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the</p>	

	<p>(b) expired, damaged and obsolete products and their parts; and (c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</p> <p>The Ministry of Health may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment.</p> <p>Costa Rica reserves the right to limit the number of concessions to supply irrigation services based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p>country that, in other way, could not be responsibly managed locally.</p> <p><b>Measures:</b> Law No. 8839 of 24 June 2010- <i>Ley para la Gestión Integral de Residuos</i> Executive Decree No.35906-S of 27 January 2010- <i>Reglamento de Centros de Recuperación de Residuos Valorizable</i> Executive Decree No.35933-S of 12 February 2010- <i>Reglamento para la Gestión Integral de los Residuos Electrónicos</i> Executive Decree No. 36093 of 15 July 2010- <i>Reglamento sobre el manejo de residuos sólidos ordinarios</i> Executive Decree No. 37567-S-MINAET-H of 2 November 2012- <i>Reglamento General a la Ley para la Gestión Integral de Residuos</i>- Law No. 7593 of 9 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> <i>Moratoria nacional de las actividades de transformación térmica de residuos sólidos ordinarios</i> - Decreto N° 38500-S-MINAE</p>	
<p><b>7. FINANCIAL SERVICES</b></p>			
<p>In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
	<p>1), 2) The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the TISA Members to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those</p>	

	<p>such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2.</p> <p>1) Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the TISA Members and of financial instruments.</p> <p>3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	<p>seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	
<p><b>A. Insurance and insurance-related services</b></p>	<p>1) Unbound except none for:</p> <p>(a) insurance of risks relating to:</p> <p>(i) space launching and freight (including satellite), maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) retrocession and reinsurance;</p>	<p><u>I-4: National Treatment</u></p> <p>3) The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i> (INS).</p> <p><b>Measures:</b> Law No.8653 of 22 July 2008 – <i>Ley Reguladora del Mercado de Seguros</i> Law No.12 of 30 October 1924 – <i>Ley del Instituto Nacional de Seguros</i></p>	

	<p>(c) services necessary to support global accounts;<sup>39</sup></p> <p>(d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of financial service;<sup>40</sup></p> <p>(e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service;<sup>41</sup> and</p> <p>(f) surplus lines.<sup>42</sup></p> <p>2) None, except for compulsory automobile insurance and occupational risk insurance.</p> <p>3) Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Banking and other financial services (excluding insurance)</b></p>	<p>1) Unbound except none for: (a) the provision and transfer of financial information and financial data processing and</p>	<p><u>I-4: National Treatment</u>  <u>X.3 Local Content and Other Performance Requirements</u></p>	

<sup>39</sup> For purposes of this subclause:

(a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and

(b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

<sup>40</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>41</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>42</sup> Surplus lines are defined as insurance coverage not available from an admitted company in the regular market.

	<p>related software as referred to in subparagraph (xv) of the definition of financial service, and</p> <p>(b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (xvi) of the definition of financial service.<sup>43</sup></p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation.</p> <p>The financial entities authorised to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law.</p> <p>Private banks that operate current accounts and saving sections have to meet the following requirements:</p> <p>(a) To maintain permanently a minimum loan balance with the state bank that administers the <i>fondo de crédito para el desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic currency, or the LIBOR rate at a one month term for foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the</p>	
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<sup>43</sup> It is understood that advisory services includes portfolio management advice but not includes portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the <i>Consejo Rector del Sistema de Banca para el Desarrollo</i>, with such funds to be placed at a rate not higher than the basic passive rate calculated by the <i>Banco Central de Costa Rica</i>, in its placements in domestic currency (colones), and the LIBOR rate at a one-month term, for resources in foreign currency.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory</p>	
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		<p>contributions made by employers and employees pursuant to respective legislation.</p> <p>The fiduciary of the <i>Fideicomiso Nacional para el Desarrollo</i> (Finade) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.</p> <p>Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System.</p> <p>The issues of Costa Rican enterprises classified as small and medium ones, registered at the <i>Ministerio de Economía, Industria y Comercio</i>, may register for restricted public offer.</p> <p>The risk capital funds (<i>fondos de capital de riesgo</i>) can invest in stock securities of private offer of promoted Costa Rican enterprises, as in other financial instruments of private offer issued by these companies.</p> <p>Only can be a fiduciary of a trust of development of public works the banks subject to the supervision of SUGEF, and the international financial organisations with the participation of the Costa Rican State.</p> <p>The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-</p>	
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		<p>banking Costa Rican public institutions.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.</p> <p><b>Measures:</b> Law No. 1644 of 26 September 1953 – <i>Ley Orgánica del Sistema Bancario Nacional</i> Law No. 4646 of 20 October 1970 – <i>Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas</i> Law No. 7558 of 03 November 1995 – <i>Ley Orgánica del Banco Central de Costa Rica</i> Law No. 7732 of 17 December 1997 – <i>Ley Reguladora del Mercado de Valores</i> Law No. 8187 of 18 December 2001 – Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644 Law No. 7107 of 04 November 1988 – <i>Ley de Modernización del Sistema Financiero de la República</i> Law No. 7052 of 27 November 1986 – <i>Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda</i> Law No. 4351 of 11 July 1969 – <i>Ley Orgánica del Banco Popular y de Desarrollo Comunal</i></p>	
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		Executive Decree No. 28985 of 18 October 2000 – <i>Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional</i> Law No. 8634 of 23 de April 200 – <i>Ley del Sistema de Banca para el Desarrollo</i> Law No. 8642 of 04 June 2008 - <i>Ley General de Telecomunicaciones</i>	
<b>8. HEALTH AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)</b> (only privately funded services)			
A. Hospital services (CPC 9311)	1) Unbound		
B. Ambulance services (CPC 93192)	2) None		
C. Residential health facilities services other than hospital services (CPC 93193)	3) None		
	4) Unbound except as indicated in horizontal commitments.		
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
<b>A. Hotel and restaurants</b> (including catering) (CPC 641-643) <sup>44</sup>	1) None	<u>I-4: National Treatment</u>	
	2) None	<u>X:3 Local Content and Other Performance Requirements</u>	
	3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.	1, 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national	

<sup>44</sup> The supply of services in train transport facilities is excluded.

	<p>Economic needs tests are required. Main criteria: population and geographical density. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p>Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>45</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p>	<p>touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p><b>Measures:</b> Law No. 5339 of 24 August 1973 - <i>Ley Reguladora de las Agencias de Viajes</i> Law No. 6990 of 15 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Law No. 8724 of 17 July 2009 – <i>Fomento del Turismo Rural Comunitario</i> Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i> Executive Decree No. 25148-H-TUR of 20 March 1996 – <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</i></p>	
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<sup>45</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>Licences shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"><li>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</li><li>(b) The provisions relative to the use of land.</li><li>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</li><li>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</li></ul> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (<i>plan regulador</i>) or by other related regulations in force. For licenses class A and B, licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have</p>		
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	<p>the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Travel agencies and tour operators services</b>          (CPC 7471)</p>	<p>1) None          2) None          3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors. The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.3 Local Content and Other Performance Requirements.</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>          Law No. 5339 of 24 August 1973 – <i>Ley Reguladora de las Agencias de Viajes</i>          Law No. 6990 of 15 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i>          Law No. 8724 of 17 July 2009 – <i>Fomento del Turismo Rural Comunitario</i>          Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>          Executive Decree No. 25148-H-TUR of 20 March 1996 – <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y</i></p>	

		<i>Extranjeros</i>	
<b>C. Tourist guides services</b> (CPC 7472)	<ul style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ul>	<p><u>I-4: National Treatment</u> 1), 3), 4) Only Costa Rican nationals or residents shall apply for tourist guides licences.</p> <p><b>Measures:</b> Executive Decree No. 31030-MEIC-TUR of 17 January 2003 – <i>Reglamento de los Guías de Turismo</i> Law No. 6990 of 05 July 1985 – <i>Ley de Incentivos para el Desarrollo Turístico</i> Law No. 8724 of 17 July 2009 – <i>Fomento del Turismo Rural Comunitario</i> Executive Decree No. 24863-H-TUR of 05 December 1995 – <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b> (other than audiovisual services)			
<b>A. Entertainment services (including theatre, live bands and circus services)</b> (CPC 9619)	<ul style="list-style-type: none"> <li>1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</li> <li>2) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ul>	<p><u>I-4: National Treatment</u> 1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</p> <p><b>Measures:</b> Law No. 4325 of 17 February 1969 – <i>Ley Publicidad Programas Artísticos de Producción Nacional</i></p>	

		<p>Law No. 5812 of 10 October 1975 – <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i> Executive Decree No. 36774 of 06 September 2011 – <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica</i></p>	
<p><b>B. News agency services</b> (CPC 962)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Except as authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica. The Board of Directors of the <i>Colegio de Periodistas</i> may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the <i>Colegio de Periodistas</i>. If the <i>Colegio de Periodistas</i> decides that an event of international importance will or has occurred in Costa Rica, the <i>Colegio de Periodistas</i> may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event</p> <p><b>Measures:</b></p>	

		Law No. 4420 of 22 September 1969 – <i>Ley Orgánica del Colegio de Periodistas de Costa Rica</i> Executive Decree No. 32599 of 13 June 2005 – <i>Reglamento del Colegio de Periodistas de Costa Rica</i> of 13 June 2005	
<b>C. Libraries, archives, museums and other cultural services</b> (CPC 963 except for CPC 96332)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>D. Sporting and other recreational services</b> (CPC 964 except for hunting) <sup>46</sup>	1), 3) The granting of the concession to develop tourism marinas or docking facilities is subject to economic needs tests (technical feasibility).  All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.  All games, where the gain or loss depends on luck or chance and not on the skill or dexterity of the player, are prohibited. Games involving stake are also prohibited. Cockfights ( <i>pelea de gallos</i> ), horse-races (that includes betting) and the	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica.  Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.  All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.	

<sup>46</sup> In relation with sport fishing, relevant terms, conditions, limitations, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882) apply.

	<p>promotions of animal fights are prohibited.</p> <p>Games that depend on the skill, i.e. those where there is no stake and those that because of their nature contribute to the skill and body exercise are permitted.</p> <p>The installation and operation of gaming machines, video games or games of skill and dexterity, both electronic and virtual, is prohibited in commercial establishments whose ordinary business is not such type of games. Additionally, they have to be installed in establishments equipped for this end. Municipalities will be responsible for granting the respective authorization, based on criteria of appropriateness and convenience.</p> <p>The location of game establishments, in places at less than fifty meters in provincial capitals and eighty meters in the rest of the country of religious temples or health and educational centers, is prohibited.</p> <p>Games and amusements that are made on machines, including slot machines or similar, in which the gain of the player depends only on an uncontrollable automatic mechanism or luck, are absolutely prohibited.</p> <p>Machines that simulate sports or skill games, in which the player participates with his skill and by</p>	<p><b>Measures:</b></p> <p>Law No. 7744 of 19 December 1997 – <i>Ley de Concesión y Operación de Marinas Turísticas</i></p> <p>Executive Decree No. 38171-TUR-MINAE-S-MOPTT of October 17 2013 – <i>Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos Turísticos</i></p> <p>Executive Decree No. 27030-TUR-MINAE-S-MOPT of 20 May 1998 – <i>Reglamento a la Ley de Concesión y Funcionamiento de Marinas Turísticas</i></p> <p>Agreement AJDIP/318-2014 of 05 September 2014 – <i>Tarifas por la venta de bienes y servicios que brinda y genera el INCOPESCA para el año 2015</i></p>	
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	<p>paying coins or tokens, are allowed in a restricted form.</p> <p>The installation of gaming machines of any class in places that only dispense liquor is prohibited. Public billiards may not be authorized where there is no police that monitor, or if it is not in a centric location.</p> <p>Only casinos in first class hotels, rated with four stars or more by Costa Rican Tourism Board, may be authorized. The casino's activity should be a complement to the hosting service that is provided at the hotel. The premises for the casino shall be located on the same infrastructure where the hotel is located, in an area no greater than fifteen percent (15%) of the total area for that infrastructure. The casinos shall be located in hotels and will only be allowed one per premise. The hotel where the casino operates shall have a minimum of sixty rooms.</p> <p>Slot machines may be operated within the casinos. Ten game tables and 60 slot machines may operate for a minimum of 60 rooms. This ratio may be increased in proportion to the number of rooms of the hotel, at the rate of a game table for every ten additional rooms, and a machine for each additional room to the 60 rooms.</p> <p>The <i>Junta de Protección Social de San José</i> shall be the sole manager</p>		
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	<p>and distributor of lottery, except for the “<i>Juego Crea</i>”. The distribution will be made in the conditions that better ensure its economic security and that provide share in the business to the greatest number of persons, in accordance with the terms of the <i>Ley de Loterías</i>, N° 7395.</p> <p>All lottery, “<i>tiempos</i>”, raffles, and clubs that award prizes consisting of payments in cash are prohibited, except for the “<i>Juego Crea</i>” and those issued by the <i>Junta de Protección Social de San José</i>.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>11. TRANSPORT SERVICES</b></p>	<p>1), 3)</p> <p>National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3)</p> <p>All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica of 08 November 1949</i>  <i>Law No. 7762 of 14 April 1998 – Ley General de Concesión de Obras Públicas con Servicios Públicos</i>  <i>Ordinary Session No. 046-2015 of 29 January 2015 – Reglamento general para el otorgamiento de permisos y regulación de la operación de actividades privadas dentro del área portuaria de los puertos Gastón</i></p>	



		<p>value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i>          Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>          Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>          Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>          Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i>          Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p>	
<p><b>Services auxiliary to maritime transport services</b></p> <p>(a) Maritime cargo handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels</p>	

<p>(part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p> <p>(d) Customs clearance services</p> <p>(e) Container station and depot services</p> <p>(f) Maritime agency services</p> <p>(g) Maritime freight forwarding services</p> <p>(h) Rental of vessels with crew (CPC 7213)</p> <p>(i) Pushing and towing services (CPC 7214)</p> <p>(j) Supporting services for maritime transport (part of CPC 745)</p> <p>(k) Other supporting and auxiliary services (part of CPC 749)</p> <p>(l) Maintenance and repair of vessels (part of CPC 8868)</p>	<p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary,</p>	
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		<p>or other public function customs auxiliary. Only Central American nationals may act as customs brokers. In the port area of Gastón Kogan Kogan (Moín) and Hernán Garrón Salazar (Limón), vehicle drivers from shipping, customs or stowage agencies must have national identification number to provide such services. In JAPDEVA's (Junta de Administración Portuaria y de Desarrollo Económico de la Vertiente Atlántica) facilities only national juridical or natural persons are able to provide the following services: sale of drinkable water to ships, ship Chandler services, sludge, extraction of ship's solid waste of ships, private security services, shuttle fuel, maintenance and painting of ships inspection and checking of goods within port facilities.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i> Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i> Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i></p>	
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<b>B. Internal Waterways Transport</b>			
<p>(a) Passenger transportation (CPC 7221)</p> <p>(b) Freight transportation (CPC 7222)<sup>49</sup></p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign</p>	

<sup>49</sup> Relevant terms, limitations, conditions and qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i></p>	
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		<p>Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i> Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i> Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i> Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p>	
<p>(c) Rental of vessels with crew (CPC 7223)</p> <p>(d) Maintenance and repair of vessels (part of CPC 8868)</p> <p>(e) Pushing and towing services (CPC 7224)</p> <p>(f) Supporting services for internal waterway transport (CPC 745)</p> <p>(g) Maritime cargo handling services (part of CPC 741)</p> <p>(h) Storage and warehouse services (part of CPC 742)</p> <p>(i) Freight transport agency services (part of CPC 748)</p> <p>(j) Other supporting and auxiliary services</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p>	

<p>(part of CPC 749)</p>	<p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i>          Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>          Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>          Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i></p>	
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		<p>Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i></p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i></p> <p>Executive Decree No. 31536 of 17 December 2003 – <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i></p> <p>Law No. 7557 of 20 October 1995 – <i>Ley General de Aduanas y sus reformas</i></p> <p>Executive Decree No. 25270-H of 14 June 1996 – <i>Reglamento a la Ley General de Aduanas</i></p>	
<b>C. Air Transport Services</b>			
<p>(a) Passenger transportation (CPC 731)</p> <p>(b) Freight transportation (CPC 732)<sup>50</sup></p> <p>(c) Rental of aircraft with crew (CPC 734)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Every holder of a provider certificate must maintain an</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>3) In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity. Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</p>	

<sup>50</sup> Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>operation and maintenance base in Costa Rica.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.</p> <p>Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.</p> <p>Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.</p> <p>For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 3326-T of 25 October 1973 – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i>          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>          Executive Decree No. 32420 – RAC-LPTA of 15 April 2005 - <i>Regulaciones</i></p>	
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<p>(d) Maintenance and repair of aircraft (part of CPC 8868)</p>	<p>Unbound*2) None 1), 3) Costa Rica reserves the right to limit the number of concessions to supply air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. 2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Subject to residency. Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de</i></p>	

			<p><i>la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 3326-T of 25 October 1973 – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i>          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>          Executive Decree No. 32420– RAC-LPTA of 15 April 2005 – <i>Regulaciones Aeronáuticas Costarricenses Licencias al Personal Técnico Aeronáutico</i>          Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 – <i>Reglamento para las Actividades de Aviación Agrícola</i>          Executive Decree No. 37972 of 16 August 2013 – <i>Reglamento para el otorgamiento de certificados de explotación</i></p>	
(e) Computer reservation system (CRS) services	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>			
(f) Sales and marketing	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>			
(g) Specialty air services <sup>51</sup> : any non-transportation air services, such as	1), 3)	Costa Rica reserves the right to limit the number of concessions to supply	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u>	

<sup>51</sup> Costa Rica takes a technological neutral approach, the list of services included is intended to be illustrative.

<p>aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.</p>	<p>specialty air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary. Only Central American nationals may act as customs brokers.</p>	
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(h) Airport operation services	<p>1), 3) National airports –while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. International airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation.</p> <p>2) None</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)          All enterprises holding airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica of 08 November 1949</i></p>	

	4) Unbound except as indicated in horizontal commitments.	Law No. 7762 of 14 April 1998 – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i>	
(i) Ground handling services <sup>52</sup>  Fueling of an aircraft <sup>53</sup>	1), 3) Unbound. Importation, refining and wholesale and retail distribution and fueling of aircrafts of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.  2) None 4) Unbound except as indicated in horizontal commitments.		
<b>E. Rail Transport Services</b>			
(a) Passenger transportation (CPC 7111)	1), 3) Costa Rica reserves the right to maintain a monopoly over the supply of railroad transportation. However, Costa Rica can grant concessions to private persons. Concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.  2) None 4) Unbound except as indicated in horizontal commitments.		
(b) Freight transportation (CPC 7112) <sup>54</sup>	1), 3) Costa Rica reserves the right to grant concessions to supply railroad freight transportation services based		

<sup>52</sup> Relevant limitations and legal citations in the description of sectors involved in the supply of ground handling services apply.

<sup>53</sup> Costa Rica reserves the right to further develop the section on Air Services, as negotiations develop and subject to domestic consultations.

<sup>54</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(c) Pushing and towing services (CPC 7113)</p> <p>(d) Maintenance and repair of rail transport equipment (part of 8868)</p> <p>(e) Supporting services for rail transport services (CPC 743)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>F. Road Transport Services</b>			
<p>(a) Passenger transportation (CPC 7121 and CPC 7122)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to operate domestic remunerated passenger transportation routes in automotive vehicles (including special passenger transportation services as defined in Articles 2 and 3 of Executive Decree No. 15203-MOPT of 22 February 1984 – <i>Reglamento para la Explotación de Servicios Especiales de Transporte Automotor Remunerado de Personas</i>). Such concessions shall be awarded through bidding, which shall only be opened if the <i>Ministerio de Obras Públicas y Transportes</i> has previously</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises. A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p>	

	<p>determined the need to supply the service according to the proper technical studies.</p> <p>Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>A permit is required in order to supply international remunerated passenger land transportation services. New concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Costa Rica reserves the right to limit the number of permits or</p>	<p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p><b>Measures:</b></p> <p>Law No. 3503 of 10 May 1965 – <i>Ley Reguladora del Transporte Remunerado de Personas en Vehículos Automotores</i></p> <p>Executive Decree No. 26 of 10 November 1965 – <i>Reglamento del Transporte Internacional de Personas</i></p> <p>Executive Decree No. 35985 of 16 April 2010 - <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i></p> <p>Executive Decree No. 36223-MOPT-TUR of 06 September 2010 - <i>Reglamento para la Regulación y Explotación de Servicios de Transporte Terrestre de Turismo</i></p>	
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	<p>concessions to supply domestic remunerated passenger land transportation services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>The <i>Ministerio de Obras Públicas y Transportes</i> reserves the right to set annual limits on the number of concessions for taxi cab services to be granted in each district, county (<i>cantón</i>), and province. Only one taxi cab concession may be granted to each natural person, and each concession grants the right to operate only one vehicle. Bids for taxi concessions are awarded based on a point system that gives an advantage to existing suppliers. Each concession to supply regular public remunerated passenger transportation services in automotive vehicles, excluding taxi cabs, may be granted only to one person, unless an economic needs test evidences the need to have additional suppliers. In addition, one natural person may not own more than two enterprises nor be a majority shareholder in more than three enterprises operating different routes.</p> <p>A permit is required to exploit the service of paid motor vehicle passenger transport in the special stable taxi service (<i>servicio especial estable de taxi</i>) category, where the service is supplied from door to</p>		
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	<p>door, to satisfy limited and residual service directed to a closed group of people. Permits are issued by the <i>Consejo de Transporte Público</i>, subject to an economic needs test and the demand for the service. Permit holders shall be limited to supplying the service within the geographic area determined by the authorization license. Based on the principles of proportionality, reasonableness and necessity, the percentage of authorized stable special taxi services shall not exceed 3 percent of the authorized concessions per base of operation. By issuing the number of permits it deems necessary, Costa Rica is obliged to guarantee the economic and financial balance of a concession, avoiding potentially ruinous competition due to the concurrence of operators in a particular zone that may exceed the residual demand of the operational zone where the service has been authorized, given that the operational zones present different characteristics from one another. Permission to supply non-tour bus passenger transportation services in the greater metropolitan area of the Central Valley of Costa Rica shall only be granted once it has been demonstrated that regular public bus services cannot satisfy the demand.</p>		
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	<p>Permits for tourism land transportation shall be granted in case it is technically determine the necessity of increasing the number of units dedicated to this type of service.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(b) Freight transportation (CPC 7123)<sup>55</sup></p>	<p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This</p>	

<sup>55</sup> Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p> <p>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p> <p><b>Measures:</b> Executive Decree No. 15624-MOPT of 28 August 1984 – <i>Reglamento del Transporte Automotor de Carga Local</i> Executive Decree No. 35985 of 16 April 2010 – <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i> Executive Decree No. 31363-MOPT of 02 June 2003 – <i>Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga</i></p>	
<p>(c) Rental of commercial vehicles with operator (CPC 7124)</p> <p>(e) Supporting services for road transport services (CPC 744)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(d) Maintenance and repair of road transport equipment</p>	<p>1) None</p> <p>2) None</p>		

(CPC 6112 and 8867)	<p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>G. Pipeline Transport</b></p> <p>(a) Transportation of fuels (CPC 7131)</p> <p>(b) Transportation of other goods (CPC 7139)</p>	<p>1), 3) Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies. Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>H. Services auxiliary to all modes of transport except for air, maritime and internal waterways transport services</b></p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p>	

<p>(part of CPC 748)</p> <p>(d) Other supporting and auxiliary services (part of CPC 749)</p>	<p>freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b> Law No. 7557 of 20 October 1995 – <i>Ley General de Aduanas y sus reformas</i> Executive Decree No. 25270-H of 14 June 1996 – <i>Reglamento a la Ley General de Aduanas</i> Executive Decree No. 31536 of 17 December 2003 – <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i></p>	
<p><b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b></p>			
<p>A. Washing, cleaning and dyeing services (CPC 9701)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>B. Hairdressing services (CPC 97021)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>D. Other beauty treatment services n.e.c (CPC 97029)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>		

	4) Unbound except as indicated in horizontal commitments.		
E. Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (CPC ver. 1.0 97230)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

**COSTA RICA – FINAL LIST OF MFN ARTICLE [...] EXEMPTIONS**

Sector or subsector	Description of measure indicating its inconsistency with Article [...]	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
PROFESSIONAL SERVICES	A foreign professional may become a member of the corresponding professional association only if there is a reciprocal agreement in force with his or her country of origin and/or in certain cases if Costa Rican nationals may exercise the profession in similar circumstances in his or her country of origin.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Need to ensure minimum standards of quality for professional services.
ADVERTISING SERVICES AUDIOVISUAL SERVICES	Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value. Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.
CULTURAL INDUSTRIES <sup>56</sup>	Costa Rica reserves the right to adopt or maintain any measure	All countries	Indefinite	Cultural policy.

<sup>56</sup> Cultural industries means persons engaged in any of the following activities:

- (a) Publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;
- (b) Production, distribution, sale, or display of recordings of movies or videos;
- (c) Production, distribution, sale, or display of music recordings in audio or video format;
- (d) Production, distribution, or sale of printed music scores or scores readable by machines; or
- (e) Radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks.

	that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements. For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.			
FINANCIAL SERVICES Securities	The public offer by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions. The <i>Superintendencia General de Valores</i> (SUGEVAL) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of the securities market.	All countries	Indefinite	Bilateral and multilateral agreements.
LAND TRANSPORTATION SERVICES				
Passenger transportation	A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.

	<p>Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>When granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p>	All countries	Indefinite	
Freight transportation	Foreign vehicles, trailers, containers and chassis from outside the Central American region shall not transport goods within the territory of Costa Rica.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.
AIR TRANSPORTATION SERVICES	<p>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</p> <p>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity.</p>	All countries	Indefinite	Reciprocity.
SERVICES AUXILIARY TO ALL MODES OF TRANSPORT	Only Central Americans can act as custom brokers.	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.
ALL SECTORS Taxation	Measures aimed at ensuring the effective and equitable imposition and collection of direct taxes or that are aimed at	All countries	Indefinite	Ensure effective and equitable tax collection.

	preventing tax avoidance or evasion, including measures regarding tax havens.			
ALL SECTORS	<p>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries in accordance with:</p> <p>(a) any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>(b) any bilateral or multilateral agreement in force or signed after the date of entry into force of this Agreement involving:</p> <p>(i) the promotion and protection of investment designed to encourage in a preferential manner the investments of certain countries covered by such agreements;</p> <p>(ii) aviation;</p> <p>(iii) fisheries; or</p> <p>(iv) maritime matters, including salvage.</p>	All countries	Indefinite	National policies aimed at ensuring that preferential treatment of investments and specific sectors is granted on the basis of reciprocity.

**TRADE IN SERVICES AGREEMENT  
(TISA)**

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS  
~~FIRST~~**SECOND** REVISED OFFER**

**NOTES**

1. Costa Rica reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Costa Rica further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies. [This offer is also subject to the outcome of ongoing negotiations.](#)
2. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. Each entry scheduled in the '~~Limitations on national treatment and local presence~~**Other limitations**' column includes a description setting out the scope of the sector, sub-sector or activity, for the measure for which [the National Treatment and Localisation Obligations Presence \(Local Presence, Local Management and Boards of Directors, Local Content and Other Performance Requirements\)](#) does not apply. [The conditions and qualifications on Local Management and Boards of Directors, Local Content and Other Performance Requirements are indicative, subject to the outcomes of ongoing negotiations.](#) Where applicable, each entry also includes a citation identifying the source of the measure. A citation under the heading **Measures** at the bottom of an entry identifies a law, regulation or other measure, for which the entry is made. A measure cited under **Measures** means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and includes a subordinate measure adopted or maintained under the authority of and consistent with the measure. **Legal citations are included for transparency purposes only.** Costa Rica reserves the right to modify its legal citations on the basis of the Parties understanding and consensus on their legal interpretation.

*Confidential**May 6 October, 2016**~~Second~~ First Revised Offer from Costa Rica*

The extraction of natural resources, (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry and logging, and fishing shall not be considered as services for the purposes of this Schedule. Therefore Costa Rica does not undertake any commitment on such activities and reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation. Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with said principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. Services incidental to fishing shall unconditionally abide by the mentioned conditions and principles. The deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory shall not be permanently removed from State ownership. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.

The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the *Constitución Política de la República de Costa Rica*. Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws. Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country. The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State. The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation. The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State. The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited. In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and *coligallero*, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in *Código de Minería* and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small-scale mining cooperative. Additionally, to grant concessions for small-

scale mining the State shall apply equality and proportionality criteria based on the number of affiliated workers and the applications for concession. Permits and concessions for exploration and exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes. Concessions for exploitation or permits for exploration of ores other than hydrocarbons, may be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions established in the granting decision or does not comply with the obligations established in the *Código de Minería* and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program of exploration or exploitation, to which it committed. **Services incidental to mining and to energy, shall unconditionally abide by the mentioned conditions and principles.**

1. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a Market Access, a National Treatment or a Localisation limitation within the meaning of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to service suppliers and service suppliers employees of the other Parties.
2. Costa Rica offer contains a list of Most-Favoured-Nation (MFN) exemptions, which may need to be updated pending the outcome of negotiations of the Most-Favoured-Nation obligation and related disciplines in the Core Text.
3. Costa Rica recognises that there is an ongoing discussion on how the agreement will apply to “new services” and thus reserves the right to include a reservation on this regard if other Parties undertake such an approach.
4. Costa Rica confirms its intention to adopt the Legal Services model schedule, however is awaiting confirmation from domestic consultations.
5. Costa Rica undertakes commitments on financial services to the extent that it has attributed as a proponent to the relevant obligations. Commitments for mode 1 and 2 are limited to the services in the short list in Articles X.3(1)(b) and X.3(1)(c).

