



Case study

Costa Rica

Single window for investment

- 1 Overview
- 2 Costa Rica's economy and the importance of the services sector
- 3 GRP commitments in Costa Rica's services trade agreements
- 4 Investment and business licensing reform
- 5 Next steps
- 6 Lessons learned
- 7 Conclusion

Overview

This case study examines Costa Rica's ambitious reform of its investment and business licensing system through the Single Window for Investment (*Ventanilla Única de Inversión*, VUI), which was launched in 2016 and became operational in 2021. Before the reform, investors in the country faced a fragmented and burdensome regulatory landscape; procedures were scattered across multiple agencies, requirements were often unclear, and approval times could stretch over a year – significantly longer than in neighbouring countries. Against this backdrop, the VUI emerged as a landmark initiative, initially conceived as a digital single window for investment in Free Trade Zones, it gradually evolved to cover a wider range of business establishment and licensing processes, for which responsibilities are distributed across ministries, municipalities and public institutions. Today, the VUI represents Costa Rica's most determined effort to simplify, digitize and centralize regulatory procedures for investment and enterprise creation.

The study traces the VUI's evolution by first situating the reform within Costa Rica's broader economic trajectory and the rising importance of trade in services. It then examines the institutional and regulatory foundations that made the VUI possible, before analyzing the design features that embed GRP principles into its operation. The discussion subsequently turns to the implementation of the VUI, highlighting both gains and ongoing challenges that remain. The study concludes by outlining the next steps in the reform and reflecting on the lessons learned from Costa Rica's experience.

Costa Rica's economy and the importance of the services sector

Costa Rica, an OECD member country since 2021, has maintained strong economic growth – averaging 3.4 per cent over the past decade, reaching 5.1 per cent in 2023 and 4.3 per cent in 2024 – driven by an outward-oriented model centred on trade liberalization and foreign investment, as well as an upswing in domestic demand.¹ The poverty rate, which had declined only gradually between 2010 and 2022, fell more sharply thereafter, dropping by 4.1 percentage

points between 2023 and 2024 and falling to 20.3 per cent of the population in 2024.² Following a decade of fiscal difficulties from 2008 to 2018, a major fiscal reform was adopted in 2018 to restore stability. Although implementation was initially delayed by the COVID-19 pandemic and commodity price shocks, subsequent fiscal consolidation efforts helped reduce public debt from 68 per cent of GDP in 2021 to below 60 per cent in 2024.³ Yet, income inequality, gaps in educational outcomes, environmental vulnerability and rising greenhouse gas emissions continue to challenge the resilience of Costa Rica's green development model, demanding a future strategy built on inclusive growth and efficient use of public resources.⁴

In 2024, Costa Rica's economy reached a GDP of US\$ 95.35 billion⁵, with the services sector playing a dominant role and contributing 68.8 per cent of total value added.⁶ Services exports grew rapidly, doubling from US\$ 7.67 billion in 2015 to US\$ 16.08 billion in 2024.⁷ In this category, other commercial services led with US\$ 9.28 billion, followed by travel at US\$ 5.45 billion, goods-related services at US\$ 0.85 billion, and transport at US\$ 0.50 billion.⁸ In the same period, services imports also doubled from US\$ 3.07 billion in 2015 to US\$ 7.26 billion in 2024.⁹ Of this, other commercial services accounted for US\$ 3.65 billion, travel services for US\$ 1.90 billion and transport services for US\$ 1.70 billion.¹⁰ Figure 1 illustrates the growth of Costa Rica's commercial services trade between 2015 and 2024 and its sectoral composition in 2024.

Digitally delivered services form a substantial share of Costa Rica's trade in services, with exports more than doubling from US\$ 3.15 billion in 2015 to US\$ 8.65 billion in 2024.¹¹ Other business services dominated this category, valued at US\$ 6.18 billion, followed by computer services at US\$ 2.10 billion and financial services at US\$ 0.16 billion.¹² Imports also grew strongly, rising from US\$ 1.26 billion in 2015 to US\$ 3.55 billion in 2024. Charges for the use of intellectual property made up the largest share at US\$ 1.14 billion, with other business services at US\$ 1.02 billion and financial services at US\$ 0.53 billion.¹³ Figure 2 illustrates the growth of Costa Rica's digitally delivered services trade between 2015 and 2024 and its sectoral composition in 2024.

Figure 1: Commercial services trade between 2015 and 2024, and sectoral composition in 2024

Figure 1.1: Commercial services exports (2015-2024)

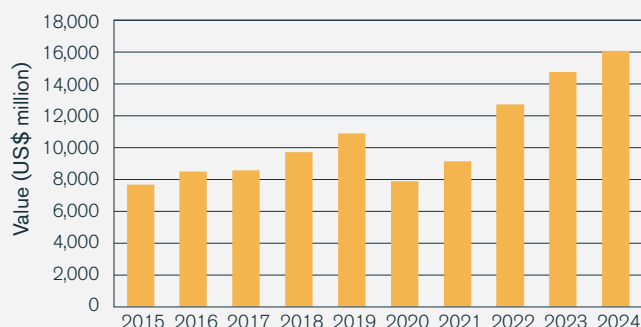


Figure 1.2: Commercial services imports (2015-2020)

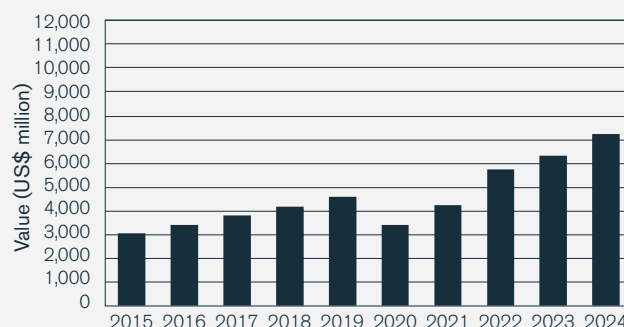
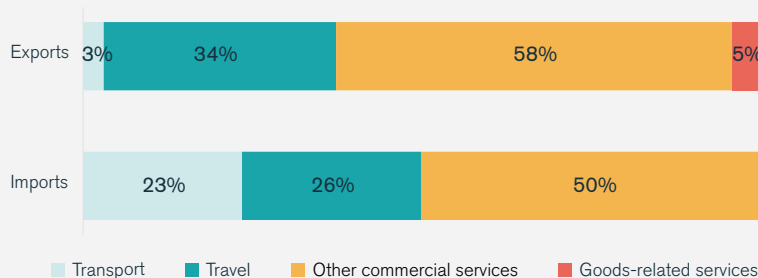


Figure 1.3: Breakdown by main sectors in 2024



Source: WTO, Statistics – Trade in commercial services.

