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Income Generating
Vacation Properties

THE INTERNATIONAL BUYER SERIES

Costa Rica

A place of your own.
A plan to get there.



Mira Estate Homes, Pacifico. Artist's concept from published material. Final design and finishes may differ.

BUYER GUIDE & PLANNING PACK

Canadian Buyer Edition | October 2026

01 / A CLEARER START

Begin with your life.

A useful shortlist starts with how you want to use the home.

01 A home for your time away

How many weeks will you use it, and in which months?

Begin with the daily routine you want, then assess the location and home.

02 A longer stay or retirement

Which services, transport and permitted stay arrangements will you need?

Research living logistics separately from the appeal of a short holiday.

03 A home that may be rented

How do owner-use rules, operating costs and management terms affect your plans?

Ask for a written operating model. Treat forecasts as assumptions to test.

INSIDE YOUR GUIDE

Understand the locations

Compare three location profiles

Explore project examples

Understand the buying journey

Plan costs and compare homes

Prepare your questions and visit

Read the ownership answers

Meet the team and take the next step

This guide helps you prepare. It does not replace independent legal, tax, financial or transaction-specific advice.

02 / PLACES & PERSPECTIVE

Start with the setting.

An area, a community and a development are different decisions.

THE LOCATION LADDER	
REGION / DESTINATION	The wider place and daily context
COMMUNITY / NEIGHBORHOOD	The setting, access and local rules
DEVELOPMENT / EXACT HOME	The specific building, unit and contract

Three location lenses

Costa Rica / Guanacaste

Use Guanacaste as the regional frame on the Pacific coast, then locate the exact town and property. This is a focused collection, not nationwide inventory.

[Explore this collection](#)

Playas del Coco

Compare the bay and town routine with the route to the specific property. Check daily services and coast access in person.

[Explore this collection](#)

Pacifico

Bosque, Mira and Na Umi share this community context. Homes, lots and condominiums create different document and responsibility questions.

[Explore this collection](#)

[Open the official destination resource](#)

02 / COUNTRY ORIENTATION

Put the places in context.

This collection focuses on the Guanacaste / Playas del Coco setting.



01 REGION / GUANACASTE

A regional frame; compare local routes and seasonal conditions separately.

02 TOWN / PLAYAS DEL COCO

Inspect the coast, town services and the approach to the exact property.

03 COMMUNITY / PACIFICO

Read the residence, lot and community documents before comparing formats.

Country highlighted in gold. Natural Earth public-domain 1:110m outlines; neighboring land shown in gray. General orientation only, with no project pins, routes or surveyed boundaries.

[Open the official destination resource](#)

03 / THE LOCATION COMPARISON

Three lenses. Better questions.

Compare the geographic scale, then the exact address and ownership terms.

Guanacaste

The wider region and your intended visiting months

Which arrival route, services and seasonal conditions matter for my actual address?

Playas del Coco

A town and bay, with different property approaches

How do my beach, shopping and healthcare journeys work from this exact home?

Pacífico

A community containing different property formats

Am I comparing a lot, a home or a condominium, and which construction, fee and use obligations follow?

These are location lenses, not current offers. The exact residence, documents and proposed terms determine what is being purchased.

03 / COMMUNITY COMPARISONS

Guanacaste



Bosque, project photograph. Named project illustration, not a photograph of the whole area.

REGION / PACIFIC COAST

Guanacaste is the Pacific regional frame for this collection. Costa Rica's tourism board describes coastal ecosystems, tropical dry forest and mountain areas, with Liberia and Santa Cruz as commercial centres. A region is too broad to describe the daily experience of one residence. Start with the exact property pin and plan your actual arrival, services and coast journeys. The tourism board distinguishes dry and rainy seasons on the Pacific side, with local variation. Consider your intended visiting months and ask how the property's access and services perform then; a sunny inspection is not a year-round assessment.

ASK: Which airport and ground-transfer route will I actually use on my travel dates?

ASK: Which grocery, healthcare and other essential services have I personally checked from the property?

ASK: How do access roads and the surrounding setting change between the seasons I plan to visit?