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS**

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	<u>Other</u> <del>II</del> <u>limitations on national treatment and local presence</u>	Additional commitments
<p><b>PART I. HORIZONTAL COMMITMENTS</b> Costa Rica undertakes its specific commitments in accordance with Part II of the Agreement.</p>			
<p>SECTION A.  RESERVATIONS pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments]</p>		<p>Pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments] , Costa Rica reserves the right to adopt or maintain any measure in the specific sectors, sub-sectors or activities listed below:</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> <u>X.3 Local Content and Other Performance Requirements</u> 1), 2), 3), 4) Social Services: any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p><u>I-4: National Treatment</u></p>	

		<p><u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>  1), 2), 3), 4)  Minority Affairs and Native Groups: any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>  1)  Air services: any measure with respect to traffic rights<sup>1</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:  (i) aircraft repair and maintenance services;  (ii) the selling and marketing of air transport services;  (iii) computer reservation system (CRS) services; <del>and</del>  (iv) specialty air services;</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p>	
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<sup>1</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

		<p><u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>  <u>1), 3)</u>  <u>Air services: any measure with respect to:</u>  <u>(i) <del>airport operation services; and</del></u>  <u>(ii) <del>ground handling services.</del></u></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <del>Except as otherwise provided in Costa Rica's schedule:</del>  <del>a. 1), 2)</del>  <del>With respect to all financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement] other than the financial services referred to in subparagraphs 1(b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>2</sup> [only if Costa Rica is a proponent]; and</del></p> <p><del>b. 1), 2)</del>  <del>Paragraph 3 of Article II 2 of the Agreement [the ratchet] shall not apply to financial services referred to in subparagraphs 1(b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]</del></p> <p><u>I-4: National Treatment</u>  <u>All financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement]:</u></p>	
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<sup>2</sup> ~~It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.~~

		<p>a. 1) <u>Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (b) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>3</sup> [only if Costa Rica is a proponent]</u></p> <p>b. 2) <u>Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>4</sup>; and</u></p> <p><u>Financial Services referred to in subparagraphs 1 (b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]:</u></p> <p><u>1), 2) Any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</u></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 2), 3), 4)  <u>Subsidies or grants: Any measure with respect to subsidies or grants, including</u></p>	
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<sup>3</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

<sup>4</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>government-supported loans, guarantees and insurance.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1), 2), 3), 4)  <u>Taxation:</u> Any measure with regard to taxation<sup>5</sup></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1), 2), 3), 4)  <u>Public utilities and public services:</u> Services considered as public utilities or public services<sup>6</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that,</p>	
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<sup>5</sup> Costa Rica will review the drafting of this reservation once the Parties agree to the treatment of taxation measures in TiSA.

<sup>6</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

		<p>as a legal mandate, supply any of these services are excluded from <del>this</del> such obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>  4)  <u>Movement of natural persons to supply a service:</u> Supply of a service through presence in the territory of Costa Rica of natural persons of any other Party, except for the specific commitments explicitly provided for in the market access column.</p> <p><u>X.2 Local Management and Boards of Directors</u>  3) 4)  <u>Positions within public institutions and public enterprises: Measures that reserve to Costa Rican nationals the senior</u></p>	
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		<p><u>management, boards of directors and other related positions within public institutions and public enterprises.</u></p>	
<p><b>SECTION B</b></p> <p>RESERVATIONS pursuant to Part II, Article II-2:2 and Part X, Article X.4:1</p>		<p>Costa Rica maintains <del>limitations conditions and qualifications on national treatment and localisation presence</del> in all sectors for:</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>            1), 3)  <u>Maritime terrestrial zone and coastal urban zones:</u> No activity shall be developed in the public zone of the maritime-terrestrial zone, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"> <li>(a) foreigners that have not resided in the country for at least five years;</li> <li>(b) enterprises with bearer shares;</li> <li>(c) enterprises domiciled abroad;</li> <li>(d) enterprises incorporated in the country solely by foreigners; and</li> <li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li> </ul> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p><u>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar</u></p>	

		<p><a href="#">requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</a></p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p><b>Measures:</b>          Law No. 6043 of 02 March 1977 – <i>Ley sobre la Zona Marítimo Terrestre</i>  <a href="#">Law No. 9221 of 27 March 2014 – Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial.</a></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)  <a href="#">Associations located abroad and branches of foreign juridical persons:</a> Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch’s business.</p>	
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		<p><b>Measures:</b>          Law No. 3284 of 30 April 1964 – <i>Código de Comercio</i>          Law No. 218 of 08 August 1939 – <i>Ley de Asociaciones</i>          Executive Decree No. 29496-J of 17 April 2001 – <i>Reglamento a la Ley de Asociaciones</i></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)  <u>Public works and public works with services:</u> For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicator is obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p><b>Measures:</b>          Law No. 7762 – <u>of 14 April 1998</u> – <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of</u></p>	
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		<p><u>Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 2), 3), 4)</p> <p>All local levels of government: This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>3)</p> <p><u>Free Zones: An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent.</u></p> <p><u>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</u></p>	
<p>ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE</p>	<p>1), 2), 3), 4)</p> <p>Social Services: Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or</p>		

	<p>insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p>1), 2), 3), 4)                  Minority Affairs and Native Groups: Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p>1)                  Air services: Costa Rica reserves the right to adopt or maintain any measure with respect to traffic rights<sup>7</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:                  (i) aircraft repair and maintenance services;                  (ii) the selling and marketing of air transport services;                  (iii) computer reservation system (CRS) services; <del>and</del>  <u>(iv) specialty air services;</u>  <u>(v) airport operation services; and</u>  <u>(vi) ground handling services.</u></p> <p>1), 2), 3), 4)  <u>Subsidies and grants:</u> Costa Rica reserves the right to adopt or maintain any measure</p>		
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<sup>7</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

	<p>with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p><del>1), 2), 3), 4)</del>  <del>Costa Rica reserves the right to adopt or maintain measures with regard to taxation.</del></p> <p>1), 2), 3), 4)  <u>Local level of government:</u> Costa Rica maintains limitations on market access in all local levels of government. This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p>1), 3), 4)  <u>Activities in the maritime terrestrial zone and coastal urban zones:</u> No activity shall be developed in the public zone of the maritime-terrestrial zone defined, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"> <li>(a) foreigners that have not resided in the country for at least five years;</li> <li>(b) enterprises with bearer shares;</li> <li>(c) enterprises domiciled abroad;</li> <li>(d) enterprises incorporated in the country solely by foreigners; and</li> <li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li> </ul> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p>		
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	<p><u>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</u></p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>1), 3) <u>Associations located abroad and branches of foreign juridical persons:</u> Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p> <p>1), 3) <u>Public works and public works with services:</u> For concessions of public works contracts and the concessions of public</p>		
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	<p>works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p>3)</p> <p><del>An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent.</del></p> <p><del>A non producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re packs or redistributes non traditional goods and products for exportation or re exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</del></p> <p>1), 2), 3), 4)</p> <p>Unbound in sectors not listed in Part II of</p>		
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	<p>this schedule, below.</p> <p>1), 2), 3), 4)</p> <p><u>Public utilities and public services:</u> Services considered as public utilities or public services<sup>8</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.</p> <p>To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p>4)</p>		
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<sup>8</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

	<p>Unbound, except for measures concerning the entry and temporary stay of natural persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in the Costa Rican territory, including those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect domestic labour force and permanent employment in its territory. The relevant national professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any <a href="#">terms, limitations and conditions</a> scheduled for specific sectors and subsectors shall also apply.</p> <p>A- Business visitors: a natural person of another Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:</p> <p>(a) Meetings and Consultations: Business</p>		
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	<p>persons attending meetings, seminars or conferences, or engaged in advising clients.</p> <p>(b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in the territory of a TISA Member.</p> <p>(c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in the territory of a TISA Member.</p> <p>(d) Marketing: Market researchers and analysts conducting independent research or analysis or research or analysis for an enterprise located in the territory of a TISA Member. Trade-fair and promotional personnel attending a trade convention.</p> <p>(e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in the territory of a TISA Member but not delivering goods or providing services. Buyers purchasing for an enterprise located in the territory of a TISA Member.</p> <p>(f) Distribution: Customs brokers that provide advisory services in order to facilitate the import or export of goods.</p> <p>(g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or</p>		
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	<p>industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of Costa Rica, during the warranty period or service agreement.</p> <p>(h) General Services:</p> <ul style="list-style-type: none"> <li>- Managing and supervision personnel engaging in business operations for an enterprise located in the territory of a TISA Member.</li> <li>- Public relations and advertising personnel that supply consulting services to clients or participating in conventions.</li> <li>- Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of a TISA member.</li> <li>- Translators or interpreters that supply services as personnel of an enterprise located in the territory of a TISA Member, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators.</li> <li>- Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies.</li> <li>- Sellers and advisors in franchise development that wish to offer their services in the territory of Costa Rica.</li> </ul> <p>For the category of business visitors, the</p>		
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	<p>periods of stay and sojourn, are limited to:</p> <p>(a) An initial stay of one day to 30 days.</p> <p>(b) Request for extension of the initial stay: from 30 days to 90 days.</p> <p>(c) Request for sojourn: one year with the option to extend up to two additional years.</p> <p>B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between a TISA Member and Costa Rica.</p> <p>For the category of traders, the periods of stay and sojourn, are limited to:</p> <p>(a) An initial stay of one day to 30 days.</p> <p>(b) Request for extension of the initial stay: from 30 days to 90 days.</p> <p>(c) Request for sojourn: one year with the option to extend up to two additional years.</p> <p>B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital. This amount is determined by domestic law.</p> <p>For the category of investors, the period of stay is limited to from 90 days to two years, with the option to extend up to two additional years.</p> <p>C- Intra-Corporate Transferees: A business person employed by an enterprise located in the territory of a TISA Member</p>		
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	<p>who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission.</p> <p>For the category of intra-corporate transferees, the period of stay is limited to one year with the option to extend up to two additional years.</p>		
<p><b>PART II. SECTOR-SPECIFIC COMMITMENTS</b></p>			
<p><b>1. BUSINESS SERVICES</b></p>			
<p><b>A. Professional services</b></p>			
<p>(a) Legal services <u>(CPC 861)</u></p>	<p>1), <del>2)</del>, 3) None- <del>2) — None</del> 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Lawyers exercising as lawyers or notaries must be incorporated to the Professional Association of Lawyers. Such incorporation is subject to residency requirements at the time of applying for membership. To exercise as a notary, it is required to have an office open in Costa Rica to the public.</p>	

		<p><b>Measures:</b>          Law No. 7764 of 17 April 1998 <del>---</del> <i>Código Notarial-</i>          Law No. 13 of 28 October 1941 <del>--</del> <i>Ley Orgánica del Colegio de Abogados</i>          Executive Decree No. 20 of 17 July 1942 <del>---</del> <i>Reglamento Interior del Colegio de Abogados-</i>          Agreement No. 2008-45-034 of <u>09</u> December 2008 <del>---</del> <i>Manual de Incorporación de los Licenciados en Derecho al Colegio de Abogados-</i>  <i>Reglamento Autónomo del Colegio de Abogados de Costa Rica del <u>of 26</u> February 2004</i>  <del>26 de febrero de 2004</del>          -</p>	
<p>(b) Accounting, auditing and bookkeeping services (CPC 862)</p>	<p>1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.          2) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.          For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants.</p>	

		<p>Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership.</p> <p><u>To provide consultancy services in economics, consultancy firms are required to register in the professional association and appoint among its staff an active member in the <i>Colegio de Ciencias Económicas</i>.</u></p> <p><u>In the case of audits of entities that are part of groups or financial conglomerates domiciled abroad, the audit firm of the country in which the entity is domiciled shall meet the following requirements:</u></p> <p><u>a) it shall be registered and active in a professional registry counterpart to the <i>Colegio de Contadores Públicos de Costa Rica</i>, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be represented by a foreign firm, which in turn, has representation in Costa Rica.</u></p> <p><u>Foreign professionals that shall enter the country to carry out specific tasks for a specified period shall be temporary members of the Professional Board in Economic Sciences. In order to carry out their job, such professionals shall register in the professional</u></p>	
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		<p><u>association. The regulation shall determine their rights, duties and other conditions to practice in the country. These temporary members shall not engage in any occupation other than the one the association authorized them to practice.</u></p> <p><b>Measures:</b>          Law No. 1269 of 02 March 1951- <del>—</del>; <i>Ley Orgánica del Colegio de Contadores Privados-</i>          Executive Decree No. 3022 of 21 May 1973 <del>—</del>; <i>Reglamento Ley Orgánica Colegio de Contadores Privados de Costa Rica-</i>          Regulation No. 90-1 of 18 May 2004 <del>—</del>; <i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica of 18 May 2004.</i>          Law No. 1038 of 19 August 1947 <del>—</del>; <i>Ley de Creación del Colegio de Contadores Públicos-</i>          Executive Decree No. 13606-E of 05 May 1982 <del>—</del>; <i>Reglamento del Colegio de Contadores Públicos de Costa Rica-</i>          Regulation No. 9 of 25 May 2010 <del>—</del>; <i>Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica-</i>  <u>Law No. 7105 of 31 October 1988 – Ley Orgánica del Colegio de Licenciados en Ciencias Económicas</u>  <u>Executive Decree No. 20014 - MEIC of 19 September 1990 – Reglamento General de Profesionales en Ciencias Económicas de</u></p>	
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		<p><u>Costa Rica</u>  <u>Regulation No. 77 of 20 June 2009 –</u>  <u>Reglamento de Admisión del Colegio de</u>  <u>Profesionales en Ciencias Económicas de</u>  <u>Costa Rica</u>  <u>Executive Decree No. 24686 of 19</u>  <u>September 1995 – Reglamento de</u>  <u>Fiscalización Profesional de Entidades</u>  <u>Consultoras</u></p>	
<p>(c) Taxation services  (CPC 863)<sup>9</sup></p>	<p>1), 3) Partnerships with Costa Rican natural or juridical persons are required.  2) None  4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  1), 3) Partnerships with Costa Rican natural or juridical persons are required. Nationality or residency requirements.</p> <p><b>Measures:</b>  Executive Decree No. 13606-E of 05 May 1982 <del>—</del>; <del>Reglamento del Colegio de Contadores Públicos de Costa Rica—</del>  Law No. 1038 of 19 August 1947 <del>—</del> <del>Ley de Creación del Colegio de Contadores Públicos</del>  Regulation No. 90-1 of 18 May 2004 <del>—</del> <del>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica -</del>  <del>Law No. 7764 of 17 April 1998 <del>—</del>, Código Notarial.</del>  <del>Executive Decree No. 20 of 17 July 1942 <del>—</del>, Reglamento Interior del Colegio de Abogados.</del>  <del>Reglamento Autónomo del Colegio de</del></p>	

<sup>9</sup> Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

		<u>Abogados de Costa Rica of 26 February 2004 del 26 de febrero de 2004</u>	
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(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 <u>→</u> <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos-</i> Executive Decree No. 3414-T of 03 December 1973 <u>→</u> <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos-</i></p>	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members</u></p>	

		<p><u>of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 <del>→</del> <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos-</i>          Executive Decree No. 3414-T of 03 December 1973 <del>→</del> <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos-</i></p>	
<p>(f) Integrated engineering services (CPC 8673)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>L4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.  <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 <del>→</del> <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos-</i>          Executive Decree No. 3414-T of 03 December 1973 <del>→</del> <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos-</i></p>	

<p>(g) Urban planning services (except general urban planning) (part of CPC 8674)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> <u>X.2 Local Management and Boards of Directors</u> 1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b> Law No. 3663 of 10 January 1966 <del>—</del> Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos- Executive Decree No. 3414-T of 03 December 1973 <del>—</del> Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos -</p>	
<p>(h) Medical and dental services (CPC 9312)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the</p>	

		<p>conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental Surgeons, foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>All Physicians and Surgeons, and Dental Surgeons must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement.</p> <p><del>The assignment of the slots to perform mandatory social services is made through a drawing. If there are enough slots to perform mandatory social services for all applicants, a</del> Applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to <del>assignment of the specific</del> the social service requirements slots.</p> <p><del>If the number of slots offered in the drawing is less than the number of</del></p>	
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		<p><del>applicants, applicants who are Costa Rican nationals shall have the priority to freely choose if they want to participate or not in the drawing. Such choice shall be respected as long as the number of applicants who do not wish to choose a slot is equal to or less than the number of shortage of slots. When the number of applicants who are Costa Rican nationals that do not wish to participate in the drawing exceeds the number of shortage of slots, a lottery shall be made among them to determine who shall participate in the drawing of slots.</del></p> <p><del>If there is still a shortage of slots when the applicants who are Costa Rican nationals have already made their choice, the same procedure shall be applied for the drawing of slots among applicants who are foreign nationals.</del></p> <p>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service requirement may be waived for temporary professional practice.</p> <p><b>Measures:</b>  Law No. 3019 of 09 August 1962 <del>—</del> Ley Orgánica del Colegio de Médicos y Cirujanos</p>	
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		<p>Executive Decree No. 23110-S of 22 March 1991 <del>—</del>; <i>Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos</i>—</p> <p>Executive Decree No. 2613-SPSS of 03 November 1972 <del>—</del>; <i>Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas</i>—</p> <p>Law No. 5784 of 19 August 1975 <del>—</del>; <i>Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica</i> -</p> <p>Law <del>No.</del> 7559 of 30 November <del>30</del>, 1995 <del>—</del>; <i>Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i>—</p> <p>Law No.º 9272 of 26 November 2014 <del>—</del>; <i>Reforma Servicio Social Obligatorio para Profesionales en Ciencias de la Salud</i>—</p> <p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>3) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental</p>	
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		<p>Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p><b>Measures:</b> See above for Mode 1).</p>	
<p>(i) Veterinary services (CPC 932)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) For incorporation to the Professional Association of Veterinarians foreign <del>Veterinarians</del> <u>veterinarians</u> must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence.</p> <p><b>Measures:</b> Law No. 3455 of 14 November 1964 <del>—</del> <del>Ley Orgánica del Colegio de Médicos Veterinarios</del> Executive Decree No. 19184-MAG of 10 July 1989 <del>—</del> <del>Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios</del></p>	

<p><b>B. Computer and Related Services</b> (CPC 84)<sup>10</sup></p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Research and Development Services (R&amp;D)<sup>11</sup></b></p>			
<p>(a) R&amp;D services on natural sciences (CPC 851 excluding organic resources)  (c) Interdisciplinary R&amp;D services (CPC 853)</p>	<p>1), 3) Relevant <u>terms, limitations, conditions established and legal citations</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.  2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Relevant <u>limitations—conditions, qualifications</u> and legal citations <u>established</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>12</sup> services with regard to biodiversity<sup>13</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural</p>	

<sup>10</sup> Relevant terms, limitations, conditions, qualifications ~~limitations~~ and legal citations in the description of subsection (k) Others apply.

<sup>11</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of section A. Professionals Services apply.

<sup>12</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>13</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p>fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license.</p> <p><b>Measures:</b>                  Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i>                  Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i>                  Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>D. Real Estate Services</b>			
(a) Involving own or leased property (CPC 821)	1) None 2) None 3) None		
(b) On a fee or contract basis (CPC 822)	4) Unbound except as indicated in horizontal commitments.		
<b>E. Rental/Leasing Services without Operators</b>			
(a) Relating to ships (CPC 83103)	1), 3) Vessels must have Costa Rican flag and must be registered in Costa Rica.	I-4: National Treatment X.1 Local Presence 1), 3) Only Costa Rican nationals,	

	<p>Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p><b>Measures:</b></p> <p>Law No. 12 of 22 October 1941 <del>—</del>; <i>Ley de Abanderamiento de Barcos</i></p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 <del>—</del>; <i>Reglamento del Registro Naval Costarricense</i></p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble-</i></p> <p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives</p>	
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		<p>based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>                  Law No. 6990 of <del>05 July</del> 5, 1985 <del>;</del> Ley de Incentivos para el Desarrollo Turístico.                  Executive Decree No. 16605 of <del>01 October</del> 1, 1985 <del>;</del> Reglamento de la Ley de Incentivos para el Desarrollo Turístico</p>	
(c) Relating to other transport equipment			
<p>(c) 1. Relating to private cars (CPC 83101)</p> <p>(c) 2. Relating to other land transport equipment (CPC 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism</p>	

	4) Unbound except as indicated in horizontal commitments.	demand and the benefits reflected in other sectors.  <b>Measures:</b> Law No. 6990 of <del>05</del> July <del>5</del> , 1985 <del>—</del> ; <i>Ley de Incentivos para el Desarrollo Turístico</i> ; Executive Decree No. 16605 of <del>01</del> October <del>4</del> , 1985 <del>—</del> ; <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>	
(c) 3. Relating to goods transport vehicles (CPC 83102)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(e) Other (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(f) Telecommunications equipment rental (CPC 7541)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>F. Other Business Services</b>			

<p>(a) Advertising services (CPC 871)</p>	<p>1), 3) Only natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks may exploit media and advertising agencies. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired</li> </ul>	<p><u>L4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may</li> </ul>	
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	<p>per radio station per day.</p> <ul style="list-style-type: none"> <li>The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>not exceed 60 percent of the total number of programs projected per day.</p> <p><del>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications.</del> Foreign broadcasters shall be residents in order to register in the Department of Radio <u>of the Ministry of Environment, Energy and Telecommunications.</u> The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>          Law No. 6220 of 20 April 1978 <del>-</del> <i>Regula Medios de Difusión y Agencias de Publicidad</i>.          Law No. 8642 <del>del of</del> 04 <del>de junio de</del> <u>July</u> 2008 <del>-</del> <u>Ley</u> <i>General de</i></p>	
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(b) Market research and public opinion polling services (CPC 864) <sup>14</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(c) Management consulting services (CPC 865) <sup>15</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Services related to management consulting (CPC 866) <sup>16</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<sup>14</sup> Relevant [terms, limitations, conditions, qualifications](#) ~~limitations~~ and legal citations in the description of ~~subsection~~ (k) Others apply.

<sup>15</sup> Relevant [terms, limitations, conditions, qualifications](#) ~~limitations~~ and legal citations in the description of ~~subsections~~ (b) Accounting, auditing and bookkeeping services (CPC 862) and (k) Others apply.

<sup>16</sup> Relevant [terms, limitations, conditions, qualifications](#) ~~limitations~~ and legal citations in the description of ~~subsections~~ (a) Legal Services and- (b) Accounting, auditing and bookkeeping services (CPC 862) apply.

<p>(e) Technical testing and analysis services (CPC 8676)<sup>17</sup></p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(f)<sup>18</sup></p> <p>1. Services incidental to agriculture (CPC 8811)</p> <p>2. Services incidental to animal husbandry (CPC 8812)</p> <p>3. Advisory and consulting services incidental to hunting (part of CPC 8813)</p> <p>4. Advisory and consulting services incidental to forestry and logging (part of CPC 8814)</p>	<p>1), 3) None 2) None 4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>19</sup> services with regard to biodiversity<sup>20</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p><b>Measures:</b> Law No. 7317 of 30 October 1992 – <i>Ley de</i></p>	

<sup>17</sup> Relevant terms, limitations, conditions, qualifications, limitations and legal citations ~~established~~ in the description of subsections (e) Engineering services (CPC 8672), (h) Medical and dental services (CPC 9312), (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>18</sup> Relevant terms, limitations, conditions, qualifications, limitations and legal citations ~~established~~ in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>19</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>20</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p><i>Conservación de la Vida Silvestre</i>          Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i>          Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
<p>(g) Services incidental to fishing (CPC 882)<sup>21 22</sup></p>	<p>1), 3) <del>Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</del>  <del>The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone</del></p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.3 Local Content and Other Performance Requirements</u>          1), 3) <del>Commercial fishing within the 12 miles of Costa Rican territorial waters is exclusively reserved to Costa Rican nationals and Costa Rican enterprises that fish with vessels flying the Costa Rican flag.</del>  <del>Fishing activities by foreign vessels are prohibited, except for purse seine fishing (<i>pesca cerquera</i>) of tuna within the exclusive economic zone, but outside the territorial sea, which will be subject to international treaties and agreements to which Costa Rica is a party, as well as special laws created to the effect.</del>  <del>Tuna purse seine vessels with foreign flag shall pay a fee to register and obtain a fishing license which will be valid for a trip up to sixty calendar days. The mentioned fee</del></p>	

<sup>21</sup> According to the explanatory note of this schedule, fishing is not considered a service, therefore Costa Rica does not undertake commitments regarding such activity under any mode of supply. Relevant limitations and legal citations described in this list for these activities are included for transparency and in as much as they apply to services incidental to fishing. For greater certainty, any service incidental to fishing shall comply with the domestic legal framework for fishing activities.