Figure 2: Costa Rica's digitally delivered services trade between 2015 and 2024, and its sectoral composition in 2024

Figure 2.1: Digitally delivered services exports

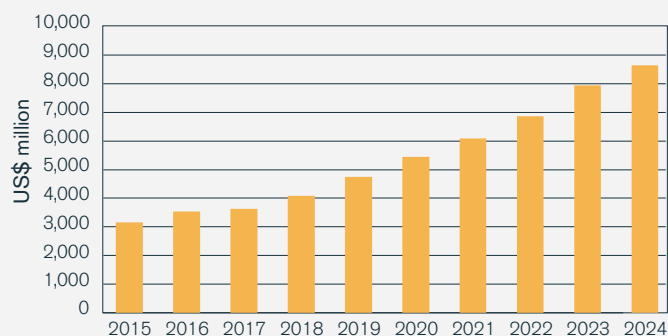


Figure 2.2: Digitally delivered services imports

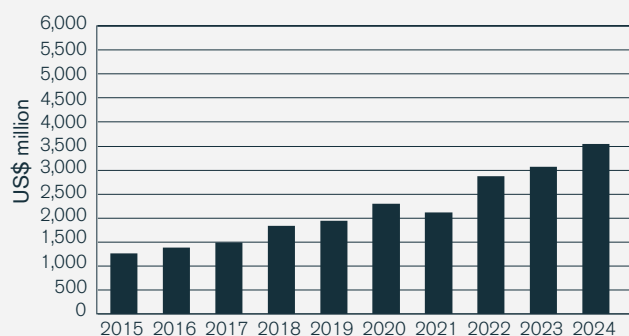


Figure 2.3: Structure of digitally delivered services exports

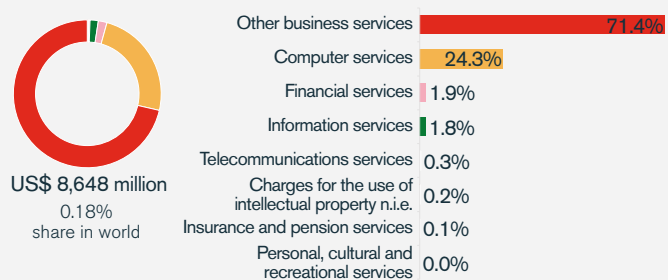
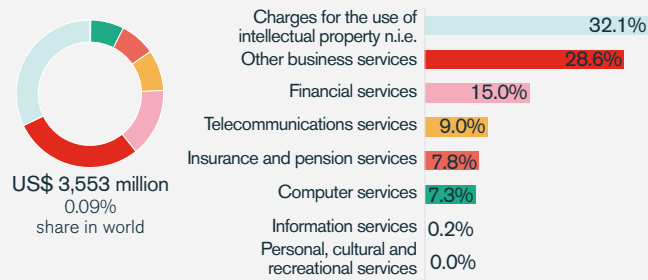


Figure 2.3: Structure of digitally delivered services imports



Source: WTO, Statistics – Digitally delivered services trade dataset.

GRP commitments in Costa Rica's services trade agreements

Costa Rica has progressively deepened its services trade integration through numerous PTAs with trade partners and blocs, including the 2024 EU–Central America Association Agreement, the 2014 EFTA–Central America FTA, and other agreements with partners such as Canada, China, Singapore and the UAE.¹⁴ Additionally, the accession process for Costa Rica to join the CPTPP was launched in November 2024.¹⁵

Over time, the scope of GRP provisions in these agreements has evolved. Earlier agreements contain relatively basic disciplines in line with GATS Article VI, including requirements for the reasonable, objective and impartial administration of measures of general application¹⁶; the timely issuance of decisions on complete applications and the provision of status updates upon request¹⁷; and the maintenance of mechanisms for the prompt review of administrative decisions.¹⁸ Later agreements incorporate more ambitious obligations. The 2025 UAE–Costa Rica CEPA, for example, introduces provisions on correcting deficiencies in applications¹⁹, providing reasons for the rejection of applications²⁰, and the right to resubmit a corrected application without being disqualified by the earlier refusal.²¹ Once accession to the CPTPP is completed, Costa Rica's PTA obligations will include provisions on indicative time frames for processing applications²², acceptance of authenticated copies of documents²³, requirements on reasonableness and transparency of authorization fees²⁴, and rules on the scheduling of qualifying examinations.²⁵

At the WTO, Costa Rica is a participant of the Joint Initiative on Services Domestic Regulation and, at the time of writing, in the process of obtaining the relevant domestic approvals for the SDR Disciplines to enter into force.²⁶ This participation reinforces Costa Rica's commitment to improving the quality, transparency and coherence of its domestic regulatory frameworks in line with internationally agreed benchmarks.

Investment and business licensing reform

Prior to the reform, marked by the creation of the VUI following the issuance of its first regulation in 2016²⁷, entrepreneurs setting up investment projects in Costa Rica faced a fragmented regulatory environment, with lengthy approval times and overlapping requirements

spread across various agencies.²⁸ No unified road map existed to guide investors. Public officials and business associations also struggled to grasp the complete set of steps an investor was required to follow.²⁹

According to the *National Bicentennial Development and Public Investment Plan (PNDIP) 2019–2022*, issued by the Ministry of National Planning and Economic Policy (MIDEPLAN), the baseline in 2017 for completing procedures required for installing an investment project in the services sector stood at 406 days.³⁰ The time frame was even longer for manufacturing projects, reaching 469 days.³¹ Similarly, a study conducted by the Foreign Trade Promotion Office (PROCOMER) in 2016 showed that, at that time, completing a company registration procedure in Costa Rica took 406 days, whereas similar procedures were significantly faster in neighbouring countries – about seven days in Panama and only three days in Colombia.³² Recognizing this gap, the PNDIP 2019–2022 set progressive targets aimed at reducing these timelines, to 45 days for services and 150 days for manufacturing by 2022.³³

International comparisons reflected a similar picture. In the World Bank's *Doing Business 2019* index, Costa Rica ranked 67th out of 190 economies overall.³⁴ Yet, on the specific indicator for “Starting a Business”, Costa Rica ranked 142nd with an average of 23 days to start a business.³⁵ In this position, it trailed well behind regional peers, such as Colombia (100th)³⁶, Mexico (94th)³⁷, and Chile (72nd).³⁸ This performance underscored the need for structural reforms to simplify licensing procedures and improve the investment climate.

Against this backdrop, the VUI project, led by PROCOMER, with the support of the Ministry of Foreign Trade and the Ministry of Economy, Industry and Commerce (MEIC), has been implemented as a strategic reform initiative to digitize, centralize and simplify licensing procedures for both foreign investors and local businesses in Costa Rica.³⁹ It is considered an instrument to enhance the country's competitiveness, promote the attraction of investment and generate employment.⁴⁰

The subsections that follow examine the institutional framework underpinning the VUI. These are critical to understanding how the system operates in practice and how it addresses long-standing barriers to investment. Equally important is the role of GRP elements embedded in the VUI's design, which shape its effectiveness and reinforce its contribution to broader regulatory reforms in Costa Rica.

Institutional framework

The development of the VUI institutional framework has been a gradual process. The foundation of the system was laid in 2010, when the Legislative Assembly approved an amendment to *Law No. 7210 (1990) on Free Trade Zone Regime*. Pursuant to Article 4(l) of this amended law, PROCOMER is empowered to manage a single window for investment that centralizes the procedures and authorizations required for companies wishing to establish and operate within the national territory.⁴¹

Momentum grew in 2016, when the government issued *Executive Decree No. 40035*, declaring the VUI project to be of public and national interest.⁴² The Decree urged both central and decentralized public entities to provide every possible facility and cooperation required for its effective and successful implementation.⁴³ The declaration was grounded in several fundamental GRP-related considerations. First, it drew on the principles of competition law and consumer protection, requiring that administrative procedures and regulatory requirements should not impede, hinder, or distort transactions in either the domestic or international market.⁴⁴ Second, it reaffirmed that streamlining regulatory procedures must be guided by fundamental objectives: safeguarding freedom of enterprise, protecting legitimate policy objectives, and supporting productivity.