Explore Guanacaste

Source: Costa Rica Tourism Board / Visit Costa Rica

03 / COMMUNITY COMPARISONS

Playas del Coco



Mira Estate Homes, artist's concept. Final design and finishes may differ. Named project illustration, not a photograph of the whole area.

TOWN & BAY SETTING

Playas del Coco is the destination named in the retained Costa Rica collection. The tourism board describes Coco Beach as a bay associated with boating, diving and sportfishing. These are useful starting points for a visit; the beach and a hillside residence still need separate inspection. Walk your intended routes, return at different times of day and distinguish town services from development facilities. Notice the final approach, shade, gradients and where deliveries can stop. The exact parcel and lawful access require separate review; a coastal town name does not establish a property's title, concession status or rights.

ASK: What is the actual route from this residence to the beach, including any gates, gradients or road crossings?

ASK: What noise and activity do I observe during both daytime and evening visits?

ASK: Has my independent lawyer confirmed title or concession status, lawful access and any coastal-zone or protected-area restrictions for this parcel?
Explore Playas del Coco

Source: Costa Rica Tourism Board / Visit Costa Rica

03 / COMMUNITY COMPARISONS

Pacifico



Na Umi, developer site illustration from published materials; not current-condition evidence. Named project illustration, not a photograph of the whole area.

PLANNED COMMUNITY

Pacifico is the community context for Bosque, Mira Estate Homes and Na Umi. Its operator identifies a retail village, AutoMercado and Alma Santa restaurant at the beach club; confirm current operation during your visit. The retained collection presents Bosque homes, Mira lots and Na Umi condominiums. Compare the legal object and responsibilities in each proposed purchase, including who builds and maintains it. Obtain written community rules, charges and access terms. A project image or nearby facility does not establish included membership, permitted rental use, present completion or the view from an individual residence.

ASK: Which facilities and memberships attach to this purchase, and what fees or guest restrictions apply?

ASK: For a lot or unfinished residence, what approvals, building obligations and completion responsibilities belong to me?

ASK: Who maintains the private property and common areas, and what written rules apply to my intended use?

Explore Pacifico

Source: Pacifico community operator

04 / FROM SETTING TO HOME

From area to shortlist.

Three published examples show what to investigate next.



Bosque, project photograph.

Bosque

Pacifico, Playas del Coco, Costa Rica

Which exact home, condition, inclusions and proposed delivery terms appear in the dated documents?

[Explore the project](#)



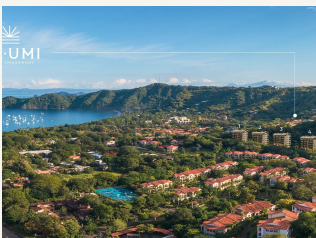
Mira Estate Homes, artist's concept. Final design and finishes may differ.

Mira Estate Homes

Pacifico, Playas del Coco, Costa Rica

Is the proposed purchase a lot or completed home, and who is responsible for construction and approvals?

[Explore the project](#)



Na Umi, developer site illustration from published materials; not current-condition evidence.

Na Umi

Pacifico, Playas del Coco, Costa Rica

Which exact unit, orientation, proposed phase and documented community rights apply?

[Explore the project](#)

Project examples come from the September 6, 2026 published collection. They are not current offers or availability. Request dated unit-specific plans, pricing and written terms.

05 / THE BUYING JOURNEY

A clear route forward.

A planning sequence to discuss with your team and independent advisers.

1

Define the brief

Set your purpose, working budget, timing and the features that matter most. Choose two settings to investigate before building a long property list.

2

Shortlist and explore

Compare the exact locations, layouts and written project information. Use a site visit or Zoom walkthrough to ask specific questions.

3

Bring in independent advice

Ask your independent Costa Rican lawyer to explain title, permits, contracts and the proposed transaction. Discuss financing with the lender and home-country reporting with an appropriate tax adviser.

4

Review the proposed commitment

Before making a payment or signing, have the proposed reservation, refund conditions, payment schedule, currency and contractual obligations reviewed. Procedures vary by property and transaction.