<sup>22</sup> Relevant limitations and legal citations in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

	<p><del>and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties.</del></p> <p><del>Commercial fishing within the 12 miles of Costa Rican territorial waters is exclusively reserved to Costa Rican nationals and Costa Rican enterprises that fish with vessels flying the Costa Rican flag. Commercial and sport fishing activities in national parks, natural monuments and biological reserves are prohibited.</del></p> <p><del>The exercise of fishing and aquaculture activities in the continental shelf and its insular undersea base, forest reserves, protected areas, national wildlife refuges and wetland ecosystems, is restricted in accordance with management plans supported by technical and scientific studies elaborated for each area by the Ministry of Environment and Energy (MINAE), considering the technical criteria of INCOPECSA. To create or expand protected areas that cover marine areas, MINAE shall consult the INCOPECSA's criteria. This opinion must be based on technical, social and economic, scientific and ecological criteria.</del></p>	<p><del>is fixed taking into consideration the needs of raw materials of the national processing companies.</del></p> <p><del>A foreign flag vessel for tuna fishing with purse seine net (<i>red de cerco</i>) may hold a free fishing license for 60 calendar days if it delivers the total catch to national canning and processing companies.</del></p> <p><del>All products fished by foreign flag vessel for tuna fishing with purse-seine net (<i>red de cerco</i>), chartered or leased by a Costa Rican company, to which a temporary national flag is granted; will be used to supply the national industry.</del></p> <p><del>Temporal authorizations shall be required for tuna fishing in the Eastern Pacific Ocean. These authorizations are subject to limitations in the form of numerical quotas taking into consideration the fishing capacity recognized to Costa Rica by Inter American Tropical Tuna Commission. The ship owner (<i>armador</i>) or the owner of a vessel shall subscribe an operative agreement with the Ministry of Agriculture and Livestock (MAG). Foreign flag vessels must be authorized by their domestic fishing authority, who guarantees that their country will respect and enforce to fulfill the obligations of such agreement and</del></p>	
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	<p><del>Tuna purse seine vessels with national or foreign flag shall not conduct fishing activities within the 12 miles of Costa Rican territorial waters.</del></p> <p><del>Fishing activities by foreign vessels are prohibited, except for purse seine fishing (<i>pesca cerquera</i>) of tuna within the exclusive economic zone, but outside the territorial sea, which will be subject to international treaties and agreements to which Costa Rica is a party, as well as special laws created to the effect.</del></p> <p><del>Tuna purse seine vessels with foreign flag shall pay a fee to register and obtain a fishing license which will be valid for a trip up to sixty calendar days. The mentioned fee is fixed taking into consideration the needs of raw materials of the national processing companies.</del></p> <p><del>Temporal authorizations shall be required for tuna fishing in the Eastern Pacific Ocean. These authorizations are subject to limitations in the form of numerical quotas taking into consideration the fishing capacity recognized to Costa Rica by Inter American Tropical Tuna Commission. The ship owner (<i>armador</i>) or the owner of a vessel shall subscribe an operative agreement with the</del></p>	<p><del>that renounces to any claim. <u>In the commercialization of the unloaded tuna by foreign or national flag vessels, the ship-owner (<i>armador</i>) or the owner of the foreign flag vessel, shall give priority to processing companies operating in Costa Rica.</u></del></p> <p><del>The exercise of the rights granted to foreign flag vessels for using the authorized tuna fishing capacity registered in the Regional Vessel Register of the Inter American Tropical Tuna Commission, is subject to the payment of an annual fee to the Costa Rica Fishing and Aquaculture Institute. The ship owner (<i>armador</i>) or the owner of a foreign flag vessel shall designate or name a legal representative domiciled in Costa Rica with sufficient powers to carry out procedures and receive notifications.</del></p> <p><del>Licenses for the commercial catching of shrimp in the Pacific Ocean will only be granted to Costa Rican natural or juridical persons or to vessels with Costa Rican registry and flag. Such licenses or permits shall only be granted to small scale artisanal vessels to capture shrimp by gillnet (<i>redes de enmalle</i>).</del></p> <p><del>Longline (<i>pesca con palangre</i>) and gillnet fishing (<i>pesca con red</i></del></p>	
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	<p><del>Ministry of Agriculture and Livestock (MAG). Foreign flag vessels must be authorized by their domestic fishing authority, who guarantees that their country will respect and enforce to fulfill the obligations of such agreement and that renounces to any claim. The exercise of the rights granted to foreign flag vessels for using the authorized tuna fishing capacity registered in the Regional Vessel Register of the Inter American Tropical Tuna Commission, is subject to the payment of an annual fee to the Costa Rica Fishing and Aquaculture Institute. The ship-owner (armador) or the owner of a foreign flag vessel shall designate or name a legal representative domiciled in Costa Rica with sufficient powers to carry out procedures and receive notifications. Licenses for the commercial catching of shrimp in the Pacific Ocean will only be granted to Costa Rican natural or juridical persons or to vessels with Costa Rican registry and flag. Such licenses or permits shall only be granted to small scale artisanal vessels to capture shrimp by gillnet (redes de enmalle). Licenses for the commercial catching of shrimp in the</del></p>	<p><del>agallera) may only be authorized to vessels with Costa Rican registry and flag. INCOPECA may authorize sardine fishing only to be used as bait by the national fishing fleet or for human consumption. Likewise, fishing with squid jigs (poteras) for bait can only be authorized to artisanal vessels of small and medium scale, as well as to those designated as Costa Rican longline fishing (pesca palangrera). For fishing and services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECA and a concession to use and exploit water by MINAE must be obtained. Nationality and residency requirements apply. Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify</del></p>	
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	<p><del>Caribbean Sea will be permitted in accordance with the technical and scientific criteria issued by the competent authority.</del></p> <p><del>Longline (pesca con palangre) and gillnet fishing (pesca con red agallera) may only be authorized to vessels with Costa Rican registry and flag.</del></p> <p><del>Fishing of pelagic species with drift nets (red agallera de altura) is prohibited.</del></p> <p><del>Fishing directed to large pelagic species (sailfish, swordfish, tarpon (sábalo) and marlin) and live bait fishing for capturing large pelagic species is prohibited in the areas and conditions determined by the competent authority in the studies.</del></p> <p><del>INCOPECA may authorize sardine fishing only to be used as bait by the national fishing fleet or for human consumption.</del></p> <p><del>Likewise, fishing with squid jigs (poteras) for bait can only be authorized to artisanal vessels of small and medium scale, as well as to those designated as Costa Rican longline fishing (pesca palangrera).</del></p> <p><del>Shark fishing and its commercialization will only be allowed, when it is unloaded in authorized sites with the respective fins attached to the shank. Only the unloading is allowed if the sharks</del></p>	<p>that it meets the conditions and limits set by INCOPECA, while for research in national vessels must have an observer only in the case of fishing prospecting.</p> <p>Permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (colegios universitarios), and the Instituto Nacional de Aprendizaje (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (colegios universitarios), both national and of a state State character, and the Instituto Nacional de Aprendizaje (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>Foreign academic institutions must demonstrate to the INCOPECA that they have the required technical and financial support to conduct research.</p> <p><del>INCOPECA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national</del></p>	
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	<p><del>come with their fins attached naturally to the body.</del></p> <p>For <del>fishing and</del> services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECSA and a concession to use and exploit water by MINAE must be obtained.</p> <p>The granting of a license, authorization or permit shall be subject to the availability and maintenance of the hydro-biological resource concerned and to the needs of development and sustainability of the fishing and aquaculture sector, which should be properly reasoned on the results of scientific, technical, economic or social studies. <del>Nationality and residency requirements apply. Any natural or juridical person engaged in fishing activities will require fishing license for each vessel.</del></p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation</p>	<p><del>and/or regional needs. Additionally, INCOPECSA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</del></p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>25</sup> services with regard to biodiversity<sup>26</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized</p>	
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<sup>25</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>26</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	<p>or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECSA, while for research in national vessels must have an observer only in the case of fishing prospecting. Permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the <i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and <del>of a state</del> State character, and the <i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p><del>Natural or juridical persons, foreign or national, who want to carry out research or development projects for fishing and aquaculture activities, must have a permit from INCOPECSA.</del></p>	<p>considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Foreign flag vessels are required to unload their fishing products into a smaller number of facilities than the national vessels.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, <del>selling</del> <u>purchase</u> of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and <del>selling-purchase of</del> fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>The expenses <del>required</del> for the acquisition of satellite tracking equipment to be installed in fishing vessels, shall be borne by each ship-owner (<i>armador</i>) or owner of the vessel. In the case of national flag vessels, INCOPECSA shall endeavor to ensure that the implementation of the system has the logistical and financial support from other national state institutions.</p> <p>In the event that the satellite data transmission is interrupted by equipment malfunction, the ship-owner (<i>armador</i>) or his representative must inform INCOPECSA in the immediate</p>	
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	<p>INCOPESCA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national and/or regional needs. Additionally, INCOPESCA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, <u>it</u> determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>23</sup> services with regard to biodiversity<sup>24</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>Commercialization of fishing products caught by tourist or sports activities or for household consumption is prohibited.</p>	<p>course of 48 hours. In the case of tuna purse-seine net vessels with foreign flag, the report of faults or damages must occur within 24 hours of the malfunction.</p> <p><b>Measures:</b>  <del>Constitución Política de la República de Costa Rica of 08 November 1949-</del>          Law No. 8436 of 01 March 2005 <del>;</del> <i>Ley de Pesca y Acuicultura.</i>          Executive Decree No.<sup>o</sup> 36782-MINAET-MAG-MOPT-TUR-SP-S-MTSS <u>of 24 May 2011 -</u> <del>;</del> <i>Reglamento a la Ley de Pesca y Acuicultura</i>          Executive Decree No. 23943-MOPT-MAG of 05 January 1995 <del>;</del> <del>;</del> <i>Reglamento Regulator del Procedimiento para Otorgar Licencias de Pesca a Buques Extranjeros que Deseen Ejercer la Actividad de Pesca en Aguas Jurisdiccionales Costarricenses-</i>          Executive Decree No. 12737-A of 23 June 1981 <del>;</del> <i>Reserva con Exclusividad la Pesca para Fines Comerciales a Costarricenses-</i>          Executive Decree No. 17658-MAG of 17 July 1987 – <i>Clasifica Permisos para Pesca de Camarones en el Litoral Pacífico-</i>          Costa Rica Fishing and Aquaculture Institute (INCOPESCA) Board of Directors Agreement AJDIP/042-2009 of 31 January 2009 <del>;</del> <i>Reglamento para la Autorización de</i></p>	
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<sup>23</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>24</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part.- Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	<p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criteria of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, <u>selling purchase</u> of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and <u>selling-purchase of</u> fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><i>Desembarques de Productos Pesqueros Provenientes de las Embarcaciones Pertenecientes a la Flota Pesquera Comercial Nacional o Extranjera-</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECSA) Board of Directors Agreement AJDIP/371-2010) of 19 October 2010 <u>- La descarga de productos pesqueros, provenientes de embarcaciones de palangre de bandera extranjera deberá de ser realizada en el Muelle de la Terminal de Multiservicios Pesqueros del Barrio del Carmen a partir del 01 de diciembre del año 2010-</u></p> <p>Costa Rica Fishing and Aquaculture Institute— (INCOPECSA) Board of Directors Agreement AJDIP/266-2011) of 01 July 2011 <u>- Reglamento para la suspensión del inicio de la descarga de productos pesqueros provenientes de embarcaciones de bandera extranjera en la Terminal Pesquera del Incopecsa, Barrio El Carmen, Puntarenas</u></p> <p>Law No. 7384 of 16 March 1994 – <i>Ley de Creación del Instituto Costarricense de Pesca y Acuicultura (INCOPECSA)</i></p> <p>Executive Decree No. 32527-MAG-MINAE of 3 June 2005 – <i>Reglamento a los artículos 45 de la Ley N° 7384 y 123 párrafo segundo de la Ley N° 8436 para el otorgamiento del combustible para el sector pesquero nacional no deportivo a precio competitivo con el precio internacional-</i></p> <p>Costa Rica Fishing and Aquaculture Institute— (INCOPECSA) —Board of</p>	
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		<p>Directors Agreement AJDIP/085-2010) of 12 March 2010 <del>—</del>; Reglamento para la regulación, control uso eficiente combustible a precio competitivo nivel internacional, destinado flota pesquera nacional comercial no deportiva y flota pesquera nacional turística en aguas jurisdiccionales costarricenses o fuera de ella <del>←</del></p> <p>Executive Decree No. 37386-MAG of 09 July 2012 <del>—</del>; Reglamento para la Utilización de la Capacidad de Pesca de Atún de Cerco reconocida a Costa Rica en el seno de la Comisión Interamericana del Atún Tropical of 9 July 2012.</p> <p><del>Auerdo</del> Agreement AJDIP/318-2014 of 05 September 2014 <del>—</del> <del>que establece</del> Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015.</p> <p>Executive Decree No. 38327-MINAE 11 April 2014 <del>—</del>; Decreto de Oficialización del Plan de Manejo del Área Marina de Manejo Montes Submarinos. <del>Decreto.</del></p> <p>Executive Decree No. 37354 -MINAET-MAG- SP-MOPT-H <del>—</del>; Prohibición de Aleteo de Tiburones, de importación de aletas y de transporte, trasiego y portación de aletas dentro de una embarcación en aguas jurisdiccionales.</p> <p>Executive Decree No. 38027- MAG of 05 February 5, 2015 <del>—</del>; Establecimiento de tallas de primera madurez para la captura y comercialización de elasmobranchios (tiburones y rayas) en Costa Rica</p>	
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<p>(h) Services incidental to mining (CPC 883 and CPC 5115)<sup>27 28</sup></p>	<p>1), 3) <del>Shall not be permanently removed from State ownership deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the <i>Constitución Política de la República de Costa Rica</i>.</del></p>	<p><u>L4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica. Every recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons, is subject to national legislation and to the administrative jurisdiction of the Costa Rican courts. The acceptance of a contract <del>implicitly</del> involves implicitly waiving to opt, through diplomatic channels, for the claim or for the resolution of the disputes. <del>Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons</del></p>	
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<sup>27</sup> According to the explanatory note of this schedule, extraction or exploitation is not considered a service, therefore Costa Rica does not undertake commitments regarding such ~~activity-activities~~ under any mode of supply. For greater certainty, any service incidental to mining shall comply with the domestic legal framework for mining activities. Relevant limitations and legal citations described in this list for these activities are included for transparency and in as much as they apply to services incidental to fishing.

<sup>28</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p><del>The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</del></p> <p><del>The Costa Rican State has the absolute, inalienable and imprescriptible domain of the sources and deposits of oil and any other hydrocarbons existing in the national territory, the Costa Rican State exercises complete and exclusive sovereignty or special jurisdiction over them.</del></p> <p><del>If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.</del></p> <p><del>The State has absolute, inalienable</del></p>	<p><del>or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws.</del></p> <p><del>In relation to mining or exploration of ores other than hydrocarbons, banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership.</del></p> <p><del>Only natural persons can constitute mining cooperatives, and 75 percent of the members must be Costa Rican nationals.</del></p> <p><del>Permits or concessions for all mining activities may be refused or conditioned due to national interest.</del></p> <p><del>The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country.</del></p> <p><del>The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall</del></p>	
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	<p>and imprescriptible domain of all mineral resources that exist in the national territory and its patrimonial sea, whatever the origin, nature or physical status of the substances they contain. The State will seek to exploit the mineral resources by itself or through agencies that depend on it. However, the State may grant concessions for prospecting, exploration, exploitation and processing of mineral resources. Concessions will not affect in any way the domain of the State and will become extinct in case of breach of the legal requirements to maintain them.</p> <p>Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws.</p>	<p>be prohibited to private parties and they are reserved to the State.</p> <p>The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation.</p> <p>The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State.</p> <p>In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small scale mining for familiar subsistence, traditional and <i>coligallero</i>, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in <i>Código de Minería</i> and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same</p>	
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	<p>All mining activity in both exploration and exploitation is declared of public utility. The concentration, beneficiation (<i>beneficio</i>), processing, transport of minerals and the private or public property required for these purposes, are also declared of public utility. Permits or concessions for all mining activities may be refused or conditioned, according to the analysis of the studies on social and environmental impact to be done. The environmental impact assessment shall include distances and other conditions. Permits or concessions for all mining activities may be refused or conditioned due to national interest.</p> <p>The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country.</p> <p>The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State.</p>	<p><del>time to more than one small scale mining cooperative.</del></p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica of 08 November 1949</i>          Law No. 739, of 03 May 1994, -<i>Ley de Hidrocarburos</i>          Law 6797 of 04 August 1982, -<i>Código de Minería</i>-          Executive Decree No. 37225-MINAET of 21 August 2012, -<i>Reglamento de la actividad de la minería artesanal y en pequeña escala para subsistencia familiar por parte de Cooperativas Mineras</i>          Executive Decree No. 36693 of 01 August 2011, -<i>Declara Moratoria Nacional para la explotación petrolera</i>-          Executive Decree No. 35982 of 29 April 2010 - <i>Se decreta Moratoria en Minería</i>-          Executive Decree No. 36019 of 08 May 2010 - <i>Reforma decreto ejecutivo N° 35982-MINAET "Se decreta Moratoria en Minería", y decreto ejecutivo N° 34492 "Salvuarda ambiental para la minería"</i></p>	
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	<p><del>The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited.</del></p> <p><del>The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation.</del></p> <p><del>The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State.</del></p> <p><del>In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and <i>coligallero</i>, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in <i>Código de Minería</i> and its regulations. The granting of such permits and concessions will be</del></p>		
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	<p><del>based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small scale mining cooperative.</del></p> <p><del>Additionally, to grant concessions for small scale mining the State shall apply equality and proportionality criteria based on the number of affiliated workers and the applications for concession.</del></p> <p><del>Permits and concessions for exploration and exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes.</del></p> <p><del>Concessions for exploitation or permits for exploration of ores other than hydrocarbons, may be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions established in the granting decision or does not comply with the obligations established in the Código de Minería and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program of exploration or</del></p>		
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	<p><del>exploitation, to which it committed.</del></p> <p>All commercial enterprises, registered in Costa Rica, that conduct mining activities shall be constituted by nominative stocks or shares.</p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p>An indefinite moratorium on the activities with the purpose of developing the exploitation of oil deposits in the Costa Rican territory applies.</p> <p>A non-discriminatory indefinite moratorium on strip or open pit mining activities applies.</p> <p>An indefinite moratorium on gold metal mining activities declared in the national territory applies. Gold metal mining is defined as the exploration, exploitation, and the benefit of materials extracted using cyanide or mercury.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(i) Services incidental to manufacturing (CPC 884 except for CPC 88442; and CPC 885)<sup>29 30</sup></p>	<p>1), 3) Unbound for CPC 8841. Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>                  1), 3) <del>Relevant - Limitations</del> <u>conditions, qualifications</u> and legal citations <del>established</del> in the description of</p>	

<sup>29</sup> The commitments undertaken in these CPC classifications are assumed on the understanding that they only include services related to manufacture and not manufacture itself.

<sup>30</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>national demand, are State monopolies.</p> <p><del>Relevant terms, limitations and conditions and legal citations established</del> in the description of section (h) <del>services incidental to mining (CPC 883 and CPC 5115) and (6) environmental services apply.</del></p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>section (h) <del>services incidental to mining (CPC 883 and CPC 5115) and (6) environmental services apply.</del></p>	
<p>(j) Services incidental to energy distribution (CPC 887)</p>	<p>1), 3) <del>Shall not be permanently removed from State ownership deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and</del></p>	<p><del>I-4: National Treatment</del>  <del>X.1 Local Presence</del></p> <p>1), 3) All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law. <del>In the case of Empresa de Servicios Públicos de Heredia, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the Instituto Costarricense de Electricidad (ICE) shall be limited to 49 per cent.</del></p> <p>Private persons may invest in activities for the operation of limited capacity power plants<sup>32</sup> not exceeding 20,000 kW, provided</p>	

<sup>32</sup> For greater certainty, ICE may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p><del>stipulations to be established by the Legislative Assembly.</del></p> <p><del>The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the Constitución Política de la República de Costa Rica.</del></p> <p><del>The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</del></p> <p>Costa Rica reserves the right to grant concessions for the transmission, distribution, and trade of electric energy by legislation based on demand for the service. Priority will be given to</p>	<p>they meet the following requirements:</p> <p>(a) ICE may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</p> <p>(b) Enterprises organized under foreign law that sign a power purchase contract with ICE must establish a branch office in Costa Rica.</p> <p><b>Measures:</b></p> <p>Law No. 7789 of 30 April 1998 <del>—</del>, <i>Transformación de la Empresa de Servicios Públicos de Heredia</i>.</p> <p>Law No. 7200 of 28 April 1990 <del>—</del>, <i>Ley que Autoriza la Generación Eléctrica Autónoma o Paralela</i>.</p> <p>Law No. 7508 of 09 May 1995 <del>—</del>, <i>Ley sobre Reforma a la Ley que Autoriza la Generación Autónoma o Paralela</i>.</p> <p>Law No. 7593 of 09 August 1996 <del>—</del>, <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>.</p> <p>Executive Decree No. 24866-MINAE of 12 December 1995 <del>—</del>, <i>Reglamento al Capítulo II de la Ley de Generación Paralela: Régimen de Competencia</i>.</p> <p>Law No. 8345 of 20 February 2003 <del>—</del>, <i>Ley de Participación de las Cooperativas de Electrificación Rural y de las Empresas de Servicios Públicos Municipales en el Desarrollo Nacional</i>.</p>	
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	<p>concessionaires already supplying the service.</p> <p>For greater certainty, some of the enterprises that currently have concessions to supply these services include:— <i>Instituto Costarricense de Electricidad (ICE); Empresa de Servicios Públicos de Heredia; Junta Administrativa del Servicio Eléctrico Municipal de Cartago (JASEC); Compañía Nacional de Fuerza y Luz;</i> and cooperative associations, cooperative consortiums, and public municipal service enterprises in accordance with the provisions of Law No. 8345.</p> <p>All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law.— In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 per cent.</p> <p>Private persons may invest in</p>		
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	<p>activities for the operation of limited capacity power plants<sup>31</sup> not exceeding 20,000 kW, provided they meet the following requirements:</p> <p>(a) <del>ICE</del> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</p> <p>(b) Enterprises organized under foreign law that sign a power purchase contract with ICE must establish a branch office in Costa Rica.</p> <p>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given</p>		
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<sup>31</sup> For greater certainty, ICE may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p>to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) Placement and supply services of Personnel			
(k) 1. Executive search services (CPC 87201)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 3. Supply services of office support personnel (CPC 87203)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(l.) Investigation and security (CPC 873)	<p>1), 3) Juridical persons supplying investigation and security services shall designate a legal representative and must be constituted as corporations (<i>sociedades anónimas</i>) or associations.</p> <p><del>Natural and juridical persons authorized to supply investigation and security services</del></p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Natural persons supplying investigation and security services are subject to nationality and residency requirement. This</p>	

	<p><del>cannot maintain a number of security agents higher than ten percent (10%) of the total members of the Fuerza Pública by type of service, calculated according to the budget estimated for each year.</del></p> <p><del>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the Dirección de los Servicios de Seguridad Privados.</del></p> <p>Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>requirement applies to all personnel responsible for the organization, operation, management and supervision regarding the security of the natural or juridical persons who supply investigation and security services. Natural or juridical persons supplying investigation and security services must have facilities in Costa Rica.</p> <p>Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p><u>Natural and juridical persons authorized to supply investigation and security services cannot maintain a number of security agents higher than ten percent (10%) of the total members of the Fuerza Pública by type of service, calculated according to the budget estimated for each year.</u></p> <p><u>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the Dirección de los Servicios de Seguridad Privados.</u></p>	<p><b>Measures:</b></p>
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		Law No. 8395 of 01 December 2003 <del>—</del> -Ley Reguladora de Servicios de Seguridad Privados Executive Decree No.º 38088-SP <del>—</del> of 19 December 2013 <del>—</del> Reglamento a la ley de servicios de seguridad privados	
(m) Related scientific and technical consulting services (CPC 8675) <sup>33</sup>	1), 3) Relevant limitations <del>established and legal citations</del> in the description of section (h) Services incidental to mining (CPC 883 and CPC 5115) apply. 2) None 4) Unbound except as indicated in horizontal commitments.	I-4: National Treatment X.1 Local Presence 1), 3) Relevant limitations and legal citations <del>—established—</del> in the description of section (h) Services incidental to mining (CPC 883 and CPC 5115) apply.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(o) Building-cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<sup>33</sup> Relevant ~~limitations-terms, conditions, limitations, qualifications~~ and legal citations in the description of subsections (d) Architectural services (CPC 8671), (e) Engineering services (CPC 8672) and (k) Others apply.

(q) Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(t) Other			
(t) 1. Credit reporting services (CPC 87901)  2. Collection agency services (CPC 87902)  3. -Telephone answering services (CPC 87903)  4. Duplicating services (CPC 87904) <sup>34</sup>  5. Translation and interpretation services	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<sup>34</sup> Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.(r).

<p>(CPC 87905, except for official translation and interpretation)</p> <p>6. Mailing list compilation and mailing services (CPC 87906)</p> <p>7. Interior design and other specialty design services (CPC 87907)</p> <p>8. Other business services n.e.c. (CPC 87909)</p> <p>9. Telecommunications consulting services (CPC 7544)<sup>35</sup></p>			
<p><b>2. COMMUNICATION SERVICES</b></p>			
<p><b>B. Courier services</b> (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Telecommunications services</b></p> <p><u>All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting</u><sup>36 37</sup></p>	<p>1) Unbound 2) None 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or</p>	

<sup>35</sup> Relevant terms, conditions, limitations, qualifications and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

<sup>36</sup> These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.

<sup>37</sup> Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

	<p>administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.</p> <p>Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>A special concession granted by the Legislative Assembly to supply basic traditional telephony services is required.</p> <p>Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 percent.</p> <p>The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>private law, provided that the latter have a minimum of 51 percent of Costa Rican capital. Services must be supplied through a commercial presence. Residency requirements.</p> <p><b>Measure:</b> Law No. 7789 of 30 April 1998 <del>→</del> <i>Transformación de la Empresa de Servicios Públicos de Heredia</i>.</p>	
<b>D. Audiovisual services</b>			
(a) Motion picture and video tape	1), 3) May only exploit media and	<u>I-4: National Treatment</u>	

<p>production and distribution services (CPC 9611)</p> <p>(b) Motion picture projection service (CPC 9612)</p> <p>(c) Radio and television services (CPC 9613)</p>	<p>advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• <u>  </u>—Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• -Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• -The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> </ul>	<p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total</li> </ul>	
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	<ul style="list-style-type: none"> <li>•- The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>number of programs projected per day.</p> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>          Ley No. 8642 del 04 de junio de 2008 – <i>Ley General de Telecomunicaciones</i>;          Law No. 6220 of 20 April 1978 – <i>Ley que Regula Medios de Difusión y las Agencias de Publicidad</i>;          Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión</i>          Law No. 4325 of 17 February 1969 - <i>Ley</i></p>	
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		<p><i>Publicidad Programas Artísticos de Producción Nacional-</i>                  Law No. 5812 of 10 October 1975 – <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo-</i>                  Executive Decree No. 34765-MINAET of 22 September 2008 – <i>Reglamento a la Ley General de Telecomunicaciones-</i>                  Executive Decree No. 36774 of 06 <del>September</del> /09/2011 – <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica-</i>  <u>Executive Decree No. 38166-MICITT of 23 January 2014 – Reglamento de organización del Viceministerio de Telecomunicaciones N° 38166-MICITT.</u></p>	
<p>(d) 1. Radio and television transmission services (CPC 7524)</p> <p>2. Radio and television cable services (CPC 753)</p> <p>3. Combined programme making and broadcasting services (Combined services of both producing and transmitting radio and television programmes) (CPC 96133)</p>	<p>1), 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.                  Concessions, authorisations and permits shall be required to supply radio and television transmission services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.                  All new concessionaire of a broadcasting station will have six</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Services must be supplied through a commercial presence. Residency requirements.                  For integrated terrestrial television systems by subscription, concessionaries must include in its programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum</p>	

	<p>months, from the date the concession was granted, to start operations of the radio station, with an extension of six months, when it can prove that it has made significant investments justifying this extension according to the <i>Ministerio de Ciencia Tecnología y Telecomunicaciones</i>. After this deadline the license will be canceled.</p> <p><del>Services must be supplied through a commercial presence. Residency requirements.</del></p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>•- Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• -The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• -The number of programs filmed or videotaped abroad may not</li> </ul>	<p>requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of transmitted national channels.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks</p>	
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	<p>exceed 60 percent of the total number of programs projected per day.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>          Executive Decree No. 34765-MINAET of <del>22</del> September, 2008 <i>Reglamento a la Ley General de Telecomunicaciones</i>;          Ley No. 8642 <del>del of</del> 04 <del>de junio de</del> June 2008 <del>—, —</del> <i>Ley General de Telecomunicaciones</i>;          Law No. 1758 of 19 June 1954 <del>—, —</del> <i>Ley de Radio y Televisión</i>.</p>	
<p>(e) Sound recording</p> <p>(e)(f) Other</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>		

	4) Unbound except as indicated in horizontal commitments.		
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES<sup>38</sup></b>			
A. General construction work for buildings (CPC 512)	1) None		
	2) None		
	3) None		
B. General construction work for civil engineering (CPC 513)	4) Unbound except as indicated in horizontal commitments.		
C. Installation and assembly work (CPC 514 and 516)			
D. Building completion and finishing work (CPC 517)			
E. Other (CPC 511, 515 and 518)			
<b>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</b>			
A. Commission agents' services (CPC 621)	1), 3) <u>Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) (j) Services incidental to energy distribution (CPC 887)</u>	I-4: National Treatment X.1 Local Presence X.3 Local Content and Other Performance Requirements 1), 2) — 3) Relevant limitations and legal citations in the description of sections (g) Services incidental to	

<sup>38</sup> In this sector the horizontal and specific limitations, terms, conditions, limitations, qualifications and legal citations in the following sectors related to construction works and the services supplied in them: services incidental to mining (CPC 883 and CPC 5115), transport services (section 11 including CPC 7131 and CPC 7139), services incidental to electric energy distribution (CPC 887), telecommunication services, distribution services and environmental services, apply.