It also obliges the public administration to conduct continuous self-assessment to remove unnecessary requirements and simplify those that remain, thereby promoting competition and economic openness.⁴⁵ Third, it emphasized the principle of administrative coordination, mandating that all public agencies harmonize their actions to ensure procedures are swift and efficient for the benefit of economic actors.⁴⁶ Fourth, it was recognized that the protection of collective interests could only be achieved through clear, coherent and simple rules, and the elimination of duplicative or ambiguous requirements that added little value but imposed unnecessary costs on society.⁴⁷

The institutional framework was further reinforced in 2016 with the enactment of *Executive Decree No. 40103* – the first regulation of the VUI.⁴⁸ Focusing on administration and coordination aspects, the Decree designated PROCOMER as the system's administrator⁴⁹ and established a steering committee to oversee coordination.⁵⁰ This steering committee – composed of senior government representatives, key public institutions and private sector actors – was tasked with identifying obstacles, streamlining

procedures, recommending regulatory reforms and fostering inter-agency collaboration to facilitate business establishment and investment in Costa Rica.⁵¹ The Decree also appointed PROCOMER as the technical secretariat responsible for following up on decisions, recommendations and actions of the steering committee.⁵² It was further provided that the implementation of the VUI would be gradual, with priority given in its first phase to procedures related to business establishment in the Free Trade Zones.⁵³

Subsequently, in 2019, *Executive Decree No. 42081* was issued to establish rules for the use and operation of the VUI.⁵⁴ This Decree listed the licensing procedures that could be carried out through the system (for example, applications for a municipal business licence, land use certificate, sanitary operating permit, tax registration and employer registration). It also introduced measures to simplify and modernize licensing processes, such as the publication of requirements and clear time limits for processing applications. In addition, it provided for a fully electronic workflow covering submission of documents, use of certified digital signatures, electronic payments, tracking of applications and issuance of licences. The Decree further set out provisions on inter-agency coordination, accountability and transparency mechanisms, and the system's technical and security functions, including safeguards for data integrity, confidentiality and electronic authentication.

In 2021, the so-called *VUI-01 Regulation* was issued through *Executive Decree No. 42813*.⁵⁵ This regulation combined two separate procedures into a single digital process: the granting of the Free Trade Zone Regime and the authorization of companies as auxiliaries of the public customs function.⁵⁶ By integrating these procedures into the VUI, the regulation sought to reduce administrative burdens for investors entering and operating under the Free Trade Zone Regime.

The reformist drive continued in 2022 with the enactment of *Law No. 10234 on Strengthening Territorial Competitiveness to Promote Investment Attraction Outside the Greater Metropolitan Area (GAM)*.⁵⁷ This landmark legislation sought to stimulate investment flows by extending the benefits of the Free Trade Zone Regime to new projects outside the GAM, provided such companies qualify for full or partial exemption from income tax under the terms of the Regime. Within this framework, the VUI is designated as the centralized platform for processing the related procedures for business establishment and operation.

The most recent developments occurred in March 2023, when two important regulations were issued. First, *Executive Decree No. 43941* which amended Articles 8, 9 and 11 of *Executive Decree No. 40103* (2016).⁵⁸ These amendments concern the composition, organization and meeting procedures of the VUI Board of Directors. Secondly, *Executive Decree No. 43940*, which consolidated the regulatory framework of the VUI by repealing *Executive Decree No. 42081* (2019) and introducing an updated set of rules aligned with *Law No. 10234* (2022).⁵⁹ Together, these two decrees reinforced the legal basis of the key aspects of the VUI, providing a more solid foundation for its operation (see Figure 3).

GRP principles embedded in the VUI's institutional design

The most recent regulation governing the VUI, issued through *Executive Decree No. 43940* as mentioned above, integrates several GRP principles into the framework for business and investment licensing procedures. These include (i) publication of requirements; (ii) establishment of deadlines for decision-making; (iii) digitalization of licensing processes – covering electronic submissions, digital signatures, online payments and application tracking; (iv) inter-agency coordination; (v) risk-based classification of procedures; as well as (vi) mechanisms to ensure accountability and transparency in application processing. Each of these elements is discussed in turn below.

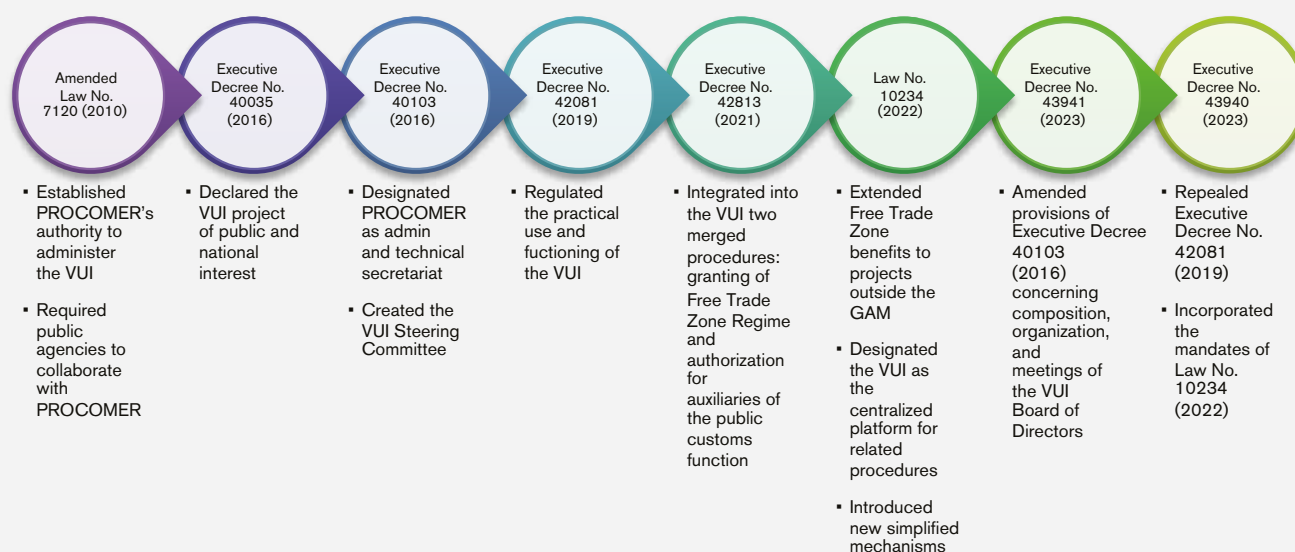
Publication of licensing requirements

Executive Decree No. 43940 mandates that licensing requirements, fees and deadlines be made publicly accessible through the VUI platform. Under Article 56, every municipality participating in the VUI must indicate the requirements applicable to obtaining a municipal business licence in its jurisdiction.⁶⁰ These requirements must either be published in the National Catalogue of Procedures managed by the MEIC or, alternatively, the municipality may adopt the standardized requirements published on the VUI platform.⁶¹ This mechanism seeks to ensure that applicants have access to official information through a single platform, thereby promoting greater consistency and comprehensiveness in the information, and reducing reliance on informal or discretionary channels, a common source of opacity and unpredictability in fragmented licensing systems.

Time-bound decision-making and silent approval mechanism

Executive Decree No. 43940 establishes statutory deadlines for most of the procedures available through the VUI, with the aim of ensuring predictability and efficiency for investors. It gives specific time frames across a wide range of approvals. For example, municipalities participating in the system shall issue land use certificates within five business days⁶²; the

Figure 3: Timeline of the development of the VUI institutional framework



Source: WTO/World Bank, based on Costa Rican laws and executive decrees on the VUI (2010 -2023).

Ministry of Health must grant or renew health permits immediately or within 15 days depending on the risk classification⁶³; National Animal Health Service must decide on veterinary operation certificates within ten business days⁶⁴; municipal commercial licences are to be issued within five business days⁶⁵; and institutions such as the National Insurance Institute, Costa Rican Social Security Fund, and the Directorate General of Taxation must complete occupational risk policy, employer registration and tax registration within one business day.⁶⁶ Environmental impact assessments are also subject to clear limits, ranging from two to 20 business days depending on the complexity of the project.⁶⁷ Additional deadlines apply to Free Zone admission (11 business days)⁶⁸, customs service auxiliary designation (one business day)⁶⁹, and construction permits (10 business days)⁷⁰, among others.