5

Prepare for completion

Track the documents, inspections and agreed completion conditions with your advisers. Confirm how funds, registration and handover will be handled for your purchase.

6

Plan the first year

Confirm insurance, community rules, utilities, maintenance and any management agreement. Keep copies of your ownership documents and expense records.

Procedures, contracts and timing vary. Have the proposed steps and commitments reviewed for your specific transaction before signing or paying.

06 / YOUR PURCHASE BUDGET

Plan the whole purchase.

Get a written estimate for each item. Blank means still to confirm, not zero.

Working currency		Quote / estimate date	
Property price			
Exact unit, currency, inclusions and quote date			
Purchase taxes and duties			
Written transaction-specific estimate from your lawyer			
Legal, notarial and professional fees			
Written scope, taxes, registration and disbursements			
Financing and valuation			
Lender fees, valuation and funding conditions if relevant			
Currency conversion and transfer			
Exchange basis, transfer fees and payment timing			
Furniture and equipment			
Included items, optional package and delivery costs			
Inspection and completion			
Independent inspection and any agreed handover costs			
Initial reserves and setup			
Insurance, utility setup and a contingency you choose			
Your funding and contingency notes			

07 / YOUR ONGOING COSTS

Budget for owning it.

Keep amounts in one currency and convert them to the same time period.

Currency

Period: monthly / annual

Community and condominium fees

What is included, payment frequency and possible additional charges

Insurance

Property, contents and intended-use coverage

Utilities and connectivity

Standing charges, usage and service arrangements

Property-related taxes

Confirm assessment and any applicable treatment with advisers

Maintenance and replacement

Repairs, equipment, furnishings and reserve contributions

Management and letting

Fees, commissions, cleaning and other contractual charges

What is still missing from the estimate?

08 / RENTAL OWNERSHIP

The operating story.

Build your view from written assumptions and actual operating terms.

Gross receipts**- operating costs****= operating result, before financing and tax**

Gross revenue is only the start

Ask for the assumptions behind nightly rate, occupied nights, seasonality and discounts. Then identify every operating expense before discussing net income.

Your own use changes the model

Check booking priority, blackout dates, minimum stays, notice periods and whether a management arrangement limits your time in the home.

Read the management agreement

Ask who sets rates, collects money, pays expenses and handles repairs. Confirm reporting, termination, exclusivity and any separate community rules.

Stress-test a quieter year

Consider fewer bookings and higher costs. Decide what ongoing spending you can carry without relying on an optimistic forecast.

Planning framework only, not an income forecast. Keep financing, capital spending, reserves and tax treatment separate. Ask advisers how to classify each item.

09 / YOUR PROPERTY SHORTLIST

Compare the same things.

Use the exact residence and dated documents for each option.

	OPTION A	OPTION B
Area / address Exact location and daily routes		
Price / currency Quote date and written inclusions		
Layout / condition Plan, orientation and current stage		
Access / facilities What is included and on what terms?		
Ongoing costs / use Fees, rental and owner-use rules		
Outstanding questions Documents or terms still needed		

Bring this shortlist to the team. Ask for the missing documents before making a commitment.

10 / YOUR DUE-DILIGENCE FILE

Know what to review.

Use these prompts with your independent local lawyer and other advisers.

☐ **The exact property**

Identify the exact finca/parcel or condominium unit and ask counsel to classify titled, concession or other rights before comparing prices.

☐ **Title and legal status**

Have your independent lawyer/notary review current registry and cadastral evidence, legal access, coastal-zone status and encumbrances.

☐ **The contracting party**

Identify the seller/developer, its authority to contract and the documents supporting the transaction.

☐ **Construction and approvals**

Have applicable land-use, construction, water and project documents checked against the exact parcel and proposed purchase.

YOUR NEXT REVIEW TASK

What is outstanding, and who will review it?

Document receipt is not legal approval. The appropriate checks depend on the exact property and transaction.

10 / YOUR DUE-DILIGENCE FILE

Read the proposed terms.

Use these prompts with your independent local lawyer and other advisers.

