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Costa Rica's 2026 Short-Term Rental Tax Enforcement: What Foreign Investors Need to Know

The 12.75% rate isn't new — the enforcement mechanism is.

If you're underwriting a Costa Rica vacation rental as an investment, the math you ran last year just changed — not because of a new tax, but because of new enforcement.

The 12.75% rate making the rounds on investor forums isn't a new levy. It's the existing Real Estate Capital Income tax, on the books since 2019: a 15% tax on net rental profit, with a flat 15% presumed-expense deduction built in, which nets out to an effective 12.75% of gross rental income. What's changing in 2026 is collection. Historically, hosts were supposed to self-register and file monthly — and a large share simply didn't. Starting this year, short-term rental platforms are required to report host transaction data directly to the Dirección General de Tributación (DGT), with the first major filing deadline landing April 30, 2026.

For non-resident owners specifically, the tax applies as a flat 12.75% withholding on gross income, with no deductions — collected automatically at the platform level rather than left to self-reporting.

Metric	Detail
Effective rate	12.75% of gross rental income
Mechanism	15% tax on net profit with 15% presumed expense deduction
Applies to	Stays under 30 days
Non-residents	Flat 12.75% withholding at source, no deductions
Enforcement start	Platform data reporting to DGT, effective 2026
First major deadline	April 30, 2026

What This Actually Changes for Underwriting

- **It's calculated on gross, not net.** A property with thin margins after maintenance, management fees, and HOA costs can still owe the full 12.75% on top-line revenue. Model this against gross booking revenue, not your expected profit.
- **It only applies to stays under 30 days.** Properties structured for longer-term leases fall outside this withholding entirely, though standard income tax still applies. This is a real lever for investors who can flex between short- and long-term strategies depending on seasonality.
- **It doesn't change with ownership structure.** Holding through an S.A. or S.R.L. doesn't exempt the income from this tax — it can change how it's calculated and reported, but it isn't a way around it.

- **Compliance gaps are becoming visible automatically.** With platforms reporting host-level data directly to the DGT, the days of underreporting without consequence are closing. Owners who haven't registered with the DGT and the ICT should treat 2026 as the deadline to get current.

For investors evaluating a Costa Rica short-term rental today, the underwriting takeaway is straightforward: build the 12.75% into your gross revenue assumptions from day one, confirm the property's tourism and municipal registrations are actually current before close, and model both a short-term and long-term rental scenario — the tax treatment alone may tip the economics toward one structure over the other.