In line with *Law No. 8220 of 4 March 2002 on Protection of Citizens from Excessive Requirements and Administrative Procedures* (as amended), the VUI framework must ensure that applicants are duly informed throughout the licensing process. Public authorities must provide clear information on the status of each application and, where documentation is missing or corrections are required, notify the applicant electronically to complete or clarify the information. Such a notice may be issued only once per procedure and suspends the decision deadline until the applicant provides the requested information within ten business days, thereby reinforcing procedural transparency and predictability.⁷¹

When requests are submitted through the VUI for authorizations, a positive administrative silence mechanism applies: if the competent authority does not issue a decision within the legally established time frame, the application is deemed approved, provided that all legal requirements have been met.⁷² In accordance with *Law No. 8220*, to invoke this mechanism, the applicant must submit a formal declaration – either notarized, signed before the competent official, or electronically signed through the VUI – indicating that the competent authority did not act within the prescribed period and that all relevant requirements have been fulfilled.⁷³ Upon receipt of this declaration, the administration must issue a confirmatory resolution or administrative act within two working days.⁷⁴ In procedures managed through digital platforms such as the VUI, this sworn declaration may be waived, provided all other conditions

are satisfied.⁷⁵ The administration may later apply the nullity procedure under Article 173 of the General Law on Public Administration or initiate a judicial process to demonstrate that the corresponding requirements were not actually met.⁷⁶

To support compliance by relevant agencies, the VUI platform monitors deadlines and response times for all procedures. It generates alerts when a deadline is approaching and sends notifications when one has expired, both to the responsible official and that official's superior.⁷⁷

Digital licensing processes

The VUI is designed as a digital platform, enabling the submission, processing and issuance of licences online. All legal acts carried out through VUI must be authenticated through a certified or advanced digital signature.⁷⁸ The system establishes electronic case files⁷⁹, allows for online payments of fees and charges⁸⁰, and provides real-time case tracking and alerts.⁸¹ Digital notification is the official means of communication, using both a registered email address and users' VUI secure internal mailbox. Each notice generates an electronic acknowledgment of receipt.⁸² Together, these provisions seek to reduce reliance on paper-based processes and increase the efficiency of interactions between applicants and institutions.

Inter-agency coordination and system interoperability

A core function of the VUI is to serve as a platform for domestic inter-agency coordination. *Executive Decree No. 43940* establishes that the VUI functions as the interconnection tool between public agencies through which registered users can complete the licensing of businesses electronically, without needing to submit requirements outside the system.⁸³ Consequently, agencies involved in a given procedure may not require the physical presentation of documents already available in the VUI.⁸⁴ All electronic documents generated during the processing of an application are stored online for at least five years, and administrative authorities may directly access these electronic records through the VUI, in accordance with applicable rules and procedures.⁸⁵

The principle of inter-agency coordination extends to inspections as well. When inspections are required for certain licensing processes, the agencies involved

must coordinate so that the inspections are carried out jointly.⁸⁶ To this end, they may share information, participate in joint alert systems, and coordinate field visits, particularly in related regulatory areas.⁸⁷ Each institution is responsible for publishing clear guidelines or manuals to ensure that businesses know exactly what aspects will be evaluated.⁸⁸

Interoperability is the technical backbone of the VUI. By connecting directly with the databases of participating agencies, the VUI can automatically verify a wide range of requirements in real time. These include validating the applicant's identity and corporate status, retrieving cadastral plans and property certifications from the national registry, confirming that companies are up to date with social security, family allowance fund and occupational risk insurance contributions, and checking compliance with tax and municipal obligations.⁸⁹ Together, these provisions contribute to making the licensing process faster by reducing duplication, cutting workload and ensuring consistent compliance checks among agencies.

Accountability and transparency mechanisms

Executive Decree No. 43940 includes several provisions to ensure accountability in the licensing process. The system maintains audit logs and ensures traceability of actions taken within VUI.⁹⁰ Agencies

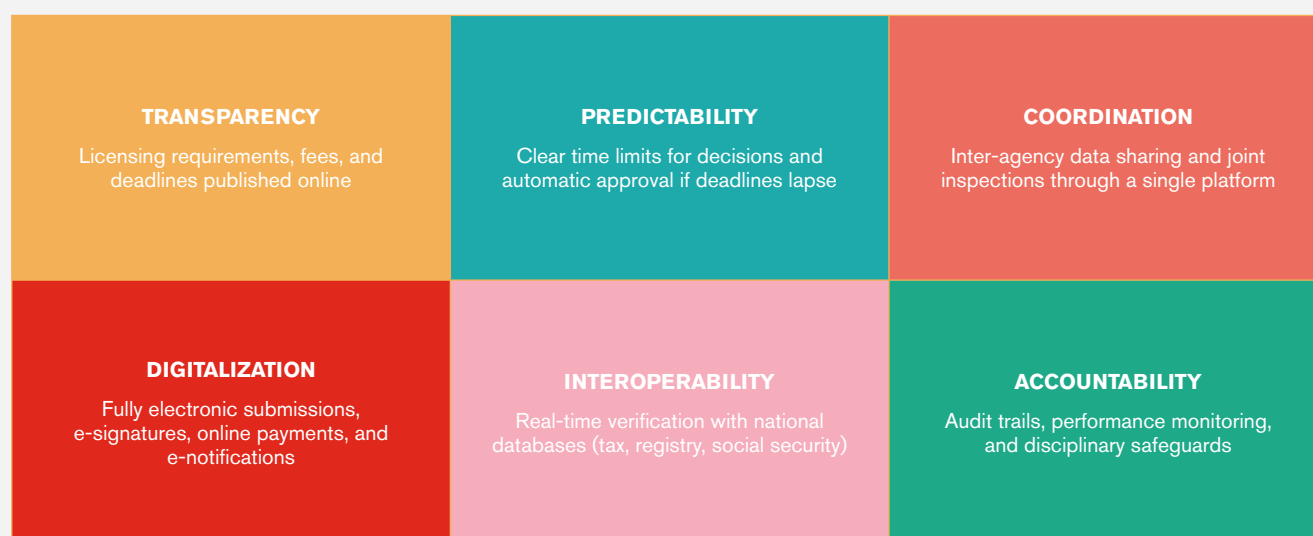
are obliged to safeguard confidential information, and misconduct by officials is subject to disciplinary or even criminal sanctions.⁹¹ In addition, applicants may seek administrative remedies against denial decisions before the corresponding administrative body.⁹²

At a systemic level, PROCOMER, as administrator of VUI, must generate reports on compliance within deadlines and share these with participating agencies to support continuous improvement.⁹³ The Decree also establishes recognition mechanisms for agencies that meet or exceed their performance targets.⁹⁴ Together, these provisions embed accountability into the daily operation of the VUI and reinforce public confidence in the integrity of the licensing system. The key GRP principles embedded in the VUI system are summarised in Figure 4.

Implementation of the VUI

The implementation of the VUI has been guided by a structured methodology that brings together institutional alignment, regulatory reforms and digital solutions to reduce fragmentation and improve efficiency in licensing processes. This approach has delivered tangible achievements. The following subsections outline the methodology, key achievements and broader public impact of the VUI.

Figure 4: Key GRP principles embedded in the VUI



Source: WTO/World Bank, based on *Executive Decree No. 43940*.

Methodology

The implementation of the VUI has followed a phased approach, guided by the FENIX strategy – a Spanish acronym that translates into English as *Strengthen, Standardize, Normalize, Implement and Excellence*.⁹⁵ The Strengthen phase focuses on institutional alignment, raising awareness among senior executives, mapping existing processes and defining a baseline. The Standardize phase involves process re-engineering, identifying technical requirements for digitization and embedding mechanisms for continuous improvement. The Normalize phase addresses any legal reforms that are needed to support the changes. The Implementation phase delivers the technological solutions themselves, including software development, testing and user training. Finally, the Excellence phase consolidates the system by promoting continuous improvement and identifying opportunities for further innovation (Figure 5).