☐ **What your money buys**

Match the plan, finishes, furnishing, facilities and access rights to written inclusions, not an image alone.

☐ **Payment and change terms**

Understand currency, milestones, refund/cancellation conditions, changes, delays and how funds are to be paid.

☐ **Use and management rules**

Review community rules, rental restrictions, personal use, management obligations and ongoing fees.

☐ **Tax treatment and records**

Obtain transaction-specific Costa Rican advice and home-country tax/reporting advice; keep the supporting documents.

YOUR NEXT REVIEW TASK

What is outstanding, and who will review it?

Document receipt is not legal approval. The appropriate checks depend on the exact property and transaction.

11 / LIVING LOGISTICS

An ordinary Tuesday.

The best visit tests the routines that matter to your household.

Getting around

Trace the actual routes from the residence to groceries, the beach and your usual activities. Test the journey rather than relying on a regional label.

Connectivity and services

Ask what internet, power, water and backup arrangements serve the exact building. Request service and cost information from the appropriate provider or manager.

Healthcare planning

Identify nearby care options and check directly about services, insurance arrangements and emergency planning for your circumstances.

Schooling and longer stays

Discuss school availability and admissions directly with the school. Separately confirm the immigration status and permissions appropriate to your intended stay.

USEFUL OFFICIAL STARTING POINTS

Plan your entry and permitted stay

Recheck entry rules; owning property does not grant a permitted stay.

Check your notary before instructing work

Check registration and active status; arrange independent buyer advice separately.

12 / VISIT & ZOOM CHECKLIST

Make your visit count.

Go in with a shortlist. Leave with specific answers and next documents.

- 01

See the route
Visit or map the actual home-to-beach, shop and service routes; distinguish walking access from a driving trip.
- 02

Look beyond the show suite
Request the exact floor plan, orientation, balcony/view context, service spaces and building position.
- 03

Ask about the surrounding works
Check the construction phase, neighboring plots, planned facilities and current operating status.
- 04

Test an ordinary day
Consider groceries, transport, internet, medical access and the daily services your household needs.
- 05

Leave with a document list
Write down unanswered questions and who will provide the current plans, inclusions, fees and proposed contract.

Request a Zoom walkthrough



Ask the team to coordinate a project, location and floor-plan walkthrough with the relevant development team. Your email app opens; a time is confirmed separately.

13 / YOUR OWNERSHIP QUESTIONS

Start with the legal interest.

Source-linked answers for preparation. Confirm your specific circumstances.

Can a foreign buyer treat every Costa Rican property the same way?

No. Costa Rica's Constitution gives foreigners individual and social rights broadly comparable to those of Costa Ricans, subject to constitutional and legal exceptions. Start by identifying the interest actually offered: registered private property, condominium property or a concession. The documents and applicable restrictions matter more than the marketing label. Have your independent Costa Rican lawyer confirm how the proposed buyer, seller and ownership arrangement fit this particular transaction.

Sources: [Procuraduría General de la República / SINALEVI](#) | [Costa Rican Tourism Institute \(ICT\)](#)

Ask your adviser: What legal interest is being transferred, and which restrictions apply to me and this parcel?

General rights do not establish parcel eligibility, immigration status or a concession entitlement.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Read the coastal zone.

Source-linked answers for preparation. Confirm your specific circumstances.

What do the coastal-zone measurements mean for a buyer?

Law 6043 generally describes a 200-metre coastal strip measured horizontally from the ordinary high-tide line: the first 50 metres form the public zone and the next 150 metres the restricted zone. The law contains exclusions, including qualifying legally registered private properties and urban coastal areas; parks and equivalent reserves have their own legislation. A coastal address alone cannot classify a parcel. Ask your lawyer to establish its precise legal regime, boundaries and lawful access.

Sources: [Costa Rican Tourism Institute \(ICT\)](#)

Ask your adviser: Which official demarcation, registered rights and coastal or protected-area rules govern this exact parcel?

This summary does not classify any named development; exceptions and environmental regimes need parcel-specific review.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Check concession eligibility.

Source-linked answers for preparation. Confirm your specific circumstances.