	<p><del>and 6. Environmental services apply.</del></p> <p><del>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><del>Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica.</del></p> <p><del>The importation and cross border movement through Costa Rican territory of the following is prohibited:</del></p> <p><del>dangerous, radioactive and bio infectious waste;</del></p> <p><del>expired, damaged and obsolete products and their parts; and</del></p> <p><del>products whose registration has been cancelled by the authorities of their country of origin or have expired.</del></p> <p><del>The Ministerio de Salud may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the</del></p>	<p><del>fishery (CPC 882), and (h) Services incidental to mining (CPC 883 and CPC 5115) and 6. Environmental services apply.</del></p>	
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	<p><del>precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</del></p> <p><del>Relevant limitations established in the description of sections (g) Services incidental to fishing (CPC 882) and (h) Services incidental to mining (CPC 883 and CPC 5115) apply.</del></p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Wholesale trade services</b> (CPC 622 except for CPC 62226)</p>	<p><del>1), 3) Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><del>1), 3) Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization</del></p>	<p><del>I-4: National Treatment</del></p> <p><del>X.1 Local Presence</del></p> <p><del>X.3 Local Content and Other Performance Requirements</del></p> <p><del>1), 3) Relevant <u>limitations-conditions, qualifications</u> and legal citations in the description of sections (g) Services incidental to fishing (CPC 882) and (h) Services incidental to mining (CPC 883 and CPC 5115) <u>and 6. Environmental services apply.</u></del></p>	

	<p><del>of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica.</del></p> <p><del>The importation and cross border movement through Costa Rican territory of the following is prohibited:</del></p> <ul style="list-style-type: none"> <li><del>(a) dangerous, radioactive and bio-infectious waste;</del></li> <li><del>(b) expired, damaged and obsolete products and their parts; and</del></li> <li><del>(c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</del></li> </ul> <p><del>The Ministerio de Salud may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in</del></p>		
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	<p><del>other way, could not be responsibly managed locally.</del></p> <p>Relevant limitations <del>established and legal citations</del> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, <del>and</del> (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i>- <del>(j) Services incidental to energy distribution (CPC 887) and 6. Environmental services</del> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Retailing services</b>  <del>(CPC 631)</del>          (CPC 631, 632, 6111, 6113 and 6121)  <del>(CPC 6111, 6113 and 6121)</del></p>	<p>1), 3) Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>39</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p> <p>Licences shall be granted subject to the following criteria:</p> <p>(a) The provisions of the relevant</p>	<p><del>I-4: National Treatment</del>  <del>X.1 Local Presence</del>          1), 3) Relevant <del>limitations—conditions, qualifications</del> and legal citations <del>established</del> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p>	

<sup>39</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- Licenses A and B: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</p> <p>(b) The provisions relative to the use of land.</p> <p>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</p> <p>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (<i>plan regulador</i>) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective</p>		
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	<p>authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Relevant limitations <u>established and legal citations</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>D. Franchising</b> (CPC 8929)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>E. Other</b></p>	<p>1), 3) <del>Importation, refining and</del></p>		

(including CPC 613)	<p><del>wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><del>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</del></p> <p>Relevant limitations and legal citations in the description of (j) <i>Services incidental to energy distribution (CPC 887)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>5. EDUCATIONAL SERVICES</b> (only services that are wholly privately funded)</p>			
<p><b>A. Primary education services</b> (CPC 921)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>		
<p><b>B. Secondary education services</b> (CPC 922)</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>		

<p><b>C. Higher education services</b> (CPC 923)</p> <p><b>D. Adult education services</b> (CPC 924)</p> <p><u>E. Other education services</u> (CPC 929)</p>			
<p><b>6. ENVIRONMENTAL SERVICES</b></p>			
<p><b>B. Refuse disposal services</b> (CPC 9402)</p> <p><b>C. Sanitation and similar services</b> (CPC 9403)</p> <p><b>D. Other</b></p> <ul style="list-style-type: none"> <li>- Cleaning services of exhaust gases (CPC 9404)</li> <li>- Noise abatement services (CPC 9405)</li> <li>- Nature and landscape protection services (CPC 9406)</li> <li>- Other environmental protection services (CPC 9409)</li> <li>- Irrigation and Drainage Services</li> </ul>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply collection and treatment services of industrial and solid waste based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Construction and operation permits and licenses are required for the collection, processing, storage, recuperation, treatment, elimination or disposal of ordinary and dangerous waste materials.</p> <p>Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and</p>	<p><u>X.3 Local Content and Other Performance Requirements</u></p> <p><u>1), 3) Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The Ministerio de Salud may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting</u></p>	

	<p>to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The importation and cross-border movement through Costa Rican territory of the following is prohibited:</p> <ul style="list-style-type: none"> <li>(a) dangerous, radioactive and bio-infectious waste;</li> <li>(b) expired, damaged and obsolete products and their parts; and</li> <li>(c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</li> </ul> <p>The Ministry of Health may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. <del>One of the conditions for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</del></p> <p>Costa Rica reserves the right to</p>	<p><del>an authorization is that, for scale-economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</del></p> <p><b>Measures:</b></p> <p><u>Law No. 8839 of 24 June 2010- Ley para la Gestión Integral de Residuos</u>  <u>Executive Decree No.35906-S of 27 January 2010- Reglamento de Centros de Recuperación de Residuos Valorizable</u>  <u>Executive Decree No.35933-S of 12 February 2010- Reglamento para la Gestión Integral de los Residuos Electrónicos</u>  <u>Executive Decree No. 36093 of 15 July 2010- Reglamento sobre el manejo de residuos sólidos ordinarios</u>  <u>Executive Decree No. 37567-S-MINAETH of 2 November 2012- Reglamento General a la Ley para la Gestión Integral de Residuos-</u>  <u>Law No. 7593 of 9 August 1996 – Ley de la Autoridad Reguladora de los Servicios Públicos</u>  <u>Moratoria nacional de las actividades de transformación térmica de residuos sólidos ordinarios - Decreto N° 38500-S-MINAE</u></p>	
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	<p>limit the number of concessions to supply irrigation services based on demand for those services.- Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>7. FINANCIAL SERVICES</b></p> <p>In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
	<p>1), 2) The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the TISA Members to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2.</p> <p>1) Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the TISA Members and of financial instruments.</p> <p>3) Costa Rica reserves the right to adopt or</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	

	<p>maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>		
<p><b>A. Insurance and insurance-related services</b></p>	<p>1) Unbound except none for:                  (a) insurance of risks relating to:                  (i) space launching and freight (including satellite), maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and                  (ii) goods in international transit;                  (b) retrocession and reinsurance;                  (c) services necessary to support global accounts;<sup>40</sup>                  (d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of</p>	<p><u>I-4: National Treatment</u>                  3) The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i> (INS).   <b>Measures:</b>                  Law No.8653 of 22 July 2008 – <i>Ley Reguladora del Mercado de Seguros</i>                  Law No.12 of 30 October 1924 – <i>Ley del Instituto Nacional de Seguros</i></p>	

<sup>40</sup> For purposes of this subclause:

- (a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and
- (b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

	<p>financial service;<sup>41</sup></p> <p>(e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service;<sup>42</sup> and</p> <p>(f) surplus lines.<sup>43</sup></p> <p>2) None, except for compulsory automobile insurance and occupational risk insurance.</p> <p>3) Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Banking and other financial services (excluding insurance)</b></p>	<p>1) Unbound except none for:</p> <p>(a) the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (xv) of the definition of financial service, and</p> <p>(b) advisory and other auxiliary services, excluding</p>	<p><u>I-4: National Treatment</u> <u>X.3 Local Content and Other Performance Requirements</u></p> <p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law. Private banks that operate current accounts and saving sections have to meet the following requirements:</p>	

<sup>41</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>42</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>43</sup> Surplus lines are defined as insurance coverage not available from an admitted company in the regular market.

	<p>intermediation, relating to banking and other financial services as referred to in subparagraph (xvi) of the definition of financial service.<sup>44</sup></p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities. Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation. The financial entities authorised to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>(a) To maintain permanently a minimum loan balance with the state bank that administers the <i>fondo de crédito para el desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic currency, or the LIBOR rate at a one month term for foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign</p>	
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<sup>44</sup> It is understood that advisory services includes portfolio management advice but not includes portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>currency, to credits for programs designated by the Consejo Rector del Sistema de Banca para el Desarrollo, with such funds to be placed at a rate not higher than the basic passive rate calculated by the Banco Central de Costa Rica, in its placements in domestic currency (colones), and the LIBOR rate at a one-month term, for resources in foreign currency.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Only the Banco Popular y de Desarrollo Comunal will manage the funds of the mandatory contributions made by employers</p>	
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		<p>and employees pursuant to respective legislation.</p> <p>The fiduciary of the <i>Fideicomiso Nacional para el Desarrollo</i> (Finade) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.</p> <p>Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System.</p> <p>The issues of Costa Rican enterprises classified as small and medium ones, registered at the <i>Ministerio de Economía, Industria y Comercio</i>, may register for restricted public offer.</p> <p>The risk capital funds (<i>fondos de capital de riesgo</i>) can invest in stock securities of private offer of promoted Costa Rican enterprises, as in other financial instruments of private offer issued by these companies.</p> <p>Only can be a fiduciary of a trust of development of public works the banks subject to the supervision of SUGEF, and the international financial organisations with the participation of the Costa Rican State.</p> <p>The issues of debt and convertible bonds are subject to the requirement of obligatory rating,</p>	
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		<p>except the issues of State securities and of non-banking Costa Rican public institutions.</p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.</p> <p><b>Measures:</b> Law No. 1644 of 26 September 1953 <del>—</del>; <i>Ley Orgánica del Sistema Bancario Nacional</i> Law No. 4646 of 20 October 1970 <del>—</del>; <i>Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas</i> Law No. 7558 of 03 November 1995 <del>—</del>; <i>Ley Orgánica del Banco Central de Costa Rica</i> Law No. 7732 of 17 December 1997 <del>—</del>; <i>Ley Reguladora del Mercado de Valores</i> Law No. 8187 of 18 December 2001 <del>—</del>; <i>Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644</i> Law No. 7107 of 04 November 1988 <del>—</del>; <i>Ley de Modernización del Sistema Financiero de la República</i> Law No. 7052 of 27 November 1986 <del>—</del>; <i>Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda</i> Law No. 4351 of 11 July 1969 <del>—</del>; <i>Ley</i></p>	
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		<p><i>Orgánica del Banco Popular y de Desarrollo Comunal</i>                  Executive Decree No. 28985 of 18 October 2000 <del>—</del> <i>Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional</i>                  Law No. 8634 of 23 de April 200 <del>—</del> <i>8</i>, <i>Ley del Sistema de Banca para el Desarrollo</i>                  Law No. 8642 of <u>04</u> June 2008 <del>—</del> <i>Ley General de Telecomunicaciones</i></p>	
<b>8. HEALTH AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)</b> (only privately funded services)			
A. Hospital services (CPC 9311)	1) Unbound		
B. Ambulance services (CPC 93192)	2) None		
C. Residential health facilities services other than hospital services (CPC 93193)	3) None		
	4) Unbound except as indicated in horizontal commitments.		
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
<b>A. Hotel and restaurants</b> (including catering) (CPC 641-643) <sup>45</sup>	1) None	<u>I-4: National Treatment</u>	
	2) None	<u>X:3 Local Content and Other Performance Requirements</u>	
	3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-	1, 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of	

<sup>45</sup> The supply of services in train transport facilities is excluded.

	<p>managing cooperatives, in accordance with Costa Rican legislation. Economic needs tests are required. Main criteria: population and geographical density. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors. Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>46</sup> and shall be valid for five years, automatically extendable for equal periods, and</p>	<p>national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p><b>Measures:</b>          Law No. 5339 of 24 August 1973 <del>—</del>; <i>Ley Reguladora de las Agencias de Viajes</i>;          Law No. 6990 of 15 July 1985 <del>—</del>; <i>Ley de Incentivos para el Desarrollo Turístico</i>;          Law No. 8724 of 17 July 2009 <del>—</del>; <i>Fomento del Turismo Rural Comunitario</i>;          Executive Decree No. 24863-H-TUR of 05 December 1995 <del>—</del>; <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>;          Executive Decree No. 25148-H-TUR of 20 March 1996 <del>—</del>; <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</i>;</p>	
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<sup>46</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p> <p>Licences shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"><li>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</li><li>(b) The provisions relative to the use of land.</li><li>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</li><li>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</li></ul> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (<i>plan regulador</i>) or by other related regulations in force. For licenses class A and B, licences shall not be</p>		
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	<p>granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Travel agencies and tour operators services</b> (CPC 7471)</p>	<p>1) None 2) None 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors. The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.</p>	<p><u>I-4: National Treatment</u> <del>X.1: Local Presence</del> <u>X.3 Local Content and Other Performance Requirements.</u> 1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b> Law No. 5339 of 24 August 1973 <del>→ Ley Reguladora de las Agencias de Viajes</del> Law No. 6990 of 15 July 1985 <del>→ Ley de Incentivos para el Desarrollo Turístico</del></p>	

	4) Unbound except as indicated in horizontal commitments.	Law No. 8724 of 17 July 2009 <del>—</del> , <del>Fomento del Turismo Rural Comunitario-</del> Executive Decree No. 24863-H-TUR of 05 December 1995 <del>—</del> , <del>Reglamento de la Ley de Incentivos para el Desarrollo Turístico-</del> Executive Decree No. 25148-H-TUR of 20 March 1996 <del>—</del> , <del>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</del> -	
<b>C. Tourist guides services</b> (CPC 7472)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> 1), 3), 4) Only Costa Rican nationals or residents shall apply for tourist guides licences.  <b>Measures:</b> Executive Decree No. 31030-MEIC-TUR of 17 January 2003 <del>—</del> , <del>Reglamento de los Guías de Turismo-</del> Law No. 6990 of 05 July 1985 <del>—</del> , <del>Ley de Incentivos para el Desarrollo Turístico-</del> Law No. 8724 of 17 July 2009 <del>—</del> , <del>Fomento del Turismo Rural Comunitario-</del> Executive Decree No. 24863-H-TUR of 05 December 1995 <del>—</del> , <del>Reglamento de la Ley de Incentivos para el Desarrollo Turístico-</del>	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b> (other than audiovisual services)			
<b>A. Entertainment services (including theatre, live bands and circus services)</b> (CPC 9619)	1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of	<u>I-4: National Treatment</u> 1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the	

	<p>the artists indicates that there are not enough Costa Rican artists to be hired.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</p> <p><b>Measures:</b>          Law No. 4325 of 17 February 1969 <del>—</del>; <i>Ley Publicidad Programas Artísticos de Producción Nacional</i>;          Law No. 5812 of 10 October 1975 <del>—</del>; <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i>;          Executive Decree No. 36774 of 06 September 2011 <del>—</del>; <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica</i></p>	
<p><b>B. News agency services</b> (CPC 962)</p>	<p>1) <del>1)</del> None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Except as authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica.          The Board of Directors of the <i>Colegio de Periodistas</i> may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the <i>Colegio de Periodistas</i>.          If the <i>Colegio de Periodistas</i> decides that an event of</p>	

		<p>international importance will or has occurred in Costa Rica, the <i>Colegio de Periodistas</i> may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event</p> <p><b>Measures:</b>          Law No. 4420 of 22 September 1969 – <i>Ley Orgánica del Colegio de Periodistas de Costa Rica</i><del>a-</del>          Executive Decree No. 32599 of 13 June 2005 – <i>Reglamento del Colegio de Periodistas de Costa Rica</i> of 13 June 2005<del>-</del></p>	
<p><b>C. Libraries, archives, museums and other cultural services</b><del>ss</del>          (CPC 963 except for CPC 96332)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>D. Sporting and other recreational services</b>          (CPC 964 except for hunting)<sup>47</sup></p>	<p>1), 3) The granting of the concession to develop tourism marinas or docking facilities is subject to economic needs tests (technical feasibility).  <del>Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.</del></p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica.  <del>The granting of the concession is subject to economic needs tests</del></p>	

<sup>47</sup> In relation with sport fishing, relevant [limitations-terms, conditions, limitations, qualifications](#) and legal citations in the description of sections (g) Services incidental to fishing (CPC 882) apply.

	<p>All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.</p> <p>All games, where the gain or loss depends on luck or chance and not on the skill or dexterity of the player, are prohibited. Games involving stake are also prohibited. Cockfights (<i>pelea de gallos</i>), horse-races (that includes betting) and the promotions of animal fights are prohibited.</p> <p>Games that depend on the skill, i.e. those where there is no stake and those that because of their nature contribute to the skill and body exercise are permitted.</p> <p>The installation and operation of gaming machines, video games or games of skill and dexterity, both electronic and virtual, is prohibited in commercial establishments whose ordinary business is not such type of games. Additionally, they have to be installed in establishments equipped for this end. Municipalities will be responsible for granting the</p>	<p><del>(technical feasibility).</del></p> <p>Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.</p> <p>All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities.</p> <p><b>Measures:</b></p> <p>Law No. 7744 of 19 December 1997 <del>—</del>; <i>Ley de Concesión y Operación de Marinas Turísticas</i> <del>—</del></p> <p>Executive Decree No. <del>Nº</del> 38171-TUR-MINAE-S-MOPTT of October 17, 2013 <del>—</del>; <i>Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos Turísticos</i> <del>—</del></p> <p>Executive Decree No. 27030-TUR-MINAE-S-MOPT of 20 May 1998 <del>—</del>; <i>Reglamento a la Ley de Concesión y Funcionamiento de Marinas Turísticas</i> <del>—</del></p> <p><del>Auerdo—Agreement</del> AJDIP/318-2014 <del>—</del> of 05 September 2014 <del>—</del> <del>que establece</del> <del>tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015</del> <del>—</del></p>	
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	<p>respective authorization, based on criteria of appropriateness and convenience.</p> <p>The location of game establishments, in places at less than fifty meters in provincial capitals and eighty meters in the rest of the country of religious temples or health and educational centers, is prohibited.</p> <p>Games and amusements that are made on machines, including slot machines or similar, in which the gain of the player depends only on an uncontrollable automatic mechanism or luck, are absolutely prohibited.</p> <p>Machines that simulate sports or skill games, in which the player participates with his skill and by paying coins or tokens, are allowed in a restricted form.</p> <p>The installation of gaming machines of any class in places that only dispense liquor is prohibited.</p> <p>Public billiards may not be authorized where there is no police that monitor, or if it is not in a centric location.</p> <p>Only casinos in first class hotels, rated with four stars or more by Costa Rican Tourism Board, may be authorized. The casino's activity should be a complement to the hosting service that is provided at the hotel. The premises for the</p>		
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	<p>casino shall be located on the same infrastructure where the hotel is located, in an area no greater than fifteen percent (15%) of the total area for that infrastructure. The casinos shall be located in hotels and will only be allowed one per premise. The hotel where the casino operates shall have a minimum of sixty rooms.</p> <p>Slot machines may be operated within the casinos. Ten game tables and 60 slot machines may operate for a minimum of 60 rooms. This ratio may be increased in proportion to the number of rooms of the hotel, at the rate of a game table for every ten additional rooms, and a machine for each additional room to the 60 rooms.</p> <p>The <i>Junta de Protección Social de San José</i> shall be the sole manager and distributor of lottery, except for the “<i>Juego Crea</i>”. The distribution will be made in the conditions that better ensure its economic security and that provide share in the business to the greatest number of persons, in accordance with the terms of the <i>Ley de Loterías</i>, N° 7395.</p> <p>All lottery, “<i>tiempos</i>”, raffles, and clubs that award prizes consisting of payments in cash are prohibited, except for the “<i>Juego Crea</i>” and those issued by the <i>Junta de</i></p>		
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	<p><i>Protección Social de San José.</i></p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>11. TRANSPORT SERVICES</b>	<p>1), 3)</p> <p>National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3)</p> <p>All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b></p> <p><i>Constitución Política de la República de Costa Rica- of 08 November 1949</i></p> <p>Law No. 7762 of 14 April 1998 <del>—, Ley General de Concesión de Obras Públicas con Servicios Públicos-</del></p> <p><del>Ordinary Session No. 046-2015 of 29 January 2015 Sesión ordinaria N° 046-2015-: Reglamento general para el otorgamiento de permisos y regulación de la operación de actividades privadas dentro del área portuaria de los puertos Gastón Kogan Kogan (Moín) y el puerto Hernán Garrón Salazar (Limón)</del></p>	
<b>A. Maritime Transport Services<sup>48</sup></b>			
(a) Passenger transportation (CPC 7211)	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa</p>	

<sup>48</sup> For the purpose of maritime transport services, cabotage is defined as the public transportation of passengers and cargo between two national (coastal or river) ports of the same coast.

<p>(b) Freight transportation (CPC 7212)<sup>49</sup></p>	<p>on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available</p>	
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<sup>49</sup>Relevant [limitations terms, conditions, limitations, qualifications](#) and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

		<p>domestically.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> -          Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853</i> - <i>Libro III Del Comercio</i> -          Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>-          Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>-          Executive Decree No. 66 of 04 November 1960 <del>—</del> <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>-          Executive Decree No. 12568-T-S-H of 30 April 1981 <del>—</del> <i>Reglamento del Registro Naval Costarricense</i>-          Executive Decree No. 23178-J-MOPT of 18 April 1994 <del>—</del> <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>-</p>	
<p><b>Services auxiliary to maritime transport services</b></p> <p>(a) Maritime cargo handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p>	

<p>(d) Customs clearance services</p> <p>(e) Container station and depot services</p> <p>(f) Maritime agency services</p> <p>(g) Maritime freight forwarding services</p> <p><del>(h)</del> Rental of vessels with crew (CPC 7213)</p> <p><del>(i)</del> Pushing and towing services (CPC 7214)</p> <p><del>(j)</del> Supporting services for maritime transport (part of CPC 745)</p> <p><del>(k)</del> Other supporting and auxiliary services (part of CPC 749)</p> <p><del>(l)</del> Maintenance and repair of vessels (part of CPC 8868)</p>	<p>in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals</p>	
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<p><del>Auxiliary services as required by maritime transport operators:</del></p>		<p>may act as customs brokers.          In the port area of Gastón Kogan Kogan (Moín) and Hernán Garrón Salazar (Limón), vehicle drivers from shipping, customs or stowage agencies must have national identification number to provide such services. In JAPDEVA's (Junta de Administración Portuaria y de Desarrollo Económico de la Vertiente Atlántica) facilities only national juridical or natural persons are able to provide the following services: sale of drinkable water to ships, ship chandler services, sludge, extraction of ship's solid waste of ships, private security services, shuttle fuel, maintenance and painting of ships inspection and checking of goods within port facilities.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>–          Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> –          Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>–          Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>–          Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>–</p>	
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		<p>Executive Decree No. 12568-T-S-H of 30 April 1981 <del>—</del>; <i>Reglamento del Registro Naval Costarricense</i>;</p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 <del>—</del>; <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>;</p> <p>Executive Decree No. 31536 of 17 December, 2003 <del>—</del>; <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i>;</p> <p>Law No. 7557 of 20 October 1995 <del>—</del>; <i>Ley General de Aduanas y sus reformas</i>;</p> <p>Executive Decree No. 25270-H of 14 June 1996 <del>—</del>; <i>Reglamento a la Ley General de Aduanas</i>;</p> <p><del>Ordinary Session No. 046-2015 of 29 January 2015 – sesión ordinaria N° 046-2015</del>; <i>Reglamento general para el otorgamiento de permisos y regulación de la operación de actividades privadas dentro del área portuaria de los puertos Gastón Kogan Kogan (Moín) y el puerto Hernán Garrón Salazar (Limón)</i></p>	
<p><b>B. Internal Waterways Transport</b></p>			
<p>(a) Passenger transportation (CPC 7221)</p> <p>(b) Freight transportation (CPC 7222)<sup>50</sup></p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service.</p>	<p><u>L4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels</p>	

<sup>50</sup> Relevant ~~terms, limitations, conditions and qualifications limitations~~ and legal citations ~~and legal citations~~ in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>–</p>	
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		<p>Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853_- Libro III Del Comercio</i></p> <p><del>-</del></p> <p>Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos-</i></p> <p>Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República-</i></p> <p>Executive Decree No. 66 of 04 November 1960 <del>-</del>; <i>Reglamento de la Ley de Servicios de Cabotaje de la República-</i></p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 <del>-</del>; <i>Reglamento del Registro Naval Costarricense-</i></p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 <del>-</del>; <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble-</i></p>	
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<p>(c) Rental of vessels with crew (CPC 7223)</p> <p>(d) Maintenance and repair of vessels (part of CPC 8868)</p> <p>(e) Pushing and towing services (CPC 7224)</p> <p>(f) Supporting services for internal waterway transport (CPC 745)</p> <p>(g) Maritime cargo handling services (part of CPC 741)</p> <p>(h) Storage and warehouse services (part of CPC 742)</p> <p>(i) Freight transport agency services (part of CPC 748)</p> <p>(j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in</p>	<p><u>L-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica. Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command. At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such</p>	
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	<p>horizontal commitments.</p>	<p>trained personnel are available domestically.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b></p> <p>Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> -</p> <p>Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> -</p> <p>Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>-</p> <p>Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>-</p> <p>Executive Decree No. 66 of 04 November 1960 <del>—</del>; <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>-</p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 <del>—</del>; <i>Reglamento del Registro Naval Costarricense</i>-</p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 <del>—</del>; <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>-</p> <p>Executive Decree No. 31536 of 17 December <del>—</del>; 2003 <del>—</del>; <i>Reglamento del Código</i></p>	
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<b>C. Air Transport Services</b>			
<p>(a) Passenger transportation (CPC 731)</p> <p>(b) Freight transportation (CPC 732)<sup>51</sup></p> <p>(c) Rental of aircraft with crew (CPC 734)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs.</p> <p>Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>3) In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity. Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law,</p>	

<sup>51</sup> Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>4) Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. Unbound except as indicated in horizontal commitments.</p>	<p>based on the principle of reciprocity. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>. Executive Decree No. 3326-T of 25 October 1973 – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i> -</p>	
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		<p>Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>–          Executive Decree No. 32420 – RAC-LPTA of 15 April 2005 – <i>Regulaciones Aeronáuticas Costarricenses Licencias al Personal Técnico Aeronáutico</i>–          Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 – <i>Reglamento para las Actividades de Aviación Agrícola</i>–          Executive Decree No. 37972 <u>of 16 August 2013</u> – <i>Reglamento para el otorgamiento de certificados de explotación</i></p>	
<p>(d) Maintenance and repair of aircraft (part of CPC 8868)</p>	<p><del>1)</del> Unbound*          2) None  <u>1), 3)</u> Costa Rica reserves the right to limit the number of concessions to supply air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.          Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.  <u>2) None</u>          4) Unbound except as indicated in</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>1), 3)</u> Subject to residency.          Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.          For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event</p>	

	horizontal commitments.	<p>of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>                  Law No. 7593 of <del>09</del> August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>                  Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>;                  Executive Decree No. 3326-T of 25 October 1973– <del>—</del> <i>Reglamento para el Otorgamiento de Certificados de Explotación</i>;                  Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i> ;                  Executive Decree No. 32420– RAC-LPTA of 15 April 2005 <del>—</del>; <i>Regulaciones Aeronáuticas Costarricenses Licencias al Personal Técnico Aeronáutico</i>;                  Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 <del>—</del>; <i>Reglamento para las Actividades de Aviación Agrícola</i>;                  Executive Decree No. 37972 <del>of 16 August 2013</del> <del>—</del>; <i>Reglamento para el otorgamiento de certificados de explotación</i>;</p>	
(e) Computer reservation system (CRS) services	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

<p>(f) Sales and marketing</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(g) Specialty air services<sup>52</sup>: any non-transportation air services, such as aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply specialty air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. Only persons or enterprises that</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 1), 3) Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or</p>	

<sup>52</sup> Costa Rica takes a technological neutral approach, the list of services included is intended to be illustrative.

	<p>have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels. Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b>          Law No. 5150 of 14 May 1973 <del>—</del>; <i>Ley General de Aviación Civil</i>;          Executive Decree No. 37972 of 16 August 2013 <del>—</del>; <i>Reglamento para el otorgamiento de certificados de explotación</i>;          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>;          Executive Decree No. 33008-MOPT of 02 January 2006 <del>—</del>; <i>Certificados Operativos para Escuelas de Enseñanza Aeronáutica, Trabajos Aéreos, Servicios de Naturaleza Técnica Aeronáutica y Autorizaciones para Operaciones Aéreas Extranjeras</i> (RAC 119)          Executive Decree No. 31536 of 17 December, 2003 <del>—</del>; <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i>;          Law No. 7557 of 20 October 1995 <del>—</del>; <i>Ley</i></p>	
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		General de Aduanas y sus reformas- Executive Decree No. 25270-H of 14 June 1996 → Reglamento a la Ley General de Aduanas-	
<u>(h) Airport operation services</u>	<p>1), 3) National airports –while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. International airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>I-4: National Treatment</p> <p>X.1 Local Presence</p> <p>1), 3)</p> <p>All enterprises holding airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b></p> <p><u>Constitución Política de la República de Costa Rica of 08 November 1949</u></p> <p><u>Law No. 7762 of 14 April 1998 – Ley General de Concesión de Obras Públicas con Servicios Públicos</u></p>	
<u>(i) Ground handling services<sup>53</sup></u> <u>Fueling of an aircraft</u> <sup>54</sup>	<p>1), 3) Unbound. Importation, refining and wholesale and retail distribution and fueling of aircrafts of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>E. Rail Transport Services</b>			
<u>(a) Passenger transportation</u>	1), 3) Costa Rica reserves the right to		

<sup>53</sup> Relevant limitations and legal citations in the description of sectors involved in the supply of ground handling services apply.

<sup>54</sup> Costa Rica reserves the right to further develop the section on Air Services, as negotiations develop and subject to domestic consultations.