Alongside FENIX, the VUI project has applied complementary methodologies. The Lean KAIZEN philosophy⁹⁶ has been used to streamline processes and eliminate inefficiencies, while Six Sigma⁹⁷ has helped reduce variability and ensure that service delivery is consistent and time-bound.⁹⁸ These approaches have been structured into project cycles using the DMAIC model (Define, Measure, Analyse, Improve, Control), which provides a step-by-step method for diagnosing problems, applying improvements and maintaining results.⁹⁹

Achievements

The implementation of the VUI has generated measurable achievements that demonstrate its value as a national reform instrument. Progress can be observed across three main dimensions: (i) the expansion of the catalogue of procedures available through the VUI; (ii) the streamlining of administrative processes to reduce processing times; and (iii) institutional outreach and capacity building.

Catalogue of procedures

The integration of procedures into the VUI has been gradual. At the time of writing, the VUI offers a catalogue of 35 distinct types of authorization, grouped into six categories: registration procedures (1 procedure), investment attraction (1 procedure), Free Trade Zone Regime (2 procedures), preliminary procedures for establishing a company (4 procedures), business set-up procedures (8 procedures) and environmental procedures (19 procedures).¹⁰¹ In addition to general establishment and environmental procedures, the catalogue also includes certain sector-specific authorizations, for example, licences for the marketing of alcoholic beverages and approvals for foreign film and audiovisual projects.

As mentioned, responsibility for these procedures is distributed across three levels of government: ministries, municipalities and public institutions.¹⁰²

Figure 5: VUI's FENIX methodology¹⁰⁰

RE-ENGINEERING PROCESSES		AUTOMATING PROCESSES		CONTINUOUS IMPROVEMENT
Fortalecer	Estandarizar	Normalizar	Implementar	eXcelencia
Strengthen	Standardize	Normalize	Implement	Excellence
- Alignment and awareness - Current process mapping - Current process baseline - Portfolio of improvements	- Process re-engineering - Elimination of inefficiencies - Improved process map - Technical inputs - Standardization - Control plans	- Decrees - Agreements - Draft bills - Regulations - Regulatory improvement - Legal criteria	- Architecture - Prototypes - Software requirements - Software development - Acceptance tests - Training - Launch	- Training - Continuous improvement - Innovation - Participation in activities and forums

Source: WTO/World Bank, based on PROCOMER (2024).

At the municipal level, 46 municipalities are active on the platform. They process three core business set-up procedures: issuing business certificates; registering a change of business activity; and registering a change of business location.¹⁰³

At the level of public institutions, 24 entities are featured on the VUI but only five provide services directly through it. The remaining entities' authorization services are accessible via links that redirect users to their respective websites. These five public institutions are the National Environmental Technical Secretariat (SETENA), the Water Directorate, PROCOMER, the Directorate-General for Transport and Commercialization of Fuels, and the National Animal Health Service.¹⁰⁴ Together, these institutions are responsible for 23 procedures, with SETENA alone accounting for 14 of them.¹⁰⁵

At the ministerial level, 16 ministries are featured on the VUI but only five provide services directly through it.¹⁰⁶ These five ministries administer 13 procedures, amongst which six procedures are managed by the Ministry of Health.¹⁰⁷ The remaining ministries'

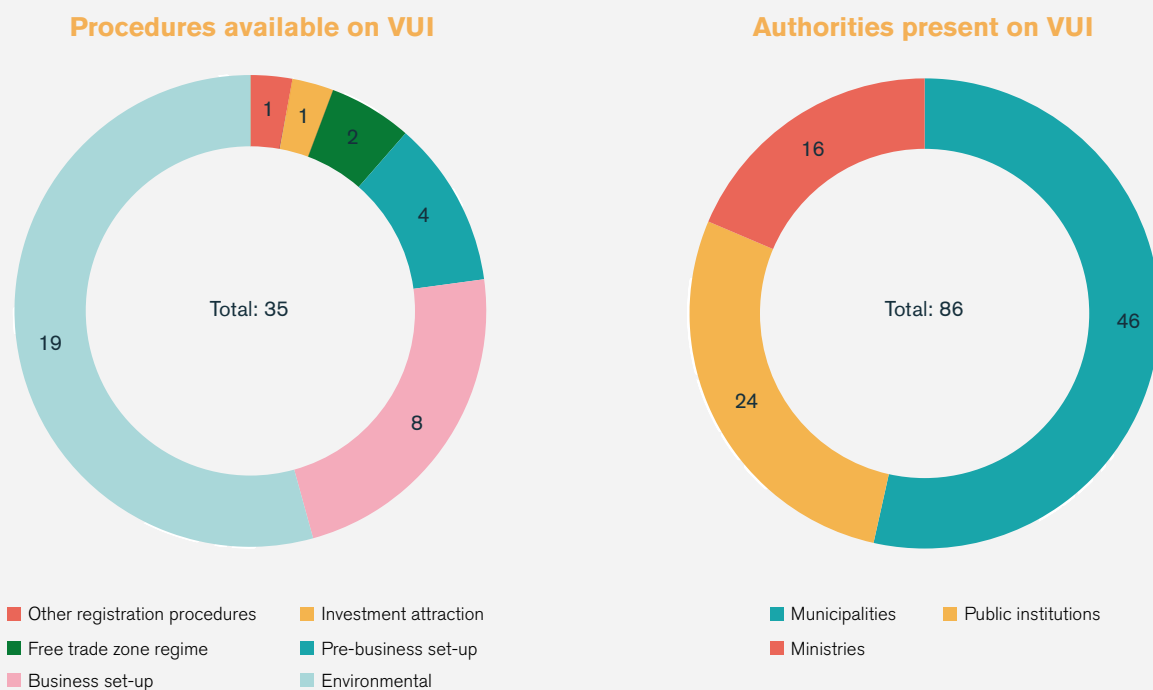
authorization services are available through links to their respective websites provided on the VUI. An overview of these procedures and authorities is presented in Figure 6.

Processing time reductions and efficiency gains

Significant progress has been made in cutting processing times and streamlining administrative procedures. Entry into the Free Trade Zone Regime has been dramatically streamlined: for companies in the services category, the process has been reduced from an average of 406 days to just 52.5 days, while for manufacturing companies it has dropped from 469 days to 130 days.¹⁰⁸ The sanitary operating permit for Type A companies has been reduced from 91 days to only seven.¹⁰⁹

In terms of process re-engineering and automation – two core pillars of the VUI project – significant progress was achieved between its launch in 2017 and 2023. A total of 138 processes were mapped, identifying 125 specific procedures.¹¹⁰ 129 improvement projects were successfully implemented,

Figure 6: Catalogue of VUI procedures and competent authorities



Source: WTO/World Bank, drawn from VUI website.

with an additional 66 projects still in progress.¹¹¹ For example, the process for issuing the Executive Agreement for Free Trade Zones – managed jointly by PROCOMER, COMEX (The Ministry of Foreign Trade) and the Presidential Office – has shown a 56 per cent improvement.¹¹² Registration of personnel with the General Directorate of Migration and Foreigners has recorded a 76 per cent improvement¹¹³, while employer registration with the Costa Rican Social Security Fund has achieved a 75 per cent improvement.¹¹⁴

Outreach and capacity building

The rollout of the VUI has been accompanied by a broad outreach and training effort aimed at preparing institutions to adopt new processes. Alignment and awareness-raising activities were conducted with 38 public institutions and 60 municipalities to ensure a shared understanding of the platform's objectives and requirements.¹¹⁵ In addition, more than 370 officials received training in Lean and Six Sigma methodologies.¹¹⁶

Public impact

In the World Bank's *Business Ready 2024 index*, under the Business Entry topic, Costa Rica ranks 26th out of 50 economies studied.¹¹⁷ In the Regulatory Framework Pillar (Pillar I), it scores 82.5 and holds the 26th position. Its performance is stronger in the Public Services Pillar (Pillar II) where it ranks 18th with a score of 72. By contrast, in the Operational Efficiency Pillar (Pillar III) Costa Rica falls to 32nd place, with a score of 58.75. These results suggest that while Costa Rica has established an accessible and transparent legal framework, the efficiency of day-to-day administrative processes still constrains overall performance.