Can a foreign buyer freely obtain a coastal concession?

No. Article 47 of the official Law 6043 text consulted bars concessions for foreigners who have not resided in Costa Rica for at least five years. It also lists corporate restrictions, including foreign-domiciled entities and companies with more than 50% foreign capital, as well as share-transfer prohibitions. Creating a Costa Rican company is not an automatic solution. Have independent counsel assess the buyer, ownership chain and concession documents before any commitment.

Sources: [Costa Rican Tourism Institute \(ICT\)](#) | [Municipality of Carrillo](#)

Ask your adviser: Am I legally eligible, and what term, annual canon, transfer approvals and conditions would apply?

Five years' residence alone does not establish eligibility. The consulted publication is not a full current-law opinion.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Review title and authority.

Source-linked answers for preparation. Confirm your specific circumstances.

What should my lawyer and notary verify about title?

Ask for a current registry study tied to the exact property number, seller and cadastral plan. Have your advisers examine registered burdens, access rights, seller authority and inconsistencies between the legal record, plan and physical site. Costa Rica's Notarial Code assigns registry studies and registration work to notaries; the DNN recommends verifying that a notary is registered and active. Keep independent buyer advice distinct from simply receiving documents or a signature appointment.

Sources: [Costa Rica National Archive](#) | [Dirección Nacional de Notariado](#) | [Instituto Nacional de Vivienda y Urbanismo \(INVU\)](#)

Ask your adviser: Who represents my interests, what has been checked, and what must be resolved before I sign or pay?

A registry extract or an active notary alone does not approve the purchase or physical boundaries.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Before you build or rent.

Source-linked answers for preparation. Confirm your specific circumstances.

Does owning a parcel mean I can build or use it as planned?

No. INVU explains that the municipality is responsible for land-use certificates and construction permissions. Obtain written confirmation for the intended use, not just a general description of the area. Ask the responsible professionals to review lawful access, the cadastral plan, water availability, wastewater arrangements and any site-specific restrictions. INVU's own land-purchase programme separately asks for land-use and authorised water-availability evidence; this illustrates the documents to investigate, not a universal purchase checklist.

Sources: [Instituto Nacional de Vivienda y Urbanismo \(INVU\)](#) | [Instituto Nacional de Vivienda y Urbanismo \(INVU\)](#)

Ask your adviser: What written permissions and service evidence support my intended build, occupation or rental use?

Parcel, project and water-operator requirements vary; a nearby pipe or existing building is not your approval.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Price the whole transaction.

Source-linked answers for preparation. Confirm your specific circumstances.

What belongs in a closing-cost review?

Request a dated, itemised estimate for this transaction in a stated currency. Ask your Costa Rican notary and tax adviser to separate any transfer tax, registry charges, professional work and applicable transaction-specific items, and explain who pays each amount. Check payment, cancellation and refund terms before sending funds. Keep purchase costs separate from financing, currency conversion, future building work and recurring ownership. An unexplained percentage is not a complete closing budget.

Sources: [Costa Rica National Archive](#)

Ask your adviser: Which costs apply to this legal interest and buyer, what is their basis, and what remains unconfirmed?

No current transfer-tax rate, taxable-base formula, exemption or filing procedure is established in this new answer.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Budget for ownership.

Source-linked answers for preparation. Confirm your specific circumstances.

Which recurring ownership charges should I investigate?

Ask the municipality for the property's tax and service account, declared value, outstanding amounts and any applicable exemptions. Separately, ask a Costa Rican tax adviser whether the solidarity tax on qualifying residential property applies; Hacienda publishes a 2026 notice for that tax. Add community dues, insurance, maintenance and management to your own budget. For a concession, ask about its annual canon. Keep each obligation separate rather than treating one payment as the entire ownership cost.

Sources: [Municipality of Carrillo](#) | [Costa Rica Ministry of Finance / Dirección General de Tributación](#)

Ask your adviser: What will apply to this property and ownership structure in the relevant tax year, and who will handle it?

Planning only: no rate, threshold, tax base, exemption entitlement or later-year deadline is offered.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / YOUR OWNERSHIP QUESTIONS

Know what is being sold.

