

## iGAMING REGULATION IN COSTA RICA

27 April 2026

*In early 2026, the Legislative Assembly of Costa Rica rejected Bill No. 25,057 (the “Bill”) <sup>1</sup>, which had been introduced to modernize the national gambling regulatory framework. The Bill proposed, among other things, the introduction of a mandatory licensing regime for gambling activities and measures aimed at addressing unlicensed and offshore operations.*

*As a result, the existing regulatory model remains unchanged, allowing gambling-related businesses to continue operating from Costa Rica under the current legal and corporate structuring framework.*

*Costa Rica therefore continues to be regarded as an attractive jurisdiction for gambling companies. The key features of this model, as well as the practical advantages it offers to market participants, are outlined in White Square’s review.*

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*This material is based on information from public sources and is for reference purposes only. It does not constitute advice or a legal opinion. If you have any questions regarding this alert, please contact us at: [info@whitesquarepartners.com](mailto:info@whitesquarepartners.com).*

<sup>1</sup> Bill No. 25.057 “Law for the Strengthening of the Competencies of the Junta de Protección Social and the Regulation of Games of Chance within the Framework of Security and the Fight against Organized Crime” (access via [link](#))

## 1. General provisions

Under the Costa Rican Law, games of chance in which the outcome depends primarily on luck rather than skill are generally prohibited in Costa Rica<sup>2</sup>. This implies that gambling services should not be offered to, or actively marketed toward, Costa Rican residents.

An exception exists only for land-based casino operations, which are explicitly linked to tourism-oriented establishments and do not establish a broader commercial gambling framework.

At the same time, online gambling activities are not expressly regulated under Costa Rican law, and there is no specific legal framework governing operators providing services to foreign markets.

## 2. Land-based casino operations

Land-based casino operations may be authorized only where they are integrated into qualifying hotel establishments and comply with strict structural and operational requirements, including:

- location within hotels rated four stars or higher, as determined by the Costa Rican Tourism Institute;
- casino activity must be complementary to the hotel's core accommodation services;
- casino premises must be physically integrated within the same hotel infrastructure;
- the casino area must not exceed 15% of the total hotel infrastructure.

In such cases, casinos are subject to monthly taxation, including:

- 1) 10% of net profits derived from legally authorised casino activities;
- 2) 60% of the base salary per authorised gaming table; and
- 3) 10% of the base salary per authorised gaming machine operating within the casino, as approved by the Ministry of Public Security<sup>3</sup>.

## 3. Licensing regime

Costa Rica does not operate a comprehensive gambling licensing regime. There is no formal framework for the issuance of gambling licenses.

Sometimes, in the industry, reference is made to a so-called "data processing license" instead of a gambling license, but this is not a license in the strict legal sense. It simply reflects the obligation for operators processing player data to comply with data protection requirements.

## 4. Data protection requirements for gambling operators

Gambling operators that process personal data of clients, users, end customers, or other individuals are required to comply with the Costa Rican Data Protection Law<sup>4</sup>.

In this regard, operators must:

- 1) implement an internal operating protocol establishing the procedures for the collection, storage, processing, and handling of personal data;
- 2) register such protocol with the Costa Rican Data Protection Authority (PRODHAB).

Personal data processing carried out in accordance with a protocol duly registered with PRODHAB gives rise to a rebuttable presumption of compliance with applicable

<sup>2</sup> Law No. 3 of 31 August 1922 on Games of Chance (Ley de Juegos)

<sup>3</sup> Law No. 9050 of 9 July 2012 on Tax on Casinos and Companies Engaged in Electronic Betting Call-Link Services

<sup>4</sup> Law No. 8968 of 7 July 2011 on the Protection of the Person against the Processing of Personal Data (Ley de Protección de la Persona frente al Tratamiento de sus Datos Personales)

data protection requirements, including for purposes of authorizing the transfer of personal data contained in a database.

## **5. Taxation framework**

Costa Rica applies a territorial tax system, under which corporate income is generally taxed only if it is derived from Costa Rican sources.

The standard corporate income tax rate is 30%, with reduced rates available for small and micro-enterprises.

## **6. Cryptocurrency payments**

In Costa Rica, the use of cryptocurrencies is not prohibited and may be used in private transactions by agreement between the parties.

Although the Central Bank of Costa Rica has clarified that cryptocurrencies are not recognized as currency, and cannot be used within the national payment system, it has also emphasized that their use is carried out at the user's own risk<sup>5</sup>.

In practice, despite this regulatory position, cryptocurrencies are widely used in the iGaming sector, including for crypto-casino and betting models targeting foreign markets.

## **7. Beneficial ownership disclosure requirements**

Legal entities or legal structures domiciled in Costa Rica are required, through their legal representative, to submit information to the Central Bank of Costa Rica regarding their shareholders and ultimate beneficial owners holding a substantial interest.

Where substantial shareholding (generally within the range of 15% to 25%, as determined by applicable regulations)

is held, such interests must be disclosed and updated annually, or whenever relevant thresholds are met or exceeded.

In cases where the identification of ultimate beneficial owners of foreign entities is not possible after exhausting all due diligence measures, a sworn declaration must be submitted to the Registry of Transparency and Ultimate Beneficial Owners, supported by evidence of the steps taken and relevant foreign documentation.

Non-compliance with these obligations may result in monetary penalties, including fines calculated as a percentage of gross receipts, as well as administrative restrictions on the issuance of corporate certificates and registration of corporate acts.

## **8. Liability for unlawful land-based gambling activities**

Under the applicable legal framework in Costa Rica, individuals involved in organizing prohibited offline gambling activities may be subject to criminal liability, including non-commutable arrest ranging from 60 to 180 days. This applies not only to operators and administrators, but also to owners or occupants of premises where such activities are conducted<sup>6</sup>.

These provisions are primarily intended to regulate physical, on-site gambling activities. Online or remote gambling is not expressly addressed under the Penal Code.

## **9. Who may find Costa Rica suitable**

Costa Rica does not offer a gambling licensing regime, and operators seeking to conduct licensed activities are required to obtain the relevant authorizations in other jurisdictions.

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<sup>5</sup> Banco Central de Costa Rica (BCCR), Criptoactivos: análisis e implicaciones desde la perspectiva del BCCR (NT-01-2019, access via [link](#))

<sup>6</sup> Law No. 4573 of 4 May 1970 (Penal Code of Costa Rica)

At the same time, the jurisdiction is commonly used for:

- iGaming startups (casino / betting models targeting foreign markets);
- crypto-based gambling structures;
- B2B providers (software development, technical support, back-office functions);
- affiliate and media projects;
- product testing and early-stage market validation.

In conclusion, Costa Rica remains a jurisdiction characterized by the flexibility for certain business models.

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***The White Square team has extensive experience advising iGaming companies across different jurisdictions, including on regulatory, intellectual property, corporate, and tax matters.***

***We help clients navigate the legal landscape of the iGaming industry and stay compliant in a fast-changing environment.***

***Gambling involves risk, does not guarantee winnings, and may result in financial loss and addiction.***

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