In the same vein, according to the OECD's 2025 *Review of Costa Rica's One-Stop Shop for Investment*, the VUI has produced measurable improvements in simplifying and digitizing procedures. These advances, however, have not yet translated into a substantial improvement in overall business performance.¹¹⁸

Implementation challenges

While the VUI represents a significant step towards simplifying and digitizing business licensing procedures, its implementation has faced obstacles that limit its ability to achieve its full potential. The

main challenges are (i) limited end-to-end digital integration, (ii) shortcomings in user-centred design and feedback mechanisms, and (iii) low adoption within the business sector.

Limited end-to-end digital integration

One of the most significant obstacles faced by the VUI is the limited progress towards achieving fully digital, end-to-end procedures. Although important strides have been made in simplifying and digitizing processes, many of them remain only partly digital, leaving users with an incomplete experience. As noted above, only five out of 24 public institutions and five out of 16 ministries featured on the VUI provide services directly through the platform. For the remaining public institutions, the VUI merely provides links to their respective websites, where applicants must locate the procedures themselves.¹¹⁹

At present, investors and citizens can access information and begin certain procedures online, but critical elements that would enable seamless interaction with government are still underdeveloped. For example, a unified national registry of procedures and services, which should provide accurate and consistent information in clear, everyday language, does not yet exist.¹²⁰ Similarly, tools such as a georeferenced map – which would provide an online spatial information system allowing citizens, businesses and public officials to consult location-based data for decision-making purposes – and a digital inspection platform have yet to be developed, while the use of digital signatures remains underutilized.¹²¹ Even functions that are available, like the payment systems, lack flexibility, with no support for credit cards or calculators to manage variable fees.¹²² Currently, payments through the VUI are processed online via the Central Bank's National System of Electronic Payments, which enables secure bank transfers for the required fees but is limited to this payment method.¹²³

At this stage, the current level of digitalization of the VUI still leaves some gaps in service delivery, as users may need to complete certain steps outside the platform. Further progress towards full, end-to-end integration – from application and payment to approval and issuance of authorizations – would help ensure a more seamless user experience and allow the VUI to fully realize the benefits of digitalization.

Lack of user-centred design and systematic feedback

Another important challenge relates to the way the VUI is designed and improved over time. While the platform has drawn on international process re-engineering methods such as Lean KAIZEN and Six Sigma, its development has not been consistently centred on the needs of end users. Currently, procedures are categorized in ways that make sense administratively, but they are not organized according to a life-event approach – one that structures public services around users' real goals or situations – which would make the experience far more intuitive for users.¹²⁴

The OECD further observes that there is currently no evidence of a comprehensive monitoring and evaluation framework to identify areas for improvement in the platform or in the procedures it manages.¹²⁵ Performance indicators related to user experience have not yet been defined, and the VUI does not include online communication channels that allow users to provide real-time feedback, complaints or recommendations.¹²⁶

Low usage by the business sector

Despite its successes in simplifying and improving government procedures, the VUI has yet to achieve widespread adoption among the business community. Representatives from the private sector acknowledge its potential but often lack first-hand experience with its tools, suggesting a gap between awareness and actual use.¹²⁷ This limited awareness may lead entrepreneurs to rely on law firms or consultants to complete the procedures on their behalf, even though these could be carried out directly through the platform.

Part of the problem has been found to stem from the absence of a coherent communication strategy.¹²⁸ The VUI has not invested in a sustained programme to raise awareness, provide clear explanations of its benefits, or guide businesses through the procedures it hosts.¹²⁹ Information on the portal is not always conveyed in accessible or user-friendly language, further reducing its appeal.

Next steps

With its 2023–2026 Strategy, PROCOMER has laid out a roadmap built around five strategic axes: exports, productive linkages, human talent, investment and agile commerce.¹³⁰ These axes are united by a single purpose: to generate inclusive and sustainable well-being across every region of Costa Rica through the promotion of foreign trade and investment.¹³¹ Within the “agile commerce axis”, a key focus is the continued development of the VUI.¹³²

The next stage of the VUI development is centred around three lines of action. The first is the reengineering of procedures, with the aim of simplifying licensing requirements further and aligning processes across municipalities.¹³³ The target is to integrate all 84 municipalities into the system¹³⁴ and to incorporate an average of 25 new procedures each year between 2024 and 2026.¹³⁵

The second is automation of licensing procedures.¹³⁶ By continuing this process within the VUI, PROCOMER seeks to further shorten processing times and improve efficiency of the system. The long-term objective is to make it possible to establish a company in Costa Rica within a single day.¹³⁷

The third line of action concerns the VUI fees.¹³⁸ Currently, the platform does not entail any charges and is funded through PROCOMER's budget. However, *Law No. 10234* (2022) includes a provision authorizing PROCOMER to charge cost-based service fees for the use of the VUI platform – distinct from the fees charged for individual authorization procedures.¹³⁹ The resulting revenues will be allocated to the implementation, maintenance and governance of the platform. The introduction of such a fee system would place the VUI on a sustainable financial footing.

Through these measures, the VUI is expected to evolve from a promising experiment into a cornerstone of Costa Rica's investment climate. By broadening its reach, deepening its functionality and securing its financial independence, the platform is expected to deliver a faster, more consistent and more transparent

service for business procedures nationwide, and in doing so, to reinforce the broader objectives of the national strategy.

Lessons learned

Costa Rica's VUI reform demonstrates that digital transformation of licensing systems requires more than the introduction of new technology. Progress depends on continued political support, legal reforms, strong governance, process redesign and careful dedication to implementation. The following lessons capture the most relevant insights from this experience.

1. Legal and institutional foundations are essential.

The VUI was anchored in laws and executive decrees that empowered PROCOMER to lead, set binding deadlines and coordinate across agencies. Clear mandates set out a rigorous framework and strengthened credibility and compliance.

2. Deadlines can strengthen accountability.

Statutory time limits and the silent approval mechanism made licensing procedures more predictable for the private sector. When combined with monitoring tools and performance reporting, these measures can create stronger incentives for timely decision-making.

3. Interoperability and coordination reduce duplication.

By linking directly with agency databases and supporting joint inspections, the VUI enabled information sharing and stronger coordination among government agencies. This not only reduced repeated submissions from applicants and institutional inefficiencies but also promoted greater coherence and consistency across the legal and procedural framework for licensing.

4. Simplifying requirements and processes first, makes digitization more effective.

Costa Rica applied Lean, Six Sigma, and its own FENIX methodology to eliminate redundancies and harmonize

requirements before digitizing them. This step prevented the transfer of outdated or inefficient processes into the new platform.

5. User-centred design is key as it increases usability.

When procedures are structured according to administrative logic rather than business needs, users encounter friction. Organizing public services following a life-event approach and integrating real-time feedback channels would make the system more intuitive and responsive.

6. Communication and outreach are vital for adoption.

A platform's technical capabilities matter little if users are unaware of them. Sustained communication strategies, clear language and active engagement with the private sector are necessary to build trust and encourage widespread use.

Conclusion

Costa Rica's VUI reform represents an ambitious attempt to address long-standing barriers to investment by simplifying and digitizing business licensing procedures. Prior to its introduction, entrepreneurs faced a fragmented and unpredictable regulatory environment, with procedures taking over a year to complete and little clarity on requirements. By anchoring the reform in law, assigning PROCOMER as a strong institutional leader and adopting structured methodologies, the government succeeded in creating a platform that integrates multiple agencies, introduces statutory deadlines and reduces the time required for many key licensing processes.