Source-linked answers for preparation. Confirm your specific circumstances.

What changes when comparing a condominium, lot or unfinished home?

First establish exactly what the contract delivers: land, a condominium interest, a completed property or future construction. For shared-property arrangements, request the constitutive documents, rules, budgets, dues and written amenity rights. For a lot or unfinished home, identify permits, building obligations, milestones, completion responsibilities and remedies. Pacifico's operator presents several property formats, so one project's inclusions cannot be assumed for another. Have independent advisers compare the promised package with the actual documents.

Sources: [Instituto Nacional de Vivienda y Urbanismo \(INVU\)](#) | [Pacifico community operator](#) | [Pacifico community operator](#)

Ask your adviser: What am I receiving, which duties remain mine, and which rights or promised works are missing from the contract?

An operator's amenities page or project image is not a contractual inclusion or completion guarantee.

YOUR REVIEW FILE

Request the records behind this answer. Note the document still needed, who will review it and the question you want resolved before committing.

Your document / reviewer / next action

13 / CANADIAN BUYER EDITION

Canadian reporting.

Educational resources to discuss with your Canadian tax adviser. Your circumstances determine what applies.

Does a Costa Rican vacation home belong on Form T1135?

For Canadian tax residents, the answer depends on the property's use and the aggregate cost of specified foreign property. CRA excludes personal-use property, but profit-oriented rental and mixed-use situations need careful review. Calling a home a vacation property does not settle its classification.

Sources: [Canada Revenue Agency](#)

Ask your adviser: How do my personal use, rental plans, ownership and acquisition date affect the T1135 assessment?

Confirm your circumstances with a Canadian tax adviser; obtain separate Costa Rican advice for the local transaction.

This edition is a reading preference, not a tax-status decision. Discuss any cross-border circumstances with qualified advisers. The CRA credit resource displays 2025; confirm instructions for your applicable year.

13 / CANADIAN BUYER EDITION

Your next adviser questions.

Educational resources to discuss with your Canadian tax adviser. Your circumstances determine what applies.

If T1135 is not required, can rental income still be reportable?

Yes. CRA distinguishes the foreign-property information return from income reporting. Canadian resident taxpayers must report income earned from foreign property regardless of its cost amount. A T1135 exception does not itself exempt rental income from Canadian tax.

Sources: [Canada Revenue Agency](#)

Ask your adviser: How should my Costa Rican rental activity and any change of use be reflected in my Canadian reporting?

Confirm your circumstances with a Canadian tax adviser; obtain separate Costa Rican advice for the local transaction.

This edition is a reading preference, not a tax-status decision. Discuss any cross-border circumstances with qualified advisers. The CRA credit resource displays 2025; confirm instructions for your applicable year.

13 / CANADIAN BUYER EDITION

Records and next questions.

Educational resources to discuss with your Canadian tax adviser. Your circumstances determine what applies.

Will Costa Rican tax automatically offset Canadian tax?

No. CRA says a foreign tax credit may be available for qualifying foreign income or profit taxes on income reported in Canada. Eligibility and the amount depend on the taxpayer and income involved. Do not assume every property-related charge qualifies or that local incentives determine Canadian treatment.

Sources: [Canada Revenue Agency](#)

Ask your adviser: Which actual foreign taxes, income records and supporting receipts should I bring for the credit review?

Confirm your circumstances with a Canadian tax adviser; obtain separate Costa Rican advice for the local transaction.

This edition is a reading preference, not a tax-status decision. Discuss any cross-border circumstances with qualified advisers. The CRA credit resource displays 2025; confirm instructions for your applicable year.

13 / CANADIAN BUYER EDITION

Your next adviser questions.

Educational resources to discuss with your Canadian tax adviser. Your circumstances determine what applies.

What records should I prepare for my Canadian adviser?

CRA's rental guidance calls for detailed income and expense records supported by invoices, receipts, contracts and other documents. Build a file that connects each amount to the rental activity. Ask your adviser what additional purchase, ownership, personal-use and currency records your circumstances require.