(CPC 7111)	<p>maintain a monopoly over the supply of railroad transportation. However, Costa Rica can grant concessions to private persons. Concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		
(b) Freight transportation (CPC 7112) <sup>55</sup>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply railroad freight transportation services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>(c) Pushing and towing services (CPC 7113)</p> <p>(d) Maintenance and repair of rail transport equipment (part of 8868)</p> <p>(e) Supporting services for rail transport services (CPC 743)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None 4) Unbound except as indicated in horizontal commitments.</p>		

<sup>55</sup> Relevant [terms](#), [limitations](#), [conditions](#), [qualifications](#) and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

F. Road Transport Services			
(a) Passenger transportation (CPC 7121 and CPC 7122)	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to operate domestic remunerated passenger transportation routes in automotive vehicles (including special passenger transportation services as defined in Articles 2 and 3 of Executive Decree No. 15203-MOPT of 22 February 1984 – <i>Reglamento para la Explotación de Servicios Especiales de Transporte Automotor Remunerado de Personas</i>). Such concessions shall be awarded through bidding, which shall only be opened if the <i>Ministerio de Obras Públicas y Transportes</i> has previously determined the need to supply the service according to the proper technical studies.</p> <p>Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law</p>	<p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u></p> <p>1), 3) Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply</p>	

	<p>or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>A permit is required in order to supply international remunerated passenger land transportation services. New concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Costa Rica reserves the right to limit the number of permits or concessions to supply domestic remunerated passenger land transportation services based on demand for the service. – Priority will be given to concessionaires already supplying the service.</p> <p>The <i>Ministerio de Obras Públicas y Transportes</i> reserves the right to set annual limits on the number of concessions for taxi cab services to be granted in each district, county (<i>cantón</i>), and province. Only one taxi cab concession may be granted</p>	<p>for these concessions.</p> <p><b>Measures:</b></p> <p>Law No. 3503 of 10 May 1965 – <i>Ley Reguladora del Transporte Remunerado de Personas en Vehículos Automotores</i>;</p> <p>Executive Decree No. 26 of 10 November 1965 – <i>Reglamento del Transporte Internacional de Personas</i>;</p> <p>Executive Decree No. 35985 of 16 April 2010 – <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i>;</p> <p>Executive Decree No. 36223-MOPT-TUR of 06 September 2010 – <i>Reglamento para la Regulación y Explotación de Servicios de Transporte Terrestre de Turismo</i>;</p>	
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	<p>to each natural person, and each concession grants the right to operate only one vehicle. Bids for taxi concessions are awarded based on a point system that gives an advantage to existing suppliers. Each concession to supply regular public remunerated passenger transportation services in automotive vehicles, excluding taxi cabs, may be granted only to one person, unless an economic needs test evidences the need to have additional suppliers. –In addition, one natural person may not own more than two enterprises nor be a majority shareholder in more than three enterprises operating different routes.</p> <p>A permit is required to exploit the service of paid motor vehicle passenger transport in the special stable taxi service (<i>servicio especial estable de taxi</i>) category, where the service is supplied from door to door, to satisfy limited and residual service directed to a closed group of people. Permits are issued by the <i>Consejo de Transporte Público</i>, subject to an economic needs test and the demand for the service. Permit holders shall be limited to supplying the service within the geographic area determined by the authorization license. Based on the principles of</p>		
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	<p>proportionality, reasonableness and necessity, the percentage of authorized stable special taxi services shall not exceed 3 percent of the authorized concessions per base of operation. By issuing the number of permits it deems necessary, Costa Rica is obliged to guarantee the economic and financial balance of a concession, avoiding potentially ruinous competition due to the concurrence of operators in a particular zone that may exceed the residual demand of the operational zone where the service has been authorized, given that the operational zones present different characteristics from one another.</p> <p>Permission to supply non-tour bus passenger transportation services in the greater metropolitan area of the Central Valley of Costa Rica shall only be granted once it has been demonstrated that regular public bus services cannot satisfy the demand.</p> <p>Permits for tourism land transportation shall be granted in case it is technically determine the necessity of increasing the number of units dedicated to this type of service.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to</p>		
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	<p>concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(b) Freight transportation (CPC 7123)<sup>56</sup></p>	<p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise. No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica.– This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries. Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise. No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica.– This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries. Foreign enterprises involved in international multi-modal freight transportation must contract</p>	

<sup>56</sup>Relevant limitations and legal citations ~~and legal citations~~ in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	2) None 4) Unbound except as indicated in horizontal commitments.	enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.  <b>Measures:</b> Executive Decree No. 15624-MOPT of 28 August 1984 <del>—</del> ; <i>Reglamento del Transporte Automotor de Carga Local</i> ; Executive Decree No. 35985 of <u>16</u> April <del>16</del> , 2010 <del>—</del> ; <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i> ; Executive Decree No. 31363-MOPT of 02 June 2003 <del>—</del> ; <i>Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga</i> <del>—</del>	
(c) Rental of commercial vehicles with operator (CPC 7124)  (e) Supporting services for road transport services (CPC 744)	1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.  2) None 4) Unbound except as indicated in horizontal commitments.		
(d) Maintenance and repair of road transport equipment (CPC 6112 and 8867)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>G. Pipeline Transport</b>	1), 3) Importation, refining and		

<p>(a) Transportation of fuels (CPC 7131)</p> <p>(b) Transportation of other goods (CPC 7139)</p>	<p>wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>H. Services auxiliary to all modes of transport except for air, maritime and internal waterways transport services</b></p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p>	

<p>(d) Other supporting and auxiliary services (part of CPC 749)</p>	<p>2) auxiliary. None 4) Unbound except as indicated in horizontal commitments.</p>	<p><b>Measures:</b> Law No. 7557 of 20 October 1995 <del>---</del> <i>Ley General de Aduanas y sus reformas</i>. Executive Decree No. 25270-H of 14 June 1996 <del>---</del> <i>Reglamento a la Ley General de Aduanas</i>. Executive Decree No. 31536 of 17 December 2003 <del>---</del> <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i>.</p>	
<p><b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b></p>			
<p>A. Washing, cleaning and dyeing services (CPC 9701)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>B. Hairdressing services (CPC 97021)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		
<p>D. Other beauty treatment services n.e.c (CPC 97029)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.</p>		

E. Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (CPC ver. 1.0 97230)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
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**COSTA RICA – FINAL LIST OF MFN ARTICLE [...] EXEMPTIONS**

<u>Sector or subsector</u>	<u>Description of measure indicating its inconsistency with Article [...]</u>	<u>Countries to which the measure applies</u>	<u>Intended duration</u>	<u>Conditions creating the need for the exemption</u>
<u>PROFESSIONAL SERVICES</u>	<u>A foreign professional may become a member of the corresponding professional association only if there is a reciprocal agreement in force with his or her country of origin and/or in certain cases if Costa Rican nationals may exercise the profession in similar circumstances in his or her country of origin.</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Need to ensure minimum standards of quality for professional services.</u>
<u>ADVERTISING SERVICES</u> <u>AUDIOVISUAL SERVICES</u>	<u>Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value. Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>

<p><u>CULTURAL INDUSTRIES</u><sup>57</sup></p>	<p><u>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements. For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.</u></p>	<p><u>All countries</u></p>	<p><u>Indefinite</u></p>	<p><u>Cultural policy.</u></p>
<p><u>FINANCIAL SERVICES Securities</u></p>	<p><u>The public offer by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions. The Superintendencia General de Valores (SUGEVAL) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of</u></p>	<p><u>All countries</u></p>	<p><u>Indefinite</u></p>	<p><u>Bilateral and multilateral agreements.</u></p>

<sup>57</sup> Cultural industries means persons engaged in any of the following activities:

(a) Publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;

(b) Production, distribution, sale, or display of recordings of movies or videos;

(c) Production, distribution, sale, or display of music recordings in audio or video format;

(d) Production, distribution, or sale of printed music scores or scores readable by machines; or

(e) Radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks.

	<u>the securities market.</u>			
<u>LAND TRANSPORTATION SERVICES</u>				
<u>Passenger transportation</u>	<p><u>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</u></p> <p><u>When granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</u></p>	<p><u>El Salvador, Guatemala, Honduras and Nicaragua</u></p> <p><u>All countries</u></p>	<p><u>Indefinite</u></p> <p><u>Indefinite</u></p>	<p><u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u></p>
<u>Freight transportation</u>	<p><u>Foreign vehicles, trailers, containers and chassis from outside the Central American region shall not transport goods within the territory of Costa Rica.</u></p>	<p><u>El Salvador, Guatemala, Honduras and Nicaragua</u></p>	<p><u>Indefinite</u></p>	<p><u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u></p>
<u>AIR TRANSPORTATION SERVICES</u>	<p><u>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</u></p> <p><u>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of</u></p>	<p><u>All countries</u></p>	<p><u>Indefinite</u></p>	<p><u>Reciprocity.</u></p>

	<u>reciprocity.</u>			
<u>SERVICES AUXILIARY TO ALL MODES OF TRANSPORT</u>	<u>Only Central Americans can act as custom brokers.</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>
<u>ALL SECTORS Taxation</u>	<u>Measures aimed at ensuring the effective and equitable imposition and collection of direct taxes or that are aimed at preventing tax avoidance or evasion, including measures regarding tax havens.</u>	<u>All countries</u>	<u>Indefinite</u>	<u>Ensure effective and equitable tax collection.</u>
<u>ALL SECTORS</u>	<u>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries in accordance with:</u> <u>(a) any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</u> <u>(b) any bilateral or multilateral agreement in force or signed after the date of entry into force of this Agreement involving:</u> <u>(i) the promotion and protection of investment designed to encourage in a preferential manner the investments of certain countries covered by such agreements;</u>	<u>All countries</u>	<u>Indefinite</u>	<u>National policies aimed at ensuring that preferential treatment of investments and specific sectors is granted on the basis of reciprocity.</u>

	<u>(ii) aviation;</u> <u>(iii) fisheries; or</u> <u>(iv) maritime matters,</u> <u>including salvage.</u>			
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**TRADE IN SERVICES AGREEMENT  
(TISA)**

**COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS  
~~FIRST~~ SECOND REVISED OFFER**

**NOTES**

1. Costa Rica reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. Costa Rica further reserves the right to make technical changes to this Schedule and to correct any errors, omissions, or inaccuracies. [This offer is also subject to the outcome of ongoing negotiations.](#)
2. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. Each entry scheduled in the '~~Limitations on national treatment and local presence~~' Other limitations' column includes a description setting out the scope of the sector, sub-sector or activity, for the measure for which ~~the National Treatment and Localisation Obligations Presence (Local Presence, Local Management and Boards of Directors, Local Content and Other Performance Requirements)~~ does not apply. The conditions and qualifications on Local Management and Boards of Directors, Local Content and Other Performance Requirements are indicative, subject to the outcomes of ongoing negotiations. Where applicable, each entry also includes a citation identifying the source of the measure. A citation under the heading **Measures** at the bottom of an entry identifies a law, regulation or other measure, for which the entry is made. A measure cited under **Measures** means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and includes a subordinate measure adopted or maintained under the authority of and consistent with the measure. **Legal citations are included for transparency purposes only.** Costa Rica reserves the right to modify its legal citations on the basis of the Parties understanding and consensus on their legal interpretation.

The extraction of natural resources, (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry and logging, and fishing shall not be considered as services for the purposes of this Schedule. Therefore Costa Rica does not undertake any commitment on such activities and reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation. Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with said principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. **Services incidental to fishing shall unconditionally abide by the mentioned conditions and principles.** The deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory shall not be permanently removed from State ownership. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the *Constitución Política de la República de Costa Rica*. Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws. Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country. The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State. The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation. The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State. The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited. In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and *coligallero*, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in *Código de Minería* and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small-scale mining cooperative. Additionally, to grant concessions for small-scale mining the State shall apply equality and proportionality criteria based on the number of affiliated workers and the applications for concession. Permits and concessions for exploration and exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes. Concessions for exploitation or permits for exploration of ores other than

hydrocarbons, may be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions established in the granting decision or does not comply with the obligations established in the Código de Minería and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program of exploration or exploitation, to which it committed. **Services incidental to mining and to energy, shall unconditionally abide by the mentioned conditions and principles.**

1. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a Market Access, a National Treatment or a Localisation limitation within the meaning of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to service suppliers and service suppliers employees of the other Parties.
2. Costa Rica offer contains a list of Most-Favoured-Nation (MFN) exemptions, which may need to be updated pending the outcome of negotiations of the Most-Favoured-Nation obligation and related disciplines in the Core Text.
3. Costa Rica recognises that there is an ongoing discussion on how the agreement will apply to “new services” and thus reserves the right to include a reservation on this regard if other Parties undertake such an approach.
4. Costa Rica confirms its intention to adopt the Legal Services model schedule, however is awaiting confirmation from domestic consultations.
5. Costa Rica undertakes commitments on financial services to the extent that it has attributed as a proponent to the relevant obligations. Commitments for mode 1 and 2 are limited to the services in the short list in Articles X.3(1)(b) and X.3(1)(c).

### COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:      1) Cross-border supply      2) Consumption abroad      3) Commercial presence      4) Presence of natural persons

Sector or subsector	Limitations on market access	<del>Other limitations on national treatment and local presence</del>	Additional commitments
<b>PART I. HORIZONTAL COMMITMENTS</b>			
Costa Rica undertakes its specific commitments in accordance with Part II of the Agreement.			
<p>SECTION A.</p> <p>RESERVATIONS pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments]</p>		<p>Pursuant to Part II, <i>Article II-2:4</i> [Scheduling of National Treatment Commitments] and <i>Part X</i> [Localisation], <i>Article X.4:3</i> [Scheduling of Localisation Commitments], Costa Rica reserves the right to adopt or maintain any measure in the specific sectors, sub-sectors or activities listed below:</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                      1), 2), 3), 4)                      Social Services: any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p>	

		<p><a href="#">X.2 Local Management and Boards of Directors</a>  <a href="#">X.3 Local Content and Other Performance Requirements</a>            1), 2), 3), 4)            Minority Affairs and Native Groups: any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p><a href="#">I-4: National Treatment</a>  <a href="#">X.1 Local Presence</a>  <a href="#">X.2 Local Management and Boards of Directors</a>  <a href="#">X.3 Local Content and Other Performance Requirements</a>            1)            Air services: any measure with respect to traffic rights<sup>1</sup> (including domestic and international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:            (i) aircraft repair and maintenance services;            (ii) the selling and marketing of air transport services;            (iii) computer reservation system (CRS) services; <del>and</del>            (iv) specialty air services;</p> <p><a href="#">I-4: National Treatment</a>  <a href="#">X.1 Local Presence</a>  <a href="#">X.2 Local Management and Boards of Directors</a></p>	
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<sup>1</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

		<p><u>X.3 Local Content and Other Performance Requirements</u>                  1), 3)  <u>Air services: any measure with respect to:</u>                  (i) <u>airport operation services; and</u>                  (ii) <u>ground handling services.</u></p> <p><b><u>I-4: National Treatment</u></b>  <u>X.1 Local Presence</u>                  Except as otherwise provided in Costa Rica's schedule:                  a. 1), 2)                  With respect to all financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement] other than the financial services referred to in subparagraphs 1(b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>2</sup> [only if Costa Rica is a proponent]; and</p> <p>b. 1), 2)                  Paragraph 3 of Article II 2 of the Agreement [the ratchet] shall not apply to financial services referred to in subparagraphs 1(b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]</p> <p><b><u>I-4: National Treatment</u></b>  <u>All financial services as referred to in [Article X.2 of Annex [X] of Financial Services of the Agreement]:</u>                  a. 1) <u>Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (b) of</u></p>	
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<sup>2</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p><u>Article X.3 of Annex [X] on Financial Services of the Agreement<sup>3</sup> [only if Costa Rica is a proponent]</u></p> <p><u>b. 2) Any measure with respect to all financial services other than the financial services referred to in subparagraph 1 (c) of Article X.3 of Annex [X] on Financial Services of the Agreement<sup>4</sup>; and</u></p> <p><u>Financial Services referred to in subparagraphs 1 (b) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list]:</u></p> <p><u>1), 2) Any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</u></p> <p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p><u>1), 2), 3), 4)</u></p> <p><u>Subsidies or grants:</u> Any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p><u>I-4: National Treatment</u></p>	
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<sup>3</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

<sup>4</sup> It is understood that advisory services includes portfolio management advice but does not include portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p><u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                  1), 2), 3), 4)  <u>Taxation:</u> Any measure with regard to taxation<sup>5</sup></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>                  1), 2), 3), 4)  <u>Public utilities and public services:</u> Services considered as public utilities or public services<sup>6</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from <del>this—such</del> obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the</p>	
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<sup>5</sup> [Costa Rica will review the drafting of this reservation once the Parties agree to the treatment of taxation measures in TiSA.](#)

<sup>6</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

		<p>legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u>          4)  <u>Movement of natural persons to supply a service:</u> Supply of a service through presence in the territory of Costa Rica of natural persons of any other Party, except for the specific commitments explicitly provided for in the market access column.</p> <p><u>X.2 Local Management and Boards of Directors</u>          3) 4)  <u>Positions within public institutions and public enterprises:</u> Measures that reserve to Costa Rican nationals the senior management, boards of directors and other related positions within public institutions and public enterprises.</p>	
<p><b>SECTION B</b></p> <p>RESERVATIONS pursuant to Part II, Article II-2:2 and Part X, Article X.4:1</p>		<p>Costa Rica maintains <del>limitations conditions and qualifications on national treatment and localisation presence</del> in all sectors for:</p>	

		<p>I-4: National Treatment <u>X.1 Local Presence</u> 1), 3) <u>Maritime terrestrial zone and coastal urban zones</u>: No activity shall be developed in the public zone of the maritime-terrestrial zone, as defined in the Costa Rican legislation. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"><li>(a) foreigners that have not resided in the country for at least five years;</li><li>(b) enterprises with bearer shares;</li><li>(c) enterprises domiciled abroad;</li><li>(d) enterprises incorporated in the country solely by foreigners; and</li><li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li></ul> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p><u>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</u></p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose</p>	
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		<p>development capital belongs in more than 50 percent to Costa Ricans.</p> <p><b>Measures:</b>          Law No. 6043 of 02 March 1977 – <i>Ley sobre la Zona Marítimo Terrestre</i>  <a href="#">Law No. 9221 of 27 March 2014 – Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial.</a></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)  <a href="#">Associations located abroad and branches of foreign juridical persons:</a> Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch’s business.</p> <p><b>Measures:</b>          Law No. 3284 of 30 April 1964 – <i>Código de Comercio</i>          Law No. 218 of 08 August 1939 – <i>Ley de Asociaciones</i>          Executive Decree No. 29496-J of 17 April 2001 – <i>Reglamento a la Ley de Asociaciones</i></p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)</p>	
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		<p><u>the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent.</u></p> <p><u>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</u></p>	
<p>ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE</p>	<p>1), 2), 3), 4)          Social Services: Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p> <p>1), 2), 3), 4)          Minority Affairs and Native Groups: Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.</p> <p>1)          Air services: Costa Rica reserves the right to adopt or maintain any measure with respect to traffic rights<sup>7</sup> (including domestic and</p>		

<sup>7</sup> As defined in paragraph 6.(d) of Annex on Air Transport Services of GATS.

	<p>international air transportation services, whether scheduled or non-scheduled), and services directly related to the exercise of traffic rights, other than:</p> <ul style="list-style-type: none"> <li>(i) aircraft repair and maintenance services;</li> <li>(ii) the selling and marketing of air transport services;</li> <li>(iii) computer reservation system (CRS) services; <del>and</del></li> <li><u>(iv) specialty air services;</u></li> <li><u>(v) airport operation services; and</u></li> <li><u>(vi) ground handling services.</u></li> </ul> <p>1), 2), 3), 4)  <u>Subsidies and grants:</u> Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies or grants, including government-supported loans, guarantees and insurance.</p> <p><del>1), 2), 3), 4)          Costa Rica reserves the right to adopt or maintain measures with regard to taxation.</del></p> <p>1), 2), 3), 4)  <u>Local level of government:</u> Costa Rica maintains limitations on market access in all local levels of government. This limitation also applies to the continuation or prompt renewal of any such measures.</p> <p>1), 3), 4)  <u>Activities in the maritime terrestrial zone and coastal urban zones:</u> No activity shall be developed in the public zone of the maritime-terrestrial zone defined, as defined in the Costa Rican legislation. Concessions</p>		
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	<p>shall be granted only in the restricted zone, nevertheless concessions shall not be granted to:</p> <ul style="list-style-type: none"><li>(a) foreigners that have not resided in the country for at least five years;</li><li>(b) enterprises with bearer shares;</li><li>(c) enterprises domiciled abroad;</li><li>(d) enterprises incorporated in the country solely by foreigners; and</li><li>(e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners.</li></ul> <p>The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners.</p> <p><u><a href="#">A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. Similar requirements to the ones mentioned for the maritime-terrestrial zone apply. In addition to such requirements, foreign nationals must have a regularised migratory status.</a></u></p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>1), 3) <u><a href="#">Associations located abroad and branches of foreign juridical persons:</a></u> Associations located abroad that would like to act in</p>		
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	<p>Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p> <p>1), 3) <u>Public works and public works with services:</u> For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p> <p><del>3) An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent. A non producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non traditional goods and products for exportation or re-exportation,</del></p>		
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	<p><del>cannot introduce any percentage of its total sales into Costa Rica's customs territory.</del></p> <p>1), 2), 3), 4)</p> <p>Unbound in sectors not listed in Part II of this schedule, below.</p> <p>1), 2), 3), 4)</p> <p><u>Public utilities and public services:</u> Services considered as public utilities or public services<sup>8</sup> may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.</p> <p>To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p>		
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<sup>8</sup> Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

	<p>4) Unbound, except for measures concerning the entry and temporary stay of natural persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in the Costa Rican territory, including those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect domestic labour force and permanent employment in its territory. The relevant national professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any <a href="#">terms</a>, limitations <a href="#">and conditions</a> scheduled for specific sectors and subsectors shall also apply.</p> <p>A- Business visitors: a natural person of another Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica: (a) Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients.</p>		
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	<p>(b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in the territory of a TISA Member.</p> <p>(c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in the territory of a TISA Member.</p> <p>(d) Marketing: Market researchers and analysts conducting independent research or analysis or research or analysis for an enterprise located in the territory of a TISA Member. Trade-fair and promotional personnel attending a trade convention.</p> <p>(e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in the territory of a TISA Member but not delivering goods or providing services. Buyers purchasing for an enterprise located in the territory of a TISA Member.</p> <p>(f) Distribution: Customs brokers that provide advisory services in order to facilitate the import or export of goods.</p> <p>(g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of Costa Rica, during the warranty period or</p>		
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	<p>service agreement.</p> <p>(h) General Services:</p> <ul style="list-style-type: none"> <li>- Managing and supervision personnel engaging in business operations for an enterprise located in the territory of a TISA Member.</li> <li>- Public relations and advertising personnel that supply consulting services to clients or participating in conventions.</li> <li>- Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of a TISA member.</li> <li>- Translators or interpreters that supply services as personnel of an enterprise located in the territory of a TISA Member, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators.</li> <li>- Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies.</li> <li>- Sellers and advisors in franchise development that wish to offer their services in the territory of Costa Rica.</li> </ul> <p>For the category of business visitors, the periods of stay and sojourn, are limited to:</p> <p>(a) An initial stay of one day to 30 days.</p> <p>(b) Request for extension of the initial stay: from 30 days to 90 days.</p> <p>(c) Request for sojourn: one year with the option to extend up to two additional years.</p>		
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	<p>B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between a TISA Member and Costa Rica.</p> <p>For the category of traders, the periods of stay and sojourn, are limited to:</p> <ul style="list-style-type: none"><li>(a) An initial stay of one day to 30 days.</li><li>(b) Request for extension of the initial stay: from 30 days to 90 days.</li><li>(c) Request for sojourn: one year with the option to extend up to two additional years.</li></ul> <p>B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital. This amount is determined by domestic law. For the category of investors, the period of stay is limited to from 90 days to two years, with the option to extend up to two additional years.</p> <p>C- Intra-Corporate Transferees: A business person employed by an enterprise located in the territory of a TISA Member who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately</p>		
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	<p>preceding the date of the application for admission.</p> <p>For the category of intra-corporate transferees, the period of stay is limited to one year with the option to extend up to two additional years.</p>		
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. Professional services</b>			
<p>(a) Legal services  <u>(CPC 861)</u></p>	<p>1), <u>2</u>), 3)      None-  <del>2) — None</del>          4)      Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3)      Lawyers exercising as lawyers or notaries must be incorporated to the Professional Association of Lawyers. Such incorporation is subject to residency requirements at the time of applying for membership.          To exercise as a notary, it is required to have an office open in Costa Rica to the public.</p> <p><b>Measures:</b>          Law No. 7764 of 17 April 1998 <del>—</del>, <i>Código Notarial</i>-          Law No. 13 of 28 October 1941 <del>—</del>, <i>Ley Orgánica del Colegio de Abogados</i>          Executive Decree No. 20 of 17 July 1942 <del>—</del>, <i>Reglamento Interior del Colegio de Abogados</i>-          Agreement No. 2008-45-034 of <u>09</u> December 2008 <del>—</del>, <i>Manual de Incorporación</i></p>	

		<p><i>de los Licenciados en Derecho al Colegio de Abogados-        Reglamento Autónomo del Colegio de Abogados de Costa Rica del <u>of 26 February 2004</u>  <u>26 de febrero de 2004</u></i></p>	
<p>(b) Accounting, auditing and bookkeeping services (CPC 862)</p>	<p>1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.        2) None        4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>        1), 3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.        For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants.        Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership.  <u>To provide consultancy services in economics, consultancy firms are required to register in the professional association and appoint among its staff an active member in the <i>Colegio de Ciencias Económicas.</i></u></p>	

		<p><u>In the case of audits of entities that are part of groups or financial conglomerates domiciled abroad, the audit firm of the country in which the entity is domiciled shall meet the following requirements: a) it shall be registered and active in a professional registry counterpart to the <i>Colegio de Contadores Públicos de Costa Rica</i>, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be represented by a foreign firm, which in turn, has representation in Costa Rica.</u></p> <p><u>Foreign professionals that shall enter the country to carry out specific tasks for a specified period shall be temporary members of the Professional Board in Economic Sciences. In order to carry out their job, such professionals shall register in the professional association. The regulation shall determine their rights, duties and other conditions to practice in the country. These temporary members shall not engage in any occupation other than the one the association authorized them to practice.</u></p> <p><b>Measures:</b> Law No. 1269 of 02 March 1951- <del>—</del> <i>Ley Orgánica del Colegio de Contadores Privados</i></p>	
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		<p>Executive Decree No. 3022 of 21 May 1973 <del>—; Reglamento Ley Orgánica Colegio de Contadores Privados de Costa Rica-</del>                  Regulation No. 90-1 of 18 May 2004 <del>—; Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica of 18 May 2004.</del>                  Law No. 1038 of 19 August 1947 <del>—; Ley de Creación del Colegio de Contadores Públicos-</del>                  Executive Decree No. 13606-E of 05 May 1982 <del>—; Reglamento del Colegio de Contadores Públicos de Costa Rica-</del>                  Regulation No. 9 of 25 May 2010 <del>—; Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica-</del>  <a href="#">Law No. 7105 of 31 October 1988 – Ley Orgánica del Colegio de Licenciados en Ciencias Económicas</a>  <a href="#">Executive Decree No. 20014 - MEIC of 19 September 1990 – Reglamento General de Profesionales en Ciencias Económicas de Costa Rica</a>  <a href="#">Regulation No. 77 of 20 June 2009 – Reglamento de Admisión del Colegio de Profesionales en Ciencias Económicas de Costa Rica</a>  <a href="#">Executive Decree No. 24686 of 19 September 1995 – Reglamento de Fiscalización Profesional de Entidades Consultoras</a></p>	
(c) Taxation services (CPC 863) <sup>9</sup>	1), 3) Partnerships with Costa Rican natural or juridical persons are required.	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u>	

<sup>9</sup> Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

	<p>2) None          4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) Partnerships with Costa Rican natural or juridical persons are required. Nationality or residency requirements.</p> <p><b>Measures:</b>          Executive Decree No. 13606-E of 05 May 1982 <del>—</del>, <i>Reglamento del Colegio de Contadores Públicos de Costa Rica</i> <del>—</del>          Law No. 1038 of 19 August 1947 <del>—</del> <i>Ley de Creación del Colegio de Contadores Públicos</i>          Regulation No. 90-1 of 18 May 2004 <del>—</del> <i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica</i> <del>—</del>  <a href="#">Law No. 7764 of 17 April 1998 <del>—</del>, Código Notarial.</a>  <a href="#">Executive Decree No. 20 of 17 July 1942 <del>—</del>, Reglamento Interior del Colegio de Abogados.</a>  <a href="#">Reglamento Autónomo del Colegio de Abogados de Costa Rica of 26 February 2004 del 26 de febrero de 2004</a>  <del>—</del></p>	
<p>(d) Architectural services (CPC 8671)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <a href="#">Only Costa Ricans can be members of the Board of Directors of the</a></p>	

		<p><u>Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 <del>—</del>, <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos-</i>          Executive Decree No. 3414-T of 03 December 1973 <del>—</del>, <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos-</i></p>	
(e) Engineering services (CPC 8672)	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 <del>—</del>, <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos-</i>          Executive Decree No. 3414-T of 03 December 1973 <del>—</del>, <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos-</i></p>	
(f) Integrated engineering services (CPC 8673)	<p>1) None          2) None          3) None</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p>	

	<p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b>          Law No. 3663 of 10 January 1966 <del>—</del> <i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos          Executive Decree No. 3414-T of 03 December 1973 <del>—</del> <i>Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</i></i></p>	
<p>(g) Urban planning services (except general urban planning) (part of CPC 8674)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>          1), 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. <u>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.</u></p> <p><b>Measures:</b></p>	

		<p>Law No. 3663 of 10 January 1966 <del>—</del> Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos:          Executive Decree No. 3414-T of 03 December 1973 <del>—</del> Reforma Reglamento Interior General Colegio Federado Ingenieros y Arquitectos</p>	
<p>(h) Medical and dental services (CPC 9312)</p>	<p>1) None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.          For incorporation to the Professional Association of Dental Surgeons, foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.          Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p>	

		<p>All Physicians and Surgeons, and Dental Surgeons must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement.</p> <p><del>The assignment of the slots to perform mandatory social services is made through a drawing. If there are enough slots to perform mandatory social services for all applicants, a</del> Applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to <del>assignment of the specific</del> <u>the social service requirements</u> slots.</p> <p><del>If the number of slots offered in the drawing is less than the number of applicants, applicants who are Costa Rican nationals shall have the priority to freely choose if they want to participate or not in the drawing. Such choice shall be respected as long as the number of applicants who do not wish to choose a slot is equal to or less than the number of shortage of slots. When the number of applicants who are Costa Rican nationals that do not wish to participate in the drawing exceeds the number of shortage of slots, a lottery shall be made among them to determine who shall participate in the drawing of slots.</del></p> <p><del>If there is still a shortage of slots when the applicants who are Costa Rican nationals have already made their choice, the same procedure</del></p>	
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		<p><del>shall be applied for the drawing of slots among applicants who are foreign nationals.</del></p> <p>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service requirement may be waived for temporary professional practice.</p> <p><b>Measures:</b> Law No. 3019 of 09 August 1962 <del>—; Ley Orgánica del Colegio de Médicos y Cirujanos—</del> Executive Decree No. 23110-S of 22 March 1991 <del>—; Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos—</del> Executive Decree No. 2613-SPSS of 03 November 1972 <del>—; Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas—</del> Law No. 5784 of 19 August 1975 <del>—; Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica -</del> Law <del>No.</del> 7559 of 30 November <del>30,</del> 1995 <del>—; Servicio Social Obligatorio para Profesionales en Ciencias de la Salud—</del> Law No.º 9272 of 26 November 2014 <del>— Reforma Servicio Social Obligatorio para Profesionales en Ciencias de la Salud—</del></p> <p><u>I-4: National Treatment</u> <u>X.1 Local Presence</u> 3) Incorporation to the Professional Association of Physicians and</p>	
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		<p>Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p><b>Measures:</b>          See above for Mode 1).</p>	
(i) Veterinary services (CPC 932)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) For incorporation to the Professional Association of Veterinarians foreign <del>Veterinarians</del> <u>veterinarians</u> must have the migratory status of residents in Costa Rica at the time of applying</p>	

		for membership, as well as a minimum of five years of residence.	
		<b>Measures:</b> Law No. 3455 of 14 November 1964 <del>—, Ley Orgánica del Colegio de Médicos Veterinarios</del> Executive Decree No. 19184-MAG of 10 July 1989 <del>—, Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios</del>	
<b>B. Computer and Related Services</b> (CPC 84) <sup>10</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>C. Research and Development Services (R&amp;D)</b> <sup>11</sup>			
(a) R&D services on natural sciences (CPC 851 excluding organic resources)  (c) Interdisciplinary R&D services (CPC 853)	1), 3) Relevant <u>terms, limitations, conditions established and legal citations</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.  2) None 4) Unbound except as indicated in horizontal commitments.	<b>I-4: National Treatment</b> <b>X.1 Local Presence</b> 1), 3) Relevant <u>limitations—conditions, qualifications</u> and legal citations <u>established</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting <sup>12</sup> services with	

<sup>10</sup> Relevant terms, limitations, conditions, qualifications ~~limitations~~ and legal citations in the description of subsection (k) Others apply.