At the same time, the VUI's limitations reveal that digitalization alone does not automatically produce seamless user experiences. Partial integration and the absence of a unified catalogue of procedures still generate inefficiencies. Weak user-centred design, limited feedback mechanisms, and low adoption by the business sector show that reforms must focus as much on usability and communication as on technical

solutions. Without a sustained outreach strategy and more intuitive organization of services around life events, the VUI risks underutilization despite its potential.

Looking ahead, integrating all municipalities into the VUI, expanding the catalogue of procedures, automating processes, and establishing a fee system for sustainable financing of the system are critical

next steps. If these ambitions are realized, Costa Rica could move closer to its long-term objective of enabling business establishment within a single day. More broadly, the VUI has the potential to evolve from a promising experiment into a consolidated single window that not only strengthens Costa Rica's competitiveness but also serves as a reference point for digital licensing reforms across the region.

ENDNOTES

- 1 World Bank, “The World Bank in Costa Rica – Overview: Economy”, <https://www.worldbank.org/en/country/costarica/overview#2>.
- 2 World Bank, “The World Bank in Costa Rica – Overview: Economy”, <https://www.worldbank.org/en/country/costarica/overview#2>.
- 3 World Bank, “The World Bank in Costa Rica – Overview: Economy”, <https://www.worldbank.org/en/country/costarica/overview#2>.
- 4 World Bank, “The World Bank in Costa Rica – Overview: About”, <https://www.worldbank.org/en/country/costarica/overview#1>.
- 5 World Bank, “GDP (current US\$) – Costa Rica”, <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD?locations=CR>.
- 6 World Bank, “Services, value added (% of GDP) – Costa Rica”, <https://data.worldbank.org/indicator/NV.SRV.TOTL.ZS?locations=CR>.
- 7 WTO, “Statistics – Trade in commercial services”, https://www.wto.org/english/res_e/statis_e/gstdh_commercial_services_e.htm.
- 8 WTO, “Statistics – Trade in commercial services”, https://www.wto.org/english/res_e/statis_e/gstdh_commercial_services_e.htm.
- 9 WTO, “Statistics – Trade in commercial services”, https://www.wto.org/english/res_e/statis_e/gstdh_commercial_services_e.htm.
- 10 WTO, “Statistics – Trade in commercial services”, https://www.wto.org/english/res_e/statis_e/gstdh_commercial_services_e.htm.
- 11 WTO, “Statistics – Digitally delivered services trade dataset”, https://www.wto.org/english/res_e/statis_e/gstdh_digital_services_e.htm.
- 12 WTO, “Statistics – Digitally delivered services trade dataset”, https://www.wto.org/english/res_e/statis_e/gstdh_digital_services_e.htm.
- 13 WTO, “Statistics – Digitally delivered services trade dataset”, https://www.wto.org/english/res_e/statis_e/gstdh_digital_services_e.htm.
- 14 Organization of American States (OAS), “Information by Country – Costa Rica”, SICE – Foreign Trade Information System, http://www.sice.oas.org/ctyindex/CRI/CRIagreements_e.asp.
- 15 Asia Pacific Foundation of Canada, “Applicants”, CPTPP Portal, <https://apfccptppportal.ca/accessions/applicants>.
- 16 EFTA-Central America FTA (2014), Article 4.8.1; China-Costa Rica FTA (2011), Article 96.1.
- 17 EFTA-Central America FTA (2014), Article 4.8.3; China-Costa Rica FTA (2011), Article 96.3.
- 18 EFTA-Central America FTA (2014), Article 4.8.2; China-Costa Rica FTA (2011), Article 96.2.
- 19 UAE-Costa Rica CEPA (2025), Article 9.9.3(b).
- 20 UAE-Costa Rica CEPA (2025), Article 9.9.3(d).
- 21 UAE-Costa Rica CEPA (2025), Article 9.9.3(d).
- 22 CPTPP (2018), Article 10.8.4(b).
- 23 CPTPP (2018), Article 10.8.4(f).
- 24 CPTPP (2018), Article 10.8.5.
- 25 CPTPP (2018), Article 10.8.6.
- 26 WTO, “New disciplines on regulation of services trade enter into force for four more members” (24 May 2024), https://www.wto.org/english/news_e/news24_e/serv_24may24_e.htm.
- 27 WTO (2019), para. 2.39.
- 28 PROCOMER (2024).
- 29 OECD (2025), p. 11.
- 30 MIDEPLAN (2018), p. 140.
- 31 MIDEPLAN (2018), p. 140.
- 32 PROCOMER (2024).
- 33 MIDEPLAN (2018), p. 140.
- 34 World Bank (2019), p. 165.
- 35 World Bank (2019), p. 165.
- 36 World Bank (2019), p. 164.
- 37 World Bank (2019), p. 189.
- 38 World Bank (2019), p. 163.
- 39 Single Window for Investment (*Ventanilla Única de Inversión*, VUI), “About VUI”, <https://vui.cr/sobre-vui/> (in Spanish).
- 40 VUI, “About VUI”, <https://vui.cr/sobre-vui/> (in Spanish).
- 41 Government of Costa Rica, Law No. 7210 of 23 November 1990 on Free Trade Zone Regime (Law No. 7210), Article 4(l), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=11593&nValor3=79357&strTipM=TC (in Spanish).

42 Government of Costa Rica, *Executive Decree No. 40035-MP-COMEX* of 30 November 2016 (*Executive Decree No. 40035*), Article 1, https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&param2=1&nValor1=1&nValor2=86316&nValor3=111913&strTipM=TC&Resultado=1&nValor4=1&strSelect=sel (in Spanish).

43 *Executive Decree No. 40035*, Article 2.

44 *Executive Decree No. 40035*, Consideration I.

45 *Executive Decree No. 40035*, Consideration II.

46 *Executive Decree No. 40035*, Consideration III.

47 *Executive Decree No. 40035*, Consideration IV.

48 Government of Costa Rica, *Executive Decree No. 40103-MP-COMEX-H-S-MINAE-MAG-MGP-MEIC* of 20 December 2016 (*Executive Decree No. 40103*), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=86317&nValor3=111914&strTipM=TC (in Spanish).

49 *Executive Decree No. 40103*, Article 3.

50 *Executive Decree No. 40103*, Article 5.

51 *Executive Decree No. 40103*, Articles 6-8.

52 *Executive Decree No. 40103*, Article 14.

53 *Executive Decree 40103*, Article 18. Companies operating in Free Trade Zones are authorized to engage in a wide range of activities, including manufacturing and processing, as well as services such as financing, insurance, shipping, leasing, maintenance and related support services (Article 18 of Law No. 7210).

54 Government of Costa Rica, *Executive Decree No. 42081-MP-COMEX-H-MAG-MEIC-MICITT-MGP-MINAE-JP-S* of 20 December 2019 (*Executive Decree No. 42081*), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=93923&nValor3=124843&strTipM=TC (in Spanish).

55 Government of Costa Rica, *Executive Decree No. 42813-MP-H-COMEX* of 12 January 2021 (*Executive Decree 42813*), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=93926&nValor3=124852&strTipM=TC (in Spanish).

56 *Executive Decree 42813*, Article 2. Auxiliaries of the public customs function are natural or legal persons, public or private, who regularly participate before the National Customs Service, in their own name or on behalf of third parties, in customs operations, and who are jointly and severally liable to the Treasury for the actions or omissions of their accredited personnel (Article 28 of *General Customs Law No. 7557* of 20 October 1995 (as amended), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=25886&nValor3=131179&strTipM=TC (in Spanish)).

57 Government of Costa Rica, *Law No. 10234* of 4 May 2022 on Strengthening Territorial Competitiveness to Promote Investment Attraction Outside the Greater Metropolitan Area (Law No. 10234), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=97013&nValor3=130452&strTipM=TC (in Spanish).

58 Government of Costa Rica, *Executive Decree No. 43941-MP-COMEX-H-S-MINAE-MAG-MGP* of 21 February 2023 (*Executive Decree No. 43941*), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=99059&nValor3=135226&strTipM=TC (in Spanish).