Sources: [Canada Revenue Agency](#)

Ask your adviser: What should I record from the purchase onward, and how should I separate personal use, rental operations and capital spending?

Confirm your circumstances with a Canadian tax adviser; obtain separate Costa Rican advice for the local transaction.

This edition is a reading preference, not a tax-status decision. Discuss any cross-border circumstances with qualified advisers. The CRA credit resource displays 2025; confirm instructions for your applicable year.

14 / REFERENCES & SCOPE

Sources worth keeping.

Source-check dates describe research, not professional approval of a purchase.

- 01 Constitution of Costa Rica, Article 19**
Procuraduría General de la República / SINALEVI | Source checked 2026-10-19
- 02 Law 6043 on the Maritime Terrestrial Zone**
Costa Rican Tourism Institute (ICT) | Source checked 2026-10-19
- 03 Carrillo municipal frequently asked questions**
Municipality of Carrillo | Source checked 2026-10-19
- 04 Notarial Code, Law 7764**
Costa Rica National Archive | Source checked 2026-10-19
- 05 DNN advice: verify a notary is registered and active**
Dirección Nacional de Notariado | Source checked 2026-10-19
- 06 Purchase of land: INVU programme document checklist**
Instituto Nacional de Vivienda y Urbanismo (INVU) | Source checked 2026-10-19
- 07 Urban-planning frequently asked questions**
Instituto Nacional de Vivienda y Urbanismo (INVU) | Source checked 2026-10-19
- 08 Informational notice: 2026 Solidarity Tax**
Costa Rica Ministry of Finance / Dirección General de Tributación | Source checked 2026-10-19
- 09 About Pacifico**
Pacifico community operator | Source checked 2026-10-19
- 10 Pacifico real-estate development collection**
Pacifico community operator | Source checked 2026-10-19

A buyer education and planning guide, not individual legal, tax, financial or purchase advice. Confirm transaction-specific details with independent qualified professionals. No return, financing, tax eligibility, current availability or completion is promised.

14 / REFERENCES & SCOPE

Sources worth keeping.

Source-check dates describe research, not professional approval of a purchase.

11

Questions and answers about Form T1135

Canada Revenue Agency | Source checked 2026-10-19

12

Foreign tax credit - Personal income tax

Canada Revenue Agency | Source checked 2026-10-19

13

Rental Income - Keeping records

Canada Revenue Agency | Source checked 2026-10-19

14

Costa Rica Tourism Board / Visit Costa Rica - Guanacaste

Costa Rica Tourism Board / Visit Costa Rica | Source checked 2026-10-19

15

Costa Rica Tourism Board / Visit Costa Rica - Playas del Coco

Costa Rica Tourism Board / Visit Costa Rica | Source checked 2026-10-19

16

Pacifico community operator - pacifico-bosque

Pacifico community operator | Source checked 2026-10-19

17

Costa Rica Tourism Board / Visit Costa Rica - ict-climate

Costa Rica Tourism Board / Visit Costa Rica | Source checked 2026-10-19

18

Plan your entry and permitted stay

Costa Rica Tourism Board / ICT | Source checked 2026-10-19

19

Check your notary before instructing work

Dirección Nacional de Notariado | Source checked 2026-10-19

20

Country outlines and map data

Natural Earth (public-domain vector data) | Source checked 2026-10-19

A buyer education and planning guide, not individual legal, tax, financial or purchase advice. Confirm transaction-specific details with independent qualified professionals. No return, financing, tax eligibility, current availability or completion is promised.

15 / THE CONNECT INTERNATIONAL TEAM

Your next step, together.



Let's explore your next step.

Bring us your priorities and shortlist. We can help you request current project information and coordinate the next conversation.

Ryan Coyle

Connect.ca Realty

Chris Hamm

Sales Representative

Sasha Kuzmanovic

Sales Representative

Bobbi Meunier

Sales Representative

Message us on WhatsApp



Request a Zoom walkthrough



Email the team

Explore Costa Rica projects

Your independent lawyer, tax adviser and lender advise on their respective areas. Project details and any appointment are confirmed separately.