<sup>11</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of section A. Professionals Services apply.

<sup>12</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

		<p>regard to biodiversity<sup>13</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license.</p> <p><b>Measures:</b>                  Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i>                  Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de Conservación de la Vida Silvestre</i>                  Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>D. Real Estate Services</b>			
(a) Involving own or leased property (CPC 821)	1) None 2) None		

<sup>13</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. -Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

(b) On a fee or contract basis (CPC 822)	<p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>E. Rental/Leasing Services without Operators</b>			
(a) Relating to ships (CPC 83103)	<p>1), 3) Vessels must have Costa Rican flag and must be registered in Costa Rica. Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p><b>Measures:</b>          Law No. 12 of 22 October 1941 <del>—</del>; <i>Ley de Abanderamiento de Barcos</i>          Executive Decree No. 12568-T-S-H of 30 April 1981 <del>—</del>; <i>Reglamento del Registro Naval Costarricense</i>          Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble-</i></p>	

	<p>tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>          Law No. 6990 of <u>05 July-5, 1985</u>; <i>Ley de Incentivos para el Desarrollo Turístico</i>.          Executive Decree No. 16605 of <u>01 October 4, 1985</u>; <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
(c) Relating to other transport equipment			
<p>(c) 1. Relating to private cars (CPC 83101)</p> <p>(c) 2. Relating to other land transport equipment (CPC 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs,</p>	

	<p>and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>          Law No. 6990 of <del>05 July</del> 5, 1985 <del>—</del> <i>Ley de Incentivos para el Desarrollo Turístico</i>—          Executive Decree No. 16605 of <del>01 October</del> 1, 1985 <del>—</del> <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i></p>	
(c) 3. Relating to goods transport vehicles (CPC 83102)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(d) Relating to other machinery and equipment (CPC 83106-83109)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(e) Other (CPC 832)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(f) Telecommunications equipment rental (CPC 7541)	<p>1) None</p> <p>2) None</p> <p>3) None</p>		

	4) Unbound except as indicated in horizontal commitments.		
<b>F. Other Business Services</b>			
(a) Advertising services (CPC 871)	<p>1), 3) Only natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks may exploit media and advertising agencies. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>.</p> <p>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> </ul>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50</li> </ul>	

	<ul style="list-style-type: none"> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>percent of the total number aired per radio station per day.</p> <ul style="list-style-type: none"> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p><del>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications.</del> Foreign broadcasters shall be residents in order to register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>      Law No. 6220 of 20 April 1978 - <del>Regula Medios de Difusión y Agencias de Publicidad.</del></p>	
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		Law No. 8642 <del>del of</del> <u>04 de junio de</u> <del>July</del> 2008 <del>-, Ley General de Telecomunicaciones-</del> Executive Decree No. 34765-MINAET of September 2008 <del>-,</del> <del>Reglamento a la Ley General de Telecomunicaciones</del> Law No. 1758 of 19 June 1954 – <i>Ley de Radio y Televisión-</i> Executive Decree No. 38166-MICITT <u>of 23 January 2014</u> – <del>-,</del> <i>Reglamento de organización del Viceministerio de Telecomunicaciones</i> <del>;</del>	
(b) Market research and public opinion polling services (CPC 864) <sup>14</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(c) Management consulting services (CPC 865) <sup>15</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(d) Services related to management consulting (CPC 866) <sup>16</sup>	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(e) Technical testing and analysis services	1) None 2) None		

<sup>14</sup> Relevant ~~terms, limitations, conditions, qualifications~~ limitations and legal citations in the description of ~~subsection~~ (k) Others apply.

<sup>15</sup> Relevant ~~terms, limitations, conditions, qualifications~~ limitations and legal citations in the description of ~~subsections~~ (b) Accounting, auditing and bookkeeping services (CPC 862) and (k) Others apply.

<sup>16</sup> Relevant ~~terms, limitations, conditions, qualifications~~ limitations and legal citations in the description of ~~subsections~~ (a) Legal Services and (b) Accounting, auditing and bookkeeping services (CPC 862) apply.

(CPC 8676) <sup>17</sup>	3) None 4) Unbound except as indicated in horizontal commitments.		
(f) <sup>18</sup> 1. Services incidental to agriculture (CPC 8811)  2. Services incidental to animal husbandry (CPC 8812)  3. Advisory and consulting services incidental to hunting (part of CPC 8813)  4. Advisory and consulting services incidental to forestry and logging (part of CPC 8814)	1), 3) None 2) None 4) Unbound except as indicated in horizontal commitments.	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>            1), 3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting<sup>19</sup> services with regard to biodiversity<sup>20</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p><b>Measures:</b>            Law No. 7317 of 30 October 1992 – <i>Ley de Conservación de la Vida Silvestre</i>            Executive Decree No. 26435-MINAE of 01 October 1997 – <i>Reglamento a la Ley de</i></p>	

<sup>17</sup> Relevant terms, limitations, conditions, qualifications ~~limitations~~ and legal citations ~~established~~ in the description of subsections (e) Engineering services (CPC 8672), (h) Medical and dental services (CPC 9312), (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>18</sup> Relevant terms, limitations, conditions, qualifications ~~limitations~~ and legal citations ~~established~~ in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

<sup>19</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>20</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p><i>Conservación de la Vida Silvestre</i>                  Law No. 7788 of 30 April 1998 – <i>Ley de Biodiversidad</i></p>	
<p>(g) Services incidental to fishing (CPC 882)<sup>21 22</sup></p>	<p>1), 3) <del>Costa Rica exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</del>                  The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties.</p>	<p><del>I-4: National Treatment</del>  <del>X.1 Local Presence</del>  <del>X.3 Local Content and Other Performance Requirements</del>                  1), 3) <del>Commercial fishing within the 12 miles of Costa Rican territorial waters is exclusively reserved to Costa Rican nationals and Costa Rican enterprises that fish with vessels flying the Costa Rican flag. Fishing activities by foreign vessels are prohibited, except for purse seine fishing (pesca cerquera) of tuna within the exclusive economic zone, but outside the territorial sea, which will be subject to international treaties and agreements to which Costa Rica is a party, as well as special laws created to the effect.</del>  <del>Tuna purse seine vessels with foreign flag shall pay a fee to register and obtain a fishing license which will be valid for a trip up to sixty calendar days. The mentioned fee is fixed taking into consideration the needs of raw materials of the national processing companies.</del></p>	

<sup>21</sup> According to the explanatory note of this schedule, fishing is not considered a service, therefore Costa Rica does not undertake commitments regarding such activity under any mode of supply. ~~Relevant limitations and legal citations described in this list for these activities are included for transparency and in as much as they apply to services incidental to fishing. For greater certainty, any service incidental to fishing shall comply with the domestic legal framework for fishing activities.~~

<sup>22</sup> Relevant limitations and legal citations in the description of subsections (i) Veterinary services (CPC 932) and (k) Others apply.

	<p>Commercial fishing within the 12 miles of Costa Rican territorial waters is exclusively reserved to Costa Rican nationals and Costa Rican enterprises that fish with vessels flying the Costa Rican flag. Commercial and sport fishing activities in national parks, natural monuments and biological reserves are prohibited.</p> <p>The exercise of fishing and aquaculture activities in the continental shelf and its insular undersea base, forest reserves, protected areas, national wildlife refuges and wetland ecosystems, is restricted in accordance with management plans supported by technical and scientific studies elaborated for each area by the Ministry of Environment and Energy (MINAE), considering the technical criteria of INCOPECSA. To create or expand protected areas that cover marine areas, MINAE shall consult the INCOPECSA's criteria. This opinion must be based on technical, social and economic, scientific and ecological criteria.</p> <p>Tuna purse seine vessels with national or foreign flag shall not conduct fishing activities within the 12 miles of Costa Rican territorial waters.</p> <p>Fishing activities by foreign vessels are prohibited, except for purse-seine fishing (<i>pesca cerquera</i>) of tuna within the exclusive economic</p>	<p>A foreign flag vessel for tuna fishing with purse seine net (<i>red de cerco</i>) may hold a free fishing license for 60 calendar days if it delivers the total catch to national canning and processing companies.</p> <p>All products fished by foreign flag vessel for tuna fishing with purse-seine net (<i>red de cerco</i>), chartered or leased by a Costa Rican company, to which a temporary national flag is granted; will be used to supply the national industry.</p> <p>Temporal authorizations shall be required for tuna fishing in the Eastern Pacific Ocean. These authorizations are subject to limitations in the form of numerical quotas taking into consideration the fishing capacity recognized to Costa Rica by Inter American Tropical Tuna Commission. The ship owner (<i>armador</i>) or the owner of a vessel shall subscribe an operative agreement with the Ministry of Agriculture and Livestock (MAG). Foreign flag vessels must be authorized by their domestic fishing authority, who guarantees that their country will respect and enforce to fulfill the obligations of such agreement and that renounces to any claim. <u>In the commercialization of the unloaded tuna by foreign or national flag vessels, the ship-owner (<i>armador</i>) or the owner of the foreign flag vessel, shall give</u></p>	
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	<p>zone, but outside the territorial sea, which will be subject to international treaties and agreements to which Costa Rica is a party, as well as special laws created to the effect.</p> <p>Tuna purse seine vessels with foreign flag shall pay a fee to register and obtain a fishing license which will be valid for a trip up to sixty calendar days. The mentioned fee is fixed taking into consideration the needs of raw materials of the national processing companies. Temporal authorizations shall be required for tuna fishing in the Eastern Pacific Ocean. These authorizations are subject to limitations in the form of numerical quotas taking into consideration the fishing capacity recognized to Costa Rica by Inter American Tropical Tuna Commission. The ship owner (<i>armador</i>) or the owner of a vessel shall subscribe an operative agreement with the Ministry of Agriculture and Livestock (MAG). Foreign flag vessels must be authorized by their domestic fishing authority, who guarantees that their country will respect and enforce to fulfill the obligations of such agreement and that renounces to any claim.</p> <p>The exercise of the rights granted to foreign flag vessels for using the authorized tuna fishing capacity registered in the Regional Vessel</p>	<p><u>priority to processing companies operating in Costa Rica.</u></p> <p>The exercise of the rights granted to foreign flag vessels for using the authorized tuna fishing capacity registered in the Regional Vessel Register of the Inter American Tropical Tuna Commission, is subject to the payment of an annual fee to the Costa Rica Fishing and Aquaculture Institute. The ship owner (<i>armador</i>) or the owner of a foreign flag vessel shall designate or name a legal representative domiciled in Costa Rica with sufficient powers to carry out procedures and receive notifications.</p> <p>Licenses for the commercial catching of shrimp in the Pacific Ocean will only be granted to Costa Rican natural or juridical persons or to vessels with Costa Rican registry and flag. Such licenses or permits shall only be granted to small scale artisanal vessels to capture shrimp by gillnet (<i>redes de enmalle</i>).</p> <p>Longline (<i>pesca con palangre</i>) and gillnet fishing (<i>pesca con red agallera</i>) may only be authorized to vessels with Costa Rican registry and flag.</p> <p>INCOPESCA may authorize sardine fishing only to be used as bait by the national fishing fleet or for human consumption.</p> <p>Likewise, fishing with squid jigs (<i>poteras</i>) for bait can only be</p>	
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	<p><del>Register of the Inter American Tropical Tuna Commission, is subject to the payment of an annual fee to the Costa Rica Fishing and Aquaculture Institute. The ship owner (armador) or the owner of a foreign flag vessel shall designate or name a legal representative domiciled in Costa Rica with sufficient powers to carry out procedures and receive notifications.</del></p> <p><del>Licenses for the commercial catching of shrimp in the Pacific Ocean will only be granted to Costa Rican natural or juridical persons or to vessels with Costa Rican registry and flag. Such licenses or permits shall only be granted to small scale artisanal vessels to capture shrimp by gillnet (redes de enmalle).</del></p> <p><del>Licenses for the commercial catching of shrimp in the Caribbean Sea will be permitted in accordance with the technical and scientific criteria issued by the competent authority.</del></p> <p><del>Longline (pesca con palangre) and gillnet fishing (pesca con red agallera) may only be authorized to vessels with Costa Rican registry and flag.</del></p> <p><del>Fishing of pelagic species with drift nets (red agallera de altura) is prohibited.</del></p> <p><del>Fishing directed to large pelagic species (sailfish, swordfish, tarpon (sábalo) and marlin) and live bait</del></p>	<p><del>authorized to artisanal vessels of small and medium scale, as well as to those designated as Costa Rican longline fishing (pesca palangrera).</del></p> <p>For fishing and services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECA and a concession to use and exploit water by MINAE must be obtained. Nationality and residency requirements apply.</p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECA, while for research in national vessels must have an observer only in the case of fishing prospecting. pPermit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (colegios universitarios), and the Instituto Nacional de Aprendizaje (INA). Any natural or juridical</p>	
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	<p><del>fishing for capturing large pelagic species is prohibited in the areas and conditions determined by the competent authority in the studies. INCOPECSA may authorize sardine fishing only to be used as bait by the national fishing fleet or for human consumption. Likewise, fishing with squid jigs (poteras) for bait can only be authorized to artisanal vessels of small and medium scale, as well as to those designated as Costa Rican longline fishing (pesca palangrera). Shark fishing and its commercialization will only be allowed, when it is unloaded in authorized sites with the respective fins attached to the shank. Only the unloading is allowed if the sharks come with their fins attached naturally to the body.</del></p> <p>For <del>fishing and</del> services incidental to fishing a license, authorization or permit is required. To develop aquaculture projects, an authorization granted by INCOPECSA and a concession to use and exploit water by MINAE must be obtained.</p> <p>The granting of a license, authorization or permit shall be subject to the availability and maintenance of the hydro-biological resource concerned and to the needs of development and sustainability of the fishing and aquaculture sector, which should be</p>	<p>person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and <del>of a state</del> <u>State</u> character, and the <i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p>Foreign academic institutions must demonstrate to the INCOPECSA that they have the required technical and financial support to conduct research.</p> <p><del>INCOPECSA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national and/or regional needs. Additionally, INCOPECSA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</del></p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and</p>	
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	<p>properly reasoned on the results of scientific, technical, economic or social studies. <del>Nationality and residency requirements apply. Any natural or juridical person engaged in fishing activities will require fishing license for each vessel.</del></p> <p>Fishing for study purposes, scientific research, experimentation, exploration, prospecting, development, live capture for research, repopulation or conservation of aquatic fishery resources and testing of equipment and methods for such activity will require a permit. The competent authority shall designate a representative with observer status for foreign-flag vessels that would supervise the research and verify that it meets the conditions and limits set by INCOPECA, while for research in national vessels must have an observer only in the case of fishing prospecting. Permit holders of this type of fishing cannot dispose or trade the fishing products, except for state national universities and university colleges (<i>colegios universitarios</i>), and the <i>Instituto Nacional de Aprendizaje</i> (INA). Any natural or juridical</p>	<p>bioprospecting<sup>25</sup> services with regard to biodiversity<sup>26</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criterions of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Foreign flag vessels are required to unload their fishing products into a smaller number of facilities than the national vessels.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, <u>selling purchase</u> of fuel and scientific information provided by satellites. With regard to preferential treatment concerning taxation and</p>	
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<sup>25</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>26</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. -Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

	<p>person, national or foreign, with exception of universities and university colleges (<i>colegios universitarios</i>), both national and <del>of a state</del> <u>State</u> character, and the <i>Instituto Nacional de Aprendizaje</i> (INA), or their students, which were granted fishing permits for research, must render a financial warranty.</p> <p><del>Natural or juridical persons, foreign or national, who want to carry out research or development projects for fishing and aquaculture activities, must have a permit from INCOPESCA.</del></p> <p>INCOPESCA may deny permits for conducting research studies for the development of fishing and aquaculture, when the project or research does not comply with the implementation of policies relating to scientific and technical research of fishing and aquaculture resources, according to national and/or regional needs. Additionally, INCOPESCA may refuse the permit in a duly substantiated manner when, as a result of scientific analysis and evaluation, <u>it</u> determines that the realization or implementation is not technically or economically feasible, nor is in harmony with the environment.</p> <p>Foreign nationals or enterprises domiciled abroad that supply scientific research and</p>	<p><del>selling-purchase of</del> fuel, nationality or residency and specific types of juridical entity requirements apply. The expenses <del>required</del> for the acquisition of satellite tracking equipment to be installed in fishing vessels, shall be borne by each ship-owner (<i>armador</i>) or owner of the vessel. In the case of national flag vessels, INCOPESCA shall endeavor to ensure that the implementation of the system has the logistical and financial support from other national state institutions.</p> <p>In the event that the satellite data transmission is interrupted by equipment malfunction, the ship-owner (<i>armador</i>) or his representative must inform INCOPESCA in the immediate course of 48 hours. In the case of tuna purse-seine net vessels with foreign flag, the report of faults or damages must occur within 24 hours of the malfunction.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica</i> <del>of 08 November 1949</del>;          Law No. 8436 of 01 March 2005 <del>;</del> <i>Ley de Pesca y Acuicultura</i>.          Executive Decree No. 36782-MINAET-MAG-MOPT-TUR-SP-S-MTSS <del>of 24 May 2011</del> <del>;</del> <i>Reglamento a la Ley de Pesca y Acuicultura</i>          Executive Decree No. 23943-MOPT-MAG of 05 January 1995 <del>;</del> <del>;</del> <i>Reglamento</i></p>	
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	<p>bioprospecting<sup>23</sup> services with regard to biodiversity<sup>24</sup> in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>Commercialization of fishing products caught by tourist or sports activities or for household consumption is prohibited.</p> <p>The unloading of fishing products in Costa Rican territory by foreign vessels may be authorized considering criteria of supply and demand, consumer protection and Costa Rican fishing sector protection.</p> <p>Preferential treatment is granted to the Costa Rican fishing fleet concerning taxation, <u>selling</u> <u>purchase</u> of fuel and scientific information provided by satellites.</p> <p>With regard to preferential treatment concerning taxation and <u>selling</u> <u>purchase</u> of fuel, nationality or residency and specific types of juridical entity requirements apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><i>Regulador del Procedimiento para Otorgar Licencias de Pesca a Buques Extranjeros que Deseen Ejercer la Actividad de Pesca en Aguas Jurisdiccionales Costarricenses-</i></p> <p>Executive Decree No. 12737-A of 23 June 1981 <del>—</del> <i>Reserva con Exclusividad la Pesca para Fines Comerciales a Costarricenses-</i></p> <p>Executive Decree No. 17658-MAG of 17 July 1987 – <i>Clasifica Permisos para Pesca de Camarones en el Litoral Pacífico-</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/042-2009 of 31 January 2009 <del>—</del> <i>Reglamento para la Autorización de Desembarques de Productos Pesqueros Provenientes de las Embarcaciones Pertenecientes a la Flota Pesquera Comercial Nacional o Extranjera-</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/371-2010) of 19 October 2010 <del>—</del> <i>La descarga de productos pesqueros, provenientes de embarcaciones de palangre de bandera extranjera deberá de ser realizada en el Muelle de la Terminal de Multiservicios Pesqueros del Barrio del Carmen a partir del 01 de diciembre del año 2010-</i></p> <p>Costa Rica Fishing and Aquaculture Institute (INCOPECA) Board of Directors Agreement AJDIP/266-2011) of 01 July 2011 <del>—</del> <i>Reglamento para la suspensión del inicio de la descarga de productos</i></p>	
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<sup>23</sup> “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

<sup>24</sup> “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part.- Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

		<p><i>pesqueros provenientes de embarcaciones de bandera extranjera en la Terminal Pesquera del Incopesca, Barrio El Carmen, Puntarenas</i></p> <p>Law No. 7384 of 16 March 1994 – <i>Ley de Creación del Instituto Costarricense de Pesca y Acuicultura (INCOPECA)</i></p> <p>Executive Decree No. 32527-MAG-MINAE of 3 June 2005 – <i>Reglamento a los artículos 45 de la Ley N° 7384 y 123 párrafo segundo de la Ley N° 8436 para el otorgamiento del combustible para el sector pesquero nacional no deportivo a precio competitivo con el precio internacional.</i></p> <p>Costa Rica Fishing and Aquaculture Institute- (INCOPECA) -Board of Directors Agreement AJDIP/085-2010) of 12 March 2010 <del>—</del>; <i>Reglamento para la regulación, control uso eficiente combustible a precio competitivo nivel internacional, destinado flota pesquera nacional comercial no deportiva y flota pesquera nacional turística en aguas jurisdiccionales costarricenses o fuera de ella</i> ←</p> <p>Executive Decree No. 37386-MAG <del>of 09 July 2012</del> <del>—</del>; <i>Reglamento para la Utilización de la Capacidad de Pesca de Atún de Cerco reconocida a Costa Rica en el seno de la Comisión Interamericana del Atún Tropical of 9 July 2012.</i></p> <p><del>Acuerdo-Agreement</del> AJDIP/318-2014 <del>of 05 September 2014</del> <del>—</del> <del>que establece</del> <del>†</del> <i>Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015.</i></p> <p>Executive Decree No. 38327-MINAE <del>11 April 2014</del> <del>—</del>; <i>Decreto de Oficialización del Plan de Manejo del Área Marina de Manejo Montes Submarinos.</i> <del>Decreto.</del></p>	
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		<p>Executive Decree No.º 37354 -MINAET-MAG- SP-MOPT-H <del>—</del> <i>Prohibición de Aleteo de Tiburones, de importación de aletas y de transporte, trasiego y portación de aletas dentro de una embarcación en aguas jurisdiccionales-</i></p> <p>Executive Decree No.º 38027- MAG of 05 February 5, 2015 <del>—</del> <i>Establecimiento de tallas de primera madurez para la captura y comercialización de elasmobranquios (tiburones y rayas) en Costa Rica</i></p>	
<p>(h) Services incidental to mining (CPC 883 and CPC 5115)<sup>27 28</sup></p>	<p>1), 3) <del>Shall not be permanently removed from State ownership deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions</del></p>	<p>I-4: National Treatment                  X.1 Local Presence</p> <p>1), 3) If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.</p> <p>Every recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons, is subject to national legislation and to the administrative jurisdiction of the Costa Rican courts. The acceptance of a contract <del>implicitly</del> involves implicitly waiving to opt, through diplomatic channels, for the claim or for the resolution of the disputes.</p> <p><del>Concessions for mining or</del></p>	

<sup>27</sup> -According to the explanatory note of this schedule, extraction or exploitation is not considered a service, therefore Costa Rica does not undertake commitments regarding such ~~activity-activities~~ under any mode of supply. For greater certainty, any service incidental to mining shall comply with the domestic legal framework for mining activities. Relevant limitations and legal citations described in this list for these activities are included for transparency and in as much as they apply to services incidental to fishing.

<sup>28</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>and stipulations to be established by the Legislative Assembly.</p> <p>The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the <i>Constitución Política de la República de Costa Rica</i>.</p> <p>The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</p> <p>The Costa Rican State has the absolute, inalienable and imprescriptible domain of the sources and deposits of oil and any other hydrocarbons existing in the national territory, the Costa Rican State exercises complete and</p>	<p>exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws.</p> <p>In relation to mining or exploration of ores other than hydrocarbons, banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership.</p> <p>Only natural persons can constitute mining cooperatives, and 75 percent of the members must be Costa Rican nationals.</p> <p>Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country.</p> <p>The Legislative Assembly can reserve the exploration or</p>	
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	<p><del>exclusive sovereignty or special jurisdiction over them.</del></p> <p><del>If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons is organized under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.</del></p> <p><del>The State has absolute, inalienable and imprescriptible domain of all mineral resources that exist in the national territory and its patrimonial sea, whatever the origin, nature or physical status of the substances they contain. The State will seek to exploit the mineral resources by itself or through agencies that depend on it. However, the State may grant concessions for prospecting, exploration, exploitation and processing of mineral resources. Concessions will not affect in any way the domain of the State and will become extinct in case of breach of the legal requirements to maintain them.</del></p> <p><del>Concessions for mining or exploration of ores other than hydrocarbons may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organized under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf</del></p>	<p><del>exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall be prohibited to private parties and they are reserved to the State.</del></p> <p><del>The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation.</del></p> <p><del>The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State.</del></p> <p><del>In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small-scale mining for familiar subsistence, traditional and <i>coligallero</i>, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in <i>Código de Minería</i> and its regulations. The granting of such</del></p>	
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	<p><del>of the represented natural persons or enterprise, and must also register their enterprises which must be domiciled in Costa Rica and keep its accounting records in Costa Rica, in accordance with domestic laws. All mining activity in both exploration and exploitation is declared of public utility. The concentration, beneficiation (<i>beneficio</i>), processing, transport of minerals and the private or public property required for these purposes, are also declared of public utility. Permits or concessions for all mining activities may be refused or conditioned, according to the analysis of the studies on social and environmental impact to be done. The environmental impact assessment shall include distances and other conditions. Permits or concessions for all mining activities may be refused or conditioned due to national interest. The State, alone or in partnership with other States, will have priority to explore and exploit the natural wealth of the country. The Legislative Assembly can reserve the exploration or exploitation of certain areas for reasons of interest, for the protection of forest, hydrologic, soil, cultural, archaeological or zoological wealth or for urban purposes. In these areas the exploration and exploitation shall</del></p>	<p><del>permits and concessions will be based on the quantity of affiliates to such cooperatives. Affiliated workers cannot belong at the same time to more than one small scale mining cooperative.</del></p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p><b>Measures:</b> <i>Constitución Política de la República de Costa Rica of 08 November 1949</i> Law No. 739, of 03 May 1994 <del>—</del>, <i>Ley de Hidrocarburos</i> Law 6797 of 04 August 1982 <del>—</del>, <i>Código de Minería</i> Executive Decree No. 37225-MINAET of 21 August 2012 <del>—</del>, <i>Reglamento de la actividad de la minería artesanal y en pequeña escala para subsistencia familiar por parte de Cooperativas Mineras</i> Executive Decree No. 36693 of 01 August 2011 <del>—</del>, <i>Declara Moratoria Nacional para la explotación petrolera</i> Executive Decree No. 35982 of 29 April 2010 <del>—</del> <i>Se decreta Moratoria en Minería</i> Executive Decree No. 36019 of 08 May 2010 <del>—</del>, <i>Reforma decreto ejecutivo N° 35982-MINAET "Se decreta Moratoria en Minería", y decreto ejecutivo N° 34492 "Salvaguarda ambiental para la minería"</i></p>	
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	<p><del>be prohibited to private parties and they are reserved to the State.</del> <del>The mining exploitation in areas declared national parks, biological reserves, and forest reserves and wildlife refuges of the State is prohibited.</del> <del>The concessions granted to private parties, for exploration and exploitation of mineral resources in the areas declared native reserves must be approved by the Legislative Assembly. The legislative process shall not proceed when the State is the one directly performing the exploration or exploitation.</del> <del>The areas of counties of Abangares, Osa y Golfito with potential for exploitation of metallic mining are declared areas of mining reserve and they are reserved in favor of the State.</del> <del>In the area of a mining reserve, permits for exploration and concessions for mining exploitation and benefit of materials can only be granted to workers duly organized in cooperatives dedicated to small scale mining for familiar subsistence, traditional and <i>coligallero</i>, which shall be of the communities surrounding the mining exploitation, in accordance with the conditions established in <i>Código de Minería</i> and its regulations. The granting of such permits and concessions will be based on the quantity of affiliates to</del></p>		
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	<p><del>such — cooperatives. — Affiliated workers cannot belong at the same time to more than one small scale mining cooperative.</del></p> <p><del>Additionally, to grant concessions for small scale mining the State shall — apply — equality — and proportionality criteria based on the number of affiliated workers and the applications for concession.</del></p> <p><del>Permits — and — concessions — for exploration — and — exploitation activities of strip or open pit metal mining shall not be granted in the national territory. As an exception, exploration permits shall be granted only for scientific and research purposes.</del></p> <p><del>Concessions — for — exploitation — or permits for exploration of ores other than — hydrocarbons, — may — be cancelled if according to studies carried out by the Costa Rican State, the holder does not comply with the conditions — established — in — the granting decision — or — does — not comply — with — the obligations established in the Código de Minería and its Regulations, especially if the concessionary or the permit holder, without technical or economic justified reason, had not executed or had suspended the works for the development of the program — of — exploration — or exploitation, to which it committed.</del></p> <p>All commercial enterprises, registered in Costa Rica, that</p>		
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	<p>conduct mining activities shall be constituted by nominative stocks or shares.</p> <p>Research in mining reserve areas may only be carried out by the State through its institutions and State Universities.</p> <p>An indefinite moratorium on the activities with the purpose of developing the exploitation of oil deposits in the Costa Rican territory applies.</p> <p>A non-discriminatory indefinite moratorium on strip or open pit mining activities applies.</p> <p>An indefinite moratorium on gold metal mining activities declared in the national territory applies. Gold metal mining is defined as the exploration, exploitation, and the benefit of materials extracted using cyanide or mercury.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(i) Services incidental to manufacturing (CPC 884 except for CPC 88442; and CPC 885)<sup>29 30</sup></p>	<p>1), 3) Unbound for CPC 8841. Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</p> <p><u>Relevant terms, limitations and conditions and legal citations established</u> in the description of</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) <u>Relevant —<del>Limitations</del> conditions, qualifications and legal citations established</u> in the description of section (h) <i>services incidental to mining (CPC 883 and CPC 5115)</i> and (6) <i>environmental services</i> apply.</p>	

<sup>29</sup> The commitments undertaken in these CPC classifications are assumed on the understanding that they only include services related to manufacture and not manufacture itself.