59 Government of Costa Rica, *Executive Decree No. 43940-MP-COMEX-H-MAG-MEIC-MICITT-MGP-MINAE-JP-S-MIVAH* of 21 February 2023 (*Executive Decree No. 43940*), https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=99053&nValor3=135223&strTipM=TC (in Spanish).

60 *Executive Decree No. 43940*, Article 56.

61 *Executive Decree No. 43940*, Article 56.

62 *Executive Decree No. 43940*, Article 47.

63 *Executive Decree No. 43940*, Article 49.

64 *Executive Decree No. 43940*, Article 52.

65 *Executive Decree No. 43940*, Article 56.

66 *Executive Decree No. 43940*, Articles 58-60.

67 *Executive Decree No. 43940*, Article 62.

68 *Executive Decree No. 43940*, Article 71.

69 *Executive Decree No. 43940*, Article 72.

70 *Executive Decree No. 43940*, Article 76.

71 *Law No. 8220* of 4 March 2002 on Protection of Citizens from Excessive Requirements and Administrative Procedures (as amended) (Law No. 8220), Articles 5 and 6, https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=48116&nValor3=136305&strTipM=TC (in Spanish).

72 *Executive Decree No. 43940*, Article 18.

73 *Law No. 8220*, Article 7.

74 *Law No. 8220*, Article 7.

75 *Law No. 8220*, Article 7.

76 *Law No. 8220*, Article 7. Exceptions to positive administrative silence apply to permits, licences and authorizations concerning public health, the environment, or other areas expressly excluded by law, constitutional provision, or judicial precedent.

- 77 Executive Decree No. 43940, Article 18.
- 78 Executive Decree No. 43940, Article 4.
- 79 Executive Decree No. 43940, Article 14.
- 80 Executive Decree No. 43940, Articles 9 and 10.
- 81 Executive Decree No. 43940, Article 28.
- 82 Executive Decree No. 43940, Articles 22-26.
- 83 Executive Decree No. 43940, Article 11.
- 84 Executive Decree No. 43940, Article 11.
- 85 Executive Decree No. 43940, Article 14.
- 86 Executive Decree No. 43940, Article 17.
- 87 Executive Decree No. 43940, Article 17.
- 88 Executive Decree No. 43940, Article 17.
- 89 Executive Decree No. 43940, Article 15.
- 90 Executive Decree No. 43940, Articles 27-29.
- 91 Executive Decree No. 43940, Articles 41-43.
- 92 See, for example, Executive Decree No. 43940, Articles 50 and 52.
- 93 Executive Decree No. 43940, Article 100.
- 94 Executive Decree No. 43940, Article 96.
- 95 PROCOMER (2024).
- 96 Lean KAIZEN is a continuous improvement methodology that engages all organizational levels in identifying and eliminating waste (Kaizen Institute, "Lean KAIZEN: an Approach to Process Improvement", <https://kaizen.com/insights/lean-kaizen-implementation/>).
- 97 Six Sigma is a process improvement methodology aimed at enhancing customer satisfaction by reducing variability and eliminating defects or errors in business processes (American Society for Quality, "Six Sigma", https://asq.org/quality-resources/six-sigma?srsltid=AfmBOorjZOzf7VDL2bhcXRhx-GHq-8vew2U8vDsJCjQ_UVdJcTQ1wW_gp).
- 98 OECD (2025), p. 19.
- 99 OECD (2025), p. 19.
- 100 PROCOMER (2024). Figure 5 is adapted from PROCOMER's presentation at EXPOCONTACT 2024 event held in Madrid on 22 May 2024.
- 101 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 102 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 103 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 104 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 105 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 106 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 107 VUI, "Processes and procedures", [https://vui.cr/tramite/\(in Spanish\)](https://vui.cr/tramite/(in%20Spanish)).
- 108 PROCOMER (2022), p. 34.
- 109 VUI, "About VUI", <https://vui.cr/sobre-vui/> (in Spanish).
- 110 OECD (2025), p. 21.
- 111 OECD (2025), p. 21.
- 112 VUI, "About VUI", <https://vui.cr/sobre-vui/> (in Spanish).
- 113 VUI, "About VUI", <https://vui.cr/sobre-vui/> (in Spanish).
- 114 VUI, "About VUI", <https://vui.cr/sobre-vui/> (in Spanish).
- 115 OECD (2025), p. 21.
- 116 OECD (2025), p. 21.
- 117 World Bank (2024), pp. 127-128.
- 118 OECD (2025), pp. 8-9.
- 119 VUI, "Institutions", [https://vui.cr/instituciones/](https://vui.cr/instituciones/(in%20Spanish)) (in Spanish).
- 120 OECD (2025), p. 72.
- 121 OECD (2025), p. 72.
- 122 OECD (2025), p. 72.
- 123 OECD (2025), pp. 58-59.
- 124 OECD (2025), pp. 70-71.
- 125 OECD (2025), pp. 70-71.
- 126 OECD (2025), pp. 70-71.
- 127 OECD (2025), p. 71.
- 128 OECD (2025), p. 71.
- 129 OECD (2025), p. 71.
- 130 PROCOMER (2023).
- 131 PROCOMER (2023).
- 132 PROCOMER (2023).
- 133 PROCOMER (2023).
- 134 PROCOMER (2024).

135 InfoNegocios, "The AuraQuantic Software Platform Drives a Pioneering Project to Digitalize Business Incorporation Procedures in Costa Rica", <https://infonegocios.madrid/infostartups/la-plataforma-de-software-auraquantic-impulsa-un-proyecto-pionero-para-digitalizar-los-tramites-de-apertura-de-empresas-en-costa-rica> (6 June 2024).

136 PROCOMER (2023).

137 PROCOMER (2024).

138 PROCOMER (2024).

139 Law No. 10234, Article 15.



REFERENCES

Ministry of National Planning and Economic Policy of Costa Rica (MIDEPLAN) (2018), *National Bicentennial Development and Public Investment Plan 2019–2022*, <https://da.go.cr/wp-content/uploads/2016/07/Plan-Nacional-de-Desarrollo-e-Inversiones-P%C3%BAblicas-2019-2022.pdf> (in Spanish).

Organisation for Economic Co-operation and Development (OECD) (2025), *Review of Costa Rica's One-Stop Shop for Investment, OECD Reviews of Regulatory Reform*, Paris: OECD Publishing, <https://doi.org/10.1787/d7969e0e-en>.

PROCOMER (2022), *Annual Report 2022*, <https://procomer.com/wp-content/uploads/2025/03/MEMORIA-2022-VF.pdf> (in Spanish).

PROCOMER (2023), *PROCOMER Strategy 2023–2026: Trade, Sustainability, and Well-being for All*, <https://procomer.com/wp-content/uploads/2025/01/ESTRATEGIA-PROCOMER-2023.pdf> (in Spanish).

PROCOMER (2024), “Impulsando la experiencia del cliente sin código: Caso de éxito de la Ventanilla Única de Inversión (VUI) con Procomer”, presentation at EXPOCONTACT 2024 event held in Madrid on 22 May 2024 (in Spanish), <https://www.youtube.com/watch?v=bQCW493sTGY>.

World Bank (2019), *Doing Business 2019*, Washington, DC: World Bank, https://www.doingbusiness.org/content/dam/doingBusiness/media/Annual-Reports/English/DB2019-report_web-version.pdf.

World Bank (2024), *Business Ready 2024*, Washington, DC: World Bank, <https://openknowledge.worldbank.org/server/api/core/bitstreams/08942fab-9080-4f37-b7be-ef61c9f9aed9/content>.

World Trade Organization (WTO) (2019), *Trade Policy Review: Costa Rica*, Report by the Secretariat, official document WT/TPR/S/392/Rev.1, 14 November 2019.