<sup>30</sup> Relevant limitations and legal citations in the description of subsections (e) Engineering services (CPC 8672) and (k) Others apply.

	<p>section (h) <del>services incidental to mining (CPC 883 and CPC 5115) and (6) environmental services apply.</del></p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(j) Services incidental to energy distribution (CPC 887)</p>	<p>1), 3) <del>Shall not be permanently removed from State ownership deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. Additionally, the deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals; thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State. They may be exploited only by the State or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.</del></p> <p><del>The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may</del></p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law. <del>In the case of Empresa de Servicios Públicos de Heredia, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the Instituto Costarricense de Electricidad (ICE) shall be limited to 49 per cent. Private persons may invest in activities for the operation of limited capacity power plants<sup>32</sup> not exceeding 20,000 kW, provided they meet the following requirements:</del></p> <p>(a) <del>ICE may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</del></p>	

<sup>32</sup> For greater certainty, ICE may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p><del>only be exploited in accordance with the Constitución Política de la República de Costa Rica.</del></p> <p><del>The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.</del></p> <p>Costa Rica reserves the right to grant concessions for the transmission, distribution, and trade of electric energy by legislation based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>For greater certainty, some of the enterprises that currently have concessions to supply these services include:- <i>Instituto Costarricense de Electricidad (ICE); Empresa de Servicios Públicos de Heredia; Junta Administrativa del Servicio Eléctrico Municipal de Cartago (JASEC); Compañía Nacional de</i></p>	<p>(b) Enterprises organized under foreign law that sign a power purchase contract with ICE must establish a branch office in Costa Rica.</p> <p><b>Measures:</b></p> <p>Law No. 7789 of 30 April 1998 <del>—</del>; <i>Transformación de la Empresa de Servicios Públicos de Heredia-</i></p> <p>Law No. 7200 of 28 April 1990 <del>—</del>; <i>Ley que Autoriza la Generación Eléctrica Autónoma o Paralela-</i></p> <p>Law No. 7508 of 09 May 1995 <del>—</del>; <i>Ley sobre Reforma a la Ley que Autoriza la Generación Autónoma o Paralela-</i></p> <p>Law No. 7593 of 09 August 1996 <del>—</del>; <i>Ley de la Autoridad Reguladora de los Servicios Públicos-</i></p> <p>Executive Decree No. 24866-MINAE of 12 December 1995 <del>—</del>; <i>Reglamento al Capítulo II de la Ley de Generación Paralela: Régimen de Competencia-</i></p> <p>Law No. 8345 of 20 February 2003 <del>—</del>; <i>Ley de Participación de las Cooperativas de Electrificación Rural y de las Empresas de Servicios Públicos Municipales en el Desarrollo Nacional-</i></p>	
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	<p><i>Fuerza y Luz</i>; and cooperative associations, cooperative consortiums, and public municipal service enterprises in accordance with the provisions of Law No. 8345.</p> <p>All of these enterprises may enter into joint ventures with public or private enterprises to supply their services, subject to the provisions stipulated by law.— In the case of <i>Empresa de Servicios Públicos de Heredia</i>, no less than 51 percent of the capital of the private enterprise may be owned by Costa Rican nationals. Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 per cent.</p> <p>Private persons may invest in activities for the operation of limited capacity power plants<sup>31</sup> not exceeding 20,000 kW, provided they meet the following requirements:</p> <ul style="list-style-type: none"> <li>(a) —<i>ICE</i> may purchase electricity from enterprises in which no less than 35 percent of the capital is owned by Costa Rican nationals.</li> <li>(b) Enterprises organized under foreign law that sign a power purchase contract with <i>ICE</i></li> </ul>	
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<sup>31</sup> For greater certainty, *ICE* may authorize the operation of a limited capacity plant, provided that the power generated by all such private plants in Costa Rica does not represent more than 15 percent of the total power produced by all public and private plants in the national electric system. Also for greater certainty, any power generated using water in the public domain may be provided only by the State or by private parties, under a concession, in accordance with the Constitution.

	<p style="text-align: center;">must establish a branch office in Costa Rica.</p> <p>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies. Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) Placement and supply services of Personnel			
(k) 1. Executive search services (CPC 87201)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	<p>1) None</p> <p>2) None</p> <p>3) None</p>		

	4) Unbound except as indicated in horizontal commitments.		
(k) 3. Supply services of office support personnel (CPC 87203)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(l.) Investigation and security (CPC 873)	<p>1), 3) Juridical persons supplying investigation and security services shall designate a legal representative and must be constituted as corporations (<i>sociedades anónimas</i>) or associations.</p> <p><del>Natural and juridical persons authorized to supply investigation and security services cannot maintain a number of security agents higher than ten percent (10%) of the total members of the <i>Fuerza Pública</i> by type of service, calculated according to the budget estimated for each year.</del></p> <p><del>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the <i>Dirección de los Servicios de Seguridad Privados</i>.</del></p> <p>Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p> <p>2) None</p>	<p>I-4: National Treatment</p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p><u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Natural persons supplying investigation and security services are subject to nationality and residency requirement. This requirement applies to all personnel responsible for the organization, operation, management and supervision regarding the security of the natural or juridical persons who supply investigation and security services.</p> <p>Natural or juridical persons supplying investigation and security services must have facilities in Costa Rica.</p> <p>Natural and juridical persons and agents of security are prohibited from selling the shares of the companies authorized to supply private investigation or security services, to foreigners or persons who have been convicted of international crimes.</p>	

	4) Unbound except as indicated in horizontal commitments.	<p><u>Natural and juridical persons authorized to supply investigation and security services cannot maintain a number of security agents higher than ten percent (10%) of the total members of the Fuerza Pública by type of service, calculated according to the budget estimated for each year.</u></p> <p><u>Juridical persons supplying security services for massive events must have at least 15 security agents registered before the Dirección de los Servicios de Seguridad Privados.</u></p> <p><b>Measures:</b>          Law No. 8395 of 01 December 2003 <u>—</u>; <i>Ley Reguladora de Servicios de Seguridad Privados</i>          Executive Decree No.º 38088-SP <u>—</u>; of 19 December 2013 <u>—</u>; <i>Reglamento a la ley de servicios de seguridad privados</i></p>	
(m) Related scientific and technical consulting services (CPC 8675) <sup>33</sup>	1), 3) Relevant limitations <u>established and legal citations</u> in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply. 2) None 4) Unbound except as indicated in horizontal commitments.	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> 1), 3) Relevant limitations and legal citations <u>—established—</u> in the description of section (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.	
(n) Maintenance and repair of equipment (not including maritime	1) None 2) None 3) None		

<sup>33</sup> Relevant limitations, terms, conditions, limitations, qualifications and legal citations in the description of subsections (d) Architectural services (CPC 8671), (e) Engineering services (CPC 8672) and (k) Others apply.

vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	4) Unbound except as indicated in horizontal commitments.		
(o) Building-cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(q) Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
(t) Other			
(t) 1. Credit reporting services	1) None		

(CPC 87901)  2. Collection agency services (CPC 87902)  3. Telephone answering services (CPC 87903)  4. Duplicating services (CPC 87904) <sup>34</sup>  5. Translation and interpretation services (CPC 87905, except for official translation and interpretation)  6. Mailing list compilation and mailing services (CPC 87906)  7. Interior design and other specialty design services (CPC 87907)  8. Other business services n.e.c. (CPC 87909)  9. Telecommunications consulting services (CPC 7544) <sup>35</sup>	2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
<b>2. COMMUNICATION SERVICES</b>		
<b>B. Courier services</b>	1) None 2) None	

<sup>34</sup> Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.(r).

<sup>35</sup> Relevant [terms, conditions](#), limitations, [qualifications](#) and legal citations in [the description of](#) subsections (e) Engineering services (CPC 8672) and (k) Others apply.

(CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	<p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Telecommunications services</b></p> <p><u>All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting<sup>36 37</sup></u></p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.</p> <p>Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>A special concession granted by the Legislative Assembly to supply basic traditional telephony services is required.</p> <p>Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to 49 percent.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital.</p> <p>Services must be supplied through a commercial presence. Residency requirements.</p> <p><b>Measure:</b></p> <p>Law No. 7789 of 30 April 1998 <del>—</del> <i>Transformación de la Empresa de Servicios Públicos de Heredia-</i></p>	

<sup>36</sup> [These services do not include on-line information and/or data processing \(including transaction processing\) \(part of CPC 843\) which is to be found in Computer services under 6.B.](#)

<sup>37</sup> [Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.](#)

	<p>The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>D. Audiovisual services</b>			
<p>(a) Motion picture and video tape production and distribution services (CPC 9611)</p> <p>(b) Motion picture projection service (CPC 9612)</p> <p>(c) Radio and television services (CPC 9613)</p>	<p>1), 3) May only exploit media and advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such <i>sociedades</i> shall be registered in the <i>Registro Público</i>.</p> <p>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• <u>  </u>—Only 30 percent of the commercials that project daily each</li> </ul>	<p>I-4: National Treatment</p> <p><a href="#">X.1 Local Presence</a></p> <p><a href="#">X.2 Local Management and Boards of Directors</a></p> <p><a href="#">X.3 Local Content and Other Performance Requirements</a></p> <p>1), 3) It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> </ul>	

	<p>television station or cinema may originate from abroad.</p> <ul style="list-style-type: none"> <li>• -Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• -The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• - The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<ul style="list-style-type: none"> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p>	
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<p>(d) 1. Radio and television transmission services (CPC 7524)</p> <p>2. Radio and television cable services (CPC 753)</p> <p>3. Combined programme making and broadcasting services (Combined services of both producing and transmitting radio and television programmes)</p>	<p>1), 3) Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. Concessions, authorisations and permits shall be required to supply</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>X.2 Local Management and Boards of Directors</u>  <u>X.3 Local Content and Other Performance Requirements</u></p> <p>1), 3) Services must be supplied through a commercial presence. Residency requirements.                  For integrated terrestrial television systems by subscription, concessionaries must include in its</p>	

<p>(CPC 96133)</p>	<p>radio and television transmission services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>All new concessionaire of a broadcasting station will have six months, from the date the concession was granted, to start operations of the radio station, with an extension of six months, when it can prove that it has made significant investments justifying this extension according to the <i>Ministerio de Ciencia Tecnología y Telecomunicaciones</i>. After this deadline the license will be canceled.</p> <p><del>Services must be supplied through a commercial presence. Residency requirements.</del></p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• -Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• -The number of radio programs and radio soap operas recorded</li> </ul>	<p>programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of transmitted national channels.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> <li>• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted.</li> <li>• Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad.</li> <li>• Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.</li> <li>• The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.</li> <li>• The number of programs filmed or videotaped abroad may not exceed</li> </ul>	
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	<p>abroad may not exceed 50 percent of the total number aired per radio station per day.</p> <ul style="list-style-type: none"> <li>-The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>60 percent of the total number of programs projected per day.</p> <p>Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p><b>Measures:</b>                  Executive Decree No. 34765-MINAET of <del>22</del> September <del>2008</del> <i>Reglamento a la Ley General de Telecomunicaciones</i>;                  Ley No. 8642 <del>del</del> <del>of</del> 04 <del>de junio de</del> <del>June</del> 2008 <del>2008</del> <i>Ley General de Telecomunicaciones</i>;                  Law No. 1758 of 19 June 1954 <del>2008</del> <i>Ley de Radio y Televisión</i>.</p>	
<p>(e) Sound recording</p>	<p>1) None</p> <p>2) None</p>		

(e)(f) Other	3) None 4) Unbound except as indicated in horizontal commitments.		
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES<sup>38</sup></b>			
A. General construction work for buildings (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514 and 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515 and 518)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</b>			
A. Commission agents' services (CPC 621)	1), 3) <a href="#">Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) (j) Services incidental to</a>	I-4: National Treatment X.1 Local Presence X.3 Local Content and Other Performance Requirements 1), 2) — 3) Relevant limitations and legal citations in the description of sections (g) Services incidental to	

<sup>38</sup> In this sector the horizontal and specific ~~limitations-terms, conditions, limitations, qualifications~~ and legal citations in the following sectors related to construction works and the services supplied in them: services incidental to mining (CPC 883 and CPC 5115), transport services (section 11 including CPC 7131 and CPC 7139), services incidental to electric energy distribution (CPC 887), telecommunication services, distribution services and environmental services, apply.

	<p><del>energy distribution (CPC 887) and 6. Environmental services apply.</del></p> <p><del>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><del>Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica.</del></p> <p><del>The importation and cross border movement through Costa Rican territory of the following is prohibited:</del></p> <ul style="list-style-type: none"><li><del>dangerous, radioactive and bio infectious waste;</del></li><li><del>expired, damaged and obsolete products and their parts; and</del></li><li><del>products whose registration has been cancelled by the authorities of their country of origin or have expired.</del></li></ul> <p><del>The Ministerio de Salud may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions</del></p>	<p><del>fishing (CPC 882), and (h) Services incidental to mining (CPC 883 and CPC 5115) and 6. Environmental services apply.-</del></p>	
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	<p>for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</p> <p>Relevant limitations established in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Wholesale trade services</b>          (CPC 622 except for CPC 62226)</p>	<p><del>1), 3) Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><u>1), 3)</u> Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica.</p>	<p><del>I-4: National Treatment</del>  <del>X.1 Local Presence</del>  <del>X.3 Local Content and Other Performance Requirements</del></p> <p><u>1), 3)</u> Relevant <u>limitations-conditions, qualifications</u> and legal citations in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> and (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i> <u>and 6. Environmental services apply.</u></p>	

	<p><del>— The importation and cross border movement through Costa Rican territory of the following is prohibited:</del></p> <ul style="list-style-type: none"><li><del>(a) dangerous, radioactive and bio-infectious waste;</del></li><li><del>(b) expired, damaged and obsolete products and their parts; and</del></li><li><del>(c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</del></li></ul> <p><del>— The <i>Ministerio de Salud</i> may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</del></p> <p>Relevant limitations <del>established and legal citations</del> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i>, <del>and</del> (h) <i>Services incidental to mining (CPC 883 and CPC 5115)</i>- (j) <i>Services incidental to energy distribution (CPC 887)</i> and 6. <i>Environmental services</i> apply.</p>		
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	<p>2) None          4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>C. Retailing services</b>  <del>(CPC 631)</del>          (CPC <a href="#">631</a>, <a href="#">632</a>, <a href="#">6111</a>, <a href="#">6113</a> and <a href="#">6121</a>)  <del>(CPC 6111, 6113 and 6121)</del></p>	<p>1), 3) Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>39</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.          Licences shall be granted subject to the following criteria:          (a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.          (b) The provisions relative to the use of land.          (c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>          1), 3) Relevant <del>limitations—conditions,</del> <u>qualifications</u> and legal citations <u>established</u> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p>	

<sup>39</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- Licenses A and B: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</p> <p>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (plan regulador) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the</p>		
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	<p>oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Relevant limitations <del>established and legal citations</del> in the description of sections (g) <i>Services incidental to fishing (CPC 882)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>D. Franchising</b> (CPC 8929)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>E. Other</b> (including CPC 613)</p>	<p>1), 3) <del>Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</del></p> <p><del>Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to</del></p>		

	<p><del>concessionaires already supplying the service.</del></p> <p>Relevant limitations and legal citations in the description of (j) <i>Services incidental to energy distribution (CPC 887)</i> apply.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>5. EDUCATIONAL SERVICES</b> <b>(only services that are wholly privately funded)</b>			
<b>A. Primary education services</b> (CPC 921)  <b>B. Secondary education services</b> (CPC 922)  <b>C. Higher education services</b> (CPC 923)  <b>D. Adult education services</b> (CPC 924)  <u><del>E. Other education services</del></u> <u><del>(CPC 929)</del></u>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>6. ENVIRONMENTAL SERVICES</b>			
<b>B. Refuse disposal services</b> (CPC 9402)  <b>C. Sanitation and similar services</b> (CPC 9403)	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply collection and treatment services of industrial and solid waste based on demand for those services. Priority</p>	<p><u>X.3 Local Content and Other Performance Requirements</u></p> <p><u>1), 3) Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-</u></p>	

<p><b>D. Other</b></p> <ul style="list-style-type: none"> <li>- Cleaning services of exhaust gases (CPC 9404)</li> <li>- Noise abatement services (CPC 9405)</li> <li>- Nature and landscape protection services (CPC 9406)</li> <li>- Other environmental protection services (CPC 9409)</li> <li>- Irrigation and Drainage Services</li> </ul>	<p>will be given to concessionaires already supplying the service. Construction and operation permits and licenses are required for the collection, processing, storage, recuperation, treatment, elimination or disposal of ordinary and dangerous waste materials. Costa Rica may adopt measures to prohibit the importation of materials for which valorization or integrated management is limited or non-existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The importation and cross-border movement through Costa Rican territory of the following is prohibited:</p> <ul style="list-style-type: none"> <li>(a) dangerous, radioactive and bio-infectious waste;</li> <li>(b) expired, damaged and obsolete products and their parts; and</li> <li>(c) products whose registration has been cancelled by the authorities of their country of origin or have expired.</li> </ul> <p>The Ministry of Health may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical</p>	<p><u>existent in the country; to restrict or prohibit the importation, fabrication and commercialization of products that hinder the fulfillment of domestic policies on integrated waste management; and to temporarily prohibit or limit the exportation of waste when it has strategic value for Costa Rica. The <i>Ministerio de Salud</i> may authorize the importation of ordinary waste for their valorization in the country, as long as it determines, based on technical studies and applying the precautionary principle, that it does not put in danger health and the environment. One of the conditions for granting an authorization is that, for scale-economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</u></p> <p><u><b>Measures:</b></u>  <u>Law No. 8839 of 24 June 2010- <i>Ley para la Gestión Integral de Residuos</i></u>  <u>Executive Decree No.35906-S of 27 January 2010- <i>Reglamento de Centros de Recuperación de Residuos Valorizable</i></u>  <u>Executive Decree No.35933-S of 12 February 2010- <i>Reglamento para la Gestión Integral de los Residuos Electrónicos</i></u></p>	
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	<p>studies and applying the precautionary principle, that it does not put in danger health and the environment. <del>One of the conditions for granting an authorization is that, for scale economy reasons, such importation allows or promotes the establishment of a technology environmentally appropriate, duly recognized and internationally accepted, for the treatment of similar waste generated in the country that, in other way, could not be responsibly managed locally.</del></p> <p>Costa Rica reserves the right to limit the number of concessions to supply irrigation services based on demand for those services.- Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><a href="#">Executive Decree No. 36093 of 15 July 2010- Reglamento sobre el manejo de residuos sólidos ordinarios</a></p> <p><a href="#">Executive Decree No. 37567-S-MINAET-H of 2 November 2012- Reglamento General a la Ley para la Gestión Integral de Residuos- Law No. 7593 of 9 August 1996 – Ley de la Autoridad Reguladora de los Servicios Públicos</a></p> <p><a href="#">Moratoria nacional de las actividades de transformación térmica de residuos sólidos ordinarios - Decreto N° 38500-S-MINAE</a></p>	
<p><b>7. FINANCIAL SERVICES</b></p> <p>In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
	<p>1), 2)</p> <p>The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the TISA Members to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions shall not be inconsistent</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>3)</p> <p>Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies,</p>	

	<p>with the commitments taken in Modes 1 and 2.</p> <p>1) Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the TISA Members and of financial instruments.</p> <p>3) Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as insurance companies, banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	<p>banks, non-bank financial enterprises and savings and credit cooperatives within Costa Rica.</p>	
<p><b>A. Insurance and insurance-related services</b></p>	<p>1) Unbound except none for:</p> <p>(a) insurance of risks relating to:</p> <p>(i) space launching and freight (including satellite), maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) retrocession and reinsurance;</p>	<p><u>I-4: National Treatment</u></p> <p>3) The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i> (INS).</p> <p><b>Measures:</b> Law No.8653 of 22 July 2008 – <i>Ley Reguladora del Mercado de Seguros</i> Law No.12 of 30 October 1924 – <i>Ley del Instituto Nacional de Seguros</i></p>	

	<p>(c) services necessary to support global accounts;<sup>40</sup></p> <p>(d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of financial service;<sup>41</sup></p> <p>(e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service;<sup>42</sup> and</p> <p>(f) surplus lines.<sup>43</sup></p> <p>2) None, except for compulsory automobile insurance and occupational risk insurance.</p> <p>3) Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Banking and other financial services (excluding insurance)</b></p>	<p>1) Unbound except none for: (a) the provision and transfer of financial information and financial data processing and</p>	<p><u>I-4: National Treatment</u>  <u>X.3 Local Content and Other Performance Requirements</u></p>	

<sup>40</sup> For purposes of this subclause:

(a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and

(b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

<sup>41</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>42</sup> This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

<sup>43</sup> Surplus lines are defined as insurance coverage not available from an admitted company in the regular market.

	<p>related software as referred to in subparagraph (xv) of the definition of financial service, and</p> <p>(b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (xvi) of the definition of financial service.<sup>44</sup></p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation.</p> <p>The financial entities authorised to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law.</p> <p>Private banks that operate current accounts and saving sections have to meet the following requirements:</p> <p>(a) To maintain permanently a minimum loan balance with the state bank that administers the <i>fondo de crédito para el desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic currency, or the LIBOR rate at a one month term for foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the</p>
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<sup>44</sup> It is understood that advisory services includes portfolio management advice but not includes portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

		<p>corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the <i>Consejo Rector del Sistema de Banca para el Desarrollo</i>, with such funds to be placed at a rate not higher than the basic passive rate calculated by the <i>Banco Central de Costa Rica</i>, in its placements in domestic currency (colones), and the LIBOR rate at a one-month term, for resources in foreign currency.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory</p>	
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		<p>contributions made by employers and employees pursuant to respective legislation.</p> <p>The fiduciary of the <i>Fideicomiso Nacional para el Desarrollo</i> (Finade) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.</p> <p>Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System.</p> <p>The issues of Costa Rican enterprises classified as small and medium ones, registered at the <i>Ministerio de Economía, Industria y Comercio</i>, may register for restricted public offer.</p> <p>The risk capital funds (<i>fondos de capital de riesgo</i>) can invest in stock securities of private offer of promoted Costa Rican enterprises, as in other financial instruments of private offer issued by these companies.</p> <p>Only can be a fiduciary of a trust of development of public works the banks subject to the supervision of SUGEF, and the international financial organisations with the participation of the Costa Rican State.</p> <p>The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-</p>	
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		<p>banking Costa Rican public institutions.</p> <p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.</p> <p><b>Measures:</b>          Law No. 1644 of 26 September 1953 <del>—</del> <u>—</u> <i>Ley Orgánica del Sistema Bancario Nacional</i>          Law No. 4646 of 20 October 1970 <del>—</del> <u>—</u> <i>Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas</i>          Law No. 7558 of 03 November 1995 <del>—</del> <u>—</u> <i>Ley Orgánica del Banco Central de Costa Rica</i>          Law No. 7732 of 17 December 1997 <del>—</del> <u>—</u> <i>Ley Reguladora del Mercado de Valores</i>          Law No. 8187 of 18 December 2001 <del>—</del> <u>—</u> <i>Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644</i>          Law No. 7107 of 04 November 1988 <del>—</del> <u>—</u> <i>Ley de Modernización del Sistema Financiero de la República</i>          Law No. 7052 of 27 November 1986 <del>—</del> <u>—</u> <i>Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda</i>          Law No. 4351 of 11 July 1969 <del>—</del> <u>—</u> <i>Ley Orgánica del Banco Popular y de Desarrollo Comunal</i></p>	
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		Executive Decree No. 28985 of 18 October 2000 <del>—</del> , Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional Law No. 8634 of 23 de April 200 <del>—</del> 8, Ley del Sistema de Banca para el Desarrollo Law No. 8642 of 04 June 2008 - Ley General de Telecomunicaciones	
<b>8. HEALTH AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)</b> (only privately funded services)			
A. Hospital services (CPC 9311)	1) Unbound		
B. Ambulance services (CPC 93192)	2) None		
	3) None		
C. Residential health facilities services other than hospital services (CPC 93193)	4) Unbound except as indicated in horizontal commitments.		
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
<b>A. Hotel and restaurants</b> (including catering) (CPC 641-643) <sup>45</sup>	1) None	<u>I-4: National Treatment</u> <u>X:3 Local Content and Other Performance Requirements</u>	
	2) None	1, 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national	
	3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.		

<sup>45</sup> The supply of services in train transport facilities is excluded.

	<p>Economic needs tests are required. Main criteria: population and geographical density. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p>Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)<sup>46</sup> and shall be valid for five years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p>	<p>touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p><b>Measures:</b>          Law No. 5339 of 24 August 1973 <del>—</del> <i>Ley Reguladora de las Agencias de Viajes</i>;          Law No. 6990 of 15 July 1985 <del>—</del> <i>Ley de Incentivos para el Desarrollo Turístico</i>;          Law No. 8724 of 17 July 2009 <del>—</del> <i>Fomento del Turismo Rural Comunitario</i>;          Executive Decree No. 24863-H-TUR of 05 December 1995 <del>—</del> <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>;          Executive Decree No. 25148-H-TUR of 20 March 1996 <del>—</del> <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</i>;</p>	
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<sup>46</sup> For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

	<p>Licences shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"><li>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</li><li>(b) The provisions relative to the use of land.</li><li>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency.</li><li>(d) In case of licenses class A and B, a licence can only be granted for every 300 residents maximum.</li></ul> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (<i>plan regulador</i>) or by other related regulations in force. For licenses class A and B, licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have</p>		
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	<p>the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>B. Travel agencies and tour operators services</b> (CPC 7471)</p>	<p>1) None                  2) None                  3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors. The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <del>X.1: Local Presence</del>  <u>X.3 Local Content and Other Performance Requirements.</u>                  1, 3) Costa Rica limits the granting of tourism contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national tourism offer, the increases of the internal and international tourism demand and the benefits reflected in other sectors.</p> <p><b>Measures:</b>                  Law No. 5339 of 24 August 1973 <del>—</del>; <i>Ley Reguladora de las Agencias de Viajes—                  Law No. 6990 of 15 July 1985 <del>—</del>; <i>Ley de Incentivos para el Desarrollo Turístico</i>—                  Law No. 8724 of 17 July 2009 <del>—</del>; <i>Fomento del Turismo Rural Comunitario</i>—                  Executive Decree No. 24863-H-TUR of 05 December 1995 <del>—</del>; <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i>—                  Executive Decree No. 25148-H-TUR of 20 March 1996 <del>—</del>; <i>Regula Arrendamiento de Vehículos a Turistas Nacionales y</i></i></p>	

		<i>Extranjeros</i> -	
<b>C. Tourist guides services</b> (CPC 7472)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> 1), 3), 4) Only Costa Rican nationals or residents shall apply for tourist guides licences.  <b>Measures:</b> Executive Decree No. 31030-MEIC-TUR of 17 January 2003 <del>—</del> ; <i>Reglamento de los Guías de Turismo</i> ; Law No. 6990 of <u>05</u> July 1985 <del>—</del> ; <i>Ley de Incentivos para el Desarrollo Turístico</i> ; Law No. 8724 of 17 July 2009 <del>—</del> ; <i>Fomento del Turismo Rural Comunitario</i> ; Executive Decree No. 24863-H-TUR of <u>05</u> December 1995 <del>—</del> ; <i>Reglamento de la Ley de Incentivos para el Desarrollo Turístico</i> .	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b> (other than audiovisual services)			
<b>A. Entertainment services (including theatre, live bands and circus services)</b> (CPC 9619)	1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.  2) None 4) Unbound except as indicated in horizontal commitments.	<u>I-4: National Treatment</u> 1), 3) A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show, except that the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.  <b>Measures:</b> Law No. 4325 of 17 February 1969 <del>—</del> ; <i>Ley Publicidad Programas Artísticos de Producción Nacional</i> .	

		<p>Law No. 5812 of 10 October 1975 <del>→</del> <i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i>;          Executive Decree No. 36774 of 06 September 2011 <del>→</del> <i>Reglamento para la transición a la Televisión Digital Terrestre en Costa Rica</i></p>	
<p><b>B. News agency services</b>          (CPC 962)</p>	<p>1) <del>→</del> None          2) None          3) None          4) Unbound except as indicated in horizontal commitments.</p>	<p>I-4: National Treatment  <u>X.1 Local Presence</u>          1), 3) Except as authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica.          The Board of Directors of the <i>Colegio de Periodistas</i> may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the <i>Colegio de Periodistas</i>.          If the <i>Colegio de Periodistas</i> decides that an event of international importance will or has occurred in Costa Rica, the <i>Colegio de Periodistas</i> may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event</p> <p><b>Measures:</b></p>	

		Law No. 4420 of 22 September 1969 – <i>Ley Orgánica del Colegio de Periodistas de Costa Rica</i> <del>ca</del> Executive Decree No. 32599 of 13 June 2005 – <i>Reglamento del Colegio de Periodistas de Costa Rica</i> of 13 June 2005 <del>.</del>	
<b>C. Libraries, archives, museums and other cultural services</b> <del>ss</del> — <del>962</del> (CPC 963 except for CPC 96332)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
<b>D. Sporting and other recreational services</b> (CPC 964 except for hunting) <sup>47</sup>	1), 3) The granting of the concession to develop tourism marinas or docking facilities is subject to economic needs tests (technical feasibility). <del>Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.</del> All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing, diving, or other sports or tourism-related activities. All games, where the gain or loss depends on luck or chance and not on the skill or dexterity of the	<b>I-4: National Treatment</b> <b>X.1 Local Presence</b> 1), 3) To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica. <del>The granting of the concession is subject to economic needs tests (technical feasibility).</del> Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica. All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply water transportation services or fishing,	

<sup>47</sup> In relation with sport fishing, relevant ~~limitations-terms, conditions, limitations, qualifications~~ and legal citations in the description of sections (g) Services incidental to fishing (CPC 882) apply.

	<p>player, are prohibited. Games involving stake are also prohibited. Cockfights (<i>pelea de gallos</i>), horse-races (that includes betting) and the promotions of animal fights are prohibited.</p> <p>Games that depend on the skill, i.e. those where there is no stake and those that because of their nature contribute to the skill and body exercise are permitted.</p> <p>The installation and operation of gaming machines, video games or games of skill and dexterity, both electronic and virtual, is prohibited in commercial establishments whose ordinary business is not such type of games. Additionally, they have to be installed in establishments equipped for this end. Municipalities will be responsible for granting the respective authorization, based on criteria of appropriateness and convenience.</p> <p>The location of game establishments, in places at less than fifty meters in provincial capitals and eighty meters in the rest of the country of religious temples or health and educational centers, is prohibited.</p> <p>Games and amusements that are made on machines, including slot machines or similar, in which the gain of the player depends only on an uncontrollable automatic</p>	<p>diving, or other sports or tourism-related activities.</p> <p><b>Measures:</b>          Law No. 7744 of 19 December 1997 <del>—</del> <u>—</u> <i>Ley de Concesión y Operación de Marinas Turísticas</i> <del>—</del>          Executive Decree No. <del>N°</del> 38171-TUR-MINAE-S-MOPTT of October 17, 2013 <del>—</del> <u>—</u> <i>Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos Turísticos</i> <del>—</del>          Executive Decree No. 27030-TUR-MINAE-S-MOPT of 20 May 1998 <del>—</del> <u>—</u> <i>Reglamento a la Ley de Concesión y Funcionamiento de Marinas Turísticas</i> <del>—</del>  <u>Acuerdo-Agreement</u> AJDIP/318-2014 <u>of 05 September 2014</u> <del>— que establece</del> <u>—</u> <i>Tarifas por la venta de bienes y servicios que brinda y genera el INCOPECA para el año 2015</i> <del>—</del></p>	
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	<p>mechanism or luck, are absolutely prohibited.</p> <p>Machines that simulate sports or skill games, in which the player participates with his skill and by paying coins or tokens, are allowed in a restricted form.</p> <p>The installation of gaming machines of any class in places that only dispense liquor is prohibited.</p> <p>Public billiards may not be authorized where there is no police that monitor, or if it is not in a centric location.</p> <p>Only casinos in first class hotels, rated with four stars or more by Costa Rican Tourism Board, may be authorized. The casino's activity should be a complement to the hosting service that is provided at the hotel. The premises for the casino shall be located on the same infrastructure where the hotel is located, in an area no greater than fifteen percent (15%) of the total area for that infrastructure. The casinos shall be located in hotels and will only be allowed one per premise. The hotel where the casino operates shall have a minimum of sixty rooms.</p> <p>Slot machines may be operated within the casinos. Ten game tables and 60 slot machines may operate for a minimum of 60 rooms. This ratio may be increased in proportion to the number of rooms of the hotel, at the rate of a game table for every</p>		
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	<p>ten additional rooms, and a machine for each additional room to the 60 rooms.</p> <p>The <i>Junta de Protección Social de San José</i> shall be the sole manager and distributor of lottery, except for the “<i>Juego Crea</i>”. The distribution will be made in the conditions that better ensure its economic security and that provide share in the business to the greatest number of persons, in accordance with the terms of the <i>Ley de Loterías</i>, N° 7395.</p> <p>All lottery, “<i>tiempos</i>”, raffles, and clubs that award prizes consisting of payments in cash are prohibited, except for the “<i>Juego Crea</i>” and those issued by the <i>Junta de Protección Social de San José</i>.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>11. TRANSPORT SERVICES</b></p>	<p>1), 3)</p> <p>National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3)</p> <p>All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p> <p><b>Measures:</b>  <i>Constitución Política de la República de Costa Rica</i> <u>of 08 November 1949</u>          Law No. 7762 of 14 April 1998 <u>–</u>, <i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i></p>	

	<p>existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p>	<p><u>Ordinary Session No. 046-2015 of 29 January 2015 Sesión ordinaria N° 046-2015</u>  <i>÷ Reglamento general para el otorgamiento de permisos y regulación de la operación de actividades privadas dentro del área portuaria de los puertos Gastón Kogan Kogan (Moín) y el puerto Hernán Garrón Salazar (Limón)</i></p>	
<p><b>A. Maritime Transport Services<sup>48</sup></b></p>			
<p>(a) Passenger transportation (CPC 7211)  (b) Freight transportation (CPC 7212)<sup>49</sup></p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>                  1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters. Trade and tourist cabotage activities between Costa Rican ports must be</p>	

<sup>48</sup> For the purpose of maritime transport services, cabotage is defined as the public transportation of passengers and cargo between two national (coastal or river) ports of the same coast.

<sup>49</sup> Relevant ~~limitations terms, conditions, limitations, qualifications~~ and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b></p> <p>Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i> -</p> <p>Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853_- Libro III Del Comercio</i> -</p> <p>Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>-</p> <p>Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>-</p> <p>Executive Decree No. 66 of 04 November 1960 <del>_-</del> <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>-</p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 <del>_-</del> <i>Reglamento del Registro Naval Costarricense</i>-</p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 <del>_-</del> <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>-</p>	
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<p><b>Services auxiliary to maritime transport services</b></p> <p>(a) Maritime cargo handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p> <p>(d) Customs clearance services</p> <p>(e) Container station and depot services</p> <p>(f) Maritime agency services</p> <p>(g) Maritime freight forwarding services</p> <p><del>(h)</del> Rental of vessels with crew (CPC 7213)</p> <p><del>(i)</del> Pushing and towing services (CPC 7214)</p> <p><del>(j)</del> Supporting services for maritime transport (part of CPC 745)</p> <p><del>(k)</del> Other supporting and auxiliary services (part of CPC 749)</p> <p><del>(l)</del> Maintenance and repair of vessels (part of CPC 8868)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.</p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p>	
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<p><del>Auxiliary services as required by maritime transport operators:</del></p>		<p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Central American nationals may act as customs brokers.</p> <p>In the port area of Gastón Kogan Kogan (Moín) and Hernán Garrón Salazar (Limón), vehicle drivers from shipping, customs or stowage agencies must have national identification number to provide such services. In JAPDEVA's (Junta de Administración Portuaria y de Desarrollo Económico de la Vertiente Atlántica) facilities only national juridical or natural persons are able to provide the following services: sale of drinkable water to ships, ship Chandler services, sludge, extraction of ship's solid waste of ships, private security services, shuttle fuel, maintenance and painting of ships inspection and checking of goods within port facilities.</p> <p><b>Measures:</b>        Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i></p>	
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<p><b>B. Internal Waterways Transport</b></p>			

<p>(a) Passenger transportation (CPC 7221)</p> <p>(b) Freight transportation (CPC 7222)<sup>50</sup></p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only  All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.  All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.  Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.  Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.  At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa</p>	
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<sup>50</sup> Relevant [terms, limitations, conditions and qualifications](#) ~~limitations~~ and legal citations ~~and legal citations~~ in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

		<p>Rican nationals, provided that such trained personnel are available domestically.</p> <p><b>Measures:</b> Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>– Law No. 104 of 06 June 1853 – <i>Código de Comercio de 1853 - Libro III Del Comercio</i> – Law No. 12 of 22 October 1941 – <i>Ley de Abanderamiento de Barcos</i>– Law No. 2220 of 20 June 1958 – <i>Ley de Servicio de Cabotaje de la República</i>– Executive Decree No. 66 of 04 November 1960 – <i>Reglamento de la Ley de Servicios de Cabotaje de la República</i>– Executive Decree No. 12568-T-S-H of 30 April 1981 – <i>Reglamento del Registro Naval Costarricense</i>– Executive Decree No. 23178-J-MOPT of 18 April 1994 – <i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>–</p>	
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<p>(c) Rental of vessels with crew (CPC 7223)</p> <p>(d) Maintenance and repair of vessels (part of CPC 8868)</p> <p>(e) Pushing and towing services (CPC 7224)</p> <p>(f) Supporting services for internal waterway transport (CPC 745)</p> <p>(g) Maritime cargo handling services (part of CPC 741)</p> <p>(h) Storage and warehouse services (part of CPC 742)</p> <p>(i) Freight transport agency services (part of CPC 748)</p> <p>(j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to water transportation services based on demand for those services. Priority will be given to concessionaires already supplying the service. Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>1), 3) Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade and tourist cabotage activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p> <p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p>	
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		Executive Decree No. 25270-H of 14 June 1996 <del>—</del> ; <i>Reglamento a la Ley General de Aduanas</i> .	
<b>C. Air Transport Services</b>			
<p>(a) Passenger transportation (CPC 731)</p> <p>(b) Freight transportation (CPC 732)<sup>51</sup></p> <p>(c) Rental of aircraft with crew (CPC 734)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities. Every holder of a provider certificate must maintain an</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p>3) In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity. Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</p>	

<sup>51</sup> Relevant limitations and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>4) operation and maintenance base in Costa Rica.          Unbound except as indicated in horizontal commitments.</p>	<p>Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.          Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.          For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>          Law No. 7593 of 09 August 1996 – <i>Ley de la Autoridad Reguladora de los Servicios Públicos</i>          Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>          Executive Decree No. 3326-T of 25 October 1973- – <i>Reglamento para el Otorgamiento de Certificados de Explotación</i> -          Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>-          Executive Decree No. 32420- RAC-LPTA of 15 April 2005 - <i>Regulaciones</i></p>	
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<p>(d) Maintenance and repair of aircraft (part of CPC 8868)</p>	<p><del>1)</del> Unbound*          2) None  <del>1), 3)</del> Costa Rica reserves the right to limit the number of concessions to supply air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.          Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.  <del>2)</del> <u>None</u>          4) Unbound except as indicated in horizontal commitments.</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <del>1), 3)</del> Subject to residency.          Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.          Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.          For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.</p> <p><b>Measures:</b>          Law No. 7593 of <u>09</u> August 1996 – <i>Ley de</i></p>	

			<p>la Autoridad Reguladora de los Servicios Públicos</p> <p>Law No. 5150 of 14 May 1973 – <i>Ley General de Aviación Civil</i>–</p> <p>Executive Decree No. 3326-T of 25 October 1973– <i>Reglamento para el Otorgamiento de Certificados de Explotación</i>–</p> <p>Executive Decree No. 4440-T of 03 January 1975 – <i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i> –</p> <p>Executive Decree No. 32420– RAC-LPTA of 15 April 2005 <i>Regulaciones Aeronáuticas Costarricenses Licencias al Personal Técnico Aeronáutico</i>–</p> <p>Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 <i>Reglamento para las Actividades de Aviación Agrícola</i>–</p> <p>Executive Decree No. 37972 <u>of 16 August 2013</u> <i>Reglamento para el otorgamiento de certificados de explotación</i>–</p>	
(e) Computer reservation system (CRS) services	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>			
(f) Sales and marketing	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in horizontal commitments.</li> </ol>			
(g) Specialty air services <sup>52</sup> : any non-transportation air services, such as	1), 3)	Costa Rica reserves the right to limit the number of concessions to supply	<u>I-4: National Treatment</u> <u>X.1 Local Presence</u>	

<sup>52</sup> Costa Rica takes a technological neutral approach, the list of services included is intended to be illustrative.

<p>aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.</p>	<p>specialty air services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service.                  Incorporation is required. Economic needs tests are required. Main criteria: traffic and operation needs. At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals.                  Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.                  Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.                  Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None                  4) Unbound except as indicated in horizontal commitments.</p>	<p>1), 3) Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.                  Only Costa Rican nationals or enterprises may register aircraft in the <i>Registro Nacional de Aeronaves</i> to be used for remunerated air activities.                  Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.                  Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.                  For the supply of services covered by international certificates of operation, foreign companies must abide to the jurisdiction of the Costa Rican authorities in the event of damage to passengers, cargo or checked baggage or persons or property of others in the surface, expressly waiving their domicile and the use of diplomatic channels.                  Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.                  Only Central American nationals may act as customs brokers.</p>	
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<p><u>(h) Airport operation services</u></p>	<p><u>1), 3) National airports –while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. International airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation.</u></p> <p><u>2) None</u></p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u>  <u>1), 3)</u>  <u>All enterprises holding airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</u></p> <p><b>Measures:</b>  <u><i>Constitución Política de la República de Costa Rica of 08 November 1949</i></u></p>	

	4) <u>Unbound except as indicated in horizontal commitments.</u>	<u>Law No. 7762 of 14 April 1998 – Ley General de Concesión de Obras Públicas con Servicios Públicos</u>	
<u>(i) Ground handling services</u> <sup>53</sup> <u>Fueling of an aircraft</u> <sup>54</sup>	1), 3) <u>Unbound. Importation, refining and wholesale and retail distribution and fueling of aircrafts of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies.</u> 2) <u>None</u> 4) <u>Unbound except as indicated in horizontal commitments.</u>		
<b>E. Rail Transport Services</b>			
(a) Passenger transportation (CPC 7111)	1), 3) Costa Rica reserves the right to maintain a monopoly over the supply of railroad transportation. However, Costa Rica can grant concessions to private persons. Concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service. 2) None 4) Unbound except as indicated in horizontal commitments.		
(b) Freight transportation (CPC 7112) <sup>55</sup>	1), 3) Costa Rica reserves the right to grant concessions to supply railroad freight transportation services based		

<sup>53</sup> Relevant limitations and legal citations in the description of sectors involved in the supply of ground handling services apply.

<sup>54</sup> Costa Rica reserves the right to further develop the section on Air Services, as negotiations develop and subject to domestic consultations.

<sup>55</sup> Relevant terms, limitations, conditions, qualifications and legal citations in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(c) Pushing and towing services (CPC 7113)</p> <p>(d) Maintenance and repair of rail transport equipment (part of 8868)</p> <p>(e) Supporting services for rail transport services (CPC 743)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<b>F. Road Transport Services</b>			
<p>(a) Passenger transportation (CPC 7121 and CPC 7122)</p>	<p>1), 3) Costa Rica reserves the right to limit the number of concessions to operate domestic remunerated passenger transportation routes in automotive vehicles (including special passenger transportation services as defined in Articles 2 and 3 of Executive Decree No. 15203-MOPT of 22 February 1984 – <i>Reglamento para la Explotación de Servicios Especiales de Transporte Automotor Remunerado de Personas</i>). Such concessions shall be awarded through bidding, which shall only be opened if the <i>Ministerio de Obras Públicas y Transportes</i> has previously</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises. A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p>	

	<p>determined the need to supply the service according to the proper technical studies.</p> <p>Where there are multiple bids, including one by a Costa Rican supplier, that satisfy the requirements to the same extent, the Costa Rican bid shall be preferred over the foreign bid, whether by natural persons or enterprises.</p> <p>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under Costa Rican law or those that are at least 60 percent owned by Central American nationals.</p> <p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>A permit is required in order to supply international remunerated passenger land transportation services. New concessions may be granted if justified by demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Costa Rica reserves the right to limit the number of permits or</p>	<p>In addition to the restriction set out above, when granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</p> <p>The vehicles for international service cannot transport passengers between points situated within Costa Rican territory.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p><b>Measures:</b></p> <p>Law No. 3503 of 10 May 1965 – <i>Ley Reguladora del Transporte Remunerado de Personas en Vehículos Automotores-</i></p> <p>Executive Decree No. 26 of 10 November 1965 – <i>Reglamento del Transporte Internacional de Personas-</i></p> <p>Executive Decree No. 35985 of 16 April 2010 – <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría-</i></p> <p>Executive Decree No. 36223-MOPT-TUR of 06 September 2010 - <i>Reglamento para la Regulación y Explotación de Servicios de Transporte Terrestre de Turismo-</i></p>	
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	<p>concessions to supply domestic remunerated passenger land transportation services based on demand for the service.— Priority will be given to concessionaires already supplying the service.</p> <p>The <i>Ministerio de Obras Públicas y Transportes</i> reserves the right to set annual limits on the number of concessions for taxi cab services to be granted in each district, county (<i>cantón</i>), and province. Only one taxi cab concession may be granted to each natural person, and each concession grants the right to operate only one vehicle. Bids for taxi concessions are awarded based on a point system that gives an advantage to existing suppliers.</p> <p>Each concession to supply regular public remunerated passenger transportation services in automotive vehicles, excluding taxi cabs, may be granted only to one person, unless an economic needs test evidences the need to have additional suppliers. —In addition, one natural person may not own more than two enterprises nor be a majority shareholder in more than three enterprises operating different routes.</p> <p>A permit is required to exploit the service of paid motor vehicle passenger transport in the special stable taxi service (<i>servicio especial estable de taxi</i>) category, where the service is supplied from door to</p>		
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	<p>door, to satisfy limited and residual service directed to a closed group of people. Permits are issued by the <i>Consejo de Transporte Público</i>, subject to an economic needs test and the demand for the service. Permit holders shall be limited to supplying the service within the geographic area determined by the authorization license. Based on the principles of proportionality, reasonableness and necessity, the percentage of authorized stable special taxi services shall not exceed 3 percent of the authorized concessions per base of operation. By issuing the number of permits it deems necessary, Costa Rica is obliged to guarantee the economic and financial balance of a concession, avoiding potentially ruinous competition due to the concurrence of operators in a particular zone that may exceed the residual demand of the operational zone where the service has been authorized, given that the operational zones present different characteristics from one another. Permission to supply non-tour bus passenger transportation services in the greater metropolitan area of the Central Valley of Costa Rica shall only be granted once it has been demonstrated that regular public bus services cannot satisfy the demand.</p>		
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	<p>Permits for tourism land transportation shall be granted in case it is technically determine the necessity of increasing the number of units dedicated to this type of service.</p> <p>Taxi cab services from the <i>Aeropuerto Internacional Juan Santamaría</i> are subject to concessions. Only Costa Rican nationals or residents may apply for these concessions.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>(b) Freight transportation (CPC 7123)<sup>56</sup></p>	<p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica.— This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p>	<p><u>I-4: National Treatment</u></p> <p><u>X.1 Local Presence</u></p> <p><u>X.2 Local Management and Boards of Directors</u></p> <p>1), 3) Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.</p> <p>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica.— This</p>	

<sup>56</sup> Relevant limitations and legal citations ~~and legal citations~~ in the description of sections (g) Services incidental to fishing (CPC 882), (h) Services incidental to mining (CPC 883 and CPC 5115) and Distribution Services apply.

	<p>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p> <p>2) None                  4) Unbound except as indicated in horizontal commitments.</p>	<p>prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.</p> <p>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.</p> <p><b>Measures:</b>                  Executive Decree No. 15624-MOPT of 28 August 1984 <del>—</del>; <i>Reglamento del Transporte Automotor de Carga Local</i>;                  Executive Decree No. 35985 of <del>16</del> April <del>16</del>, 2010 <del>—</del>; <i>Reglamento del primer procedimiento especial abreviado de taxis, de la base de operación del Aeropuerto Internacional Juan Santamaría</i>;                  Executive Decree No. 31363-MOPT of 02 June 2003 <del>—</del>; <i>Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga</i>  <del>—</del></p>	
<p>(c) Rental of commercial vehicles with operator (CPC 7124)</p> <p>(e) Supporting services for road transport services (CPC 744)</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None                  4) Unbound except as indicated in horizontal commitments.</p>		
<p>(d) Maintenance and repair of road transport equipment</p>	<p>1) None                  2) None</p>		

(CPC 6112 and 8867)	<p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>G. Pipeline Transport</b></p> <p>(a) Transportation of fuels (CPC 7131)</p> <p>(b) Transportation of other goods (CPC 7139)</p>	<p>1), 3) Importation, refining and wholesale distribution of crude oil and its derivatives, including fuel, asphalt, and naphtha to satisfy the national demand, are State monopolies. Costa Rica reserves the right to limit the number of concessions or permits for the supply of fuels derived from hydrocarbons including oil derivatives, asphalt, gas and naphtha destined to supplying the national demand in distribution establishments and the oil derivatives, asphalt, gas and naphtha destined to the final consumer, based on the demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p><b>H. Services auxiliary to all modes of transport except for air, maritime and internal waterways transport services</b></p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services</p>	<p>1), 3) Costa Rica reserves the right to grant concessions to supply these services based on demand for the service. Priority will be given to concessionaires already supplying the service.</p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international</p>	<p><u>I-4: National Treatment</u>  <u>X.1 Local Presence</u></p> <p>1), 3) Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p>	

<p>(part of CPC 748)</p> <p>(d) Other supporting and auxiliary services (part of CPC 749)</p>	<p>freight agent, customs depositary, or other public function customs auxiliary.</p> <p>2) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Only Central American nationals may act as customs brokers.</p> <p><b>Measures:</b>          Law No. 7557 of 20 October 1995 <del>—</del> <i>Ley General de Aduanas y sus reformas</i>;          Executive Decree No. 25270-H of 14 June 1996 <del>—</del> <i>Reglamento a la Ley General de Aduanas</i>;          Executive Decree No. 31536 of 17 December 2003 <del>—</del> <i>Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA)</i>.</p>	
<b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b>			
<p>A. Washing, cleaning and dyeing services (CPC 9701)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>B. Hairdressing services (CPC 97021)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		
<p>D. Other beauty treatment services n.e.c (CPC 97029)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>		

	4)	Unbound except as indicated in horizontal commitments.		
E. Spa services and non-therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (CPC ver. 1.0 97230)	1) 2) 3) 4)	Unbound None None Unbound except as indicated in horizontal commitments.		

**COSTA RICA – FINAL LIST OF MFN ARTICLE [...] EXEMPTIONS**

<u>Sector or subsector</u>	<u>Description of measure indicating its inconsistency with Article [...]</u>	<u>Countries to which the measure applies</u>	<u>Intended duration</u>	<u>Conditions creating the need for the exemption</u>
<u>PROFESSIONAL SERVICES</u>	<u>A foreign professional may become a member of the corresponding professional association only if there is a reciprocal agreement in force with his or her country of origin and/or in certain cases if Costa Rican nationals may exercise the profession in similar circumstances in his or her country of origin.</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Need to ensure minimum standards of quality for professional services.</u>
<u>ADVERTISING SERVICES</u> <u>AUDIOVISUAL SERVICES</u>	<u>Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value. Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>
<u>CULTURAL INDUSTRIES</u> <sup>57</sup>	<u>Costa Rica reserves the right to adopt or maintain any measure</u>	<u>All countries</u>	<u>Indefinite</u>	<u>Cultural policy.</u>

<sup>57</sup> Cultural industries means persons engaged in any of the following activities:

- (a) Publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;
- (b) Production, distribution, sale, or display of recordings of movies or videos;
- (c) Production, distribution, sale, or display of music recordings in audio or video format;
- (d) Production, distribution, or sale of printed music scores or scores readable by machines; or
- (e) Radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks.

	<u>that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements. For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.</u>			
<u>FINANCIAL SERVICES Securities</u>	<u>The public offer by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions. The Superintendencia General de Valores (SUGEVAL) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of the securities market.</u>	<u>All countries</u>	<u>Indefinite</u>	<u>Bilateral and multilateral agreements.</u>
<u>LAND TRANSPORTATION SERVICES</u>				
<u>Passenger transportation</u>	<u>A permit to operate an international remunerated passenger transportation service shall be granted only to enterprises organized under</u>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>

	<p><u>Costa Rican law or those that are at least 60 percent owned by Central American nationals.</u></p> <p><u>When granting permits to supply international services for remunerated passenger transportation, the principle of reciprocity shall apply.</u></p>	<u>All countries</u>	<u>Indefinite</u>	
<u>Freight transportation</u>	<p><u>Foreign vehicles, trailers, containers and chassis from outside the Central American region shall not transport goods within the territory of Costa Rica.</u></p>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>
<u>AIR TRANSPORTATION SERVICES</u>	<p><u>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</u></p> <p><u>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity.</u></p>	<u>All countries</u>	<u>Indefinite</u>	<u>Reciprocity.</u>
<u>SERVICES AUXILIARY TO ALL MODES OF TRANSPORT</u>	<p><u>Only Central Americans can act as custom brokers.</u></p>	<u>El Salvador, Guatemala, Honduras and Nicaragua</u>	<u>Indefinite</u>	<u>Cooperation with countries in the region through preferences granted within the framework of Central American integration.</u>
<u>ALL SECTORS Taxation</u>	<p><u>Measures aimed at ensuring the effective and equitable imposition and collection of direct taxes or that are aimed at</u></p>	<u>All countries</u>	<u>Indefinite</u>	<u>Ensure effective and equitable tax collection.</u>

	<u>preventing tax avoidance or evasion, including measures regarding tax havens.</u>			
<u>ALL SECTORS</u>	<p>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries in accordance with:</p> <p>(a) <u>any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</u></p> <p>(b) <u>any bilateral or multilateral agreement in force or signed after the date of entry into force of this Agreement involving:</u></p> <p>(i) <u>the promotion and protection of investment designed to encourage in a preferential manner the investments of certain countries covered by such agreements;</u></p> <p>(ii) <u>aviation;</u></p> <p>(iii) <u>fisheries; or</u></p> <p>(iv) <u>maritime matters, including salvage.</u></p>	<u>All countries</u>	<u>Indefinite</u>	<u>National policies aimed at ensuring that preferential treatment of investments and specific sectors is granted on the basis of reciprocity.</u>